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Form 990

Department of the Treasury  
Internal Revenue Service

## 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)

OMB No 1545-0047

2010

Open to Public  
Inspection

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

A For the 2010 calendar year, or tax year beginning **MAY 1, 2010** and ending **APR 30, 2011**

|   |   |  |   |   |
|---|---|--|---|---|
| B Check if applicable   | C Name of organization<br><b>MARYLAND ORNITHOLOGICAL SOCIETY, INC.</b>  |  | D Employer identification number<br><b>52-6046316</b>                 |   |
| <input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input checked="" type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | Doing Business As<br>Number and street (or P.O. box if mail is not delivered to street address)<br><b>4915 GREENSPRING AVENUE</b> |  | Room/suite  | E Telephone number<br><b>800-823-0050</b>   |
|   | City or town, state or country, and ZIP + 4<br><b>BALTIMORE, MD 21209</b>   |  |   | G Gross receipts \$ <b>1,010,809.</b>   |
|   | F Name and address of principal officer <b>DAVID WEBB</b><br><b>4141 QUAIL WAY, HAVRE DE GRACE, MD 21078</b>                      |  |   | H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527   |   |  |   | H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                      |
| J Website: ► <b>WWW.MDBIRDS.ORG</b>   |   |  | If "No," attach a list (see instructions)                             |   |
| K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►   |   |  | L Year of formation: <b>1956</b> M State of legal domicile: <b>MD</b> |   |

|  |   |                           |                   |
|--|---|---------------------------|-------------------|
| Activities & Governance  | 1 Briefly describe the organization's mission or most significant activities <b>THE MARYLAND ORNITHOLOGICAL SOCIETY (MOS) FOSTERS INTERACTION AND EXCHANGE OF INFORMATION AMONG</b> |                           |                   |
|  | 2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets  |                           |                   |
|  | 3 Number of voting members of the governing body (Part VI, line 1a) <b>3</b>  |                           |                   |
|  | 4 Number of independent voting members of the governing body (Part VI, line 1b) <b>4</b>  |                           |                   |
|  | 5 Total number of individuals employed in calendar year 2010 (Part V, line 2a) <b>5</b>   |                           |                   |
|  | 6 Total number of volunteers (estimate if necessary) <b>6</b>   |                           |                   |
|  | 7a Total unrelated business revenue from Part VIII, column (C), line 12 <b>7a</b><br>b Net unrelated business taxable income from Form 990-T, line 34 <b>7b</b>                     |                           |                   |
| Revenue  | 8 Contributions and grants (Part VIII, line 1h) <b>29,883.</b>  | Prior Year                | Current Year      |
|  | 9 Program service revenue (Part VIII, line 2g) <b>28,899.</b>   |                           | <b>31,507.</b>    |
|  | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <b>33,246.</b>   |                           | <b>11,981.</b>    |
|  | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <b>774.</b>   |                           | <b>198,563.</b>   |
|  | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <b>92,802.</b>  |                           | <b>247,832.</b>   |
|  | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <b>17,499.</b>  |                           | <b>12,399.</b>    |
|  | 14 Benefits paid to or for members (Part IX, column (A), line 4) <b>0.</b>  |                           | <b>0.</b>         |
| Expenses   | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <b>0.</b>  |                           | <b>0.</b>         |
|  | 16a Professional fundraising fees (Part IX, column (A), line 11e) <b>0.</b>   |                           | <b>0.</b>         |
|  | b Total fundraising expenses (Part IX, column (D), line 25) <b>0.</b>   |                           | <b>0.</b>         |
|  | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) <b>138,667.</b>   |                           | <b>60,223.</b>    |
|  | 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) <b>156,166.</b>   |                           | <b>72,622.</b>    |
|  | 19 Revenue less expenses Subtract line 18 from line 12 <b>-63,364.</b>  |                           | <b>175,210.</b>   |
|  | 20 Total assets (Part X, line 16) <b>1,595,369.</b>   | Beginning of Current Year | End of Year       |
| 21 Total liabilities (Part X, line 26) <b>0.</b>                               |   | <b>2,934,839.</b>         |                   |
| 22 Net assets or fund balances Subtract line 21 from line 20 <b>1,595,369.</b> |   | <b>28,728.</b>            |                   |
|  |   | <b>1,595,369.</b>         | <b>2,906,111.</b> |

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## Part II Signature Block

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<br>here<br>S | Signature of officer<br><b>DAVID WEBB, TREASURER</b> | Date<br><b>14 DEC 2011</b> |
|                   | Type or print name and title                         |                            |

|                              |  |   |                         |   |      |
|------------------------------|--|---|-------------------------|---|------|
| Paid<br>Preparer<br>Use Only | Print/Type preparer's name<br><b>CLEM MUELLER, CPA</b>                     | Preparer's signature<br><i>Clem Mueller CPA</i> | Date<br><b>12/13/11</b> | Check if self-employed <input type="checkbox"/> | PTIN |
|                              | Firm's name ► <b>KATZ ABOSCH</b>   |   | Firm's EIN ►            |   |      |
|                              | Firm's address ► <b>9690 DEEREKO ROAD SUITE 500<br/>TIMONIUM, MD 21093</b> |   | Phone no                | <b>410-828-6432</b>                             |      |

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

032001 02-22-11 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2010)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

10

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III 1 Briefly describe the organization's mission

**THE MARYLAND ORNITHOLOGICAL SOCIETY (MOS) PROMOTES THE STUDY AND ENJOYMENT OF BIRDS, PROMOTES KNOWLEDGE ABOUT OUR NATURAL RESOURCES, AND FOSTERS ITS APPRECIATION AND CONSERVATION, MAINTAINS A SYSTEM OF SANCTUARIES TO ENCOURAGE THE CONSERVATION OF BIRDS AND BIRD HABITAT,**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported4a (Code \_\_\_\_\_) (Expenses \$ 3,108. including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**ATLAS PROGRAM - TRACKING OF BIRD POPULATION AND NESTING AREAS AROUND MARYLAND**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

4b (Code \_\_\_\_\_) (Expenses \$ 24,909. including grants of \$ 0.) (Revenue \$ 11,981.)

**EDUCATIONAL PROGRAMS FOR MEMBERS AND GENERAL PUBLIC - CONFERENCE AND PUBLICATIONS**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

4c (Code \_\_\_\_\_) (Expenses \$ 9,579. including grants of \$ 0.) (Revenue \$ 0.)

**OPERATION AND MAINTENANCE OF MD ORNITHOLOGICAL SOCIETY WILDLIFE SANCTUARIES**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

4d Other program services (Describe in Schedule O)(Expenses \$ 13,594. including grants of \$ 12,399.) (Revenue \$ 5,781.)4e Total program service expenses ► 51,190.

## Part IV Checklist of Required Schedules

|  | Yes   | No |
|--|-------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?<br><i>If "Yes," complete Schedule A</i>  | 1 X   |    |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors?   | 2 X   |    |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>  | 3 X   |    |
| 4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>   | 4 X   |    |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>                         | 5     |    |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>  | 6 X   |    |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>                                      | 7 X   |    |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>   | 8 X   |    |
| 9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> | 9 X   |    |
| 10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>   | 10 X  |    |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable  |       |    |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>   | 11a X |    |
| b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>   | 11b X |    |
| c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>   | 11c X |    |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>  | 11d X |    |
| e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>   | 11e X |    |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>      | 11f X |    |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>   | 12a X |    |
| b Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>           | 12b X |    |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>  | 13 X  |    |
| 14a Did the organization maintain an office, employees, or agents outside of the United States?  | 14a X |    |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>                     | 14b X |    |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>                              | 15 X  |    |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>                                  | 16 X  |    |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>   | 17 X  |    |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>   | 18 X  |    |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>   | 19 X  |    |
| 20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>   | 20a X |    |
| b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)                        | 20b   |    |

## Part IV Checklist of Required Schedules (continued)

|     |  | Yes | No |
|-----|--|-----|----|
| 21  | Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II   | 21  | X  |
| 22  | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III  | 22  | X  |
| 23  | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J                                       | 23  | X  |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25               | 24a | X  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  | 24b |    |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?   | 24c |    |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  | 24d |    |
| 25a | Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  | 25a | X  |
| b   | Is the organization 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                        | 25b | X  |
| 26  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II   | 26  | X  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III                             | 27  | X  |
| 28  | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)   |     |    |
| a   | A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  | 28a | X  |
| b   | A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV   | 28b | X  |
| c   | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV   | 28c | X  |
| 29  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M   | 29  | X  |
| 30  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M   | 30  | X  |
| 31  | Did the organization liquidate, terminate, or dissolve and cease operations?<br>If "Yes," complete Schedule N, Part I  | 31  | X  |
| 32  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II   | 32  | X  |
| 33  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I   | 33  | X  |
| 34  | Was the organization related to any tax-exempt or taxable entity?<br>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1   | 34  | X  |
| 35  | Is any related organization a controlled entity within the meaning of section 512(b)(13)?<br>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," complete Schedule R, Part V, line 2 | 35  | X  |
| 36  | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?<br>If "Yes," complete Schedule R, Part V, line 2  | 36  | X  |
| 37  | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  | 37  | X  |
| 38  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?<br>Note. All Form 990 filers are required to complete Schedule O   | 38  | X  |

Form 990 (2010)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V 

|     |   | Yes | No |
|-----|---|-----|----|
| 1a  | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable  | 1a  | 0  |
| b   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable   | 1b  | 0  |
| c   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?  | 1c  |    |
| 2a  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return   | 2a  | 0  |
| b   | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>  | 2b  |    |
| 3a  | Did the organization have unrelated business gross income of \$1,000 or more during the year?   | 3a  | X  |
| b   | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O  | 3b  |    |
| 4a  | 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)?                                  | 4a  | X  |
| b   | If "Yes," enter the name of the foreign country ►<br><br>See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts  |     |    |
| 5a  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?   | 5a  | X  |
| b   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  | 5b  | X  |
| c   | If "Yes," to line 5a or 5b, did the organization file Form 8886-T?  | 5c  |    |
| 6a  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?   | 6a  | X  |
| b   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?   | 6b  |    |
| 7   | <b>Organizations that may receive deductible contributions under section 170(c).</b>  | 7a  | X  |
| a   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?   | 7b  |    |
| b   | If "Yes," did the organization notify the donor of the value of the goods or services provided?   | 7c  | X  |
| c   | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?  | 7d  |    |
| d   | If "Yes," indicate the number of Forms 8282 filed during the year   | 7e  | X  |
| e   | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?   | 7f  | X  |
| f   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  | 7g  |    |
| g   | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?  | 7h  |    |
| h   | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?  | 8   |    |
| 8   | <b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 9a  |    |
| 9   | <b>Sponsoring organizations maintaining donor advised funds.</b>  | 9b  |    |
| a   | Did the organization make any taxable distributions under section 4966?   |     |    |
| b   | Did the organization make a distribution to a donor, donor advisor, or related person?  |     |    |
| 10  | <b>Section 501(c)(7) organizations.</b> Enter   | 10a |    |
| a   | Initiation fees and capital contributions included on Part VIII, line 12  | 10b |    |
| b   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities   |     |    |
| 11  | <b>Section 501(c)(12) organizations.</b> Enter  | 11a |    |
| a   | Gross income from members or shareholders   | 11b |    |
| b   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)   |     |    |
| 12a | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?   | 12a |    |
| b   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year   | 12b |    |
| 13  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>   | 13a |    |
| a   | Is the organization licensed to issue qualified health plans in more than one state?  |     |    |
|     | <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>  |     |    |
| b   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans   | 13b |    |
| c   | Enter the amount of reserves on hand  | 13c |    |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year?  | 14a | X  |
| b   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O   | 14b |    |

