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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

	or the	e 2010 calendar year, or tax year beginning , 2010, and endin	9	, 20
B ch	eck of a	pplicable C Name of organization	DE	mployer Identification num
\square	Addre	s change	ı	
	Name	change NEWPORT FISHERMEN'S WIVES, INC.	93-	-6090014
П	Initial	Norther and stock (se D.O. hour dissolve and deligered to stock address)		elephone number
	Termir	IO DOX 3/1	54:	1-574-5555
	Amend	City or town, state or country, and ZIP + 4	FG	Group Exemption
	Applic	Newport, OR 97365		lumber >
G A	ccour	iting Method X Cash Accrual Other (specify) ▶ H C	heck >	X If the organization is
ı <u>w</u>	ebsi	re: ▶ N/A	equired to	attach Schedule B
	x-exem	pt status X 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527	Form 990, 9	990-EZ, or 990-PF)
K Ch	heck l	If the organization is not a section 509(a)(3) supporting organization and its gross receipts are n	ormally not	t more than \$50,000 A
Fo	orm 9!	90-EZ or Form 990 return is not required through Form 990-N (e-postcard) may be required (see instruc		
		return, be sure to file a complete return		•
L Ad	id line	s 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	5, colu	mn (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ	. > s	62,
Par		Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the		
		Check if the organization used Schedule O to respond to any question in this Part		
	1	Contributions, gifts, grants, and similar amounts received	- , , -	
	2	Program service revenue including government fees and contracts		
	3			· · · · · · · · · · · · · · · · · · ·
ĺ	4	Membership dues and assessments	. 4	
	•	Investment income	· 4	
		Gross amount from sale of assets other than inventory		
-		Less cost or other basis and sales expenses	 	
-		Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	. 5c	
	6	Gaming and fundraising events		
	а	Gross income from gaming (attach Schedule G if greater than		
Revenue		\$15,000) PECEIVED 6a	_	
8	b	Gross income from tundraising events (not including \$ of contributions		
٣		from fundraising events reported on line Raftach Schedule G if the		
		sum of such drosky ncome and contributions exceed \$15,000) 6b 61,86	53	
	C	Less direct expenses gaming and fundrasing events 6c 52,03	31	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract		
- 1		Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c).	. 6d	9,
-	7 a	Gross sales of inventory, less returns and allowances		
		Less cost of goods sold		
	С	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	. 8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	10,
1.	10	Grants and similar amounts paid (list in Schedule O)	10	2,
- 1	11	Benefits paid to or for members	11	
- 1	12	Salaries, other compensation, and employee benefits	12	·
. se	13	Professional fees and other payments to independent contractors	13	
o	14			6,
<u>~</u>].	15	Occupancy, rent, utilities, and maintenance	14	3,
		Printing, publications, postage, and shipping		
	16 47	Other expenses (describe in Schedule O) SCHEDULE ATTACHED.		3,
- 1	<u>17</u>	Total expenses. Add lines 10 through 16	▶ 17	16,
.	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	. 18	-6,
.		Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with		
.	19			4.0
.	19	end-of-year figure reported on prior year's return)	. 19	49,
.	19	end-of-year figure reported on prior year's return) Other changes in net assets or fund balances (explain in Schedule O)	. 19	49,
Vet Assets	19 20 21	end-of-year figure reported on prior year's return)	. 19 . 20 • 21	43,

