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Form 990-EZ

Department of the Treasury  
Internal Revenue Service

# Short Form

## Return of Organization Exempt From Income Tax

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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.

OMB No 1545-1150

2010

Open to Public  
Inspection

**A** For the 2010 calendar year, or tax year beginning , 2010, and ending , 20

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
MASSACHUSETTS ASSOCIATION OF PATIENT ACCOUNT

Number & street (or P O box, if mail is not delivered to street addr ) Room/suite  
C/O V. MALGERI 1 CURZONDALE CT

City or town, state or country, and ZIP + 4  
NEWBURYPORT MA 01950

**D** Employer identification number  
51-0192427

**E** Telephone number  
(508) 482-9600

**F** Group Exemption Number  
►

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

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

**I** Website: ► WWW.MAPAM.ORG

**J** Tax-exempt status (check only one) -- ☐ 501(c)(3) ☒ 501(c)(6) (insert no ) 4947(a)(1) or 527

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ 63,099

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

REVENUE		EXPENSES		ASSETS	
1	Contributions, gifts, grants, and similar amounts received	1		18	Excess or (deficit) for the year (Subtract line 17 from line 9)
2	Program service revenue including government fees and contracts	2	51,774	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)
3	Membership dues and assessments	3	11,325	20	Other changes in net assets or fund balances (explain in Schedule O)
4	Investment income	4		21	Net assets or fund balances at end of year. Combine lines 18 through 20
5a	Gross amount from sale of assets other than inventory	5a			
5b	Less: cost or other basis and sales expenses	5b			
5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c			
6	Gaming and fundraising events				
6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a			
6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000)	6b			
6c	Less: direct expenses from gaming and fundraising events	6c			
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d			
7a	Gross sales of inventory, less returns and allowances	7a			
7b	Less: cost of goods sold	7b			
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c			
8	Other revenue (describe in Schedule O)	8			
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	63,099		
10	Grants and similar amounts paid (list in Schedule O)	10	3,500		
11	Benefits paid to or for members	11			
12	Salaries, other compensation, and employee benefits	12			
13	Professional fees and other payments to independent contractors	13	750		
14	Occupancy, rent, utilities, and maintenance	14			
15	Printing, publications, postage, and shipping	15			
16	Other expenses (describe in Schedule O)	16	60,444		
17	<b>Total expenses.</b> Add lines 10 through 16	17	64,694		
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-1,595		
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	17,564		
20	Other changes in net assets or fund balances (explain in Schedule O)	20			
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	15,969		

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2010)

SCANNED MAY 24 2011

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**Part V Other Information** (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?		X
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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="text" value="37a"/>		
b Did the organization file Form 1120-POL for this year?		X
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 tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved <input type="text" value="38b"/>		
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9 <input type="text" value="39a"/>		
b Gross receipts, included on line 9, for public use of club facilities <input type="text" value="39b"/>		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <input type="text"/> , section 4912 <input type="text"/> , section 4955 <input type="text"/>		
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 did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
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 <input type="text"/>		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <input type="text"/>		
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		X
41 List the states with which a copy of this return is filed <input type="text" value="NONE"/>		
42a The organization's books are in care of <input type="text" value="See attachment #4"/> Telephone no <input type="text"/>		
Located at <input type="text"/> ZIP + 4 <input type="text"/>		
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 <input type="text"/>		X
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.?		X
If "Yes," enter the name of the foreign country <input type="text"/>		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 -- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text" value="43"/>		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		X

45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?

	Yes	No
45		X
45a		X
46		X

a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R must be completed instead of Form 990-EZ (see instructions)

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

**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 47-49b and 52, and complete the tables for lines 50 and 51Check if the organization used Schedule O to respond to any question in this Part VI ☐

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II

	Yes	No
47		X
48		X
49a		X
49b		X

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				

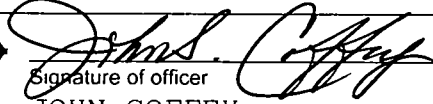
f Total number of other employees paid over \$100,000 

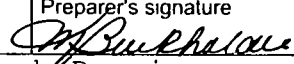
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(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 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ☐ Yes ☒ No

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.