Form 990 (2010)

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

|    |   | Yes | No |
|----|---|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year   | 1a  | 55 |
| b  | Enter the number of voting members included in line 1a, above, who are independent  | 1b  | 55 |
| 2  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?   | 2   | X  |
| 3  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3   | X  |
| 4  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  | 4   | X  |
| 5  | Did the organization become aware during the year of a significant diversion of the organization's assets?  | 5   | X  |
| 6  | Does the organization have members or stockholders?   | 6   | X  |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?   | 7a  | X  |
| b  | Are any decisions of the governing body subject to approval by members, stockholders, or other persons?   | 7b  | X  |
| 8  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |     |    |
| a  | The governing body?   | 8a  | X  |
| b  | Each committee with authority to act on behalf of the governing body?   | 8b  | X  |
| 9  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O        | 9   | X  |

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

|     |  | Yes | No |
|-----|--|-----|----|
| 10a | Does the organization have local chapters, branches, or affiliates?  | 10a | X  |
| b   | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?   | 10b | X  |
| 11a | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?   | 11a | X  |
| b   | Describe in Schedule O the process, if any, used by the organization to review this Form 990   | 12a | X  |
| 12a | Does the organization have a written conflict of interest policy? If "No," go to line 13   | 12b |    |
| b   | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | 12c |    |
| c   | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done   | 13  | X  |
| 13  | Does the organization have a written whistleblower policy?   | 14  | X  |
| 14  | Does the organization have a written document retention and destruction policy?  | 15a | X  |
| 15  | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   | 15b | X  |
| a   | The organization's CEO, Executive Director, or top management official   | 16a | X  |
| b   | Other officers or key employees of the organization  | 16b |    |
|     | If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)   |     |    |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  |     |    |
| b   | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? |     |    |

### Section C. Disclosure

|    |   |
|----|---|
| 17 | List the states with which a copy of this Form 990 is required to be filed ► <b>MD</b>  |
| 18 | Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply |
|    | <input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request   |
| 19 | Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public                                      |
| 20 | State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► <b>DAVID WEBB - 410-939-3537</b>   |
|    | <b>4141 QUAIL WAY, HAVRE DE GRACE, MD 21078</b>   |

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

 Check if Schedule O contains a response to any question in this Part VII 
**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter 0- in columns (D), (E), and (F) if no compensation was paid

- List all of the organization's **current** key employees, if any See instructions for definition of "key employee"

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A)<br>Name and Title  | (B)<br>Average<br>hours per<br>week<br>(describe<br>hours for<br>related<br>organizations<br>in Schedule<br>O) | (C)<br>Position<br>(check all that apply) |                       |         |              |                                 | (D)<br>Reportable<br>compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC) | (E)<br>Reportable<br>compensation<br>from related<br>organizations<br>(W-2/1099-MISC) | (F)<br>Estimated<br>amount of<br>other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
|------------------------|--|---|-----------------------|---------|--------------|---------------------------------|---|---|--|
|                        |  | Individual trustee or director            | Institutional trustee | Officer | Key employee | Highest compensated<br>employee |   |   |  |
| MARK JOHNSON           |  |   |                       |         |              |                                 |   |   |  |
| <u>PRESIDENT</u>       | 1.00   | X   |                       | X       |              |                                 | 0.  | 0.  | 0.   |
| MAUREEN HARVEY         |  |   |                       |         |              |                                 |   |   |  |
| <u>VICE- PRESIDENT</u> | 1.00   | X   |                       | X       |              |                                 | 0.  | 0.  | 0.   |
| EMMALYN HOLDRIDGE      |  |   |                       |         |              |                                 |   |   |  |
| <u>TREASURER</u>       | 1.00   | X   |                       | X       |              |                                 | 0.  | 0.  | 0.   |
| JANET SHIELDS          |  |   |                       |         |              |                                 |   |   |  |
| <u>SECRETARY</u>       | 1.00   | X   |                       | X       |              |                                 | 0.  | 0.  | 0.   |
| WAYNE BELL             |  |   |                       |         |              |                                 |   |   |  |
| <u>PAST PRESIDENT</u>  | 1.00   | X   |                       | X       |              |                                 | 0.  | 0.  | 0.   |
| MARY-JO BETTS          |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| BRAD BEUKEMA           |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| BRENT BYERS            |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| KATHY CALVERT          |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| J.B. CHURCHILL         |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| THOMAS CONGERSKY       |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| CATHY COOPER           |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| JOAN CWI               |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| KAREN DARCY            |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| PHIL DAVIS             |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| MARYANNE DOLAN         |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| SAM DYKE               |  |   |                       |         |              |                                 |   |   |  |
| <u>BOARD MEMBER</u>    | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A)<br>Name and title  | (B)<br>Average<br>hours per<br>week<br>(describe<br>hours for<br>related<br>organizations<br>in Schedule<br>O) | (C)<br>Position<br>(check all that apply) |                       |         |              |                                 | (D)<br>Reportable<br>compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC) | (E)<br>Reportable<br>compensation<br>from related<br>organizations<br>(W-2/1099-MISC) | (F)<br>Estimated<br>amount of<br>other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
|--|--|---|-----------------------|---------|--------------|---------------------------------|---|---|--|
|  |  | Individual trustee or director            | Institutional trustee | Officer | Key employee | Highest compensated<br>employee |   |   |  |
| WARD EBERT   |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| WALTER ELLISON   |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| MARK ENGLAND   |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| FRED FALLON  |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| BARBARA GAFFNEY  |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| DAVE HARVEY  |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| HELEN HORROCKS   |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| ANNA HUTZELL   |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| JOHN LANDERS   |  |   |                       |         |              |                                 |   |   |  |
| BOARD MEMBER   | 1.00   | X   |                       |         |              |                                 | 0.  | 0.  | 0.   |
| <b>1b Sub-total</b>  |  |   |                       |         |              | ►                               | 0.  | 0.  | 0.   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |   |                       |         |              | ►                               | 0.  | 0.  | 0.   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |   |                       |         |              | ►                               | 0.  | 0.  | 0.   |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 0

|  | Yes | No |
|--|-----|----|
| 3 Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual  | 3   | X  |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | 4   | X  |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person                       | 5   | X  |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization **NONE**

| (A)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 0

**SEE PART VII, SECTION A CONTINUATION SHEETS**

Form 990 (2010)

## Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A)<br>Name and title                        | (B)<br>Average<br>hours<br>per<br>week | (C)<br>Position<br>(check all that apply) |                       |         |              | (D)<br>Reportable<br>compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC) | (E)<br>Reportable<br>compensation<br>from related<br>organizations<br>(W-2/1099 MISC) | (F)<br>Estimated<br>amount of<br>other<br>compensation<br>from the<br>organization<br>and related<br>organizations |
|--|--|---|-----------------------|---------|--------------|---|---|--|
|  |  | Individual trustee or director            | Institutional trustee | Officer | Key employee | Highest compensated employee  |   |  |
| PETER LEV<br><u>BOARD MEMBER</u>             | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| TOM LOOMIS<br><u>BOARD MEMBER</u>            | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| NANCY MARTIN<br><u>BOARD MEMBER</u>          | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| JANET MILLENSON<br><u>BOARD MEMBER</u>       | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| ANN MITCHELL<br><u>BOARD MEMBER</u>          | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| KAREN MORLEY<br><u>BOARD MEMBER</u>          | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| DAVID MOZURKEWICH<br><u>BOARD MEMBER</u>     | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| HELEN PATTON<br><u>BOARD MEMBER</u>          | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| ELIZABETH PITNEY<br><u>BOARD MEMBER</u>      | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| DANNY POET<br><u>BOARD MEMBER</u>            | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| STEVE PRETL<br><u>BOARD MEMBER</u>           | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| GEORGE RADCLIFFE<br><u>BOARD MEMBER</u>      | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| CHANDLER S. ROBBINS<br><u>BOARD MEMBER</u>   | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| RANDY ROBERTSON<br><u>BOARD MEMBER</u>       | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| LYDIA SCHINDLER<br><u>BOARD MEMBER</u>       | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| KURT SCHWARZ<br><u>BOARD MEMBER</u>          | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| PAUL SPEYSER<br><u>BOARD MEMBER</u>          | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| TOM STRIKWERDA<br><u>BOARD MEMBER</u>        | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| PAT TATE<br><u>BOARD MEMBER</u>              | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| JOHN TAYLOR<br><u>BOARD MEMBER</u>           | 1.00                                   | X   |                       |         |              |   | 0.  | 0.   |
| <b>Total to Part VII, Section A, line 1c</b> |  |   |                       |         |              |   |   |  |

