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EXTENDED TO NOVEMBER 15, 2017

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

2016

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning and ending

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

C Name of organization
PINE TREE SOCIETY, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 149 FRONT STREET, PO BOX 518

Room/suite

City or town, state or province, country, and ZIP or foreign postal code BATH, ME 04530-0518

F Name and address of principal officer NOEL SULLIVAN
SAME AS C ABOVE

D Employer identification number 01-0212442

E Telephone number 207-443-3341

G Gross receipts $ 7,685,418.

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) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.PINETREESOCIETY.ORG

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

L Year of formation: 1936

M State of legal domicile: ME

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE SOCIETY'S MISSION IS TO PROVIDE MAINE CHILDREN AND ADULTS WITH DISABILITIES THE	
	2	Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3	Number of voting members of the governing body (Part VI, line 1a)	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	15
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	209
	6	Total number of volunteers (estimate if necessary)	200
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	-49,688.
	b	Net unrelated business taxable income from Form 990-T, line 34	-49,688.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,485,021.	1,581,096.
	9	Program service revenue (Part VIII, line 2g)	2,821,587.	4,717,981.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	409,069.	394,875.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	522,680.	547,299.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,238,357.	7,241,251.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,507.	5,146.
	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)	3,100,760.	4,730,327.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 220,291.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,109,995.	2,736,419.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	5,216,262.	7,471,892.
	19	Revenue less expenses Subtract line 18 from line 12	1,022,095.	-230,641.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	24,062,863.	25,511,937.
	21	Total liabilities (Part X, line 26)	390,951.	679,383.
	22	Net assets or fund balances Subtract line 21 from line 20	23,671,912.	24,832,554.

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OGDEN, UT

SCANNED AUG 17 2017

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	▶ Signature of officer	Date 8-1-17
	▶ NOEL SULLIVAN, PRESIDENT & CEO Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name JASON C. LEBLANC	Preparer's signature Jason C. LeBlanc, CPA	Date 07/30/17	Check ☐ if self-employed	PTIN P01212079
	Firm's name ▶ ALBIN RANDALL & BENNETT			Firm's EIN ▶ 01-0448006	
	Firm's address ▶ PO BOX 445, 130 MIDDLE STREET PORTLAND, ME 04112-0445			Phone no. 207-772-1981	

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

935

O

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission
THE SOCIETY'S MISSION IS TO PROVIDE MAINE CHILDREN AND ADULTS WITH DISABILITIES THE OPPORTUNITIES AND THE MEANS TO CREATE BETTER LIVES FOR THEMSELVES AND THEIR FAMILIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [X] 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 [X] 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 $ 6,528,378. including grants of $ 5,146.) (Revenue $ 4,686,437.)
DIRECT SERVICES TO INDIVIDUALS - THIS PROGRAM SUPPORTS SERVICES TO INDIVIDUALS AND THEIR FAMILIES INCLUDING ACCESSIBLE RECREATION AND RESPITE OPPORTUNITIES THROUGH PINE TREE CAMP, AUDIOLOGICAL SERVICES, AND INTERPRETING SERVICES. OTHER DIRECT SERVICES TO INDIVIDUALS INCLUDE COMMUNITY SERVICE PROGRAMS, SENIOR LIVING, AN ADULT CENTER, HOME SUPPORT, WORK SUPPORT AND CASE MANAGEMENT.

4b (Code) (Expenses $ 207,702. including grants of $) (Revenue $ 145,065.)
PUBLIC HEALTH EDUCATION - THIS PROGRAM SUPPORTS THE DISSEMINATION OF RESOURCES ADDRESSING ISSUES RELATING TO PEOPLE WITH DISABILITIES INCLUDING, BUT NOT LIMITED TO, THE SOUTHERN MAINE AUTISM CONFERENCE AND INFORMATION AND REFERRAL SERVICES FOR INDIVIDUALS, FAMILY MEMBERS, OR PROFESSIONALS SUPPORTING PEOPLE WITH DISABILITIES.