Page	
rage	

Pa	rt II	Balance Sheets. (see the instructions for Part I		ıootion	in this Dort II			
		Check if the organization used Schedule O to	respond to any qu		Beginning of year			nd of year
22	Casi	h, savings, and investments	_			5 22	(0)	43,543
23		f and buildings			49,60	23		45,545
24	Othe	er assets (describe in Schedule O)				24		
25		Il assets			49,60			43,543
26	Tota	I liabilities (describe in Schedule O)				26	_	
27	Net	assets or fund balances (line 27 of column (B) must agree	with line 21)		49,60	5 27		43,543
Pa	irt III	Statement of Program Service Accomplishing	nents (see the insti	ructions				oenses
		Check if the organization used Schedule O to resp	ond to any question	n in this	Part III X	Ц		for section and 501(c)(4)
		e organization's primary exempt purpose? SCHEDULE					, , , ,	ions and section
		what was achieved in carrying out the organization's exemp				1	, , ,	1) trusts, optional
		es provided, the number of persons benefited, and other rele		-			for others)
		CICIPATION IN COMMUNITY PROJECTS PR			ABOUT AND	-		
S	UPPC	ORT OF FISHING, FISHERMEN, AND THE	FISHING COMMU	UNITY		-		
	·) If the amount include	des ferries espeta ele			7		16 050
29	(Grant	s \$) If this amount inclu	ides foreign grants, che	eck nere		28a		16,252
23						-		
						-		
	(Grant	s \$) If this amount inclu	ides foreign grants, che	eck here] 29a		
30	1					1		
						_		
						_		
	(Grant	is \$) If this amount inclu	ides foreign grants, che	eck here	<u> ▶ </u>	30a		
31	Other	program services (describe on Schedule O)				٠, ا		
	(Grant		ides foreign grants, che			<u> 31a</u>		
32	Total	program service expenses (add lines 28a through 31a	<u>3)</u>		<u> </u>	32		16,252
Pá	art IV	List of Officers, Directors, Trustees, and Key Em Check if the organization used Schedule O to res			· · · · · · · · · · · · · · · · · · ·			
		Check if the organization used Schedule O to resp	(b) Title and ave		(c) Compensation		ributions to	(e) Expense
		(a) Name and address	hours per wed	ek"	(If not paid,	mployee b	enefit plans & ompensation	account and other allowances
CO	NNTE	KENNEDY	PRESIDENT	illoii	enter -0)	20101100	Uniponsation	other anowances
		1634, NEWPORT, OR 97365	5-25		o		0	(
		KAMSER	VICE-PRESI	DENT				
PO	вох	311, NEWPORT, OR 97365	5-25		0		0	
MA	RIA	ROCK	TREASURER					
PO	BOX	420, SEAL ROCK, OR 97376	5-25				0	
		WAGNER	SECRETARY]				
<u>19</u>	56 S	E DONELLE DR, TOLEDO, OR 97391	5-25		0		0	
		N COLE	MEMBERSHIP		_		_	
PO	вох	1850, NEWPORT, OR 97365	5-25		0		0	
_				- 1				
				- +				
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_	-							ı
_			<u></u>					

Part	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 th is Part V			
	One of the organization assumed to respond to any question in the case		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed		1.55	
,	description of each activity in Schedule O	33		x
34	Were any significant changes made to the organizing or governing documents? If "Yes." attach a conformed			
	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)	34		x
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but	3.4	10.2	1
	not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T		10	10
а	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?	35a		_x_
b	If "Yes," has it filed a tax return on Form 990-T for this year (see instructions)?	35b	N	A
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	36	371.50	X
37 a		1	36	
b	Did the organization file Form 1120-POL for this year?	37b	Of Blace h. 13	X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were		分数	
	any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	79.3.45 V	X
	If "Yes," complete Schedule L, Part II and enter the total amount involved		30	1
39	Section 501(c)(7) organizations. Enter.	1		
a b	Initiation fees and capital contributions included on line 9 39a N/A Gross receipts, included on line 9, for public use of club facilities 39b N/A	1,192		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under	ASS &		2
100	section 4911 ▶ 0 , section 4912 ▶ 0 , section 4955 ▶ 0	1.15%	変型が	1, 1,
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit	4,5	1	.sr
	transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been	ľ		1
	reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		x
C	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on	13.6		
	organization managers or disqualified persons during the year under sections 4912,			
	4955, and 4958	1		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c	1	100	
	reimbursed by the organization 0			1
0	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter	3	Mit.	
44	transaction? If "Yes," complete Form 8886-T	40e		<u> </u>
41 42a	List the states with which a copy of this return is filed. ▶ OREGON The organization's books are in care of ▶ CONNIE KENNEDY Telephone no ▶ 541-265	015		
42 a	A control of the most of 604 and most of 604	-315		•••••
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		Yes	No
	account)?	42b		х
	If "Yes," enter the name of the foreign county ▶	340	湯沙	2, 7
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank	1		1.53
	and Financial Accounts.	ă.	elegati s	أندستا
C	At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c		X
	If "Yes," enter the name of the foreign country ▶			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in fieu of Form 1041 - Check here	• • •	▶	•
	and enter the amount of tax-exempt interest received or accrued during the tax year			
			Yee	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be			i
, -, u	completed instead of Form 990-EZ	44a	-تىد	x
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be	:/	Num	.,
	completed instead of Form 990-EZ	44b	^	x
C	Did the organization receive any payments for indoor tanning services during the year?	44c		x
đ	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an			
	explanation in Schedule O	44d	N_	A

