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Form **990-EZ****Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2009**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning**, 2009, and ending****, 20****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instructions.**C** Name of organization

Friends of Maine Seabird Islands

Number and street (or P.O. box, if mail is not delivered to street address)

PO Box 232

Room/suite

City or town, state or country, and ZIP + 4

Rockport, ME 04856

D Employer identification number

55-0809874

E Telephone number

207-236-6970

F Group Exemption
Number ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach
a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method: ☒ Cash ☐ Accrual
Other (specify) ►

I Website: ► www.maine seabirds.org**J** Tax-exempt status (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is not
required to attach Schedule B (Form 990,
990-EZ, or 990-PF).

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A
Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► **\$11,573.08** ~~\$10,884.50~~**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)**

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	6,114.38
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	0
	4	Investment income	4	581.20
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	3030.00
6b	Less: direct expenses other than fundraising expenses	6b	1150.00	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	1,880.00	
7a	Gross sales of inventory, less returns and allowances	7a	2997.50	
7b	Less: cost of goods sold	7b	0	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	2,997.50	
8	Other revenue (describe ► _____)	8	0	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	11,573.08	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	3,370.00
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	0
	13	Professional fees and other payments to independent contractors	13	15,260.79
	14	Occupancy, rent, utilities, and maintenance	14	0
	15	Printing, publications, postage, and shipping	15	731.34
	16	Other expenses (describe ► Misc. Expenses, Real Estate Tax)	16	3,339.29
	17	Total expenses. Add lines 10 through 16	17	22,701.42
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(11,128.34)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	321,852.00
	20	Other changes in net assets or fund balances (attach explanation)	20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	310,723.66

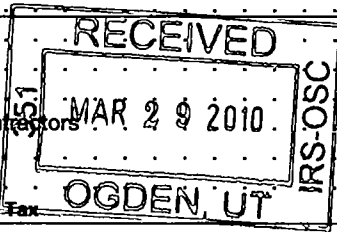
Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	69,456	22 68,327
23 Land and buildings	252,000	23 252,000
24 Other assets (describe ► Inventory)	396	24 396
25 Total assets	321,852	25 320,723
26 Total liabilities (describe ► short-term loan from board member)	0	26 10,000
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	321,852	27 310,723

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2009)SCANNED
APR 15 2010

11 P

Part III	Statement of Program Service Accomplishments (See the instructions for Part III.)
-----------------	--

What is the organization's primary exempt purpose?	Support group for a national wildlife refuge
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.	

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28	Educational seabird outreach boat trip attended by about 100 people, with representatives from US Fish & Wildlife and the Puffin Project on board to talk about seabird research on Maine islands		
	(Grants \$) If this amount includes foreign grants, check here	28a	1,150.00
29	Support National Audubon Society seabird research by granting money for their purchase of special micro-sensors to detect nest disturbance.		
	(Grants \$ 2,800) If this amount includes foreign grants, check here	29a	2,800.00
30	Support Maine Coastal Islands NWR technician, graduate student Sarah Spencer, with her work on developing a way to determine puffin gender by granting money to cover costs of blood testing at Avian Biotech labs.		
	(Grants \$ 570) If this amount includes foreign grants, check here	30a	570.00
31	Other program services (attach schedule)		
	(Grants \$) If this amount includes foreign grants, check here	31a	
32	Total program service expenses (add lines 28a through 31a)	32	4,520.00

Part IV	List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instructions for Part IV.)
----------------	--

[illegible]

Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . <i>Attached copy of revised Bylaws.</i>	✓	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	✓	
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b 10,000		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41	List the states with which a copy of this return is filed. ▶		
42a	The organization's books are in care of ▶ <u>Diane Ober</u> Telephone no. ▶ <u>207-236-8172</u> Located at ▶ <u>67 Beech Hill Rd., Rockport, ME</u> ZIP + 4 ▶ <u>04856</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	No
	If "Yes," enter the name of the foreign country: ▶		✓
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
	If "Yes," enter the name of the foreign country: ▶		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

- | | Yes | No |
|--|-------------------------------------|-------------------------------------|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | ☐ | ☒ |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | ☒ | ☐ |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | ☐ | ☒ |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | ☐ | ☒ |
| b If "Yes," was the related organization a section 527 organization? | ☐ | ☐ |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