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

Total to Part VII, Section A, line 1c

## Part VIII Statement of Revenue

|  |                         | (A)<br>Total revenue | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections 512,<br>513, or 514 |
|--|-------------------------|----------------------|---|---|--|
| Contributions, gifts, grants<br>and other similar amounts  |                         |                      |   |   |  |
| 1 a Federated campaigns  | 1a                      |                      |   |   |  |
| b Membership dues  | 1b                      | 24,020.              |   |   |  |
| c Fundraising events   | 1c                      |                      |   |   |  |
| d Related organizations  | 1d                      |                      |   |   |  |
| e Government grants (contributions)  | 1e                      |                      |   |   |  |
| f All other contributions, gifts, grants, and<br>similar amounts not included above  | 1f                      | 7,487.               |   |   |  |
| g Noncash contributions included in lines 1a-1f \$   |                         |                      |   |   |  |
| h Total. Add lines 1a-1f   |                         | 31,507.              |   |   |  |
| Program Service Revenue  |                         |                      |   |   |  |
| 2 a ANNUAL CONFERENCE  | Business Code<br>713990 | 11,981.              | 11,981.   |   |  |
| b  |                         |                      |   |   |  |
| c  |                         |                      |   |   |  |
| d  |                         |                      |   |   |  |
| e  |                         |                      |   |   |  |
| f All other program service revenue  |                         |                      |   |   |  |
| g Total. Add lines 2a-2f   |                         | 11,981.              |   |   |  |
| Other Revenue  |                         |                      |   |   |  |
| 3 Investment income (including dividends, interest, and<br>other similar amounts)  |                         | 40,989.              |   |   | 40,989.  |
| 4 Income from investment of tax-exempt bond proceeds   |                         |                      |   |   |  |
| 5 Royalties  |                         | 1,431.               | 1,431.  |   |  |
| 6 a Gross Rents  | (i) Real                |                      |   |   |  |
| b Less: rental expenses  | (ii) Personal           |                      |   |   |  |
| c Rental income or (loss)  |                         |                      |   |   |  |
| d Net rental income or (loss)  |                         |                      |   |   |  |
| 7 a Gross amount from sales of<br>assets other than inventory  | (i) Securities          |                      |   |   |  |
| b Less cost or other basis<br>and sales expenses   | (ii) Other              | 920551.              |   |   |  |
| c Gain or (loss)   |                         | 762977.              |   |   |  |
| d Net gain or (loss)   |                         | 157574.              |   |   |  |
| 8 a Gross income from fundraising events (not<br>including \$ _____ of<br>contributions reported on line 1c) See<br>Part IV, line 18 |                         | 157,574.             |   |   | 157,574.   |
| b Less direct expenses   | a                       |                      |   |   |  |
| c Net income or (loss) from fundraising events   | b                       |                      |   |   |  |
| 9 a Gross income from gaming activities See<br>Part IV, line 19  | a                       |                      |   |   |  |
| b Less direct expenses   | b                       |                      |   |   |  |
| c Net income or (loss) from gaming activities  |                         |                      |   |   |  |
| 10 a Gross sales of inventory, less returns<br>and allowances  | a                       |                      |   |   |  |
| b Less cost of goods sold  | b                       |                      |   |   |  |
| c Net income or (loss) from sales of inventory   |                         |                      |   |   |  |
| Miscellaneous Revenue  | Business Code           |                      |   |   |  |
| 11 a OTHER REVENUE   | 900099                  | 4,350.               | 4,350.  |   |  |
| b  |                         |                      |   |   |  |
| c  |                         |                      |   |   |  |
| d All other revenue  |                         |                      |   |   |  |
| e Total. Add lines 11a-11d   |                         | 4,350.               |   |   |  |
| 12 Total revenue. See instructions   |                         | 247,832.             | 17,762.   | 0.                                      | 198,563.   |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21  | 2,500.                | 2,500.                          |  |                             |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22  | 9,899.                | 9,899.                          |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16   |                       |                                 |  |                             |
| 4 Benefits paid to or for members  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees   |                       |                                 |  |                             |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  |                       |                                 |  |                             |
| 7 Other salaries and wages   |                       |                                 |  |                             |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)  |                       |                                 |  |                             |
| 9 Other employee benefits  |                       |                                 |  |                             |
| 10 Payroll taxes   |                       |                                 |  |                             |
| 11 Fees for services (non-employees)   |                       |                                 |  |                             |
| a Management   |                       |                                 |  |                             |
| b Legal  |                       |                                 |  |                             |
| c Accounting   | 8,950.                | 8,950.                          |  |                             |
| d Lobbying   |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17  |                       |                                 |  |                             |
| f Investment management fees   |                       |                                 |  |                             |
| g Other  |                       |                                 |  |                             |
| 12 Advertising and promotion   |                       |                                 |  |                             |
| 13 Office expenses   | 1,107.                | 1,107.                          |  |                             |
| 14 Information technology  |                       |                                 |  |                             |
| 15 Royalties   |                       |                                 |  |                             |
| 16 Occupancy   | 3,240.                | 3,240.                          |  |                             |
| 17 Travel  |                       |                                 |  |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings  | 11,510.               | 11,310.                         | 200.                                   |                             |
| 20 Interest  |                       |                                 |  |                             |
| 21 Payments to affiliates  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization   |                       |                                 |  |                             |
| 23 Insurance   | 3,353.                | 3,353.                          |  |                             |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)                                      |                       |                                 |  |                             |
| a SANCTUARY EXPENSES   | 9,579.                | 9,579.                          | 0.                                     | 0.                          |
| b PRINTING   | 8,355.                | 8,259.                          | 96.                                    | 0.                          |
| c EDUCATION EXPENSE  | 4,232.                | 4,232.                          | 0.                                     | 0.                          |
| d ATLAS PROGRAM  | 3,108.                | 3,108.                          | 0.                                     | 0.                          |
| e GROUP EXEMPTION FEE  | 3,000.                | 0.                              | 3,000.                                 | 0.                          |
| f All other expenses   | 3,789.                | 2,303.                          | 1,486.                                 |                             |
| 25 Total functional expenses Add lines 1 through 24f   | 72,622.               | 51,190.                         | 21,432.                                | 0.                          |
| 26 Joint costs Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation |                       |                                 |  |                             |

## Part X Balance Sheet

|             |   | (A)<br>Beginning of year |           | (B)<br>End of year |
|-------------|---|--------------------------|-----------|--------------------|
| Assets      | 1 Cash - non-interest bearing   | 27,991.                  | 1         | 31,007.            |
|             | 2 Savings and temporary cash investments  | 125,965.                 | 2         | 234,294.           |
|             | 3 Pledges and grants receivable, net  |                          | 3         |                    |
|             | 4 Accounts receivable, net  |                          | 4         | 3,958.             |
|             | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L  |                          | 5         |                    |
|             | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) |                          | 6         |                    |
|             | 7 Notes and loans receivable, net   |                          | 7         |                    |
|             | 8 Inventories for sale or use   |                          | 8         |                    |
|             | 9 Prepaid expenses and deferred charges   |                          | 9         | 7,740.             |
|             | 10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D   | 1,674,656.               |           |                    |
|             | b Less accumulated depreciation   | 3,466.                   | 10c       | 1,671,190.         |
|             | 11 Investments - publicly traded securities   | 951,173.                 | 11        | 986,650.           |
|             | 12 Investments - other securities. See Part IV, line 11   |                          | 12        |                    |
|             | 13 Investments - program-related See Part IV, line 11   |                          | 13        |                    |
|             | 14 Intangible assets  |                          | 14        |                    |
|             | 15 Other assets See Part IV, line 11  |                          | 15        |                    |
|             | <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)   | <b>1,595,369.</b>        | <b>16</b> | <b>2,934,839.</b>  |
| Liabilities | 17 Accounts payable and accrued expenses  |                          | 17        |                    |
|             | 18 Grants payable   |                          | 18        |                    |
|             | 19 Deferred revenue   |                          | 19        | 28,728.            |
|             | 20 Tax-exempt bond liabilities  |                          | 20        |                    |
|             | 21 Escrow or custodial account liability Complete Part IV of Schedule D   |                          | 21        |                    |
|             | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L  |                          | 22        |                    |
|             | 23 Secured mortgages and notes payable to unrelated third parties   |                          | 23        |                    |
|             | 24 Unsecured notes and loans payable to unrelated third parties   |                          | 24        |                    |
|             | 25 Other liabilities Complete Part X of Schedule D  |                          | 25        |                    |
|             | <b>26 Total liabilities.</b> Add lines 17 through 25  | <b>0.</b>                | <b>26</b> | <b>28,728.</b>     |
|             | Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.   |                          |           |                    |
|             | 27 Unrestricted net assets  | 882,769.                 | 27        | 2,193,511.         |
|             | 28 Temporarily restricted net assets  |                          | 28        |                    |
|             | 29 Permanently restricted net assets  | 712,600.                 | 29        | 712,600.           |
|             | Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.  |                          |           |                    |
|             | 30 Capital stock or trust principal, or current funds   |                          | 30        |                    |
|             | 31 Paid-in or capital surplus, or land, building, or equipment fund   |                          | 31        |                    |
|             | 32 Retained earnings, endowment, accumulated income, or other funds   |                          | 32        |                    |
|             | 33 Total net assets or fund balances  | 1,595,369.               | 33        | 2,906,111.         |
|             | <b>34 Total liabilities and net assets/fund balances</b>  | <b>1,595,369.</b>        | <b>34</b> | <b>2,934,839.</b>  |

Form 990 (2010)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

|   |   |            |
|---|---|------------|
| 1 Total revenue (must equal Part VIII, column (A), line 12)   | 1 | 247,832.   |
| 2 Total expenses (must equal Part IX, column (A), line 25)  | 2 | 72,622.    |
| 3 Revenue less expenses Subtract line 2 from line 1   | 3 | 175,210.   |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | 4 | 1,595,369. |
| 5 Other changes in net assets or fund balances (explain in Schedule O)  | 5 | 1,135,532. |
| 6 Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | 6 | 2,906,111. |

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
 b Were the organization's financial statements audited by an independent accountant?  
 c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  
 b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

|    | Yes                                 | No                                  |
|----|-------------------------------------|-------------------------------------|
| 2a |                                     | <input checked="" type="checkbox"/> |
| 2b | <input checked="" type="checkbox"/> |                                     |
| 2c | <input checked="" type="checkbox"/> |                                     |
| 3a |                                     | <input checked="" type="checkbox"/> |
| 3b |                                     |                                     |

Form 990 (2010)

