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Return of Organization Exempt From Income Tax

2012

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

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

Open to Public
Inspection

A For the 2012 calendar year, or tax year beginning Sep 1 , 2012, and ending Aug 31 , 2013	
B Check if applicable	
Address change	C Name of organization CENTER FOR THE STUDY OF PUBLIC POLICY, INC
Name change	Doing Business As
Initial return	Number and street (or P O box if mail is not delivered to street addr)
Terminated	44 FOSKETT ST
Amended return	City, town or county
Application pending	State ZIP code + 4
SOMERVILLE MA 02144	
F Name and address of principal officer:	
KENNETH GEISER 44 FOSKETT ST SOMERVILLE MA 02144	
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	
J Website: ► N/A	
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 1968	
M State of legal domicile MA	

H(a) Is this a group return for affiliates? Yes No
 H(b) Are all affiliates included? Yes No
 If 'No,' attach a list. (see instructions)

H(c) Group exemption number ►

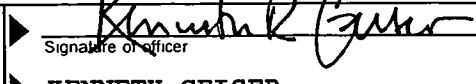
Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROMOTE AWARENESS OF ENVIRONMENTAL ISSUES		
	----- ----- -----		
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)	3	7	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6	
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	0	
6 Total number of volunteers (estimate if necessary)	6	6	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	160,800.	210,200.	
9 Program service revenue (Part VIII, line 2g)	0.		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	226.	180.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.		
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	161,026.	210,380.	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	213,746.	123,557.	
14 Benefits paid to or for members (Part IX, column (A), line 4)			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	70,621.	13,862.	
16a Professional fundraising fees (Part IX, column (A), line 11e)			
b Total fundraising expenses (Part IX, column (D), line 25) ► 0.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	52,802.	81,981.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	337,169.	219,400.	
19 Revenue less expenses. Subtract line 18 from line 12 ► RECEIVED	-176,143.	-9,020.	
Net Assets & Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	199,155.	199,155.	190,135.
21 Total liabilities (Part X, line 26)		0.	0.
22 Net assets or fund balances. Subtract line 21 from line 20	R	199,155.	190,135.

Part II Signature Block

OGDEN, UT

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

Sign Here	► 	04/04/14
	Signature of officer	Date
	► KENNETH GEISER	PRESIDENT
Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	Donovan T Billings, CPA	Donovan T Billings, CPA
	Firm's name ► DTB TAX	
Firm's address ► 92 NASHUA RD PELHAM	NH 03076	Phone no (603) 635-9038
Firm's EIN ► 20-5550118		

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

 Yes No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101 05/09/13

Form 990 (2012)

18
6/10

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission

TO PROMOTE AWARENESS OF ENVIRONMENTAL ISSUES

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 organization's program service accomplishments for each of its three largest program services, as measured 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 reported.

4a (Code: _____) (Expenses \$ 150,221. including grants of \$ 118,557.) (Revenue \$ 125,000.)INTERNATIONAL BAN ASBESTOS - TRAINING AND AWARENESS OF DANGER OF ASBESTOS IN DEVELOPING COUNTRIES4b (Code: _____) (Expenses \$ 9,056. including grants of \$ 0.) (Revenue \$ 44,000.)GLOBAL CHEMICALS - TO PROMOTE AWARENESS OF THE DANGERS OF CHEMICALS4c (Code: _____) (Expenses \$ 37,313. including grants of \$ 0.) (Revenue \$ 31,700.)LABOR SCHOLARS PROJECT - TO SUPPORT THE WORK OF RESEARCHERS

4d Other program services (Describe in Schedule O.)

(Expenses \$ 21,012. including grants of \$ 5,000.) (Revenue \$ 9,500.)4e Total program service expenses ► 217,602.