4c (Code) (Expenses $ 252,725. including grants of $) (Revenue $ 315,873.)
EARLY LEARNING CENTER - THIS PROGRAM PROVIDES EARLY INTERVENTION AND EDUCATIONAL PROGRAMMING FOR CHILDREN AGES THREE TO SIX. PROVIDES A MULTI-FACETED, INDIVIDUALIZED EARLY CHILDHOOD EXPERIENCE DESIGNED TO MEET THE NEEDS OF EACH CHILD. STUDENTS ARE LIVING WITH A WIDE RANGE OF IDENTIFIED SPECIAL NEEDS INCLUDING: AUTISM SPECTRUM DISORDERS, SPEECH, LANGUAGE, BEHAVIORAL, PHYSICAL AND COGNITIVE CHALLENGES AS WELL AS THOSE WITH TYPICAL DEVELOPMENT.

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 6,988,805.

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	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
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		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
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		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
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		X
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	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
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		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, 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		X
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		X
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		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
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		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
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		X
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		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 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		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	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		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

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	3		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	3		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X	
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	209		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," to line 3b, provide an explanation in Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶ _____ 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		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**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	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
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		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
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		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	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?		13a		
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		14b		

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

Check if Schedule O contains a response or note to any line in this Part VI [X]

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 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.	1a	15		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
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			X
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			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
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	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
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	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	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		X
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		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ NONE

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

[X] Own website [ ] Another's website [X] 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 ▶

ROBERT J. GAGNON - 207-443-3341

149 FRONT STREET, PO BOX 518, BATH, ME 04530-0518

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, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below 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) BRUCE ALBISTON	1.00									
BOARD MEMBER		X						0.	0.	0.
(2) CAROL BRUNJES	1.00									
BOARD MEMBER		X						0.	0.	0.
(3) DAVID R. HINES	1.00									
BOARD MEMBER		X						0.	0.	0.
(4) DONALD BORMAN	1.00									
BOARD MEMBER		X						0.	0.	0.
(5) GEORGE LAMBERT	1.00									
BOARD MEMBER		X						0.	0.	0.
(6) GERARD QUEALLY	1.00									
BOARD MEMBER		X						0.	0.	0.
(7) HUGH PHELPS	1.00									
BOARD MEMBER		X						0.	0.	0.
(8) IAN MCCARTHY	1.00									
BOARD MEMBER		X						0.	0.	0.
(9) MARTIN BAILEY	1.00									
BOARD MEMBER		X						0.	0.	0.
(10) MATTHEW PRUNIER	1.00									
BOARD MEMBER		X						0.	0.	0.
(11) RY RUSSELL	1.00									
BOARD MEMBER		X						0.	0.	0.
(12) TIM KITTREDGE	1.00									
CHAIR		X		X				0.	0.	0.
(13) DEAN PATERSON	1.00									
VICE CHAIR		X		X				0.	0.	0.
(14) DIANE GILBERT	1.00									
TREASURER		X		X				0.	0.	0.
(15) STEFA NORMANTAS	1.00									
SECRETARY		X		X				0.	0.	0.
(16) NOEL J. SULLIVAN	40.00									
EXECUTIVE DIRECTOR				X				132,702.	0.	6,917.
(17) ROBERT J. GAGNON	40.00									
FINANCE DIRECTOR				X				71,647.	0.	9,931.

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 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			
(18) TERESA A. BERKOWITZ CHIEF OPERATIONS OFFICER	40.00			X				100,738.	0.	13,237.
1b Sub-total								305,087.	0.	30,085.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								305,087.	0.	30,085.

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*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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 1,581,096.	20,620.	1,581,096.		
	g Noncash contributions included in lines 1a-1f $					
	h Total. Add lines 1a-1f					
Program Service Revenue	2a FAMILY AND COMMUNITY S	Business Code 624100	2,553,787.	2,553,787.		
	b INTERPRETING SERVICES	624100	1,041,649.	1,041,649.		
	c SPEECH, HEARING AND AS	624100	445,271.	445,271.		
	d EARLY LEARNING CENTER	624100	315,873.	315,873.		
	e PINE TREE CAMP RECREAT	624100	277,173.	277,173.		
	f All other program service revenue	624100	84,228.	84,228.		
	g Total. Add lines 2a-2f		4,717,981.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		404,810.		-49,688.	454,498.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties	(i) Real / (ii) Personal				
	6a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities 50,508. / (ii) Other 6,180.				
	b Less: cost or other basis and sales expenses	66,623. / 0.				
	c Gain or (loss)	-16,115. / 6,180.	-9,935.			-9,935.
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	a 195,712.				
	b Less: direct expenses	b 77,807.	117,905.			117,905.
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities See Part IV, line 19	a / b				
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a 729,131.				
	b Less: cost of goods sold	b 299,737.	429,394.	429,394.		
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		7,241,251.	5,147,375.	-49,688.	562,468.
	12 Total revenue. See instructions.					