## Part VIII Statement of Revenue

| Part VIII Statement of Revenue  |                           | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---------------------------|-------------------|--|--------------------------------|---|
| Contributions, gifts, grants and other similar amounts  |                           |                   |  |                                |   |
| 1 a Federated campaigns   | 1a                        |                   |  |                                |   |
| b Membership dues   | 1b                        | 24,640.           |  |                                |   |
| c Fundraising events  | 1c                        |                   |  |                                |   |
| d Related organizations   | 1d                        |                   |  |                                |   |
| e Government grants (contributions)   | 1e                        |                   |  |                                |   |
| f All other contributions, gifts, grants, and similar amounts not included above  | 1f                        | 5,243.            |  |                                |   |
| g Noncash contributions included in lines 1a-1f \$  |                           |                   |  |                                |   |
| h Total. Add lines 1a-1f  |                           | 29,883.           |  |                                |   |
| Program Service Revenue   |                           |                   |  |                                |   |
| 2 a ANNUAL CONFERENCE   | Business Code<br>713990   | 28,899.           | 28,899.                                |                                |   |
| b   |                           |                   |  |                                |   |
| c   |                           |                   |  |                                |   |
| d   |                           |                   |  |                                |   |
| e   |                           |                   |  |                                |   |
| f All other program service revenue   |                           |                   |  |                                |   |
| g Total. Add lines 2a-2f  |                           | 28,899.           |  |                                |   |
| Other Revenue   |                           |                   |  |                                |   |
| 3 Investment income (including dividends, interest, and other similar amounts)  |                           | 47,751.           |  |                                | 47,751.   |
| 4 Income from investment of tax-exempt bond proceeds  |                           |                   |  |                                |   |
| 5 Royalties   |                           |                   |  |                                |   |
| 6 a Gross Rents   | (i) Real<br>264706.       |                   |  |                                |   |
| b Less. rental expenses   | (ii) Personal<br>279211.  |                   |  |                                |   |
| c Rental income or (loss)   |                           |                   |  |                                |   |
| d Net rental income or (loss)   |                           |                   |  |                                |   |
| 7 a Gross amount from sales of assets other than inventory  | (i) Securities<br>-14505. |                   |  |                                |   |
| b Less. cost or other basis and sales expenses  | (ii) Other<br>-14,505.    |                   |  |                                | -14,505.  |
| c Gain or (loss)  |                           |                   |  |                                |   |
| d Net gain or (loss)  |                           |                   |  |                                |   |
| 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 |                           |                   |  |                                |   |
| b Less. direct expenses   | a<br>b                    |                   |  |                                |   |
| c Net income or (loss) from fundraising events  |                           |                   |  |                                |   |
| 9 a Gross income from gaming activities See Part IV, line 19  |                           |                   |  |                                |   |
| b Less. direct expenses   | a<br>b                    |                   |  |                                |   |
| c Net income or (loss) from gaming activities   |                           |                   |  |                                |   |
| 10 a Gross sales of inventory, less returns and allowances  |                           |                   |  |                                |   |
| b Less. cost of goods sold  | a<br>b                    |                   |  |                                |   |
| c Net income or (loss) from sales of inventory  |                           |                   |  |                                |   |
| Miscellaneous Revenue   | Business Code             |                   |  |                                |   |
| 11 a OTHER REVENUE  | 900099                    | 774.              | 774.                                   |                                |   |
| b   |                           |                   |  |                                |   |
| c   |                           |                   |  |                                |   |
| d All other revenue   |                           |                   |  |                                |   |
| e Total. Add lines 11a-11d  |                           | 774.              |  |                                |   |
| 12 Total revenue See instructions   |                           | 92,802.           | 29,673.                                | 0.                             | 33,246.   |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service<br>expenses | (C)<br>Management and<br>general expenses | (D)<br>Fundraising<br>expenses |
|--|-----------------------|------------------------------------|---|--------------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21  | 5,939.                | 5,939.                             |   |                                |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22  | 11,560.               | 11,560.                            |   |                                |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16   |                       |                                    |   |                                |
| 4 Benefits paid to or for members  |                       |                                    |   |                                |
| 5 Compensation of current officers, directors, trustees, and key employees   |                       |                                    |   |                                |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)  |                       |                                    |   |                                |
| 7 Other salaries and wages   |                       |                                    |   |                                |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)  |                       |                                    |   |                                |
| 9 Other employee benefits  |                       |                                    |   |                                |
| 10 Payroll taxes   |                       |                                    |   |                                |
| 11 Fees for services (non-employees)   |                       |                                    |   |                                |
| a Management   |                       |                                    |   |                                |
| b Legal  |                       |                                    |   |                                |
| c Accounting   | 9,100.                |                                    | 9,100.                                    |                                |
| d Lobbying   |                       |                                    |   |                                |
| e Professional fundraising services See Part IV, line 17   |                       |                                    |   |                                |
| f Investment management fees   |                       |                                    |   |                                |
| g Other  |                       |                                    |   |                                |
| 12 Advertising and promotion   |                       |                                    |   |                                |
| 13 Office expenses   | 1,100.                |                                    | 1,100.                                    |                                |
| 14 Information technology  |                       |                                    |   |                                |
| 15 Royalties   |                       |                                    |   |                                |
| 16 Occupancy   | 3,202.                |                                    | 3,202.                                    |                                |
| 17 Travel  |                       |                                    |   |                                |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials  |                       |                                    |   |                                |
| 19 Conferences, conventions, and meetings  | 48,694.               | 48,494.                            | 200.                                      |                                |
| 20 Interest  |                       |                                    |   |                                |
| 21 Payments to affiliates  |                       |                                    |   |                                |
| 22 Depreciation, depletion, and amortization   | 66.                   |                                    | 66.                                       |                                |
| 23 Insurance   | 3,199.                |                                    | 3,199.                                    |                                |
| 24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)  |                       |                                    |   |                                |
| a ATLAS PROGRAM  | 43,600.               | 43,600.                            | 0.  | 0.                             |
| b SANCTUARY EXPENSES   | 16,655.               | 16,655.                            | 0.  | 0.                             |
| c PRINTING   | 6,771.                | 6,600.                             | 171.                                      | 0.                             |
| d MISCELLANEOUS  | 2,555.                | 0.                                 | 2,555.                                    | 0.                             |
| e EDUCATION EXPENSE  | 2,218.                | 2,218.                             | 0.  | 0.                             |
| f All other expenses   | 1,507.                | 1,507.                             |   |                                |
| 25 Total functional expenses Add lines 1 through 24f   | 156,166.              | 136,573.                           | 19,593.                                   | 0.                             |
| 26 Joint costs Check here ► <input type="checkbox"/> if following<br>SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation |                       |                                    |   |                                |

## Part X Balance Sheet

|   |  | (A)<br>Beginning of year  |                   | (B)<br>End of year |          |
|---|--|---|-------------------|--------------------|----------|
| Assets  | 1 Cash non-interest bearing  | 17,920.   | 1                 | 27,991.            |          |
|   | 2 Savings and temporary cash investments   | 134,646.  | 2                 | 125,965.           |          |
|   | 3 Pledges and grants receivable, net   |   | 3                 |                    |          |
|   | 4 Accounts receivable, net   |   | 4                 |                    |          |
|   | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L                   |   | 5                 |                    |          |
|   | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L      |   | 6                 |                    |          |
|   | 7 Notes and loans receivable, net  |   | 7                 |                    |          |
|   | 8 Inventories for sale or use  |   | 8                 |                    |          |
|   | 9 Prepaid expenses and deferred charges  |   | 9                 |                    |          |
|   | 10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D  | 10a 493,706.  |                   |                    |          |
|   | b Less accumulated depreciation  | 10b 3,466.  | 10c 490,306.      | 10c 490,240.       |          |
|   | 11 Investments publicly traded securities  | 803,790.  | 11                | 951,173.           |          |
|   | 12 Investments other securities See Part IV, line 11   |   | 12                |                    |          |
|   | 13 Investments program related See Part IV, line 11  |   | 13                |                    |          |
|   | 14 Intangible assets   |   | 14                |                    |          |
|   | 15 Other assets See Part IV, line 11   |   | 15                |                    |          |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) | <b>1,446,662.</b>  | <b>16</b>   | <b>1,595,369.</b> |                    |          |
| Liabilities   | 17 Accounts payable and accrued expenses   |   | 17                |                    |          |
|   | 18 Grants payable  |   | 18                |                    |          |
|   | 19 Deferred revenue  |   | 19                |                    |          |
|   | 20 Tax-exempt bond liabilities   |   | 20                |                    |          |
|   | 21 Escrow or custodial account liability Complete Part IV of Schedule D  |   | 21                |                    |          |
|   | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L |   | 22                |                    |          |
|   | 23 Secured mortgages and notes payable to unrelated third parties  |   | 23                |                    |          |
|   | 24 Unsecured notes and loans payable to unrelated third parties  |   | 24                |                    |          |
|   | 25 Other liabilities Complete Part X of Schedule D   |   | 25                |                    |          |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25   | <b>0.</b>   | <b>26</b>         | <b>0.</b>          |          |
|   | Net Assets or Fund Balances  | Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. |                   |                    |          |
|   |  | 27 Unrestricted net assets  | 732,700.          | 27                 | 882,769. |
|   |  | 28 Temporarily restricted net assets  | 1,362.            | 28                 | 0.       |
|   |  | 29 Permanently restricted net assets  | 712,600.          | 29                 | 712,600. |
|   |  | Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.                          |                   |                    |          |
| 30 Capital stock or trust principal, or current funds               |  |   | 30                |                    |          |
| 31 Paid-in or capital surplus, or land, building, or equipment fund |  |   | 31                |                    |          |
| 32 Retained earnings, endowment, accumulated income, or other funds |  |   | 32                |                    |          |
| 33 Total net assets or fund balances                                |  | 1,446,662.  | 33                | 1,595,369.         |          |
| <b>34 Total liabilities and net assets/fund balances</b>            |  | <b>1,446,662.</b>   | <b>34</b>         | <b>1,595,369.</b>  |          |

Form 990 (2009)

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

## Public Charity Status and Public Support

OMB No 1545-0047

2010

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

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

**Name of the organization**

**Employer identification number**

52-6046316

MARYLAND ORNITHOLOGICAL SOCIETY, INC.

52-6046316

**Part I 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.)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

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)**.

4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_

5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )

6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7  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 )

8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II )

9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% 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 )

10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.

11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the 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

a  Type I      b  Type II      c  Type III Functionally integrated      d  Type III - Other

e  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)**

f 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

g 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) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the supported organization(s)

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     |    |
| 11g(ii)  |     |    |
| 11g(iii) |     |    |

|          | Yes | No |
|----------|-----|----|
| 11g(i)   |     |    |
| 11g(ii)  |     |    |
| 11g(iii) |     |    |

**Total**

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

**Schedule A (Form 990 or 990-EZ) 2010**

**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.)

**Section A. Public Support**

| Calendar 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 <b>Total.</b> Add lines 1 through 3   |          |          |          |          |          |           |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar 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)   |          |          |          |          |          |                            |
| <b>11 Total support.</b> Add lines 7 through 10  |          |          |          |          |          |                            |
| 12 Gross receipts from related activities, etc (see instructions)  |          |          |          |          | 12       |                            |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> |          |          |          |          |          | ► <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|  |                            |   |
|--|----------------------------|---|
| 14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))  | 14                         | % |
| 15 Public support percentage from 2009 Schedule A, Part II, line 14  | 15                         | % |
| <b>16a 33 1/3% support test - 2010.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization  | ► <input type="checkbox"/> |   |
| <b>b 33 1/3% support test - 2009.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization   | ► <input type="checkbox"/> |   |
| <b>17a 10% -facts-and-circumstances test - 2010.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization    | ► <input type="checkbox"/> |   |
| <b>b 10% -facts-and-circumstances test - 2009.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | ► <input type="checkbox"/> |   |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions   | ► <input type="checkbox"/> |   |

**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.)

**Section A. Public Support**

| Calendar 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")   | 90,936.  | 96,331.  | 309,070. | 29,883.  | 27,169.  | 553,389.  |
| 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 | 19,922.  | 69,180.  | 44,854.  | 28,899.  | 40,710.  | 203,565.  |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| 4 Tax revenues levied for the organization's 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   | 110,858. | 165,511. | 353,924. | 58,782.  | 67,879.  | 756,954.  |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          | 0.        |
| b 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           |          |          |          |          |          | 0.        |
| c Add lines 7a and 7b  |          |          |          |          |          | 0.        |
| 8 Public support (Subtract line 7c from line 6)  |          |          |          |          |          | 756,954.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►  | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total  |
|--|----------|----------|----------|----------|----------|------------|
| 9 Amounts from line 6  | 110,858. | 165,511. | 353,924. | 58,782.  | 67,879.  | 756,954.   |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 90,061.  | 106,380. | 75,758.  | 47,751.  | 42,420.  | 362,370.   |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |            |
| c Add lines 10a and 10b  | 90,061.  | 106,380. | 75,758.  | 47,751.  | 42,420.  | 362,370.   |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          |          |            |
| 12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)                                  | 8,169.   | 9,883.   |          | 774.     | 4,350.   | 23,176.    |
| 13 Total support (Add lines 9, 10c, 11, and 12)  | 209,088. | 281,774. | 429,682. | 107,307. | 114,649. | 1,142,500. |

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► **Section C. Computation of Public Support Percentage**

|   |    |       |   |
|---|----|-------|---|
| 15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) | 15 | 66.25 | % |
| 16 Public support percentage from 2009 Schedule A, Part III, line 15                      | 16 | 65.08 | % |

**Section D. Computation of Investment Income Percentage**

|  |    |       |   |
|--|----|-------|---|
| 17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)) | 17 | 31.72 | % |
| 18 Investment income percentage from 2009 Schedule A, Part III, line 17                        | 18 | 32.33 | % |

19a 33 1/3% support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► b 33 1/3% support tests - 2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information (See instructions)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:

## WORLD SERIES OF BIRDING

**OTHER INCOME**

## PROPERTY TAX REFUND

**SCHEDULE D**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

**2010**Open to Public  
Inspection

Name of the organization

MARYLAND ORNITHOLOGICAL SOCIETY, INC.