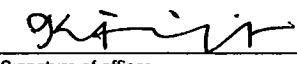
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				

f Total number of other employees paid over \$100,000 ▶

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
	 Signature of officer		3/20/2010 Date	
	Kristen Lindquist, Treasurer Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN		Phone no.
	May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No			

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.**

▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2009

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If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations. Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)). Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III

Name of organization

Friends of Maine Seabird Islands

Employer identification number

55 0809874

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ 0
- 3 Volunteer hours 6

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . ▶ \$ 0
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . ▶ \$ 0
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**A** Check ☐ if the filing organization belongs to an affiliated group.**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <tr> <td>If the amount on line 1e, column (a) or (b) is:</td> <td>The lobbying nontaxable amount is:</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			☐ Yes ☐ No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	✓		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
c Media advertisements?		✓	
d Mailings to members, legislators, or the public?	✓		2
e Publications, or published or broadcast statements?		✓	
f Grants to other organizations for lobbying purposes?		✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	✓		0
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
i Other activities? If "Yes," describe in Part IV		✓	
j Total. Add lines 1c through 1i			2
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Two board members spend several hours meeting with both Representative Chellie Pingree and Senator Susan Collins

to discuss funding for a building we are working to purchase for eventual transfer to the USFWS as a visitors' center and

office. Congressional influence is needed to help move this project up the USFWS priority list for appropriations funds.

Letters were also mailed to our Congressional representatives about this issue. These lobbying efforts were all directly

related to our mission and the programs we deliver.

SCHEDULE L
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Transactions With Interested Persons**▶ Complete if the organization answered
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009**Open To Public
Inspection**

Name of the organization

Friends of Maine Seabird Islands

Employer identification number

55 : 0809874

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year
under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Sarah Rheault, for operating funds during period of unusual expenditure as the org. purchases a building	✓		10,000	10,075		✓	✓		✓	
Total ▶ \$										

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

For Privacy Act and Paperwork Reduction Act Notice, see the
Instructions for Form 990 or 990-EZ.

Cat. No 50056A

Schedule L (Form 990 or 990-EZ) 2009

1 BY LAWS
2 OF
3 FRIENDS OF MAINE SEABIRD ISLANDS
4 Revised: June 2, 2009

5
6 ARTICLE I
7 OFFICES
8

9 SECTION 1: PRINCIPAL OFFICE
10

11 The principal office of the corporation is located in Knox County, State of
12 Maine with offices located at:

13
14 16 Rockport Park Center Drive
15 Rockport Maine 04856
16

17
18
19 ARTICLE II
20 NONPROFIT PURPOSES
21

22
23 SECTION 1: IRS SECTION 501(c)3 PURPOSES
24

25 This corporation is organized exclusively for one or more of the purposes
26 as specified in Section 501(c) 3 of the Internal Revenue Code, including, for such
27 purposes, the making of distributions to organizations that qualify as exempt
28 organizations under Section 501(c) 3 of the Internal Revenue Code.
29

30 SECTION 2: SPECIFIC OBJECTIVES AND PURPOSES
31

32 The specific objectives and purposes of this corporation shall be: to
33 promote the goals of acquisition, conservation, restoration, and management of
34 significant seabird nesting islands and coastal habitats in Maine through
35 outreach, education and partnerships.
36

37
38 ARTICLE III
39 DIRECTORS
40

41
42 SECTION 1. NUMBER
43

44 The corporation shall have a minimum of nine (9) directors and a
45 maximum of fifteen (15) directors. Collectively, they shall be called the Board of
46 Directors.
47
48

49 SECTION 2. QUALIFICATIONS

50
51 Directors shall be a minimum of eighteen (18) years of the age and have an
52 interest in the fostering the mission of the organization.

53
54 SECTION 3. POWERS

55
56 Subject to the provisions of the laws of this state and any limitations in the
57 Articles of Incorporation and these Bylaws relating to action required or
58 permitted to be taken or approved by the members, if any, of this corporation,
59 the activities and affairs of this corporation shall be conducted and all corporate
60 powers shall be exercised by or under the direction of the Board.

