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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public
▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015 , and ending 12-31-2015

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
CITIZENS ENERGY CORPORATION
% ERNIE PANOSCFO
Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
88 BLACK FALCON AV CTR LOBBY Suite

City or town, state or province, country, and ZIP or foreign postal code
BOSTON, MA 02210

D Employer identification number
04-2691955

E Telephone number
(617) 338-6300

G Gross receipts $ 4,872,175

F Name and address of principal officer
JOSEPH P KENNEDY II
88 BLACK FALCON AVE SUITE 342
BOSTON,MA 02210

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☐ 501(c)(3) ☑ 501(c) (4) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www citizensenergy com

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1979

M State of legal domicile MA

Part I Summary

1 Briefly describe the organization's mission or most significant activities
CITIZENS ENERGY CORPORATION PROVIDES LOW-COST ENERGY SERVICES TO LOW-INCOME FAMILIES IN THE U S & PROMOTES BETTER RELATIONS BETWEEN ENERGY PRODUCERS & CONSUMERS

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	4
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	3
5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	184,643
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,356,006	1,731,840
9	Program service revenue (Part VIII, line 2g)	138,542	20,994
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,377,699	761,092
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,334,664	2,243,036
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,206,911	4,756,962

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	80,600	263,409
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	696,229	862,518
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,064,690	2,063,198
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,841,519	3,189,125
19	Revenue less expenses Subtract line 18 from line 12	2,365,392	1,567,837

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	67,815,447	67,869,585
21	Total liabilities (Part X, line 26)	461,608	730,252
22	Net assets or fund balances Subtract line 21 from line 20	67,353,839	67,139,333

Part II Signature Block

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

Sign Here

****** 2016-11-15
Signature of officer Date

ERNIE J PANOS CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Paul S Lowry Partner	Paul S Lowry Partner	2016-11-15		P01070476

Firm's name ▶ KPMG LLP | Firm's EIN ▶

Firm's address ▶ 60 South Street
Boston, MA 02111

Phone no (617) 988-1000

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form **990** (2015)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission

CITIZENS ENERGY CORPORATION PROVIDES LOW-COST ENERGY & ENERGY SERVICES TO LOW-INCOME FAMILIES & PROMOTES BETTER RELATIONS BETWEEN ENERGY PRODUCERS & CONSUMERS

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 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 $ 1,264,419 including grants of $) (Revenue $)

IN JANUARY 2013, CITIZENS ENERGY BEGAN INSTALLING ROOFTOP SOLAR COLLECTORS ATOP THE HOMES OF SELECTED LOW-INCOME HOUSEHOLDS IN CALIFORNIA'S IMPERIAL VALLEY THE SOLAR SYSTEMS ARE PURCHASED, INSTALLED AND MAINTAINED AT NO COST TO THE HOMEOWNER, WITH ALL SAVINGS COMING RIGHT OFF THE FAMILY'S ELECTICITY BILL THE SOLAR SYSTEM REDUCES A HOMEOWNER'S ELECTRICITY COSTS BY AN AVERAGE OF 40 PERCENT TO 50 PERCENT THE PROGRAM IS FUNDED FROM CITIZENS SUNRISE TRANSMISSION, LLC

4b (Code) (Expenses $ 189,600 including grants of $ 189,600) (Revenue $)

DISTRIGAS PROGRAM DURING 2005, CITIZENS ENERGY CORPORATION IN PARTNERSHIP WITH DISTRIGAS OF MASSACHUSETTS, CREATED AN ASSISTANCE PROGRAM TO HELP MASSACHUSETTS NATURAL GAS CUSTOMERS IN NEED PAY THEIR HOME HEATING COSTS NATURAL GAS CUSTOMERS WHO HAVE EXHAUSTED THEIR FEDERAL FUEL ASSISTANCE OR WHO ARE INELIGIBLE TO RECEIVE THEM BUT ARE STILL IN NEED OF ASSISTANCE ARE ELIGIBLE TO RECEIVE $150 CREDIT ON THEIR GAS UTILITY BILLS ** SEE SCHEDULE O **

4c (Code) (Expenses $ 86,850 including grants of $) (Revenue $)