Employer identification number

52-6046316**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

|  | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year              |                         |                              |
| 2 Aggregate contributions to (during year) |                         |                              |
| 3 Aggregate grants from (during year)      |                         |                              |
| 4 Aggregate value at end of year           |                         |                              |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

|  |  |
|--|--|
| 1 Purpose(s) of conservation easements held by the organization (check all that apply)   |  |
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)   | <input type="checkbox"/> Preservation of an historically important land area |
| <input checked="" type="checkbox"/> Protection of natural habitat  | <input type="checkbox"/> Preservation of a certified historic structure      |
| <input type="checkbox"/> Preservation of open space  |  |
| 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.  |  |
| a Total number of conservation easements   | 4  |
| b Total acreage restricted by conservation easements   | 1,814.00   |
| c Number of conservation easements on a certified historic structure included in (a)   | 0  |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register   | 0  |
| 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► 0  |  |
| 4 Number of states where property subject to conservation easement is located ► 1  |  |
| 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |  |
| 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► 0  |  |
| 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ 0.  |  |
| 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |  |
| 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements |  |

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

|  |            |
|--|------------|
| 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items | ► \$ _____ |
| b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items  | ► \$ _____ |
| (i) Revenues included in Form 990, Part VIII, line 1   | ► \$ _____ |
| (ii) Assets included in Form 990, Part X   | ► \$ _____ |
| 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items  | ► \$ _____ |
| a Revenues included in Form 990, Part VIII, line 1   | ► \$ _____ |
| b Assets included in Form 990, Part X  | ► \$ _____ |

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations

- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection?

Yes

No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

Yes

No

b If "Yes," explain the arrangement in Part XIV and complete the following table

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?

Yes

No

b If "Yes," explain the arrangement in Part XIV

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

- 1a Beginning of year balance
- b Contributions
- c Net investment earnings, gains, and losses
- d Grants or scholarships
- e Other expenditures for facilities and programs
- f Administrative expenses
- g End of year balance

|    | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|----|------------------|----------------|--------------------|----------------------|---------------------|
| 1a |                  |                |                    |                      |                     |
| b  |                  |                |                    |                      |                     |
| c  |                  |                |                    |                      |                     |
| d  |                  |                |                    |                      |                     |
| e  |                  |                |                    |                      |                     |
| f  |                  |                |                    |                      |                     |
| g  |                  |                |                    |                      |                     |

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ► \_\_\_\_\_ %
- b Permanent endowment ► \_\_\_\_\_ %
- c Term endowment ► \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization

by

- (i) unrelated organizations
- (ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

|        | Yes | No |
|--------|-----|----|
| 3a(i)  |     |    |
| 3a(ii) |     |    |
| 3b     |     |    |

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10

| Description of investment  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land  |                                      | 1,671,190.                      |                              | 1,671,190.     |
| b Buildings  |                                      |                                 |                              |                |
| c Leasehold improvements   |                                      |                                 |                              |                |
| d Equipment  |                                      | 3,466.                          | 3,466.                       | 0.             |
| e Other  |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) |                                      |                                 | ►                            | 1,671,190.     |

Schedule D (Form 990) 2010

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12

| (a) Description of security or category<br>(including name of security) | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1) Financial derivatives   |                |   |
| (2) Closely held equity interests                                       |                |   |
| (3) Other   |                |   |
| (A)   |                |   |
| (B)   |                |   |
| (C)   |                |   |
| (D)   |                |   |
| (E)   |                |   |
| (F)   |                |   |
| (G)   |                |   |
| (H)   |                |   |
| (I)   |                |   |
| <b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 12.) ► |                |   |

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

| (a) Description of investment type                                      | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| (10)  |                |   |
| <b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ► |                |   |

**Part IX Other Assets.** See Form 990, Part X, line 15

| (a) Description | (b) Book value |
|-----------------|----------------|
| (1)             |                |
| (2)             |                |
| (3)             |                |
| (4)             |                |
| (5)             |                |
| (6)             |                |
| (7)             |                |
| (8)             |                |
| (9)             |                |
| (10)            |                |

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 15) ►**Part X Other Liabilities.** See Form 990, Part X, line 25

| (a) Description of liability | (b) Amount |
|------------------------------|------------|
| (1) Federal income taxes     |            |
| (2)                          |            |
| (3)                          |            |
| (4)                          |            |
| (5)                          |            |
| (6)                          |            |
| (7)                          |            |
| (8)                          |            |
| (9)                          |            |
| (10)                         |            |
| (11)                         |            |

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 25) ►

FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

|  |    |            |
|--|----|------------|
| 1 Total revenue (Form 990, Part VIII, column (A), line 12)                                 | 1  | 247,832.   |
| 2 Total expenses (Form 990, Part IX, column (A), line 25)                                  | 2  | 72,622.    |
| 3 Excess or (deficit) for the year Subtract line 2 from line 1                             | 3  | 175,210.   |
| 4 Net unrealized gains (losses) on investments   | 4  | -45,418.   |
| 5 Donated services and use of facilities   | 5  |            |
| 6 Investment expenses  | 6  |            |
| 7 Prior period adjustments   | 7  |            |
| 8 Other (Describe in Part XIV)   | 8  | 1,180,950. |
| 9 Total adjustments (net) Add lines 4 through 8  | 9  | 1,135,532. |
| 10 Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | 10 | 1,310,742. |

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

|   |    |          |
|---|----|----------|
| 1 Total revenue, gains, and other support per audited financial statements      | 1  | 221,979. |
| 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12            |    |          |
| a Net unrealized gains on investments   | 2a | -45,418. |
| b Donated services and use of facilities  | 2b |          |
| c Recoveries of prior year grants   | 2c |          |
| d Other (Describe in Part XIV)  | 2d | 19,565.  |
| e Add lines 2a through 2d   | 2e | -25,853. |
| 3 Subtract line 2e from line 1  | 3  | 247,832. |
| 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1           |    |          |
| a Investment expenses not included on Form 990, Part VIII, line 7b              | 4a |          |
| b Other (Describe in Part XIV)  | 4b |          |
| c Add lines 4a and 4b   | 4c | 0.       |
| 5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12) | 5  | 247,832. |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|  |    |         |
|--|----|---------|
| 1 Total expenses and losses per audited financial statements                     | 1  | 84,686. |
| 2 Amounts included on line 1 but not on Form 990, Part IX, line 25               |    |         |
| a Donated services and use of facilities   | 2a |         |
| b Prior year adjustments   | 2b |         |
| c Other losses   | 2c |         |
| d Other (Describe in Part XIV)   | 2d | 12,064. |
| e Add lines 2a through 2d  | 2e | 12,064. |
| 3 Subtract line 2e from line 1   | 3  | 72,622. |
| 4 Amounts included on Form 990, Part IX, line 25, but not on line 1              |    |         |
| a Investment expenses not included on Form 990, Part VIII, line 7b               | 4a |         |
| b Other (Describe in Part XIV)   | 4b |         |
| c Add lines 4a and 4b  | 4c | 0.      |
| 5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18) | 5  | 72,622. |

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

**PART XI, LINE 8 - OTHER ADJUSTMENTS:**INCREASE LAND FROM COST TO MARKET VALUE

1,180,950.

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**CASH TO ACCRUAL ADJUSTMENT

19,565.

**PART XIII, LINE 2D - OTHER ADJUSTMENTS:**

### CASH TO ACCRUAL ADJUSTMENT

12,064.



| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| SCHOLARSHIPS                    | 9                        | 9,899.                   | 0.                                |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information

SCHEDULE I, PART I, LINE 2: THE SCHOLARSHIP COMMITTEE CONTACTS SCHOOLS, NATURE CENTERS, ETC INFORMING THESE INDIVIDUALS OF THE AVAILABLE SCHOLARSHIPS. THE COMMITTEE REVIEWS THE APPLICATIONS RECEIVED AND BASED ON SPECIFIC CRITERIA, DETERMINES WHO WILL RECEIVE THE SCHOLARSHIPS. MARYLAND ORNITHOLOGICAL SOCIETY PAYS THE TUITION FOR THE ATTENDEES; THE BOARD APPROVES THE TOTAL SCHOLARSHIP AMOUNT AVAILABLE TO BE MADE BASED ON THE ANNUAL BUDGET.

## 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

MARYLAND ORNITHOLOGICAL SOCIETY, INC.

Employer identification number  
52-6046316

### FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PEOPLE INTERESTED IN WILD BIRDS TO ENCOURAGE THE STUDY AND ENJOYMENT OF  
BIRDS AND THE NATURAL WORLD.

### FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND TO HELP RECORD AND PUBLISH OBSERVATIONS OF BIRD LIFE.

### FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

SCHOLARSHIPS TO NATIONAL AUDUBON CAMPS; WORKSHOPS; EDUCATIONAL GRANTS  
TO CHAPTERS; AND RESEARCH CONSERVATION GRANTS

EXPENSES \$ 13,594. INCLUDING GRANTS OF \$ 12,399. REVENUE \$ 5,781.

### FORM 990, PART VI, SECTION A, LINE 2: OFFICERS DAVE HARVEY AND MAUREEN HARVEY ARE HUSBAND AND WIFE.

### FORM 990, PART VI, SECTION A, LINE 7A: THE ORGANIZATION HAS A NOMINATING COMMITTEE THAT ELECTS OFFICERS OF THE GOVERNING BOARD BY A VOICE VOTE AT THE GENERAL MEETING.

### FORM 990, PART VI, SECTION B, LINE 11: THE TAX RETURN IS PREPARED BY THE CPA FIRM AND REVIEWED BY THE TREASURER BEFORE BEING PROVIDED TO THE GOVERNING BODY. THE GOVERNING BODY REVIEWS THE FORM 990 AT A BOARD MEETING.

### FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS

Name of the organization

MARYLAND ORNITHOLOGICAL SOCIETY, INC.