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 [X]

	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	5,146.	5,146.		
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	335,172.	322,643.	6,072.	6,457.
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	3,310,509.	3,120,479.	120,775.	69,255.
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	799,610.	762,982.	15,745.	20,883.
10	Payroll taxes	285,036.	270,410.	8,465.	6,161.
11	Fees for services (non-employees):				
a	Management				
b	Legal	27,875.	27,875.		
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	832,114.	701,290.	91,411.	39,413.
12	Advertising and promotion	9,485.	7,545.	528.	1,412.
13	Office expenses	564,048.	504,947.	7,315.	51,786.
14	Information technology				
15	Royalties				
16	Occupancy	276,673.	270,414.		6,259.
17	Travel	213,440.	202,346.	6,895.	4,199.
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	44,615.	44,403.	192.	20.
20	Interest	7,814.	7,814.		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	399,102.	399,102.		
23	Insurance	120,382.	115,641.	4,313.	428.
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	SERVICE PROVIDER TAX	90,868.	90,868.		
b	VEHICLE MAINTENANCE	54,441.	54,441.		
c	WORKERS' COMPENSATION	47,669.	47,669.		
d	BAD DEBT EXPENSES	17,873.	9,998.		7,875.
e	All other expenses	30,020.	22,792.	1,085.	6,143.
25	**Total functional expenses.** Add lines 1 through 24e	7,471,892.	6,988,805.	262,796.	220,291.
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 ▶ [X] if following SOP 98-2 (ASC 958-720)	225,149.	95,368.	0.	129,781.

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		1	
	2	Savings and temporary cash investments	568,836.	2	528,006.
	3	Pledges and grants receivable, net	77,184.	3	21,433.
	4	Accounts receivable, net	482,041.	4	522,763.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	24,225.	8	17,263.
	9	Prepaid expenses and deferred charges	32,737.	9	42,373.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 10,462,124.			
	b	Less accumulated depreciation — 10b: 2,915,930.	6,631,039.	10c	7,546,194.
	11	Investments - publicly traded securities	0.	11	11,753,238.
	12	Investments - other securities See Part IV, line 11	11,757,801.	12	385,667.
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	4,489,000.	15	4,695,000.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	24,062,863.	16	25,511,937.
Liabilities	17	Accounts payable and accrued expenses	390,951.	17	562,134.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	117,249.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	390,951.	26	679,383.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	15,709,307.	27	16,330,196.
	28	Temporarily restricted net assets	622,942.	28	841,796.
	29	Permanently restricted net assets	7,339,663.	29	7,660,562.
		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	23,671,912.	33	24,832,554.
	34	Total liabilities and net assets/fund balances	24,062,863.	34	25,511,937.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,241,251.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,471,892.
3	Revenue less expenses. Subtract line 2 from line 1	3	-230,641.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,671,912.
5	Net unrealized gains (losses) on investments	5	575,172.
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	816,111.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	24,832,554.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII [X]

			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? 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	2a		X
b	Were the organization's financial statements audited by an independent accountant? 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	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	X	
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		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization	Employer identification number
PINE TREE SOCIETY, INC.	01-0212442

Part I Reason for Public Charity Status (All organizations must complete this part) See instructions

The organization is not a private foundation because it is (For lines 1 through 12, check only one box)

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

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

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

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

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

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

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

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions) Enter the name, city, and state of the college or university _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