61
62
63 SECTION 4. DUTIES

64
65 It shall be the duties of the directors to:

66
67 (a) Perform any and all duties imposed on them collectively or
68 individually by the law, by the Articles of Incorporation, or by these Bylaws;
69 (b) Appoint and remove, employ and discharge, and, except as otherwise
70 provided by these Bylaws, prescribe the duties and fix the compensation, if any,
71 of all officers, agents and employees of the corporation;

72
73 (c) Supervise all officers, agents and employees of the corporation to
74 assure that their duties are performed properly;

75
76 (d) Meet at such times and places as required by these Bylaws:

77
78 (e) Register their addresses with the Secretary of the corporation, and
79 notices of meetings mailed or telegraphed to them at such addresses shall be
80 valid notices thereof.

81
82
83 SECTION 5. TERM OF OFFICE

84
85 Each director shall hold office for up to three terms of three (3) years each.
86 Election of officers will be conducted as vacancies occur.

87
88 ~~SECTION 6. COMPENSATION~~

89
90 ~~Directors shall serve without compensation except that a reasonable fee~~
91 ~~may be paid to directors for attending regular or special meetings of the Board.~~
92 ~~In addition, they shall be allowed reasonable advancement or reimbursement of~~
93 ~~expenses incurred in the performance of their duties.~~

94
95
96 SECTION 7. PLACE OF MEETINGS

98 Meetings shall be held at the principal office of the corporation unless
99 otherwise provided by the Board or at such other place as may be designated
100 from time to time by resolution of the Board of Directors.
101
102

103 SECTION 78. REGULAR MEETINGS

104

105 Regular meetings of the Directors shall be held at least twice per year with
106 additional meetings as deemed necessary by the board to accomplish its work.
107

108 Until such time as this corporation makes provisions for members,
109 Directors shall be elected by the Board of Directors. Voting for the election of
110 directors shall be by written ballot, unless otherwise agreed to. Each director
111 shall cast one vote per candidate, and may vote for as many candidates as the
112 number of candidates to be elected to the Board. The candidates receiving the
113 highest number of votes up to the number of directors to be elected shall be
114 elected to serve on the Board.
115
116

117 SECTION 89. SPECIAL MEETINGS

118

119 Special meetings of the Board of Directors shall be called by the
120 Chairperson of the Board, the Vice Chairperson or any two members of the
121 Board. Such special meetings shall be held at the principal office of the
122 corporation or, if different, at the place designated by the person or persons
123 calling the special meeting.
124
125

126 SECTION 940. NOTICE OF MEETINGS

127

128 Unless otherwise provided by the Articles of Incorporation, these Bylaws,
129 or provisions of law, the following provisions shall govern the giving of notice
130 for meetings of the Board of Directors:
131

132 (a) Regular Meetings : No notice need be given of any regular meeting of
133 the Board of Directors.
134

135 (b) Special Meetings : ~~At least one week prior~~ Timely notice shall be given
136 by the Secretary of the corporation to each director of each special meeting of the
137 Board. Such notices may be oral or written, may be given personally, by first
138 class mail, by telephone, FAX or e-mail and shall state the place, date and time of
139 the meeting and the matters proposed to be acted upon at the meeting. In the
140 case of FAX or e-mail notification, the director to be contacted shall acknowledge
141 personal receipt of the notice within twenty-four hours.
142

143 (c) Waiver of Notice : Whenever any notice of a meeting is required to be
144 given to any director of this corporation under provision of the Articles of
145 Incorporation, these Bylaws, or the law of this state, a waiver of notice in writing

signed by the director, whether before or after the time of the meeting, shall be equivalent to the giving of such notice.

SECTION 101. QUORUM FOR MEETINGS

A quorum shall consist of five (5) of the members of the Board of Directors.

Except as otherwise provided under the Articles of Incorporation, these Bylaws, or provisions of the law; no business shall be considered by the Board at any meeting at which the required quorum is not present, and the only motion that the Chair shall entertain at such meeting is a motion to adjourn.

SECTION 112. MAJORITY ACTION AS BOARD ACTION

Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors, unless the Articles of Incorporation, these Bylaws, or provisions of law require a greater percentage or different voting rules for approval of a matter by the Board.

SECTION 123. CONDUCT OF MEETINGS

Meetings of the Board of Directors shall be presided over by the Chairperson of the Board or, in his or her absence, the Vice Chairperson, or, in the absence of each of these persons, a director chosen by a majority of the directors present at the meeting. The Secretary of the corporation shall act as the secretary of the meeting, provided that, in his or her absence, the presiding officer shall appoint another person to act as secretary of the meeting.