Sign Here		4/28/2011
	Signature of officer JOHN COFFEY	Date
	TREASURER	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name MBURKHOLDEN	Preparer's signature 	Date 4/25/11	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	H&R Block Premium		Firm's EIN	
	Firm's address	68 N WASHINGTON ST NORTH ATTLEBORO MA 02760		Phone no 508-695-0418	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2010**

Open to Public  
Inspection

Name of the organization

Employer identification number

MASSACHUSETTS ASSOCIATION OF PATIENT ACCOUNT MGMT, INC.  
LINE 10 SCHOLARSHIPS

THOMAS P LARSEN \$1,500.00  
76 BELMONT ST  
WEYMOUTH MA 02188

ROBERT E MOORE JR \$1,200.00  
53 FIELDSTONE DRIVE  
TOLLAND CT 06084

TAYLOR J RHUDICK \$ 800.00  
1 MURRAY COURT  
GROVELAND MA 01834

## 990 PRIMARY EXEMPT PURPOSE

Attachment 1: page 0 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2010 or tax period beginning , and ending
Name of Organization MASSACHUSETTS ASSOCIATION OF PATIENT ACCOUNT MGMT, INC	Employer Identification Number 51-0192427
Primary Purpose HEALTH FACILITY PATIENT ACCOUNT MANAGEMENT EDUCATION	

## 990 PROGRAM SERVICE ACCOMPLISHMENT

Attachment 2: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2010 or tax period beginning , and ending
Name of Organization MASSACHUSETTS ASSOCIATION OF PATIENT ACCOUNT MGMT, INC	Employer Identification Number 51-0192427

**Part III - Statement of Program Service Accomplishments**

Grants and allocations	Amount includes foreign grants	Program service expenses	54,070
Exempt Purpose Achievements			

SEMINARS, MEETINGS AND NEWSLETTERS FOR MEMBERS



# 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 3: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2010 or tax period beginning , and ending			
Name of Organization MASSACHUSETTS ASSOCIATION OF PATIENT ACCOUNT MGMT, INC			Employer Identification Number 51-0192427	
(A) Name and Address	(B) Title and Average Hrs per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
CHERYL FIX 359 HALL ST Raynham, MA 02767	PRESIDENT 0.00	0	0	0
ANNE SAUERBIER 10 COTTAGE ST Taunton, MA 02780	VICE PRESIDENT 0.00	0	0	0
JOHN COFFEY 18 MILL POND CIRCLE Milford, MA 01757	TREASURER 0.00	0	0	0
TIM MOORE 10 FRANCIS DR Seabrook, NH 03874	REC SECRETARY 0.00	0	0	0
MARYANN GLENNON PO BOX 733 Millers Falls, MA 01349	CORR SECRETARY 0.00	0	0	0
CHARLENE CZERNICH 136 FEDERAL ST Millers Falls, MA 01349	DIRECTOR 0.00	0	0	0
REBECCA HILBIG 9 HAMILTON DR Holland, MA 01521	DIRECTOR 0.00	0	0	0
JEANNE CIOCCA 95 N MAIN ST Natick, MA 01760	DIRECTOR 0.00	0	0	0
PATRICK MCDONOUGH 12 WOODBINE TERR Westford, MA 01886	DIRECTOR 0.00	0	0	0
CATHI MOSCA 7 MARBLE ST #303e Whitman, MA 02382	DIRECTOR 0.00	0	0	0
PENNY BRENNAN 905 ASH ST Brockton, MA 02301	DIRECTOR 0.00	0	0	0
MICHAEL MAHER 11 GARDEN ST Woburn, MA 01801	DIRECTOR 0.00	0	0	0
DARLENE LAVIN 622 HILLDALE AVE Haverhill, MA 01832	DIRECTOR 0.00	0	0	0
JOHN GIUNTA 15 WENHAM ST Danvers, MA 01923	DIRECTOR 0.00	0	0	0
JOHN DEMARCO 5 BRACKENBURY ST Malden, MA 02148	DIRECTOR 0.00	0	0	0

990 BOOKS ARE IN CARE OF

Attachment 4 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2010 or tax period beginning , and ending
Name of Organization MASSACHUSETTS ASSOCIATION OF PATIENT ACCOUNT MGMT, INC	Employer Identification Number 51-0192427
Part V - Line 42a	

Individual Name  
or  
Business Name

JOHN COFFEY

Street Address

18 MILL POND CIRCLE

U S Address

Zip code 01757

City Milford

State MA

Foreign Address

City

Province or State

Country

Postal code

Phone Number

(508) 482-9600

Fax Number

## 2010 DETAIL STATEMENTS

MASSACHUSETTS ASSOCIATION OF P

51-0192427

Page 1

STATEMENT #1 - ( )

INSURANCE.....	575
WEBSITE.....	2,308
SUPPLIES.....	230
ANNUAL REPORT.....	15
AWARDS.....	122
MEETINGS.....	23,830
MEMBERSHIP BENEFITS.....	3,046
SPEAKER FEES.....	500
PAY PAL.....	371
SEMINAR.....	27,432
CREDIT CARD FEES.....	85
BOARD MEETING EXPENSE.....	1,930

TOTAL CARRIED TO ..... 60,444