See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

Application for Change in Accounting Period

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter Social Security numbers on this form as it may be made public.

► Information about Form 990-EZ and its instructions is at *www.irs.gov/form990*

OMB No 1545-1150

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2013 calendar year, or tax year beginning Nov 1 , 2013, and ending Dec 31 , 2013

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

C Name of organization
Vermont Maple Sugar Makers Assoc. Inc.

Number and street (or P O box if mail is not delivered to street address) | Room/suite
491 East Barnard Road

City or town, state or province, country, and ZIP or foreign postal code
So. Royalton VT 05068

D Employer identification number
03-0213578

E Telephone number
(802) 763-7435

F Group Exemption Number ►

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

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

I Website ► www.vermontmaple.org

J Tax-exempt status (check only one) – ☐ 501(c)(3) ☒ 501(c)(5) ◄(insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts If gross receipts are $200 000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 85,891.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

	1	Contributions, gifts, grants, and similar amounts received		1	236
	2	Program service revenue including government fees and contracts		2	54,430
	3	Membership dues and assessments		3	5,110.
	4	Investment income		4	35.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	*Gross income from gaming (attach Schedule G if greater than $15,000)*	6a		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a 19,555		
	b	Less cost of goods sold	7b 4,901		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	14,654.
	8	Other revenue (describe in Schedule O)	See Form 990-EZ, Part I, Line 8 Other Revenue	8	6,525.
	9	**Total revenue** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	►	9	80,990
EXPENSES	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	10,944
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)	See Form 990-EZ, Part I, Line 16 Other Expenses	16	17,199
	17	**Total expenses.** Add lines 10 through 16	►	17	28,143.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	52,847.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	204,733
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20	►	21	257,580

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BAA For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2013)

TEEA0812 11/27/13

19

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II [X]

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	189,536.	22	166,178
23	Land and buildings	2,969.	23	2,582.
24	Other assets (describe in Schedule O) See L-24 Stmt	71,278.	24	143,302
25	**Total assets**	263,783.	25	312,062
26	**Total liabilities** (describe in Schedule O) See L-26 Stmt	59,050.	26	54,482
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	204,733	27	257,580

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Research and promotion of maple industry

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

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

28 During the stub period the organization supported members with supplies and promotional materials.

(Grants $) If this amount includes foreign grants, check here ► 28a

29

(Grants $) If this amount includes foreign grants, check here ► 29a

30

(Grants $) If this amount includes foreign grants, check here ► 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here ► 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and Title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans and deferred compensation	(e) Estimated amount of other compensation
Matthew Gordon Executive director	1.00	6,667.	0	0
Sam Cutting IV Chair	4.00	0	0	0
Pamela Green Vice Chair	1 00	0	0.	0.
Emma Marvin Executive board secretary	1.00	0	0	0.
Stephen Tetreault Executive Board Treasurer	1.00	0	0	0.
Paul Palmer At Large	1 00	0	0	0.
Mary Croft Secretary	25 00	3,500	0	0.
Maurice Trayah Director	0 50	0	0.	0
Dave Dence JR Director	0 50	0.	0.	0
Gordon Goss Director	0 50	0	0.	0
Megan Davis Director	0.50	0.	0.	0
Mike Emerson Director	0 50	0.	0.	0
Donna Young Director	0.50	0.	0.	0
See List of Officers, Directors, Trustees, & Key Employees Stmt				

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name Otherwise explain the change on Schedule O (see instructions)	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► , section 4912 ► , section 4955 ►			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ►			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ► Vermont			

42a The organization's books are in care of ► Mary Croft Telephone no ► (802) 763-7435

Located at ► 491 East Barnard Road South Royalton VT ZIP + 4 ► 05068

			Yes	No
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)? If 'Yes,' enter the name of the foreign country ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts**			
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes, enter the name of the foreign country ►	42c		X