SECTION 134: VACANCIES

Vacancies on the Board of Directors shall exist (1) on the death, resignation or removal of any director, and (2) whenever the authorized number of directors is increased.

Any director shall resign effective upon giving written notice to the Chairperson of the Board, the Secretary, or the Board of Directors, unless the notice specifies a later time for the effectiveness of such resignation. No director shall resign if the corporation would then be left without a duly elected director or directors in charge of its affairs, except upon notice of the Office of Attorney General or other appropriate agency of this state.

194 Directors may be removed from office, with or without cause, as
195 ~~permitted by and in accordance with the laws of this state.~~

196
197 Unless otherwise prohibited by the Articles of Incorporation, these Bylaws
198 or provisions of law, vacancies on the Board may be filled by approval of a
199 majority of the directors then in office or by a sole remaining director. A person
200 elected to fill a vacancy on the Board shall hold office until the next election of
201 the Board of Directors or until his or her death, resignation or removal from
202 office.

203
204
205
206 SECTION 145. NON-LIABILITY OF DIRECTORS

207
208 The directors shall not be personally liable for the debts, liabilities or other
209 obligations of the corporation.

210
211
212 SECTION 156. INDEMNIFICATION BY CORPORATION OF DIRECTORS
213 AND OFFICERS

214
215 The directors and officers of the corporation shall be indemnified by the
216 corporation to the fullest extent permissible under the laws of this state.

217
218
219
220
221 ARTICLE IV
222 OFFICERS

223
224
225 SECTION 1. DESIGNATION OF OFFICERS

226
227 The officers of the corporation shall be a Chairperson, a Vice Chairperson,
228 a Secretary and a Treasurer. The corporation may also have such other officers
229 with other titles as may be determined from time to time by the Board of
230 Directors.

231
232
233 SECTION 2. QUALIFICATIONS

234
235 Any ~~person~~director may serve as officer of this corporation.

236
237
238 SECTION 3. ELECTION AND TERM OF OFFICE

239
240 Officers shall be elected by the Board of Directors, at any time, and each
241 officer shall hold office until he or she resigns or is removed or is otherwise
242 disqualified to serve, or until his or her successor shall be elected and qualified,

whichever occurs first.

SECTION 4. REMOVAL AND RESIGNATION

Any officer may be removed, either with or without cause, by the Board of Directors at any time. Any officer may resign at any time by giving written notice to the Board of Directors or to the Chairperson or the Secretary of the corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. The above provisions of this Section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the corporation.

SECTION 5. VACANCIES

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the Board of Directors. In the event of a vacancy in any office other than that of Chairperson, such vacancy may be filled temporarily by appointment by the Chairperson until such time as the Board fills the vacancy. Vacancies occurring in offices of officers appointed at the discretion of the Board may or may not be filled as the Board shall determine.

SECTION 6. DUTIES OF THE CHAIRPERSON

The Chairperson shall be the chief executive officer of the corporation and shall, subject to the control of the Board of Directors, supervise and control the affairs of the corporation and the activities of the officers. He or she shall perform all duties incident to his or her office and such other duties as may be required by law, by the Articles of Incorporation, or by these Bylaws, or which may be prescribed from time to time by the Board of Directors. The Chairperson shall preside at all meetings of the Board of Directors and if and when this corporation has members, at all meetings of the members. Except as otherwise expressly provided by law, by the Articles of Incorporation, or by these Bylaws, he or she shall, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks, or other instruments which may from time to time be authorized by the Board of Directors.

SECTION 7. DUTIES OF THE VICE CHAIRPERSON

In the absence of the Chairperson, or in the event of his or her inability or refusal to act, the Vice Chairperson shall perform all the duties of the Chairperson, and when so acting, shall have all the powers of, and be subject to all the restrictions on, the Chairperson. The Vice Chairperson shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation, or by these Bylaws, or as may be prescribed by the Board of Directors.