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)? If 'Yes,' complete Schedule A	1 <input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 <input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3 <input checked="" type="checkbox"/>	
4 Section 501(c)(3) organizations Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II	4 <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule C, Part III	5 <input checked="" type="checkbox"/>	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I	6 <input checked="" type="checkbox"/>	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II	7 <input checked="" type="checkbox"/>	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8 <input checked="" type="checkbox"/>	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV	9 <input checked="" type="checkbox"/>	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V	10 <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule D, Part VI	11a <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule D, Part VII	11b <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule D, Part VIII	11c <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule D, Part IX	11d <input checked="" type="checkbox"/>	
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11e <input checked="" type="checkbox"/>	
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)? If 'Yes,' complete Schedule D, Part X	11f <input checked="" type="checkbox"/>	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII	12a <input checked="" type="checkbox"/>	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional	12b <input checked="" type="checkbox"/>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13 <input checked="" type="checkbox"/>	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a <input checked="" type="checkbox"/>	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV	14b <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule F, Parts II and IV	15 <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule F, Parts III and IV	16 <input checked="" type="checkbox"/>	
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? If 'Yes,' complete Schedule G, Part I (see instructions)	17 <input checked="" type="checkbox"/>	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II	18 <input checked="" type="checkbox"/>	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19 <input checked="" type="checkbox"/>	
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20a <input checked="" type="checkbox"/>	
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b <input checked="" type="checkbox"/>	

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, and 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
24b	b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
24c	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	
24d	d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a	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
25b	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	26 Was a loan to or by a current or former officer, director, trustee, key employee, highest 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	27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.	27	X
28	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):		
28a	a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28a	X
28b	b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28b	X
28c	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	29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.	29	X
30	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	31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.	31	X
32	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	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	34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.	34	X
35a	35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
35b	b If 'Yes' to line 35a, 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.	35b	
36	36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.	36	X
37	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	38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	X

BAA

Form 990 (2012)

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

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1 a	0
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a	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	2 a	0
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	
3 a	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	3 a	X
3 b	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 b	
4 a	If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	4 a	X
4 b	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 b	
4 c	If 'Yes,' enter the name of the foreign country: ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	4 c	
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
5 b	If any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a	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 as charitable contributions?	6 a	X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
7	Organizations that may receive deductible contributions under section 170(c).	7 a	X
7 b	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?	7 b	
7 c	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 c	X
7 d	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 d	
7 e	If 'Yes,' indicate the number of Forms 8282 filed during the year	7 e	X
7 f	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 f	X
7 g	If the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 g	
7 h	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.	9 a	
9 b	a Did the organization make any taxable distributions under section 4966?	9 b	
10	Section 501(c)(7) organizations. Enter:	10 a	
10 b	a Initiation fees and capital contributions included on Part VIII, line 12	10 a	
10 c	b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b	
11	Section 501(c)(12) organizations. Enter:	11 a	
11 b	a Gross income from members or shareholders	11 a	
11 c	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11 b	
12 a	Section 4947(a)(1) non - exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13 a	
13 b	a Is the organization licensed to issue qualified health plans in more than one state?	13 a	
13 c	Note. See the instructions for additional information the organization must report on Schedule O.	13 b	
13 d	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	13 c	
14 a	c Enter the amount of reserves on hand	14 a	X
14 b	Did the organization receive any payments for indoor tanning services during the tax year?	14 b	
14 c	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14 c	

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
1 a	Enter the number of voting members of the governing body at the end of the tax year	1 a	7
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent	1 b	6
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	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?	6	<input checked="" type="checkbox"/>
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7 a	<input checked="" type="checkbox"/>
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	7 b	<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8 a	<input checked="" type="checkbox"/>
b	Each committee with authority to act on behalf of the governing body?	8 b	<input checked="" type="checkbox"/>
9	Is there any officer, director or 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	<input checked="" type="checkbox"/>

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

	Yes	No	
10 a	Did the organization have local chapters, branches, or affiliates?	10 a	<input checked="" type="checkbox"/>
b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10 b	
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	<input checked="" type="checkbox"/>
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	12 a	
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12 b	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 c	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	13	
13	Did the organization have a written whistleblower policy?	14	
14	Did the organization have a written document retention and destruction policy?	15 a	
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?	15 b	
a	The organization's CEO, Executive Director, or top management official	16 a	
b	Other officers of key employees of the organization	16 b	
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)			
16 a	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,' did the organization follow 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 ► <u>Massachusetts</u>
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 type="checkbox"/> Another's website <input type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)
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 during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
	► <u>KENNETH GEISER</u> <u>44 FOSKETT ST</u> <u>SOMERVILLE</u> <u>MA</u> <u>02144</u> <u>(617) 623-2620</u>
BAA	TEEA0106 08/08/12
	Form 990 (2012)