NATURAL GAS ASSISTANCE FUND DURING 1984, CITIZENS ENERGY CORPORATION BEGAN A NATURAL GAS ASSISTANCE PROGRAM FOR THE PURPOSE OF PROVIDING THE BENEFIT OF LOWER-COST NATURAL GAS TO LOW-INCOME & ELDERLY PEOPLE THROUGHOUT THE UNITED STATES AND HEATING ASSISTANCE FOR HOMELESS SHELTERS THE ASSISTANCE FUND IS ADMINISTERED BY LOCAL SOCIAL SERVICES AGENCIES WITHIN THEIR AREA TO PROVIDE GRANTS TO NEEDY USERS

4d Other program services (Describe in Schedule O)

(Expenses $ 720,859 including grants of $) (Revenue $)

4e **Total program service expenses ▶** 2,261,728

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		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
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		No
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		
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		No
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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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		No
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		No
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		No
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		No
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		No
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	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
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		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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		No
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		No
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		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
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**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No," go to line 25a*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) 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**		No
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**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If "Yes," complete Schedule L, Part II*	**26**		No
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**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
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**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
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**		No
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**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
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**	Yes	
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**		
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**		No
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**		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	**1a**	5		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		**2b**		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .		**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .		**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .		**4a**		No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .		**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .		**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .		**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .		**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .		**9b**		
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .		**14b**		

Part VI Governance, Management, and Disclosure

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

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	4		
	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	1b	3		
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		Yes	
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			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6		Yes	
7a	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?	7a		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13		No
14	Did the organization have a written document retention and destruction policy?	14		No
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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes	
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 take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes	

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ MA

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☑ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶ ERNIE PANOSCFO 88 BLACK FALCON AVE BOSTON, MA 02210 (617) 338-6300

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

Check if Schedule O contains a response or note to any line 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, or 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) 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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH P KENNEDY II CHAIRMAN & PRESIDENT	8 0 32 0	X		X				109,944	663,195	26,361
(2) WILLIAM F ACHTMEYER DIRECTOR	1 0 0 0	X						0	0	0
(3) RANDY GREENE DIRECTOR	1 0 0 0	X						0	0	0
(4) PATRICK JONES DIRECTOR	1 0 0 0	X						0	0	0
(5) EVELYN F MURPHY DIRECTOR	1 0 0 0	X						0	0	0
(6) PETER F SMITH CHIEF EXECUTIVE OFFICER	8 0 32 0			X				82,070	506,913	87,833
(7) ERNEST J PANOS CFO	8 0 32 0			X				64,649	362,354	33,298
(8) ELIZABETH K KENNEDY DIRECTOR OF MARKETING	8 0 32 0				X			55,222	314,351	6,387
(9) BRIAN O'CONNOR DIRECTOR OF COMMUNICATIONS	10 0 30 0					X		35,240	205,721	28,065
(10) TIMOTHY J MINOGUE CONTROLLER	8 0 32 0					X		28,573	130,718	24,071
(11) MATTHEW PEARLSON MANAGER OF BUSINESS DEV	40 0 0 0					X		126,000	0	25,608

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

(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** ▶										
c **Total from continuation sheets to Part VII, Section A** ▶										
d **Total (add lines 1b and 1c)** ▶								501,698	2,183,252	231,623

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 ▶ 2

			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**		No
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**	Yes	
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**		No