292
293 SECTION 8. DUTIES OF THE SECRETARY
294

295 The Secretary shall:
296

297 (a) Certify and keep at the principal office of the corporation the original,
298 or a copy, of these Bylaws as amended or otherwise altered to date.
299

300 (b) Keep at the principal office of the corporation or at such other place as
301 the Board may determine, a book of minutes of all meetings of the directors and,
302 if applicable, meetings of committees of directors and of members, recording
303 therein the time and place of holding, whether regular or special, how called,
304 how notice thereof was given, the names of those present or represented at the
305 meeting, and the proceedings thereof.
306

307 (c) See that all notices are duly given in accordance with the provisions of
308 these Bylaws or as required by law.
309

310 (d) Be custodian of the records and of the ~~seal~~logo of the corporation and
311 affix the ~~seal~~logo, as authorized by law or the provisions of these Bylaws, to duly
312 executed documents of the corporation.
313

314
315 (e) Keep at the principal office of the corporation a membership book
316 containing the name and address of each and every member and, in the case
317 where any membership has been terminated, he or she shall record such fact in
318 the membership book together with the date at which the membership
319 terminated.
320

321 (f) Exhibit at all reasonable times to any director of the corporation, or to
322 his or her agent or attorney, on request therefore, the Bylaws, the membership
323 book, and the minutes of the proceedings of the directors of the corporation
324

325 (g) In general, perform all duties incident to the office of Secretary and
326 such other duties as may be required by law, by the Articles of Incorporation, or
327 by these Bylaws, or which may be assigned to him or her from time to time by
328 the Board of Directors.
329

330
331 SECTION 9. DUTIES OF THE TREASURER
332

333 The Treasurer shall:
334

335 (a) Have charge and custody of, and be responsible for, all funds and
336 securities of the corporation, and deposit all such funds in the name of the
337 corporation in such banks, trust companies or other depositories as shall be
338 selected by the Board of Directors.

339 (b) Receive, and give receipt for, monies due and payable to the
340 corporation from any source whatsoever.

341 (c) Disburse, or cause to be disbursed, the funds of the corporation as
342 may be directed by the Board of Directors, taking proper vouchers for such
343 disbursements.

344
345 (d) Keep and maintain adequate records of accounts of the corporation's
346 properties and business transactions, including accounts of its assets, liabilities,
347 receipts, disbursements, gains and losses.

348
349 (e) Exhibit at all reasonable times the books of account and financial
350 records to any director of the corporation, or to his or her agent or attorney, on
351 request therefore.

352
353 (f) Render to the Chairperson and directors, whenever requested, an
354 account of any or all of his or her transactions as Treasurer and of the financial
355 condition of the corporation.

356
357 (g) Prepare, or cause to be prepared, and certify, or cause to be certified,
358 the financial statements to be included in any required reports.

359
360 (h) In general, perform all duties incident to the office of Treasurer and
361 such other duties as may be required by law, by the Articles of Incorporation of
362 this corporation, or by these Bylaws, or which may be assigned to him or her
363 from time to time by the Board of Directors.

364
365
366 SECTION 10. COMPENSATION

367
368 There shall be no salaries for officers of the Board of Directors
369
370

371
372
373 ARTICLE V
374 COMMITTEES

375
376
377 SECTION 1. EXECUTIVE COMMITTEE

378
379 The Board of Directors may, by a majority vote of its members, designate
380 an Executive Committee consisting of two (2) or more board members and may
381 delegate to such committee the powers and authority of the Board in the
382 management and affairs of the corporation, to the extent permitted, and except as
383 otherwise may be provided, by provisions of law.

384
385 By a majority vote of its members, the Board may at any time revoke or
386 modify any or all of the Executive Committee authority so delegated, increase or
387 decrease but not below two (2) the number of members of the Executive
388 Committee, and fill vacancies on the Executive Committee from the members of
389 the Board. The Executive Committee shall keep regular minutes of its

proceedings, cause them to be filed with the corporate records, and report the same to the Board from time to time as the Board may require.

SECTION 2. OTHER COMMITTEES

The corporation shall have such other committees as may from time to time be designated by resolution of the Board of Directors. These committees may consist of persons who are not also members of the Board and shall act in an advisory capacity to the Board.