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) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated			
(1) <u>KENNETH GEISER</u> PRESIDENT/TREASURER	2.00			X			4,000.	0.	0.
(2) <u>LEE PALMER</u> SECRETARY	0.00			X			0.	0.	0.
(3) <u>RAND WILSON</u> DIRECTOR	0.00			X			0.	0.	0.
(4) <u>CAROLYN MUGAR</u> DIRECTOR	0.00			X			0.	0.	0.
(5) <u>JOANIE PARKER</u> DIRECTOR	0.00			X			0.	0.	0.
(6) <u>MARK ROSSI</u> DIRECTOR	0.00			X			0.	0.	0.
(7) <u>CARL SUSSMAN</u> DIRECTOR	0.00			X			0.	0.	0.
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated	Former	
(15)									
(16)									
(17)									
(18)									
(19)									
(20)									
(21)									
(22)									
(23)									
(24)									
(25)									

1 b Sub-total	►	4,000.	0.	0.
c Total from continuation sheets to Part VII, Section A	►			
d Total (add lines 1b and 1c)	►	4,000.	0.	0.

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

	Yes	No
3 Did the organization list any former 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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) 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 ►

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII

		(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	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	210,200.			
	g Noncash contributions included in lns 1a-1f: \$					
	h Total. Add lines 1a-1f		210,200.			
PROGRAM SERVICE REVENUE	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		180.	180.	0.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	(ii) Personal			
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses						
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	a					
b Less: direct expenses	b					
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See 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 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						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d			210,380.	180.	0.	
12 Total revenue. See instructions					0.	

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).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	5,000.	5,000.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	118,557.	118,557.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	10,000.	10,000.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	3,862.	3,862.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and 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	400.	300.	100.	0.
c Accounting	1,000.	918.	82.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)				
12 Advertising and promotion				
13 Office expenses	1,015.	990.	25.	0.
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	40,181.	40,179.	2.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	34,574.	34,574.	0.	0.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses	4,811.	3,222.	1,589.	0.
25 Total functional expenses. Add lines 1 through 24e	219,400.	217,602.	1,798.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing		1	
	2 Savings and temporary cash investments	199,155.	2	190,135.
	3 Pledges and grants receivable, net	0.	3	0.
	4 Accounts receivable, net	0.	4	0.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.		5	
	6 Loans and other 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) 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		
	b Less accumulated depreciation	10b		10c
	11 Investments – publicly traded securities		11	
	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	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	199,155.	16	190,135.
LIABILITIES	17 Accounts payable and accrued expenses	0.	17	0.
	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 Loans and other 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	55,252.	27	53,632.
	28 Temporarily restricted net assets	143,903.	28	136,503.
	29 Permanently restricted net assets	0.	29	0.
	Organizations that do not follow SFAS 117 (ASC 958), 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	199,155.	33	190,135.
	34 Total liabilities and net assets/fund balances	199,155.	34	190,135.

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Form 990 (2012)

Part XI: Reconciliation of Net AssetsCheck 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	210,380.
2 Total expenses (must equal Part IX, column (A), line 25)	2	219,400.
3 Revenue less expenses. Subtract line 2 from line 1	3	-9,020.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	199,155.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	190,135.