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 of compensation from the organization ▶ 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c				
	d	Related organizations . . . 1d				
	e	Government grants (contributions) 1e				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 1,731,840				
	g	Noncash contributions included in lines 1a-1f $				
	h	**Total.** Add lines 1a-1f . . . . . ▶	1,731,840			
Program Service Revenue		Business Code				
	2a	CONSULTING INCOME 900099	20,994	20,994		
	b					
	c					
	d					
	e					
	f	All other program service revenue				
	g	**Total.** Add lines 2a–2f . . . . . ▶	20,994			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶	472,968		61,948	411,020
	4	Income from investment of tax-exempt bond proceeds . . ▶	0			
	5	Royalties . . . . . ▶	0			
		(i) Real / (ii) Personal				
	6a	Gross rents				
	b	Less rental expenses				
	c	Rental income or (loss) 0 / 0				
	d	Net rental income or (loss) . . . . . ▶	0			
		(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory				
	b	Less cost or other basis and sales expenses				
	c	Gain or (loss)				
	d	Net gain or (loss) . . . . . ▶	288,124		122,695	-606,409
	8a	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 . . ▶	0			
	9a	Gross income from gaming activities See Part IV, line 19 . . . a				
	b	Less direct expenses . . . b				
	c	Net income or (loss) from gaming activities . . . ▶	0			
	10a	Gross sales of inventory, less returns and allowances . a 205,213				
	b	Less cost of goods sold . . b 115,213				
	c	Net income or (loss) from sales of inventory . . ▶	90,000	90,000		
		Miscellaneous Revenue / Business Code				
	11a	MANAGEMENT FEE INCOME 900099	2,083,333	2,083,333		
	b	SKYCITIZENS 900099	69,703	69,703		
	c					
	d	All other revenue				
	e	**Total.** Add lines 11a–11d . . . . . ▶	2,153,036			
	12	**Total revenue.** See Instructions . . . . . ▶	4,756,962	2,264,030	184,643	-195,389

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 or note to any line 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 domestic organizations and domestic governments See Part IV, line 21	263,409	263,409		
2 Grants and other assistance to domestic individuals See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	341,238	0	341,238	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)	0			
7 Other salaries and wages	399,951	177,272	222,679	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,868		9,868	
9 Other employee benefits	84,613	49,751	34,862	
10 Payroll taxes	26,848	1,728	25,120	
11 Fees for services (non-employees)				
a Management	0			
b Legal	1,111	639	472	
c Accounting	109,853		109,853	
d Lobbying	0			
e Professional fundraising services See Part IV, line 17	0			
f Investment management fees	81,121		81,121	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	5,608	1,045	4,563	
12 Advertising and promotion	23,270		23,270	
13 Office expenses	24,801	3,820	20,981	
14 Information technology	18,791		18,791	
15 Royalties	0			
16 Occupancy	10,231		10,231	
17 Travel	9,642	3,195	6,447	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	0			
23 Insurance	17,224		17,224	
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 DISTRIGAS PROGRAM	189,600	189,600		
b NATURAL GAS PROGRAM	86,850	86,850		
c SHELTER GRANTS	220,000	220,000		
d CST LOW INCOME SOLAR PROGRAM	1,264,419	1,264,419		
e All other expenses	677		677	
25 **Total functional expenses.** Add lines 1 through 24e	3,189,125	2,261,728	927,397	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 ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing	0	1	0
	2	Savings and temporary cash investments	3,767,238	2	4,067,312
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	418,206	4	212,415
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	0
	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	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	0
	9	Prepaid expenses and deferred charges	8,225	9	14,995
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a			
	b	Less accumulated depreciation — 10b	0	10c	
	11	Investments—publicly traded securities	45,895,459	11	45,511,078
	12	Investments—other securities See Part IV, line 11	0	12	0
	13	Investments—program-related See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets See Part IV, line 11	17,726,319	15	18,063,785
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	67,815,447	16	67,869,585
Liabilities	17	Accounts payable and accrued expenses	461,608	17	730,252
	18	Grants payable	0	18	0
	19	Deferred revenue	0	19	0
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	461,608	26	730,252
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	67,353,839	27	67,139,333
	28	Temporarily restricted net assets	0	28	0
	29	Permanently restricted net assets	0	29	0
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ 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	67,353,839	33	67,139,333
	34	Total liabilities and net assets/fund balances	67,815,447	34	67,869,585

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	4,756,962
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,189,125
3	Revenue less expenses Subtract line 2 from line 1	3	1,567,837
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	67,353,839
5	Net unrealized gains (losses) on investments	5	-1,782,343
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	67,139,333

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	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 ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	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 ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
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	3b		

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

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

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

			Amount
b	If "Yes," explain the arrangement in Part XIII and complete the following table		
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

		(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance					
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a.See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) must equal Form 990, Part X, col (B) line 13)* ▶		

Part IX **Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) CITISUN I-SOLAR GEN PROJECT	8,252,723
(2) CITISUN II-SOLAR GEN PROJECT	4,281,035
(3) CITISUN III-SOLAR GEN PROJECT	3,540,851
(4) CITISUN IV-SOLAR GEN PROJECT	1,989,176
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	18,063,785