Employer identification number

52-6046316

UPON REQUEST. THE GOVERNING DOCUMENTS ARE ALSO AVAILABLE THROUGH THE ORGANIZATION'S WEBSITE.

FORM 990, PART VII CONTACT ADDRESSES FOR OFFICERS, DIRECTORS, ETC:

WAYNE BELL - 29590 SCHWANINGER ROAD, EASTON, MD 21601

MARY-JO BETTS - 9494 CRISSCROSS COURT, COLUMBIA, MD 21045

BRAD BEUKEMA - 6909 OAKRIDGE AVENUE, CHEVY CHASE, MD 20815

BRENT BYERS - 1104 ENGLEBERTH ROAD, BALTIMORE, MD 21221

KATHY CALVERT - 2404 DOUBS COURT, ADAMSTOWN, MD 21710

J.B. CHURCHHILL - 17607 POMPEY SMASH ROAD, FROSTBURG, MD 21532

THOMAS CONGERSKY - 71 N. FRIENDSHIP COURT, COLORA, MD 21917

CATHY COOPER - 28467 PINEHURST CIRCLE, EASTON, MD 21601

JOAN CWI - 633 STONEY SPRING DRIVE, BALTIMORE, MD 21210

KAREN DARCY - 9775 DIVERSIFIED LANE, ELLICOTT CITY, MD 21042

PHIL DAVIS - 2549 VALE COURT, DAVIDSONVILLE, MD 21035

MARYANNE DOLAN - 104 MILESTONE ROAD, ELKTON, MD 21021

SAM DYKE - P.O. BOX 1212, SALISBURY, MD 21802-1212

WARD EBERT - 7366 HALLMARK ROAD, CLARKSVILLE, MD 21029

WALTER ELLISON - 23460 CLARISSA ROAD, CHESTERTOWN, MD 21620

MARK ENGLAND - 10815 KINGSTEAD ROAD, DAMASCUS, MD 20872

FRED FALLON - 6711 VENUS DRIVE, HUNTINGTOWN, MD 20639

BARBARA GAFFNEY - 43 BROOK TROUT COURT, GRANTSVILLE, MD 21536

DAVE HARVEY - 302 CHELSEA COURT, SYKESVILLE, MD 21784

MAUREEN HARVEY - 302 CHELSEA COURT, SYKESVILLE, MD 21784

EMMALYN HOLDRIIDGE - 5812 HARNESS COURT, COLUMBIA, MD 21044

HELEN HORROCKS - 3678 RIDGEVIEW ROAD, IJAMSVILLE, MD 21754

ANNA HUTZELL - 9749 BEAVER CREEK CHURCH ROAD, HAGERSTOWN, MD 21740

MARK JOHNSON - 3204 BRYSON COURT, BALDWIN, MD 21013

032212  
01-24-11

Schedule O (Form 990 or 990-EZ) (2010)

Name of the organization

MARYLAND ORNITHOLOGICAL SOCIETY, INC.

Employer identification number

52-6046316

JOHN LANDERS - 3304 BATAVIA AVENUE, BALTIMORE, MD 21214PETER LEV - 803 TRED AVON ROAD, BALTIMORE, MD 21212TOM LOOMIS - 11502 ALLVIEW DRIVE, BELTSVILLE, MD 20705NANCY MARTIN - 23460 CLARISSA ROAD, CHESTERTOWN, MD 21620JANET MILLENSON - 10500 FALLS ROAD, POTOMAC, MD 21045ANN MITCHELL - 600 OBSERVATORY DRIVE, HAGERSTOWN, MD 21742KAREN MORLEY - 2719 N. CALVERT STREET, BALTIMORE, MD 21218DAVID MOZURKEWICH - 9310 DUBARRY AVENUE, SEABROOK, MD 20706HELEN PATTON - 429 HAMILTON AVENUE, SILVER SPRING, MD 20901ELIZABETH PITNEY - 7218 WALSTON SWITCH ROAD, PARSONBURG, MD 21849DANNY POET - P.O. BOX 223, QUEENSTOWN, MD 21658STEVE PRETL - 6827 4TH STREET, NW, #123, WASHINGTON, DC 20012GEORGE RADCLIFFE - 1663 HUDSON ROAD, COLUMBIA, MD 21613CHANDLER S. ROBBINS - WILDLIFE RESEARCH CENTER, LAUREL, MD 20708RANDY ROBERTSON - 451 GRASMERE LANE, ABERDEEN, MD 21001LYDIA SCHINDLER - 13621 ESWORTHY ROAD, DARNESTOWN, MD 20874/KURT SCHWARZ - 9045 DUNLOGGIN COURT, ELLICOTT CITY, MD 21042JANET SHIELDS - 903 LAGRANGE AVENUE, CAMBRIDGE, MD 21613PAUL SPEYSER - 59 MCPHERSON ROAD, ANNAPOLIS, MD 21401TOM STRIKWERDA - 9806 CULVER COURT, KENSINGTON, MD 20895PAT TATE - 2781 AUTUMN CHASE RUN, ANNAPOLIS, MD 21401JOHN TAYLOR - 3633 WOODSDALE ROAD, APT L, ABINGDON, MD 21009MARILYN TAYLOR - 526 ANNE ARUNDEL BLVD, CROWNSVILLE, MD 21032JOHANNA THOMPSON - 13503 BARTLETT STREET, ROCKVILLE, MD 20853KATE TUFTS - 2830 DUVALL ROAD, WOODBINE, MD 21797DAVE WEBB - 4141 QUAIL WAY, HAVRE DE GRACE, MD 21078MICHAEL WELCH - 8619 BURNT HICKORY CIRCLE, FREDERICK, MD 21704JOY WHEELER - 531 HAMPTON LANE, TOWSON, MD 21286032212  
01-24-11

Schedule O (Form 990 or 990-EZ) (2010)

Name of the organization

MARYLAND ORNITHOLOGICAL SOCIETY, INC.

Employer identification number

52-6046316

CHRIS WRIGHT - 7101 RIDGEWOOD AVENUE, CHEVY CHASE, MD 20815DAVE ZIOLKOWSKI - 810 CHATFIELD ROAD, JOPPATOWNE, MD 21085PAUL ZUCKER - 6520 78TH STREET, CABIN JOHN, MD 20818FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

|  |                   |
|--|-------------------|
| <u>NET UNREALIZED LOSSES ON INVESTMENTS:</u>   | <u>- 45,418.</u>  |
| <u>INCREASE LAND FROM COST TO MARKET VALUE</u> | <u>1,180,950.</u> |
| <u>TOTAL TO FORM 990, PART XI, LINE 5</u>      | <u>1,135,532.</u> |

PAGE 12, PART XII, LINE 1

THE ORGANIZATION HAS ELECTED TO CHANGE ITS METHOD OF ACCOUNTING ON THE FORM 990 FROM THE CASH BASIS IT HAS USED PREVIOUSLY TO THE ACCRUAL BASIS, WHICH IS THE METHOD USED TO MAINTAIN THE ORGANIZATION'S BOOKS AND RECORDS.

FORM 990, PART XI, LINE 2C:THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEARFORM 990, PART VI, LINE 10B, DESCRIPTION OF LOCAL CHAPTERS:

THE BOARD OF DIRECTORS MAY AUTHORIZE THE ESTABLISHMENT OF A LOCAL CHAPTER UPON THE WRITTEN PETITION OF A GROUP OF NOT LESS THAN TEN INDIVIDUALS WHO ARE INTERESTED IN THE SOCIETY. THE PETITION SHALL INCLUDE A COPY OF A CONSTITUTION AND/OR BYLAWS FOR THE PROPOSED LOCAL CHAPTER. EACH CHAPTER SHALL ADMINISTER ITS AFFAIRS IN A MANNER CONSISTENT WITH THE ARTICLES OF INCORPORATION AND THE BYLAWS OF THE MARYLAND ORNITHOLOGICAL SOCIETY. EACH CHAPTER SHALL BE RESPONSIBLE FOR THE COLLECTION OF DUES FROM ITS MEMBERS, AND THE FORWARDING OF SOCIETY

Name of the organization

MARYLAND ORNITHOLOGICAL SOCIETY, INC.

Employer identification number

52-6046316

DUES TO THE TREASURER OF THE SOCIETY. EACH CHAPTER SHALL ELECT A DIRECTOR FOR EACH ONE HUNDRED MEMBERS OR PART THEREOF, TO SERVE WITH THE CHAPTER PRESIDENT ON THE BOARD OF DIRECTORS OF THE SOCIETY. A CHAPTER MAY BE DISSOLVED BY RESOLUTION OF ITS OWN MEMBERS; OR THE BOARD OF DIRECTORS MAY RECOMMEND DISSOLUTION TO THE SOCIETY WHEN, AFTER CONSULTING WITH THE GOVERNING BOARD OF THAT CHAPTER, IT IS DEEMED INOPERATIVE. ALL ASSETS OF THE CHAPTER SHALL THEN BECOME THE PROPERTY OF THE SOCIETY.

EACH CHAPTER IS RESPONSIBLE FOR OBTAINING ITS OWN EIN, AND FOR FILING ITS OWN FORM 990, 990-EZ, OR 990-N.

FORM 990. PART IV, LINE 7, REPORTING OF CONSERVATION EASEMENTS: THE ORGANIZATION REPORTS THE CONSERVATION EASEMENTS AS LAND ON THE BALANCE SHEET AND DOES NOT REPORT THEM ON THE REVENUE AND EXPENSE STATEMENT, EXCEPT FOR THE YEAR OF THE DONATION. THEY ARE REPORTED ON THE FINANCIALS AS FOLLOWS, THE ORGANIZATION'S EIGHT SANCTUARIES ACQUIRED AT VARIOUS TIMES BEFORE APRIL 1, 2009 ARE RECORDED AT APPRAISAL VALUE BASED UPON INDEPENDENT APPRAISALS RECEIVED IN 2001. THE ORIGINAL ACQUISITION DATES (WHETHER BY PURCHASE OR DONATION) RANGE FROM 1962 TO 1992. CERTAIN SANCTUARIES CONTAIN THESE CONSERVATION EASEMENTS AND ARE TO BE HELD PERPETUITY. SUCH SANCTUARIES ARE RESTRICTED IN USE, AND MUST GENERALLY BE KEPT IN THEIR PRESENT NATURAL STATE.