SECTION 3. MEETINGS AND ACTION OF COMMITTEES

Meetings and actions of committees shall be governed by, noticed, held and taken in accordance with the provisions of these Bylaws concerning meetings of the Board of Directors, with such changes in the context of such Bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular and special meetings of committees may be fixed by resolution of the Board of Directors or by the committee. The Board of Directors may also adopt rules and regulations pertaining to the conduct of meetings of committees to the extent that such rules and regulations are not inconsistent with the provisions of these Bylaws.

ARTICLE VI EXECUTION OF INSTRUMENTS, DEPOSITS AND FUNDS

SECTION 1. EXECUTION OF INSTRUMENTS

The Board of Directors, except as otherwise provided in these Bylaws, may by resolution authorize any officer or agent of the corporation to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

SECTION 2. CHECKS AND NOTES

Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money up to amounts of \$10,000 shall be signed by the treasurer or chairperson of the corporation. For amounts over \$10,000 both signatures shall be required.

439 SECTION 3. DEPOSITS

440
441 All funds of the corporation shall be deposited from time to time to the
442 credit of the corporation in such banks, trust companies, or other depositories as
443 the Board of Directors may select.
444

445
446 SECTION 4. GIFTS

447
448 The Board of Directors may accept on behalf of the corporation any
449 contribution, gift, bequest, or devise for the nonprofit purposes of this
450 corporation.
451

452
453 ARTICLE 7
454 CORPORATE RECORDS, REPORTS AND ~~SEAL~~ LOGO
455

456
457 SECTION 1. MAINTENANCE OF CORPORATE RECORDS

458
459 The corporation shall keep at its principal office:
460

461 (a) Minutes of all meetings of directors, committees of the Board and, if
462 and when this corporation has members, of all meetings of the members,
463 indicating the time and place of holding such meetings, whether regular or
464 special, how called, the notice given, and the names of those present and the
465 proceedings thereof;
466

467 (b) Adequate and correct books and records of account, including
468 accounts of its properties and business transactions and accounts of its assets,
469 liabilities, receipts, disbursements, gains and losses;
470

471 (c) A record of its members, if any, indicating their names and addresses
472 and, if applicable, the class of membership held by each member and the
473 termination date of any membership;
474

475 (d) A copy of the corporation's Articles of Incorporation and Bylaws as
476 amended to date, which shall be open to inspection by the members, if any, of
477 the corporation at all reasonable times during office hours.
478

479 SECTION 2. CORPORATE ~~SEAL~~ LOGO
480

481 The Board of Directors may adopt, use, and at will alter, a corporate
482 seal logo. Such seal logo shall be kept at the principal office of the corporation.
483 Failure to affix the seal logo to corporate instruments, however, shall not affect
484 the validity of any such instrument.
485

486
487 SECTION 3. DIRECTORS' INSPECTION RIGHTS

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation and shall have such other rights to inspect the books, records and properties of this corporation as may be required under the Articles of Incorporation, other provisions of these Bylaws and by provisions of law.

SECTION 4. MEMBERS' INSPECTION RIGHTS

If and when this corporation has any members, then each and every member shall have the following inspection rights, for a purpose reasonably related to such person's interest as a member:

~~(a) To inspect and copy the record of all members' names, addresses and voting rights, at reasonable times upon written demand on the Secretary of the corporation, which demand shall state the purpose for which the inspection rights are requested.~~

~~(b) To obtain from the Secretary of the corporation, upon written demand on, and payment of a reasonable charge to, the Secretary of the corporation, a list of the names, addresses and voting rights of those members entitled to vote for the election of directors as of the most recent record date for which the list has been compiled or as of the date specified by the member subsequent to the date of demand. The demand shall state the purpose for which the list is requested. The membership list shall be made within a reasonable time after the demand is received by the Secretary of the corporation or after the date specified therein as of which the list is to be compiled.~~

(ae) To inspect at any reasonable time the books, records, or minutes of the proceedings of the members or of the Board or committees of the Board, upon written demand on the Secretary of the corporation by the member, for a purpose reasonably related to such person's interests as a member.

~~Members shall have such other rights to inspect the books, records and properties of this corporation as may be required under the Articles of Incorporation, other provisions of these Bylaws, and provisions of law.~~

SECTION 5. RIGHT TO COPY AND MAKE EXTRACTS

Any inspection under the provisions of this Article may be made in person or by agent or attorney and the right to inspection shall include the right to copy and make extracts.