Part XII: Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2 a Were the organization's financial statements compiled or reviewed by an independent accountant?	2 a	X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2 b Were the organization's financial statements audited by an independent accountant?	2 b	X
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2 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?	2 c	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
3 a 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?	3 a	X
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	3 b	

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Form 990 (2012)

SCHEDULE A
(Form 990 or 990-EZ)

OMB No 1545-0047

2012

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

Name of the organization

CENTER FOR THE STUDY OF PUBLIC POLICY, INC

Employer identification number

04-2449341

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 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 – Non-functionally integrated

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 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).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2012

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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants') .	48,083.	142,679.	243,034.	160,800.	210,200.	804,796.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge .						
4 Total. Add lines 1 through 3 ..	48,083.	142,679.	243,034.	160,800.	210,200.	804,796.
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) ...						
6 Public support. Subtract line 5 from line 4						804,796.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	48,083.	142,679.	243,034.	160,800.	210,200.	804,796.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	898.	548.	310.	255.	180.	2,191.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						806,987.
12 Gross receipts from related activities, etc (see instructions)					12	
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	99.73 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	99.54 %
16 a 33-1/3% support test – 2012. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33-1/3% support test – 2011. 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 stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17 a 10%-facts-and-circumstances test – 2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test – 2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. 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"/>

BAA

Schedule A (Form 990 or 990-EZ) 2012

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 yr beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants.')						
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						
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						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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.)						
13 Total support. (Add ins 9, 10c, 11, and 12)						
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						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%
19a 33-1/3% support tests – 2012. 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		► <input type="checkbox"/>
b 33-1/3% support tests – 2011. 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		► <input type="checkbox"/>
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		► <input type="checkbox"/>

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).

BAA

Schedule A (Form 990 or 990-EZ) 2012

**Schedule F
(Form 990).**Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

OMB No 1545-0047

2012**Open to Public
Inspection**

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

Name of the organization

CENTER FOR THE STUDY OF PUBLIC POLICY, INC

Employer identification number

04-2449341

Part II **General Information on Activities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ... Yes No

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3 a Sub-total					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2012

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			South Asia	TO PROVIDE ASSETS	34,318.	WIRE TRANSFER			
(2)			Europe	TO PROMOTE THE	84,239.	WIRE TRANSFER			
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 2

3 Enter total number of other organizations or entities 3

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

2 Did the organization have an interest in a foreign trust during the tax year? *If 'Yes,' the organization may be required to file Form 3520, Annual Return To Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If 'Yes,' the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If 'Yes,' the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If 'Yes,' the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If 'Yes,' the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* Yes No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2012

Department of the Treasury
Internal Revenue Service

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.

**Open to Public
Inspection**

Name of the organization

Employer identification number

CENTER FOR THE STUDY OF PUBLIC POLICY, INC

04-2449341

Pt VI, Line 6 -- The Organization has Board of Director Members

Pt VI, Line 7a The Board of Directors vote for/on Officers

Pt VI, Line 7b. All procedures and decisions are approved by the Board

Pt VI, Line 8a All Board Meetings are documented through minutes

Pt VI, Line 8b All subcommittee meetings are documented through minutes

Pt. VI, Line 19 Form 990 is available to the public via the Massachusetts Attorney General's website.

Schedule O (Form 990), Supplemental Information to Form 990

Form 990, Page 2, Part III, Line 4d (continued)

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

Code: _____ Description: **MATERIALS MATTER**

Expenses **8,869.**

Grants Of **5,000.**

Revenue. **0.**

Code: _____ Description: **NEW SOLUTIONS PROJECT**

Expenses **5,892.**

Grants Of **0.**

Revenue. **9,500.**

Code: _____ Description: **MALE BREAST CANCER PROJECT**

Expenses **4,045.**

Grants Of **0.**

Revenue **0.**

Code: _____ Description: **PRECAUTIONARY PRINCIPLE**

Expenses **2,206.**

Grants Of **0.**

Revenue **0.**

HARVEY & MARTIN, P.C.

CENTER FOR THE STUDY OF
PUBLIC POLICY, INC.

REVIEWED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION - CASH BASIS
FOR THE YEAR ENDED
AUGUST 31, 2013



HARVEY & MARTIN, P.C.
Certified Public Accountants

*James A. Martin, Jr., CPA
John Mazzapica, CPA
Kathleen P. Melia, CPA
Bernard F. Hoar, Jr., CPA*

*Richard G. Harvey, CPA
(retired)*

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

March 25, 2014

To the Board of Directors of
Center for the Study of Public Policy, Inc.
Somerville, Massachusetts

We have reviewed the accompanying statement of assets, liabilities and net assets - cash basis of Center for the Study of Public Policy, Inc. (the "Center") (a Massachusetts nonprofit organization) as of August 31, 2013 and the related statements of revenues, expenses, and other changes in net assets - cash basis, for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Center's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be conformity with the cash basis of accounting, as described in Note 2.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with the cash basis of accounting. The supplementary information included in the statement of expenses for administrative and program services is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information.