Part X **Other Liabilities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
Federal income taxes	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.**(This must equal Form 990, Part I, line 12)			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

Return Reference	Explanation
FIN48	THE COMPANY'S EVALUATION ON DECEMBER 31, 2015 REVEALED NO UNCERTAIN TAX POSITIONS THAT WOULD HAVE A MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS THE 2011 THROUGH 2014 TAX YEARS REMAIN SUBJECT TO EXAMINATION BY THE FEDERAL OR STATE AGENCIES THE COMPANY DOES NOT BELIEVE THAT ANY REASONABLY POSSIBLE CHANGES WILL OCCUR WITHIN THE NEXT TWELVE MONTHS THAT WILL HAVE A MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000 Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 04-2691955
Name: CITIZENS ENERGY CORPORATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
university of massachusetts foundation one beacon street 10TH FLOOR BOSTON,MA 02108	04-2104021	501(C)(3)	25,000				UNRESTRICTED
ROBERT F KENNEDY CENTER 1300 19TH ST NW SUITE 750 WASHINGTON,DC 20036	13-2522784	501(C)(3)	35,000				UNRESTRICTED

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III			
	☐ Compensation committee	☐ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☐ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," on line 5a or 5b, describe in Part III			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," on line 6a or 6b, describe in Part III			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JOSEPH P KENNEDY II CHAIRMAN & PRESIDENT	(i)	109,944	0	0	3,349	4,270	117,563	0
	(ii)	439,776	198,000	25,419	1,662	17,080	681,937	0
2 PETER F SMITH CHIEF EXECUTIVE OFFICER	(i)	82,070	0	0	3,053	4,031	89,154	0
	(ii)	328,280	175,000	3,633	64,625	16,124	587,662	0
3 ELIZABETH K KENNEDY DIRECTOR OF MARKETING	(i)	55,222	0	0	1,991	0	57,213	0
	(ii)	220,888	92,000	1,463	4,396	0	318,747	0
4 BRIAN O'CONNOR DIRECTOR OF COMMUNICATIONS	(i)	35,240	0	0	2,012	5,004	42,256	0
	(ii)	105,721	100,000	0	6,036	15,013	226,770	0
5 ERNEST J PANOSCFO	(i)	64,649	0	0	2,521	4,139	71,309	0
	(ii)	258,594	100,000	3,760	10,083	16,555	388,992	0
6 TIMOTHY J MINOGUE CONTROLLER	(i)	28,573	0	0	1,574	4,444	34,591	0
	(ii)	85,718	45,000	0	4,721	13,332	148,771	0
7 MATTHEW PEARLSON MANAGER OF BUSINESS DEV	(i)	126,000	0	0	4,140	21,468	151,608	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II Also complete this part for any additional information

Return Reference	Explanation
SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	JOSEPH P KENNEDY, PETER F SMITH, AND ELIZABETH KENNEDY PARTICIPATE IN A NONQUALIFIED SUPPLEMENTAL RETIREMENT PLAN THE FOLLOWING AMOUNTS HAVE BEEN INCLUDED IN RETIREMENT AND OTHER DEFERRED COMPENSATION REPORTED IN PART II, COLUMN C THESE AMOUNTS WERE PAID BY A RELATED PARTY Joe Kennedy $ 11,732 Beth Kennedy $ 3,568 Peter Smith $ 52,415

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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

2015

Open to Public Inspection

Name of the organization	Employer identification number
CITIZENS ENERGY CORPORATION	04-2691955