**Form 3115**(Rev December 2009)  
Department of the Treasury  
Internal Revenue Service**Application for Change in Accounting Method**

OMB No 1545-0152

|   |  |  |
|---|--|--|
| Name of filer (name of parent corporation if a consolidated group) (see instructions)   |  | Identification number (see instructions)<br>52-6046316   |
| MARYLAND ORNITHOLOGICAL SOCIETY, INC.   |  | Principal business activity code number (see instructions)<br>611710   |
| Number, street, and room or suite no. If a P O box, see the instructions<br>4915 GREENSPRING AVENUE   |  | Tax year of change begins (MM/DD/YYYY) 05/01/2010<br>Tax year of change ends (MM/DD/YYYY) 04/30/2011   |
| City or town, state and ZIP code<br>BALTIMORE, MD 21209   |  | Name of contact person (see instructions)<br>JODY WALTRUP, CPA   |
| Name of applicant(s) (if different than filer) and identification number(s) (see instructions)  |  | Contact person's telephone number<br>410-828-6432  |
| <p>If the applicant is a member of a consolidated group, check this box <input type="checkbox"/></p> <p>If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box <input checked="" type="checkbox"/></p>  |  |  |
| <p><b>Check the box to indicate the type of applicant.</b></p> <p><input type="checkbox"/> Individual <input type="checkbox"/> Cooperative (Sec 1381)<br/> <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership<br/> <input type="checkbox"/> Controlled foreign corporation (Sec 957) <input type="checkbox"/> S corporation<br/> <input type="checkbox"/> 10/50 corporation (Sec 904(d)(2)(E)) <input type="checkbox"/> Insurance co (Sec 816(a))<br/> <input type="checkbox"/> Qualified personal service corporation (Sec 448(d)(2)) <input type="checkbox"/> Insurance co (Sec 831)<br/> <input type="checkbox"/> Exempt organization Enter Code section <input type="checkbox"/> Other (specify) ►</p> |  | <p><b>Check the appropriate box to indicate the type of accounting method change being requested. (see instructions)</b></p> <p><input type="checkbox"/> Depreciation or Amortization<br/> <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions<br/> <input type="checkbox"/> Other (specify) ►</p> |

**Caution.** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

**Part I Information For Automatic Change Request**

|  |     |    |
|--|-----|----|
| 1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions | Yes | No |
| ► (a) Change No <u>122</u> (b) Other <input type="checkbox"/> Description ►  |     |    |
| 2 Do any of the scope limitations described in section 4 02 of Rev Proc 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation  |     | X  |

**Note.** Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable)

**Part II Information For All Requests**

|   |   |
|---|---|
| 3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures                          | X |
| 4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5   | X |
| b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)? | X |

**Signature (see instructions)**

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge

**Filer**

**Preparer (other than filer/applicant)**

*Clem Mueller, CPA*

Signature of individual preparing the application and date

**CLEM MUELLER, CPA**

Name of individual preparing the application (print or type)

**KATZ ABOSCH**

Name of firm preparing the application

**Part II Information For All Requests (continued)**

**4c** Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? X

**d** Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)?  
If "Yes," attach the consent statement from the director X

**e** Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions)  
 90 day     120 day    Date examination ended ► \_\_\_\_\_

**f** If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination  
Name ► \_\_\_\_\_ Telephone number ► \_\_\_\_\_ Tax year(s) ► \_\_\_\_\_

**g** Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? X

**5a** Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box)  Appeals officer and/or  counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court  
Name ► \_\_\_\_\_ Telephone number ► \_\_\_\_\_ Tax year(s) ► \_\_\_\_\_

**b** Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? X

**c** Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)?  
If "Yes," attach an explanation X

**6** If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court X

**7** If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity?  
If "Yes," the applicant is **not** eligible to make the change X

**8a** Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? X

**b** If "Yes," attach an explanation X

**9a** Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? X

**b** If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent X

**c** If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation X

**10a** Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? X

**b** If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s) X

**11** Is the applicant requesting to change its **overall** method of accounting?  
If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form X

|                 |  |   |  |
|-----------------|--|---|--|
| Present method  | <input checked="" type="checkbox"/> Cash | <input type="checkbox"/> Accrual            | <input type="checkbox"/> Hybrid (attach description) |
| Proposed method | <input type="checkbox"/> Cash            | <input checked="" type="checkbox"/> Accrual | <input type="checkbox"/> Hybrid (attach description) |

| <b>Part II</b> Information For All Requests (continued) |  | Yes  | No   |
|---|--|--|--|
| 12  | If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following   |  |  |
| a   | The item(s) being changed  |  |  |
| b   | The applicant's present method for the item(s) being changed   |  |  |
| c   | The applicant's proposed method for the item(s) being changed  |  |  |
| d   | The applicant's present overall method of accounting (cash, accrual, or hybrid)  |  |  |
| 13  | Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1 446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application |  |  |
| 14  | Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions<br>If "No," attach an explanation   | X  |  |
| 15a   | Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?   |  |  |
| b   | If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application   |  |  |
| 16  | Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?  | X  |  |
| 17  | If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change   |  |  |
|   | 1st preceding<br>year ended mo APRIL yr 2010   | 2nd preceding<br>year ended mo APRIL yr 2009 | 3rd preceding<br>year ended mo APRIL yr 2008 |
|   | \$ 372,013   | \$ 921,119                                   | \$ 603,131                                   |
| <b>Part III</b> Information For Advance Consent Request |  | Yes  | No   |
| 18  | Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request?<br>If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures   |  |  |
| 19  | Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists   |  |  |
| 20  | Attach a copy of all documents related to the proposed change (see instructions)   |  |  |
| 21  | Attach a statement of the applicant's reasons for the proposed change  |  |  |
| 22  | If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed?<br>If "No," attach an explanation  |  |  |
| 23a   | Enter the amount of user fee attached to this application (see instructions) ► \$ _____<br>b If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)  |  |  |
| <b>Part IV</b> Section 481(a) Adjustment                |  | Yes  | No   |
| 24  | Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment?<br>If "Yes," do not complete lines 25, 26, and 27 below   |  |  |
| 25  | Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ► \$ 7,501 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant                          |  |  |

**Part IV Section 481(a) Adjustment (continued)**

26 If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?

27 Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?   
If "Yes," attach an explanation

**Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed )****Part I Change in Overall Method (see instructions)**

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g

|   | Amount   |
|---|----------|
| a Income accrued but not received (such as accounts receivable)   | \$ (535) |
| b Income received or reported before it was earned (such as advanced payments) Attach a description of the income and the legal basis for the proposed method   | 20,100   |
| c Expenses accrued but not paid (such as accounts payable)  | NONE     |
| d Prepaid expenses previously deducted  | (12,064) |
| e Supplies on hand previously deducted and/or not previously reported   | NONE     |
| f Inventory on hand previously deducted and/or not previously reported Complete Schedule D, Part II   | NONE     |
| g Other amounts (specify) Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment ►  | NONE     |
| h Net section 481(a) adjustment (Combine lines 1a–1g) Indicate whether the adjustment is an increase (+) or decrease (-) in income Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25 | \$ 7,501 |

2 Is the applicant also requesting the recurring item exception under section 461(h)(3)?  Yes  No

3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences

**Part II Change to the Cash Method For Advance Consent Request (see instructions)**

Applicants requesting a change to the cash method must attach the following information

1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business

2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations

**Schedule B—Change to the Deferral Method for Advance Payments (see instructions)**

1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5 02 of Rev Proc 2004-34, 2004-1 C B 991, attach the following information

a A statement explaining how the advance payments meet the definition in section 4 01 of Rev Proc 2004-34

b If the applicant is filing under the automatic change procedures of Rev Proc 2008-52, the information required by section 8 02(3)(a)-(c) of Rev Proc 2004-34

c If the applicant is filing under the advance consent provisions of Rev Proc 97-27, the information required by section 8 03(2)(a)-(f) of Rev Proc 2004-34

2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1 451-5(b)(1)(ii), attach the following

a A statement explaining how the advance payments meet the definition in Regulations section 1 451-5(a)(1)

b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1 451-5(a)(2)(i) and (3)

c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1 451-5(b)(1)(ii)

d A statement explaining whether the inventoriable goods exception of Regulations section 1 451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income

## Schedule C—Changes Within the LIFO Inventory Method (see instructions)

### Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items
  - a Valuing inventory (e.g., unit method or dollar-value method)
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method
- 6 If changing to the IPIC method, attach a completed Form 970

### Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use
  - a A description of the types of products produced by the applicant. If possible, attach a brochure
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing
- 2 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3)
- 3 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c)

**Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)**

**Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8 )**

1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities

2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?  Yes  No

b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?  Yes  No

If line 2b is "No," attach an explanation

c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1 460-4(b)?  Yes  No

d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1 460-4(c)(2)?  Yes  No

If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor

If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use

3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?  Yes  No

b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts

c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods

4 To determine a contract's completion factor using the percentage-of-completion method

a Will the applicant use the cost-to-cost method in Regulations section 1 460-4(b)?  Yes  No

b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1 460-5(c))?  Yes  No

5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

**Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8 )**

|    |   |  |
|----|---|--|
| 1  | Attach a description of the inventory goods being changed   |  |
| 2  | Attach a description of the inventory goods (if any) NOT being changed  |  |
| 3a | Is the applicant subject to section 263A? If "No," go to line 4a  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b  | Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation  | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4a | Check the appropriate boxes below   |  |
|    | Identification methods  |  |
|    | Specific identification   |  |
|    | FIFO  |  |
|    | LIFO  |  |
|    | Other (attach explanation)  |  |
|    | Valuation methods   |  |
|    | Cost  |  |
|    | Cost or market, whichever is lower  |  |
|    | Retail cost   |  |
|    | Retail, lower of cost or market   |  |
|    | Other (attach explanation)  |  |
| b  | Enter the value at the end of the tax year preceding the year of change   |  |
| 5  | If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions)   |  |
| a  | Copies of Form(s) 970 filed to adopt or expand the use of the method  |  |
| b  | <b>Only for applicants requesting advance consent.</b> A statement describing whether the applicant is changing to the method required by Regulations section 1 472-6(a) or (b), or whether the applicant is proposing a different method |  |
| c  | <b>Only for applicants requesting an automatic change.</b> The statement required by section 22 01(5) of the Appendix of Rev Proc 2008-52 (or its successor)  |  |

**Part III** **Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions))

**Section A—Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

**Section B—Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

|  | Present method | Proposed method |
|--|----------------|-----------------|
| 1 Direct material  |                |                 |
| 2 Direct labor   |                |                 |
| 3 Indirect labor   |                |                 |
| 4 Officers' compensation (not including selling activities)  |                |                 |
| 5 Pension and other related costs  |                |                 |
| 6 Employee benefits  |                |                 |
| 7 Indirect materials and supplies  |                |                 |
| 8 Purchasing costs   |                |                 |
| 9 Handling, processing, assembly, and repackaging costs  |                |                 |
| 10 Offsite storage and warehousing costs   |                |                 |
| 11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle |                |                 |
| 12 Depletion   |                |                 |
| 13 Rent  |                |                 |
| 14 Taxes other than state, local, and foreign income taxes   |                |                 |
| 15 Insurance   |                |                 |
| 16 Utilities   |                |                 |
| 17 Maintenance and repairs that relate to a production, resale, or long-term contract activity                                     |                |                 |
| 18 Engineering and design costs (not including section 174 research and experimental expenses)                                     |                |                 |
| 19 Rework labor, scrap, and spoilage   |                |                 |
| 20 Tools and equipment   |                |                 |
| 21 Quality control and inspection  |                |                 |
| 22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant   |                |                 |
| 23 Licensing and franchise costs   |                |                 |
| 24 Capitalizable service costs (including mixed service costs)   |                |                 |
| 25 Administrative costs (not including any costs of selling or any return on capital)  |                |                 |
| 26 Research and experimental expenses attributable to long-term contracts  |                |                 |
| 27 Interest  |                |                 |
| 28 Other costs (Attach a list of these costs.)   |                |                 |