Check X If

self-employed

Phone no

Firm's EIN ▶93-1041672

P01454253

. ▶ X Yes __No

Form 990-EZ (2010)

(541) -265-5411

SIGNE GRIMSTAD

► GRIMSTAD & ASSOCIATES

NEWPORT, OR 97865

May the IRS discuss this return with the preparer shown above? See instructions

PO BOX 1930

Firm's name

Firm's address

Paid

Preparer

Use Only

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047 Open to Public Inspection

Internal Revenue Service Employer identification number Name of the organization 93-6090014 NEWPORT FISHERMEN'S WIVES, INC. Reason for Public Charity Status (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is (For lines 1 through 11, check only one box) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). 1 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the 4 hospital's name, city, and state. An organization operated for the benefit of a college or university owned or operated by a governmental unit described in 5 section 170(b)(1)(A)(iv). (Complete Part II) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 6 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II) 8 X An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross 9 receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 10 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the 11 purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h c Type III - Functionally integrated ь Type II Type III - Other By checking this box. I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations, described in section 509(a)(1) or section 509(a)(2). If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) Yes No 11g(i) and (iii) below, the governing body of the supported organization? (ii) A family member of a person described in (i) above? 11g(ii) 11g(iii) (iii) A 35% controlled entity of a person described in (i) or (ii) above? Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Did you notify (vi) is the (vii) Amount of (iv) is the (described on lines 1-9 organization the organization organization in support col (i) listed in above or IRC section in col (i) of col (i) organized your governing (see Instructions)) your support? in the U.S.? document? Yes No Yes Yes (A) (B) (C) (D) (E)

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-FZ.

Schedule A (Form 990 or 990-EZ) 2010

Total

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support								
Caler	idar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total		
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")								
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf								
3	The value of services or facilities furnished by a governmental unit to the organization without charge						· · · · · · · · · · · · · · · · · · ·		
4	Total. Add lines 1 through 3	THE WAY WAS A DESCRIPTION OF	as Business Full 27 77	****					
5	The portion of total contributions by each								
•	person (other than a governmental unit or	THE STATE OF THE SECOND	的 表现第一						
	publicly supported organization) included	1. 15 15 15 15 15 15 15 15 15 15 15 15 15		医等级性	1	1000000			
	on line 1 that exceeds 2% of the amount				4				
	shown on line 11, column (f)	4 ,	, , , ,	G et a					
6	Public support. Subtract line 5 from line 4	41343 - 4 Sh -	· 通知中以及 211		, i	274	<u></u>		
Sec	tion B. Total Support					·			
Cale	ndar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total		
7	Amounts from line 4								
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources								
9	Net income from unrelated business activities, whether or not the business is regularly carried on								
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)								
11	Total support. Add lines 7 through 10	1	14 14 14 14 14 14 14 14 14 14 14 14 14 1		£. 14 , 2 184.	41,767.11			
12	Gross receipts from related activities, etc. (see instructions) .				12			
13	First five years. If the Form 990 is organization, check this box and stop here	for the organiza	tion's first, seco	nd, third, fourth,	or fifth tax ye	ar as a section	501(c)(3) ▶		
	tion C. Computation of Public Sup			44 1 22		T	0.0000		
14	Public support percentage for 2010 (I						0.0000 %		
15	Public support percentage from 2009						<u>%</u>		
16a	331/3% support test - 2010. If the	-			•		,		
	this box and stop here. The organizati								
Þ	331/3% support test - 2009. If the	_							
	check this box and stop here. The org								
17a 10%-facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10									
	or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in								
		the "facts-and-circumstances" test. The organization qualifies as a publicly supported							
	organization								
b 10%-facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop her Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a public.							op here.		
					-		Publicly		
18	supported organization								
	manucuona		· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u></u>		▶ └ _		

Part III

Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.