990 Schedule O, Supplemental Information

Return Reference	Explanation
ORGANIZATION'S MISSION	CITIZENS ENERGY CORPORATION EXISTS TO HELP MAKE LIFE'S BASIC NEEDS MORE ACCESSIBLE AND AFFORDABLE BEGINNING IN 1979 WITH OIL-TRADING VENTURES IN LATIN AMERICA AND AFRICA, CITIZENS ENERGY CORPORATION HAS USED REVENUES FROM COMMERCIAL ENTERPRISES TO CHANNEL MILLIONS OF DOLLARS INTO CHARITABLE PROGRAMS IN THE UNITED STATES AND ABROAD WHETHER HEATING THE HOMES OF THE ELDERLY AND POOR IN MASSACHUSETTS, LOWERING THE COST OF PRESCRIPTION DRUGS FOR MILLIONS OF AMERICANS, OR STARTING SOLAR HEATING PROJECTS IN JAMAICA AND VENEZUELA, CITIZENS ENERGY CORPORATION CREATES SOCIAL VENTURES AS INNOVATIVE AS THE BUSINESSES THAT FINANCE THEM PART III, QUESTION 2 IN JANUARY 2013, CITIZENS ENERGY BEGAN INSTALLING ROOFTOP SOLAR COLLECTORS ATOP THE HOMES OF SELECTED LOW-INCOME HOUSEHOLDS IN CALIFORNIA'S IMPERIAL VALLEY THE SOLAR SYSTEMS ARE PURCHASED, INSTALLED AND MAINTAINED AT NO COST TO THE HOMEOWNER, WITH ALL SAVINGS COMING RIGHT OFF THE FAMILY'S ELECTICITY BILL THE SOLAR SYSTEM REDUCES A HOMEOWNER'S ELECTRICITY COSTS BY AN AVERAGE OF 40 PERCENT TO 50 PERCENT THE PROGRAM IS FUNDED FROM CITIZENS SUNRISE TRANSMISSION, LLC PROGRAM SERVICE ACCOMPLISHMENT #2 PART III, LINE 4B DISTRIGAS PROGRAM DURING 2005, CITIZENS ENERGY CORPORATION IN PARTNERSHIP WITH DISTRIGAS OF MASSACHUSETTS, CREATED AN ASSISTANCE PROGRAM TO HELP MASSACHUSETTS NATURAL GAS CUSTOMERS IN NEED PAY THEIR HOME HEATING COSTS NATURAL GAS CUSTOMERS WHO HAVE EXHAUSTED THEIR FEDERAL FUEL ASSISTANCE OR WHO ARE INELIGIBLE TO RECEIVE THEM BUT ARE STILL IN NEED OF ASSISTANCE ARE ELIGIBLE TO RECEIVE $150 CREDIT ON THEIR GAS UTILITY BILLS CITIZENS ENERGY'S OIL HEAT ASSISTANCE PROGRAM THAT WAS ESTABLISHED IN 1998 TO ALLOW PEOPLE IN NEED TO PURCHASE LOW-COST HEATING OIL TO SUPPLEMENT EXISTING ASSISTANCE PROGRAMS WAS EXPANDED IN 2005 IN CONJUNCTION WITH CITGO PETROLEUM AND THE OPERATIONS WERE TRANSFERRED TO AN AFFILIATED NOT-FOR PROFIT COMPANY, CITIZENS PROGRAMS CORPORATION, WHO CONTRACTS WITH CITIZENS ENERGY CORPORATION TO OPERATE THE PROGRAM ON ITS BEHALF PROGRAM EXPENDITURES, REPRESENTING PAYMENTS TO OIL DEALERS, UNDER THIS PROGRAM IN 2015 TOTALED $20 14 MIL OTHER PROGRAM SERVICE ACCOMPLISHMENT PART III, LINE 4D DIRECT GRANTS AND DONATIONS
GOVERNING BODY AND MANAGEMENT	Q 2 - JOSEPH P KENNEDY II, CHAIRMAN, CEO, AND PRESIDENT, AND ELIZABETH K KENNEDY, DIREC TOR OF MARKETING HAVE A FAMILY RELATIONSHIP Q 6 - THE ORGANIZATION HAS ONE MEMBER, JPK H OLDINGS, LLC Q 7A - THE MEMBER ELECTS ALL MEMBERS OF THE GOVERNING BODY Q 7B - UNDER M ASSACHUSETTS LAW CERTAIN EXTRAORDINARY CORPORATE ACTIONS REQUIRE APPROVAL OF THE MEMBER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990 REVIEW PROCESS	THE FORM 990 IS PROVIDED TO THE ORGANIZATION'S GOVERNING BODY PRIOR TO FILING ELECTRONICALLY BY E-MAIL BEFORE THE DUE DATE FOR REVIEW THE INFORMATION REQUIRED FOR THE FORM 990 IS ACCUMULATED BY CITIZENS ENERGY CORPORATION'S ACCOUNTING STAFF DURING PREPARATION OF THE AUDITED FINANCIAL STATEMENTS THIS INFORMATION IS THEN PROVIDED TO OUTSIDE TAX CONSULTANTS, REVIEWED BY CITIZENS ENERGY CORPORATION'S MANAGEMENT AND THEN PRESENTED TO THE BOARD OF DIRECTORS
CONFLICT OF INTEREST POLICY	SENIOR MANAGEMENT OF THE ORGANIZATION MONITORS AND ENFORCES COMPLIANCE OF THE CONFLICT OF INTEREST POLICY UPON BECOMING AWARE OF ANY POTENTIAL CONFLICT THE ISSUE IS THEN REFERRED TO CITIZENS ENERGY CORPORATION'S GENERAL COUNSEL FOR REVIEW AND ADVICE AND, IF NECESSARY, TO THE CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS FOR RESOLUTION