Yours truly,

Harvey & Martin P.C.

CENTER FOR THE STUDY OF PUBLIC POLICY, INC.

STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS
AS OF AUGUST 31, 2013

- ASSETS -

Cash and cash equivalents	<u>\$190,135</u>
TOTAL ASSETS	<u>\$190,135</u>

- NET ASSETS (DEFICIT) -

Unrestricted	\$ 53,632
Temporarily Restricted	
Independent Political Action	37,255
Global Chemicals Outlook	36,630
International Ban on Asbestos	—
Male Breast Cancer Project	911
Materials Matter	18,333
New Solutions	28,200
Precautionary Principles	12,901
United Nations Environment Project	<u>2,273</u>
NET ASSETS	<u>\$190,135</u>

See accompanying notes and independent accountant's review report.

CENTER FOR THE STUDY OF PUBLIC POLICY, INC.

STATEMENT OF REVENUES, EXPENSES AND OTHER CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2013

		Temporarily Restricted						United Nations Environment Project		Total
		Independent Political Action	Global Chemicals Outlook	International Ban on Asbestos	Male Breast Cancer Project	Materials Matter	New Solutions	Precautionary Principle	Environment Project	
Revenue and other support	Unrestricted	\$ 31,700	\$ 44,000	\$ 125,000	\$ -	\$ -	\$ 9,500	\$ -	\$ -	\$ 166,200
Contributions		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000
Grants		179	—	—	—	—	—	—	—	179
Interest										
Net assets released from restrictions		217,603	(37,313)	(9,056)	(150,221)	(4,045)	(8,869)	(5,893)	(2,206)	—
Total revenues and other support		217,782	(5,613)	34,944	(25,221)	(4,045)	(8,869)	3,607	(2,206)	—
Expenses										
Administrative Program		279	—	—	—	—	—	—	—	279
		219,122	—	—	—	—	—	—	—	219,122
Total expenses		219,401	—	—	—	—	—	—	—	219,401
Net increase (decrease) in net assets		(1,619)	(5,613)	34,944	(25,221)	(4,045)	(8,869)	3,607	(2,206)	(9,022)
Net assets - beginning of year		55,251	42,868	1,686	25,221	4,956	27,202	24,593	15,107	2,273
Net assets (deficit) end of year		\$ 53,632	\$ 37,255	\$ 36,630	\$ —	\$ 911	\$ 18,333	\$ 28,200	\$ 12,901	\$ 2,273

See accompanying notes and independent accountant's review report.

CENTER FOR THE STUDY OF PUBLIC POLICY, INC.

NOTES TO FINANCIAL STATEMENTS - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2013

1. ORGANIZATION

Center for the Study of Public Policy, Inc. (the "Center") was organized in the Commonwealth of Massachusetts as a nonprofit corporation on March 7, 1968. The mission of the Center is to promote research and dialogue on matters of current public policy concern. Since 1969, the Center has supported projects that seek to advance public knowledge and citizen participation in the areas of civic engagement, environmental protection, community development, international relations, and the promotion of peace.

The Center maintains a low administrative structure composed of volunteer officers who seek to support its projects during initial start-up activities. Once projects become well established and have achieved a mature revenue base, it is the general policy of the Center to spin them off to other organizations or to assist them in the establishment of their own non-profit corporations.

The following is a description of the Center's current activities and programs:

Independent Political Action

This program provides editorial seminars for publications.

Global Chemicals Outlook

The program involved the writing of a chapter for a United Nations report on international chemicals management.

International Ban on Asbestos

A program designed to support the activities of the International Ban Asbestos Secretariat (IBAS), which provides a conduit for the exchange of information between groups and individuals working to achieve a global asbestos ban and seeking to alleviate the damage caused by widespread asbestos use. Such use may be largely historical in the established economies of the West, but continues in developing nations.