**Part III Method of Cost Allocation (see instructions) (continued)**

**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

|   | Present method | Proposed method |
|---|----------------|-----------------|
| 1 Marketing, selling, advertising, and distribution expenses                                  |                |                 |
| 2 Research and experimental expenses not included in Section B, line 26                       |                |                 |
| 3 Bidding expenses not included in Section B, line 22   |                |                 |
| 4 General and administrative costs not included in Section B                                  |                |                 |
| 5 Income taxes  |                |                 |
| 6 Cost of strikes   |                |                 |
| 7 Warranty and product liability costs  |                |                 |
| 8 Section 179 costs   |                |                 |
| 9 On-site storage   |                |                 |
| 10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 |                |                 |
| 11 Other costs (Attach a list of these costs.)  |                |                 |

**Schedule E—Change in Depreciation or Amortization (see instructions)**

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

**Note.** See the *List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

1 Is depreciation for the property determined under Regulations section 1 167(a)-11 (CLADR)?  Yes  No  
If "Yes," the only changes permitted are under Regulations section 1 167(a)-11(c)(1)(iii)

2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)?  Yes  No  
If "Yes," enter the applicable section ►

3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)?  Yes  No  
If "Yes," state the election made ►

4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity  
b If the property is residential rental property, did the applicant live in the property before renting it?  Yes  No  
c Is the property public utility property?  Yes  No

5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1 162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.)

6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods

a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g))  
b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant  
c The facts to support the asset class for the proposed method  
d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1))  
e The useful life, recovery period, or amortization period of the property  
f The applicable convention of the property  
g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed

Form 2848

(Rev. June 2008)  
Department of the Treasury  
Internal Revenue ServicePower of Attorney  
and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

**Part I Power of Attorney**

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS

**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2 line 9

|   |  |                                |
|---|--|--------------------------------|
| Taxpayer name(s) and address<br><br>MARYLAND ORNITHOLOGICAL SOCIETY, INC.<br>C/O DAVID WEBB<br>4915 GREENSPRING AVENUE<br>BALTIMORE, MD 21209 | Social security number(s)                | Employer identification number |
|   |  | 52-6046316                     |
|   | Daytime telephone number<br>410-939-3537 | Plan number (if applicable)    |

hereby appoint(s) the following representative(s) as attorney(s)-in-fact

**2 Representative(s) must sign and date this form on page 2, Part II**

|  |   |
|--|---|
| Name and address<br><br>JODY WALTRUP<br>C/O KATZ ABOSCH, 9690 DEERE CO RD, STE 500<br>TIMONIUM, MD 21093         | CAF No 0200-69369R<br>Telephone No 410-828-6432<br>Fax No 410-307-6465<br>Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/> |
| Name and address<br><br>MICHAEL J. AGETSTEIN<br>C/O KATZ ABOSCH, 9690 DEERE CO RD, STE 500<br>TIMONIUM, MD 21093 | CAF No 2600-56624R<br>Telephone No 410-828-6432<br>Fax No 410-307-6467<br>Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/> |
| Name and address   | CAF No _____<br>Telephone No _____<br>Fax No _____<br>Check if new Address <input type="checkbox"/> Telephone No <input type="checkbox"/> Fax No <input type="checkbox"/>                     |

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters

**3 Tax matters**

| Type of Tax (Income, Employment, Excise, etc.)<br>or Civil Penalty (see the instructions for line 3) | Tax Form Number<br>(1040, 941, 720, etc.) | Year(s) or Period(s)<br>(see the instructions for line 3) |
|--|---|---|
| INCOME   | 990                                       | 201104  |
| INCOME   | 3115                                      | 201104  |

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Uses Not Recorded on CAF ► 

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10 3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10 3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney

.....  
.....  
.....  
.....  
.....

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here \_\_\_\_\_ and list the name of that representative below

Name of representative to receive refund check(s) ►

7 Notices and communications Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2

a If you also want the second representative listed to receive a copy of notices and communications, check this box

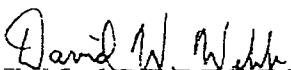
b If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT**

9 Signature of taxpayer(s) If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions if signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.



Signature

13 DEC 2011

Date

TREASURER

Title (if applicable)

DAVID WEBB

Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

Signature

Date

Title (if applicable)

Print Name

PIN Number

### Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels X and Y) see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries and others
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there and
- I am one of the following
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below
  - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below
  - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230
  - d Officer—a bona fide officer of the taxpayer's organization
  - e Full Time Employee—a full time employee of the taxpayer
  - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother or sister)
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 103(d) of Circular 230)
  - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 107(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions
  - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 107(d) of Circular 230
  - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 107(g) of Circular 230
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 103(e))

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions

| Designation—Insert above letter (a-r) | Jurisdiction (state) or identification | Signature  | Date       |
|---------------------------------------|--|--|------------|
| B                                     | MD                                     |  | 12/13/2011 |
| B                                     | MD                                     |  | 12/13/2011 |

Maryland Ornithological Society, Inc  
FEIN. 52-6046316  
Attachment to Form 3115

Statement I - Part IV, Line 25

See Statement III

Statement II - Schedule A Attachment

The cash method of accounting was used when preparing the balance sheet for the period ending April 30, 2010

Statement III - Schedule A, Part I, Line 1, Detail

Income accrued but not received at April 30, 2010:

|      |       |
|------|-------|
| Dues | (535) |
|------|-------|

Income received before it was earned at April 30, 2010:

|                         |        |
|-------------------------|--------|
| Conference registration | 20,100 |
|-------------------------|--------|

Prepaid expenses previously deducted at April 30, 2010:

|                     |          |
|---------------------|----------|
| Conference expenses | (12,064) |
|---------------------|----------|

**MARYLAND ORNITHOLOGICAL SOCIETY, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**APRIL 30, 2010 AND 2009**

---

|  | <u>2010</u>                | <u>2009</u>                |
|--|----------------------------|----------------------------|
| <b><u>ASSETS</u></b>                     |                            |                            |
| <b><u>CURRENT ASSETS</u></b>             |                            |                            |
| Cash                                     | \$ 153,959                 | \$ 152,567                 |
| Investments                              | 951,173                    | 803,790                    |
| Accounts receivable                      | 535                        | 2,000                      |
| Prepaid expenses                         | <u>12,064</u>              | <u>2,964</u>               |
| <b>TOTAL CURRENT ASSETS</b>              | <u>1,117,731</u>           | <u>961,321</u>             |
| <b><u>FIXED ASSETS</u></b>               |                            |                            |
| Equipment                                | 3,466                      | 3,466                      |
| Less accumulated depreciation            | <u>(3,466)</u>             | <u>(3,400)</u>             |
| <b>TOTAL FIXED ASSETS - NET</b>          | <u>0</u>                   | <u>66</u>                  |
| <b><u>OTHER ASSETS</u></b>               |                            |                            |
| Land - sanctuaries                       | <u>1,671,190</u>           | <u>1,671,190</u>           |
| <b>TOTAL ASSETS</b>                      | <b><u>\$ 2,788,921</u></b> | <b><u>\$ 2,632,577</u></b> |
| <b><u>LIABILITIES AND NET ASSETS</u></b> |                            |                            |
| <b><u>CURRENT LIABILITIES</u></b>        |                            |                            |
| Accounts payable                         | \$ 0                       | \$ 3,908                   |
| Unearned revenue                         | <u>20,100</u>              | <u>25,070</u>              |
| <b>TOTAL CURRENT LIABILITIES</b>         | <u>20,100</u>              | <u>28,978</u>              |
| <b><u>NET ASSETS</u></b>                 |                            |                            |
| Unrestricted                             | 2,056,221                  | 1,889,637                  |
| Temporarily restricted                   | 0                          | 1,362                      |
| Permanently restricted                   | <u>712,600</u>             | <u>712,600</u>             |
| <b>TOTAL NET ASSETS</b>                  | <b><u>2,768,821</u></b>    | <b><u>2,603,599</u></b>    |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>  | <b><u>\$ 2,788,921</u></b> | <b><u>\$ 2,632,577</u></b> |

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The Accompanying Notes are an Integral Part of the Financial Statements

**MARYLAND ORNITHOLOGICAL SOCIETY, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED APRIL 30, 2010 AND 2009**

|  | <b>2010</b>         |                                   |                                   |                     |
|--|---------------------|-----------------------------------|-----------------------------------|---------------------|
|  | <b>Unrestricted</b> | <b>Temporarily<br/>Restricted</b> | <b>Permanently<br/>Restricted</b> | <b>Total</b>        |
| <b>REVENUE AND SUPPORT</b>               |                     |                                   |                                   |                     |
| Annual conference                        | \$ 33,869           | \$ 0                              | \$ 0                              | \$ 33,869           |
| Grants and contributions                 | 5,243               | 0                                 | 0                                 | 5,243               |
| Interest and dividends                   | 47,751              | 0                                 | 0                                 | 47,751              |
| Membership dues                          | 23,175              | 0                                 | 0                                 | 23,175              |
| Other revenue                            | 774                 | 0                                 | 0                                 | 774                 |
| Net assets released from<br>restrictions | 1,362               | (1,362)                           | 0                                 | 0                   |
| <b>Gain on investments</b>               | <b>197,566</b>      | <b>0</b>                          | <b>0</b>                          | <b>197,566</b>      |
| <b>TOTAL REVENUE<br/>AND SUPPORT</b>     | <b>309,740</b>      | <b>(1,362)</b>                    | <b>0</b>                          | <b>308,378</b>      |
| <b>EXPENSES</b>                          |                     |                                   |                                   |                     |
| Functional expenses                      |                     |                                   |                                   |                     |
| Program services                         | 124,178             | 0                                 | 0                                 | 124,178             |
| Management and general                   | 18,978              | 0                                 | 0                                 | 18,978              |
| <b>TOTAL EXPENSES</b>                    | <b>143,156</b>      | <b>0</b>                          | <b>0</b>                          | <b>143,156</b>      |
| Loss on investments                      | 0                   | 0                                 | 0                                 | 0                   |
| <b>TOTAL EXPENSES</b>                    | <b>143,156</b>      | <b>0</b>                          | <b>0</b>                          | <b>143,156</b>      |
| Change in Net Assets                     | 166,584             | (1,362)                           | 0                                 | 165,222             |
| Net Assets - Beginning<br>of the Year    | 1,889,637           | 1,362                             | 712,600                           | 2,603,599           |
| Net Assets - End of the<br>Year          | <u>\$ 2,056,221</u> | <u>\$ 0</u>                       | <u>\$ 712,600</u>                 | <u>\$ 2,768,821</u> |

The Accompanying Notes are an Integral Part of the Financial Statements