990 Schedule O, Supplemental Information

Return Reference	Explanation
OFFICER COMPENSATION POLICY	AN INDEPENDENT HUMAN RESOURCES CONSULTING FIRM IS COMMISSIONED ON AN ANNUAL BASIS TO PRESENT REASONABLENESS LETTERS FOR THE CEO, OFFICERS AND KEY EMPLOYEES THE HRC FIRM DOES THIS UNDER THE INTERMEDIATE SANCTION REGULATIONS FOR NON-PROFITS TAKING INTO CONSIDERATION JOB RESPONSIBLITIES AND COMPARABLE DATA UTILIZING BENCHMARK DATABASES FROM SEVERAL SOURCES IN THE MARKETPLACE A LETTER DESCRIBING THE METHODOLOGY AND RESULTING REASONALBENESS OF THE COMPENSATION ON A 50TH AND 75TH PERCENTILE BASIS IS THEN GIVEN TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL JOSPEH P KENNEDY II RECUSES HIMSELF FROM ALL DISCUSSION AND VOTING CONCERNING HIS COMPENSATION OR THE COMPENSATION OF ELIZABETH K KENNEDY
PUBLIC DISCLOSURE POLICY	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE P UBLIC UPON REASONABLE REQUEST OR BY REFERRAL TO PUBLIC RECORDS DOCUMENTS ARE AVAILABLE AS PUBLIC RECORDS THROUGH THE OFFICE OF THE MASSACHUSETTS SECRETARY OF STATE (ARTICLES OF OR GANIZATION) AND THE OFFICE OF THE MASSACHUSETTS ATTORNEY GENERAL (BY-LAWS AND ANNUAL FINAN CIAL STATEMENTS) THE CONFLICTS OF INTEREST POLICY IS NOT MADE AVAILABLE TO THE PUBLIC

990 Schedule O, Supplemental Information

Return Reference	Explanation
OTHER CHANGES TO NET ASSETS	INVESTMENTS IN JOINT VENTURES THROUGH CENT - ---------- TOTAL ( ) ----------
ELECTION STATEMENT	IN 2015, THE FOLLOWING ENTITIES MADE ELECTIONS PURSUANT TO IRC SEC 168(h)(6)(F)(II) NOT TO BE TREATED AS A TAX-EXEMPT CONTROLLED ENTITY WITHIN THE MEANING IRC SEC 168(h)(6)(F)(III) - CITISUN III MEMBER, LLC - CITISUN IV MEMBER, LLC PLEASE SEE THE ATTACHED ELECTIONS

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990. ▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
CITIZENS ENERGY CORPORATION

Employer identification number
04-2691955

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) ANGOLAN EDUCATIONAL ASSISTANCE FUND 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3315141	EDUCATION	MA	501(C)3	PF	NA	Yes	
(2) CITIZENS CONSERVATION CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-2738092	ENERGY CONSER	MA	501(C)3	7	NA	Yes	
(3) CITIZENS PROGRAMS CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3340251	ENERGY SVCS	MA	501(C)3	PF	NA	Yes	
(4) CITIZENS HOMELESS CARE CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3569894	HEALTH SVCS	MA	501(C)3	7	NA	Yes	
(5) CITIZENS INT'L DEVELOPMENT FUND INC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3550798	HEALTH SVCS	MA	501(C)3	7	NA	Yes	