If the organization fails to qualify under the tests listed below, please complete Part II.)

	tion A. Public Support	(-) 200C	(1) 2007	(-) 2000	(4) 2000	(-) 2040	45 Tatal
	liendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1	Gifts, grants, contributions, and membership fees						
_	received (Do not include any "unusual grants ")	12,333	2,810	13,374	3,346	100	31,963
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities						
	furnished in any activity that is related to the						
	organization's tax-exempt purpose	13,679	46,743	10,578	35,258	61,864	168,122
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the organization's	İ					
	benefit and either paid to or expended on						
	its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
	organization without charge						
6	Total. Add lines 1 through 5	26,012	49,553	23,952	38,604	61,964	200,085
7 a	Amounts included on lines 1, 2, and 3					:	
	received from disqualified persons						
D	Amounts included on lines 2 and 3 received from other than disqualified						
	persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
	for the year						
c	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
	line 6)						200,085
Sec	tion B. Total Support						
C	alendar year (or fiscal year beginning in) 🕨	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9	Amounts from line 6	26,012	49,553	23,952	38,604	61,964	200,085
10a	Gross income from interest, dividends,				•	•	
	payments received on securities loans,						
	rents, royalties and income from similar sources	355	417	163	485	258	1,678
ь	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
c	Add lines 10a and 10b	355	417	163	485	258	1,678
11	Net income from unrelated business			105	403	250	1,0,0
• •	activities not included in line 10b,						
	whether or not the business is regularly						
	carried on						
12	Other income. Do not include gain or			1			
	loss from the sale of capital assets				104		104
4.0	(Explain in Part IV)				194		194
13	Total support. (Add lines 9, 10c, 11,	06.065	40.070		22 222		
	and 12)	26,367	49,970	24,115	39,283	62,222	201,957
14	First five years. If the Form 990 is for						
	organization, check this box and stop here.			· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	· · · · •
	tion C. Computation of Public Sup						
15	Public support percentage for 2010 (line 8,					15	99.0731 <u>%</u>
16	Public support percentage from 2009 Sche			· · · · · · · · · · · ·		16	<u>98.9761 % </u>
Sec	tion D. Computation of Investmen				· ,		
17	Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))						
18	Investment income percentage from 2009 Schedule A, Part III, line 17						
19a	331/3% support tests - 2010. If the org	janization did no	ot check the box	on line 14, and	tine 15 is more	than 331/3%, a	nd line
	17 is not more than 331/3%, check thi	s box and stop	here The orga	inization qualifies	as a publicly	supported organiz	zation > X
b	331/3% support tests - 2009. If the orga	nization did not	check a box on I	ine 14 or line 19	a, and line 16 is	more than 331/3	%, and
	line 18 is not more than 331/3 %, check	this box and st	op here The org	ganization qualifie	es as a publicly	supported organiz	zation ▶
20	Private foundation. If the organization of	did not check a	a box on line 1	4, 19a, or 19b	, check this bo	x and see instru	ictions >
221 1 0					S	chedule A (Form 9	90 or 990-EZ) 2010

SCHEDULE 0 (Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

Open to Public Inspection

Employer identification number

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.

Department of the Treasury Internal Revenue Service Name of the organization

NEWPORT FISHERMEN'S WIVES, INC. 93-6090014 PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID: EMERGENCY RELIEF \$ 1,550 450 SCHOOL BOOSTERS & ACADEMICS PROGRAMS 156 NON-CASH - FLOWERS TOTAL \$ 2,156 PART I, LINE 16 - OTHER EXPENSES: 220 ADVERTISING BANK CHARGES 669 DUES & SUBSCRIPTIONS 264 1,086 INSURANCE OFFICE EXPENSE 780 25 TAXES MISCELLANEOUS 205 TOTAL \$ 3,249 PART III - ORGANIZATION'S EXEMPT PURPOSE PROVIDE EDUCATION ABOUT AND SUPPORT FOR FISHERMEN AND FISHING COMMUNITIES