			Yes	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ► ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ► 43			
44a	Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? *If 'No,' provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes' Form 990 and Schedule R may need to be completed instead of Form 990 EZ (see instructions)	45b		X

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	46		X

Part VI ***Section 501(c)(3) organizations only***

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 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	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b If 'Yes,' was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter 'None'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits contributions to employee benefit plans and deferred compensation	(e) Estimated amount of other compensation

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

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

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

Sign Here

Mary A Croft — Signature of officer — Date 05-08-2014

Mary Croft — Type or print name and title — Treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Janice C Graham, CPA	Janice C Graham CPA	05/05/14		P01207334

Firm's name ► JANICE GRAHAM & COMPANY P.C

Firm's address ► 68 PLEASANT ST, WOODSTOCK VT 05091-1125

Firm's EIN ► 20-3466167

Phone no (802) 457-4644

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

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
Vermont Maple Sugar Makers Assoc Inc.	03-0213578

Pt VI, Line 6 Members

Pt VI, Line 7a All members vote on board members

Pt VI, Line 7b Approval is by a vote at annual that meets the quorum

Pt VI, Line 11b The Treasurer reviews before signing and filing

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 8 Other Revenue

Other revenue (describe in Schedule O)	
Marketing income	2,960.
Misc Income	2,919
Reimbursed Expenses	646.
Total	6,525.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Part I, Line 16 Other Expenses

Other expenses (describe in Schedule O)	
Insurance	30
Conferences	1,331.
Advertising	2,610.
Office expense	4,833.
Miscellaneous	365.
Bank charges	10
Maple expenses	3,130.
Board expenses	2,503.
Event	1,717
Merchant discount fees	283.
Loss on sale of equipment	144.
Depreciation	243.
Postage	
Total	17,199

Form 990-EZ, Page 2, Part IV
List of Officers, Directors, Trustees, & Key Employees Stmt

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Business [ ] Person [X] Glen Goodrich Title Director	0.50	0.	0.	0.
Business [ ] Person [X] Jack Dix Title Director	0.50	0.	0.	0
Business [ ] Person [X] Don Bourdon Title Director	0.50	0.	0.	0
Business [ ] Person [X] Arnold Coombs Title Director	0 50	0	0	0

Form 990-EZ, Page 2, Part IV Continued

List of Officers, Directors, Trustees, & Key Employees Stmt

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compen-sation
Business [ ] Person [X] Gary Gaudette Title Director	0.50	0.	0.	0.
Business [ ] Person [X] Mark Bigelow Title Director	0.50	0	0	0.
Business [ ] Person [X] Peter Purinton Title Director	0.50	0	0	0.
Business [ ] Person [X] Kerry Sedutto Title Director	0.50	0.	0	0
Business [ ] Person [X] Stephen Tetrault Title Director	0 50	0.	0	0.
Business [ ] Person [X] Paul Palmer Title Director	0.50	0	0.	0
Business [ ] Person [X] Pam Green Title Director	0 50	0	0.	0
Business [ ] Person [X] Sam Cutting IV Title Director	0.50	0.	0	0
Business [ ] Person [X] Emma Marvin Title Director	0.50	0.	0.	0.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ

Form 990-EZ, Page 1, Part II, Line 24

Line 24 - Other Assets:	**Beginning of Year**	**End of Year**
Accounts receivable		97,249
Inventories		46,052.
rounding		1.
Total		143,302.

Schedule O (Form 990 or 990-EZ), Supplemental Information to Form 990 or 990-EZ
Form 990-EZ, Page 1, Part II, Line 26

Line 26 - Total Liabilities:	Beginning of Year	End of Year
Accounts payable		52,113
Payroll tax liabilities		2,001
Sales tax payable		368
Total		54,482

Additional Information For Tax Return

Vermont Maple Sugar Makers Assoc Inc. 03-0213578

Form 990-EZ Part IV, Compensation-7

The reported compensation is for the short period only