Part III **Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
See Additional Data Table												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) CITIZENS ENTERPRISES CORPORATION 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 04-3298489	INVESTMENTS	MA	CEC	C CORP	100	100	100 000 %		

Part V **Transactions With Related Organizations** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	Yes	
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CITIZENS ENTERPRISES CORPORATION	B	8,769,002	FMV
(2) CITIZENS ENTERPRISES CORPORATION	O	770,377	FMV
(3) CITIZENS ENTERPRISES CORPORATION	C	6,649,191	FMV
(4) CITIZENS PROGRAMS CORPORATION	P	2,083,333	FMV

Part VI **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 04-2691955
Name: CITIZENS ENERGY CORPORATION

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CITIZENS HEALTH LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 74-3076575	HEALTH SERVIC	MA	NA		100	100		No	0			
CITIZENS SUNRISE TRANSMISSION LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 45-2804428	ELECTRIC GRID	CA	CENT		0	0		No	0			
AGAWAM SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 45-2737922	SOLAR DEVELOP	DE	CSH		0	0		No	0			
COUNTY ROAD SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 61-1653211	SOLAR DEVELOP	DE	CSH		0	0		No	0			
ROUTE 57 SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 61-1652665	SOLAR DEVELOP	DE	CSH		0	0		No	0			
WHATELY SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 45-2656935	SOLAR DEVELOP	DE	CSH		0	0		No	0			
CITIZENS SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 45-1682478	SOLAR DEVELOP	DE	CSH		0	0		No	0			
EBZ SOLAR LLC 88 BLACK FALCON AVE CTR LOBBY SUITE BOSTON, MA 02210 37-1691953	SOLAR DEVELOP	DE	CSL		0	0		No	0			
CITIZENS INVESTMENTS LTD 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 69-1040000	INVESTMENTS	CJ	NA		100	100		No	0			
SKYCITIZENS WIND 250 YONGE ST TORONTO,ON M5B 2L7 CA 20-5186000	WIND DEVELOPM	CA	NA		50	50		No	0			
CITISUNS I MEMBER LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-1322144	SOLAR DEVELOP	DE	CENT		0	0		No	0			
ALDER STREAM WIND LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 45-5463462	WIND DEVELOPM	DE	CENT		0	0		No	0			
CITIZENS SOLAR DEVELOPMENT LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-1330753	SOLAR DEVELOP	MA	CENT		0	0		No	0			
HATFIELD SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210	SOLAR DEVELOP	DE	CENT		0	0		No	0			
CITISUNS I LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 38-3890322	SOLAR DEVELOP	DE	CSIM		0	0		No	0			

Form 990, Schedule R, Part III - Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal Domicile (State or Foreign Country)	(d) Direct Controlling Entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in Box 20 of Schedule K-1 (Form 1065)	(j) General or Managing Partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CITIZENS SOLAR HOLDINGS LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 45-5523807	SOLAR DEVELOP	DE	CSIL		0	0		No	0			
CHICOPEE SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 90-0903186	SOLAR DEVELOP	DE	CSH					No	0			
REHOBOTH SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 61-1694137	SOLAR DEVELOP	DE	CSH		0	0		No	0			
CITISUNS II MEMBER LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3611064	SOLAR DEVELOP	MA	CENT		0	0		No	0			
CITIZENS SOLAR CONSTRUCTION LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3851629	SOLAR DEVELOP	MA	CENT		0	0		No	0			
CITISUNS II LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3587408	SOLAR DEVELOP	DE	CSIIM		0	0		No	0			
CITIZENS SOLAR HOLDINGS II GA LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3638521	SOLAR DEVELOP	MA	CSII		0	0		No	0			
CITIZENS SOLAR HOLDINGS II MA LLC 88 BLACK FALCON SUITE 342 BOSTON, MA 02210 46-3634005	SOLAR DEVELOP	MA	CSII		0	0		No	0			
MARION COUNTY SOLAR FARM I LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3590128	SOLAR DEVELOP	GA	CSHII		0	0		No	0			
MARION COUNTY SOLAR FARM II LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 46-3602319	SOLAR DEVELOP	GA	CSHII		0	0		No	0			
CitiSuns III Member LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1984692	Solar Develop	MA	CENT		0	0		No				
CitiSuns III LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1970637		DE	CSIIIM		0	0		No				
Citizens Solar Holdings III LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1995215	Solar Develop	MA	CSIII		0	0		No				
Chicopee Granby Road Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 46-5011998	Solar Develop	MA	CSHIII		0	0		No				
Twiss Street Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 46-4978476	Solar Develop	MA	CSHIII		0	0		No				