SECTION 6. PERIODIC REPORT

537 The Board shall cause any annual or periodic report required under law to
538 be prepared and delivered to an office of this state or to the members, if any, of
539 this corporation, to be so prepared and delivered within the time limits set by
540 law.

541
542
543 ARTICLE VIII
544 IRC 501(c)3 TAX EXEMPTION PROVISIONS
545

546
547 SECTION 1. LIMITATIONS ON ACTIVITIES
548

549 No substantial part of the activities of this corporation shall be the
550 carrying on of propaganda, or otherwise attempting to influence legislation
551 (except as otherwise provided by Section 501 (h) of the Internal Revenue Code),
552 and this corporation shall not participate in, or intervene in (including the
553 publishing and distribution of statements), any political campaign on behalf of,
554 or in opposition to, any candidate for public office.
555

556 Notwithstanding any other provisions of these Bylaws, this corporation
557 shall not carry on any activities not permitted to be carried on (a) by a
558 corporation exempt from federal income tax under Section 501(c)3 of the Internal
559 Revenue Code, or (b) by a corporation, contributions to which are deductible
560 under Section 170(c)2 of the Internal Revenue Code.
561

562
563 SECTION 2. PROHIBITION AGAINST PRIVATE INURNMENT
564

565 No part of the net earnings of this corporation shall inure to the benefit of,
566 or be distributable to, its members, directors or trustees, officers, or other private
567 persons, except that the corporation shall be authorized and empowered to pay
568 reasonable compensation for services rendered and to make payments and
569 distributions in furtherance of the purposes of this corporation.
570

571
572 SECTION 3. DISTRIBUTION OF ASSETS
573

574 Upon the dissolution of this corporation, its assets remaining after
575 payment, or provision for payment, of all debts and liabilities of this corporation
576 shall be distributed ~~Petite Manan~~ Maine Coastal Islands National Wildlife Refuge |
577 Complex. Such distribution shall be made in accordance with all applicable
578 provisions of the laws of this state.
579

580
581 SECTION 4. PRIVATE FOUNDATION REQUIREMENTS AND RESTRICTIONS
582

583 In any taxable year in which this corporation is a private foundation as
584 described in Section 509(a) of the Internal Revenue Code, the corporation (1)
585 shall distribute its income for said period at such time and manner as not to

586 subject it to tax under Section 4942 of the Internal Revenue Code; (2) shall not
587 engage in any act of self-dealing as defined in Section 4941 (d) of the Internal
588 Revenue Code; (3) shall not retain any excess business holdings as defined in
589 Section 4943(c) of the Internal Revenue Code; (4) shall not make any investments
590 in such manner as to subject the corporation to tax under Section 4944 of the
591 Internal Revenue Code; and (5) shall not make any taxable expenditures as
592 defined in Section 4945 (d) of the Internal Revenue Code.

593
594
595 ARTICLE IX
596 AMENDMENT OF BYLAWS
597

598
599 SECTION 1. AMENDMENT
600

601 Subject to the power of the members, if any, of this corporation to adopt,
602 amend, repeal the Bylaws of this corporation and except as may otherwise be
603 specified under provisions of law, these Bylaws, or any of them, may be altered,
604 amended, or repealed and new Bylaws adopted by approval of the Board of
605 Directors.
606

607
608 ARTICLE XX
609 CONSTRUCTION AND TERMS
610

611
612 If there is any conflict between the provisions of these Bylaws and the
613 Articles of Incorporation of this corporation, the provisions of the Articles of
614 Incorporation shall govern.
615

616 Should any of the provisions or portions of these Bylaws be held
617 unenforceable or invalid for any reason, the remaining provisions and portions
618 of these Bylaws shall be unaffected by such holding.
619

620 All references in these Bylaws to the Articles of Incorporation shall be to
621 the Articles of Incorporation, Articles of Organization, Certificate of
622 Incorporation, Organizational Charter, Corporate Charter, or other founding
623 document of this corporation filed with an office of this state and used to
624 establish the legal existence of this corporation.
625

626 All references in these Bylaws to a section or sections of the Internal
627 Revenue Code shall be to such sections of the Internal Revenue Code of 1986 and
628 amended from time to time, or to corresponding provisions of any future federal
629 tax code.
630
631
632
633
634