Since its inception, IBAS has been involved in co-sponsoring and supporting national and international conferences furthering the aforementioned aims. In doing so, it has sought to counter the asbestos industry's control of the information stream and to provide a platform for victims to speak out against the injustices they have suffered.

The IBAS channels the views of a network of victims' groups, medical and legal professionals, and concerned individuals. IBAS has a continuing role in raising public awareness of asbestos hazards and providing informational comments on current developments.

Male Breast Cancer Project

As the result of chemical contamination of ground and drinking water at Camp Lejeune, North Carolina during the latter half of the twentieth century, an apparent cluster of male breast cancer victims have been identified among Marines and their dependents who were residents at Camp Lejeune.

This project purpose is to expand prior collaborative research and scientific discovery resulting in a new review of current literature on the causes of male breast cancer suitable for publication in a peer-reviewed journal. In addition, information will be made available through electronic means and through speaking engagements about the state of the evidence linking contaminated water to a variety of health issues identified to date.

CENTER FOR THE STUDY OF PUBLIC POLICY, INC.

NOTES TO FINANCIAL STATEMENTS - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2013

1. ORGANIZATION (CONT.)

Materials Matter

This program promotes the dissemination of information on sustainable materials policy.

New Solutions

A journal is maintained online (www.newsolutionsjournal.com) delivering authoritative responses to perplexing problems, with a worker's voice, an activist's commitment, a scientists approach, and a policy-maker's experience. The Center provides editorial services to the journal.

New Solutions explores the growing, changing common ground at the intersection of health, work, and the environment. The journal makes plain how the issues in each area are interrelated and sets forth progressive, thoughtfully crafted public policy choices. It seeks a conversation on the issues between the grassroots labor and environmental activists and the professionals and researchers involved in charting society's way forward with the understanding that lack of scientific knowledge is no excuse for doing nothing and that inaction is itself a choice.

In recognition of the globalization of health problems, environmental issues and economic activity, the *Journal* strives for an international focus. It investigates problems of occupational and environmental health with the people at risk—the workers and the community—uppermost in mind. And *New Solutions* takes the discussion beyond merely explaining the extent of hazard, the parameters of debate, and the limitations of scientific knowledge to offer actions—solutions—to deal with the dilemmas of workplace, community, and environmental threat.

New Solutions is written for both the academic and educated lay audience. Its intention is earnest to affect the public health policy discussion and shake up the policy debate.

Precautionary Principle

This program purpose is to edit a volume of public health reports and complete a book for Island Press, a nonprofit organization that works to provide the best ideas and information in the field to those seeking to understand and protect the environment and create solutions to complex problems. The book's focus will be on precautionary approaches to public health.

United Nations Environment Project

The program provided support for two United Nations researchers in the preparation of a report on economic instruments for sound chemical management.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the application of certain significant accounting policies as described in this note and elsewhere in the accompanying financial statements and notes.

CASH BASIS

The financial statements of the Center have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("GAAP"). Consequently, contributions and other sources of revenues and support are recognized when they are received rather than when promised or earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

CENTER FOR THE STUDY OF PUBLIC POLICY, INC.

NOTES TO FINANCIAL STATEMENTS - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2013

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

FUND ACCOUNTING

The accounts of the Center are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Fund balances are classified on the statement of assets, liabilities and net assets as unrestricted, temporarily restricted, or permanently restricted net assets based on the absence or existence and type of donor-imposed restrictions.

USE OF ESTIMATES

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Estimates are used for, but not limited to, allocation of overhead expenses to program services. Accordingly, actual results could differ from those estimates.

CASH AND CASH EQUIVALENTS

For financial statement purposes, the Center considers all short-term investment and debt securities purchased with a maturity of three months or less to be cash equivalents.

CONTRIBUTIONS

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor or grantor. Amounts received that are designated for future periods or restricted by the donor or for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Center reports the support as unrestricted.

EXPENDABLE RESTRICTED RESOURCES

Funds restricted by the donor, grantor, or other outside party for particular operating purposes are deemed to be earned and reported as revenues of operating funds when the Center has incurred expenditures in compliance with specific restrictions. Such amounts received but not yet earned are reported as temporarily restricted net assets.