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							Yes	No		Yes	No	
Chicopee River Solar 88 Black Falcon Ave Suite 342 Boston, MA 02210 46-4993830	Solar Develop	MA	CSHIII		0	0		No				
CitiSuns IV Member LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-2016185	Solar Develop	MA	CENT		0	0		No				
CitiSuns IV LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-2005154	Solar Develop	DE	CSIIVM		0	0		No				
Citizens Solar Holdings IV LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1591815	Solar Develop	GA	CSIV		0	0		No				
Dooley Solar Farm LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 46-5156920	Solar Develop	GA	CSHIV		0	0		No				
Plum Solar Farm LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 46-5116344	Solar Develop	GA	CSHIV		0	0		No				
Stillmore Solar Farm 88 Black Falcon Ave Suite 342 Boston, MA 02210 46-5117505	Solar Develop	GA	CSHIV		0	0		No				
Fulton Mill Solar Farm LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 46-5132369	Solar Develop	GA	CSHIV		0	0		No				
Cook Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1692321	Solar Develop	GA	CSHIV		0	0		No				
Taylor Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1701550	Solar Develop	GA	CSHIV		0	0		No				
Terrell Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1711869	Solar Develop	GA	CSHIV		0	0		No				
Terrell Solar II LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1721236	Solar Develop	GA	CSHIV		0	0		No				
Taylor County Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1958267	Solar Develop	GA	CSHIV		0	0		No				
Macon County Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02210 47-1944592	Solar Develop	GA	CSHIV		0	0		No				
Dooley County Solar LLC 88 Black Falcon Ave Suite 342 Boston, MA 02110 47-1934794	Solar Develop	GA	CSHIV		0	0		No				

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							Yes	No		Yes	No	
CITISUNS V MEMBER LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02210 47-5580570	SOLAR DEVELOPMENT	MA	CENT		0	0		No			No	
CITISUNS V LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02110 47-5568137	SOLAR DEVELOPMENT	MA	CSV		0	0		No			No	
CITIZENS SOLAR HOLDINGS V LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 47-5597183	SOLAR DEVELOPMENT	MA	CSHIV		0	0		No			No	
CITIZENS AGAWAM LANDFILL SOLAR 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 47-3119034	SOLAR DEVELOPMENT	MA	CSHV		0	0		No			No	
FALMOUTH LANDFULL SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 81-0726880	SOLAR DEVELOPMENT	MA	CSHV		0	0		No			No	
HUNT ROAD SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 47-1312497	SOLAR DEVELOPMENT	MA	CSHV		0	0		No			No	
NORTON LANDFILL SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 81-0726880	SOLAR DEVELOPMENT	MA	CSHV		0	0		No			No	
TYNGSBOROUGH SOLAR LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 47-1169141	SOLAR DEVELOPMENT	MA	CSHV		0	0		No			No	
CITISUNS VI MEMBER LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 47-5650451	SOLAR DEVELOPMENT	MA	CENT		0	0		No			No	
CITISUNS VI LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 47-5646116	SOLAR DEVELOPMENT	MA	CSVI		0	0		No			No	
CITIZENS SOLAR HOLDINGS VI LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 81-0910377	SOLAR DEVELOPMENT	MA	CSVI		0	0		No			No	
HECATE ENERGY OLD MIDVILL ROAD LLC 88 BLACK FALCON AVE SUITE 342 BOSTON, MA 02111 47-1832389	SOLAR DEVELOPMENT	GA	CHSVI		0	0		No			No	