INTEREST AND DIVIDEND INCOME

The center earns interest on cash balances. Investment income is used to fund operations and, accordingly, is presented as unrestricted revenue.

TAX STATUS

The Center is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code ("IRC"). In addition, the Center is registered with the Public Charities Division of the Office of the Attorney General of the Commonwealth of Massachusetts ("AGO") and is recognized as a public charity due to its exemption from income taxes under the IRC. Therefore, no provision for federal or Massachusetts income taxes has been made in these financial statements. The Center is not classified as a private foundation.

As of August 31, 2013, the Center was unaware of any uncertain tax positions taken on any of its previously filed federal or state information returns that may subject it to the assessment of income taxes, including the determination of its status as an organization exempt from income taxes under section 501(c)(3) of the IRC. If the Center were to become subject to federal and/or state income taxes, interest and penalties related to any uncertain tax positions taken would be recognized as an administrative expense. If the interest and penalties related to specific program or non-administrative function, they would be recognized as an expense of the respective function or program.

CENTER FOR THE STUDY OF PUBLIC POLICY, INC.

NOTES TO FINANCIAL STATEMENTS - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2013

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

As of August 31, 2013 the Return of Organization Exempt From Income Tax on Form 990 for the years ended August 31, 2012 (taxable year 2011), August 31, 2011 (taxable year 2010) and August 31, 2010 (taxable year 2009) remain open to examination by the Internal Revenue Service and the AGO.

3. CASH

As of August 31, 2013, the balances of cash consisted of the following:

Cash - unrestricted	\$ 53,632
Cash - temporarily restricted	<u>136,503</u>
	<u>\$190,135</u>

During the course of the normal business cycle, the Center at times may maintain on deposit, cash balances in excess of federally insured limits.

4. INDIRECT COST ALLOCATION

During the year ended August 31, 2013, the Center incurred costs which could not be directly attributed to any program or function. These costs have been allocated to the different programs based on total program expenses to the Center's total expenses for the year. For the year ended August 31, 2013, the Center allocated \$7,544 of indirect costs to its various programs.

5. CONCENTRATIONS

The Center relies solely on contributions received from donors to support its mission and its programs. During the fiscal year ended August 31, 2013, the Center received approximately 75% (\$125,000) of its total contributions support from one donor.

6. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 25, 2014, the date that the reviewed financial statements were available to be issued.

CENTER FOR THE STUDY OF PUBLIC POLICY, INC.

STATEMENT OF EXPENSES FOR ADMINISTRATIVE AND PROGRAM SERVICES
FOR THE YEAR ENDED AUGUST 31, 2013

Administrative	Program Services										United Nations Environment Project	Total
	Independent Political Action	Global Chemicals Outlook	International Ban on Asbestos	Male Breast Cancer Project	Materials Matter	New Solutions	Precautionary Principle	3	3	\$ -		
Bank services charged	\$ 9	\$ 43	\$ 10	\$ 494	\$ 5	\$ 10	\$ 7	\$ 3	\$ -	\$ 581		
Grant	—	—	—	118,557	—	5,600	—	—	—	124,157		
Licenses and permits	3	11	3	47	1	3	2	1	—	71		
Meetings and conferences	—	7,012	—	26,000	—	—	1,563	—	—	34,575		
Office supplies and expense	25	115	28	470	13	28	329	7	—	1,015		
Postage and delivery	7	143	8	135	4	8	5	2	—	312		
Printing and reproduction	—	44	—	—	—	—	—	—	—	44		
Professional fees	1,701	1,137	6,203	1,916	1,690	199	364	2,049	—	15,259		
Telephone	51	553	57	948	25	55	37	14	—	1,740		
Travel, meals and entertainment	2	27,639	2,747	1,654	2,307	2,966	2,736	130	—	40,181		
Website development and maintenance	—	—	616	—	—	—	850	—	—	—	1,466	
Total expenses	\$1,798	\$37,313	\$ 9,056	\$150,221	\$4,045	\$8,869	\$5,893	\$2,206	\$ —	\$219,401		

See independent accountant's review report.