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

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III If the organization fails to qualify under the tests listed below, please complete Part III)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	489,071.	974,746.	2,263,802.	2,485,021.	1,581,096.	7,793,736.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	489,071.	974,746.	2,263,802.	2,485,021.	1,581,096.	7,793,736.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2,668,201.
6 **Public support.** Subtract line 5 from line 4						5,125,535.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	489,071.	974,746.	2,263,802.	2,485,021.	1,581,096.	7,793,736.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	244,039.	469,388.	459,535.	407,598.	454,498.	2,035,058.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	14,287.	14,689.	6,354.	-5,639.		29,691.
11 **Total support.** Add lines 7 through 10						9,858,485.
12 Gross receipts from related activities, etc. (see instructions)					12	20,011,732.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	51.99 %
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	59.13 %

16a **33 1/3% support test - 2016.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2015.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2016.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2015.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b *Unrelated business taxable income* (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2016** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2015** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2016.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** *The organization qualifies as a publicly supported organization* ▶ ☐

b **33 1/3% support tests - 2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s)*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below*

c ☐ The organization supported a governmental entity *Describe in Part VI how you supported a government entity (see instructions)*

			Yes	No
2	Activities Test. ***Answer (a) and (b) below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement*	2b		
3	Parent of Supported Organizations ***Answer (a) and (b) below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**)			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions)

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**) See instructions	
7	**Total annual distributions.** Add lines 1 through 6	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**) See instructions	
9	Distributable amount for 2016 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1	Distributable amount for 2016 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI) See instructions			
3	Excess distributions carryover, if any, to 2016:			
a				
b				
c	From 2013			
d	From 2014			
e	From 2015			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2016 distributable amount			
i	Carryover from 2011 not applied (see instructions)			
j	Remainder Subtract lines 3g, 3h, and 3i from 3f			
4	Distributions for 2016 from Section D, line 7 $			
a	Applied to underdistributions of prior years			
b	Applied to 2016 distributable amount			
c	Remainder Subtract lines 4a and 4b from 4			
5	Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 For result greater than zero, explain in Part VI See instructions			
6	Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 For result greater than zero, explain in Part VI. See instructions			
7	**Excess distributions carryover to 2017.** Add lines 3j and 4c			
8	Breakdown of line 7			
a				
b	Excess from 2013			
c	Excess from 2014			
d	Excess from 2015			
e	Excess from 2016			

Part VI **Supplemental Information.** *Provide the explanations required by Part II, line 10, Part II, line 17a or 17b; Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, line 1, Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)*

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

2016

Open to Public Inspection

Name of the organization
PINE TREE SOCIETY, INC.

Employer identification number
01-0212442

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 a 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 Tax 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

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

		Amount
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 on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	11,757,801.	12,141,031.	12,095,356.	15,322,289.	16,549,790.
b Contributions	114,399.	995,000.	81,079.	88,753.	1,103.
c Net investment earnings, gains, and losses	742,657.	-597,541.	462,984.	2,104,395.	470,311.
d Grants or scholarships					
e Other expenditures for facilities and programs	371,683.	693,643.	1,001,702.	552,033.	1,683,461.
f Administrative expenses	104,269.	87,046.	85,036.	231,048.	15,454.
g End of year balance	12,138,905.	11,757,801.	12,141,031.	16,732,356.	15,322,289.

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

a Board designated or quasi-endowment ▶ 70.28 %
b Permanent endowment ▶ 24.43 %
c Temporarily restricted endowment ▶ 5.29 %

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)		X
(ii) related organizations 3a(ii)		X
b If "Yes" on line 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" on 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		301,726.		301,726.
b Buildings		8,198,288.	1,594,509.	6,603,779.
c Leasehold improvements		56,784.	2,072.	54,712.
d Equipment		1,905,326.	1,319,349.	585,977.
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				7,546,194.

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		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (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)	BENEFICIAL INTEREST IN PERPETUAL TRUSTS	4,315,000.
(2)	CONTRIBUTIONS RECEIVABLE FROM REMAINDER TRUSTS	380,000.
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15.)* ▶		4,695,000.

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
(1)	Federal income taxes	
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
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 [X]

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	8,735,093.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	575,172.		
b	Donated services and use of facilities	2b	24,752.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	893,918.		
e	Add lines **2a** through **2d**			2e	1,493,842.
3	Subtract line **2e** from line **1**			3	7,241,251.
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	0.
5	Total revenue Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12)*			5	7,241,251.

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	7,574,451.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	24,752.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	77,807.		
e	Add lines **2a** through **2d**			2e	102,559.
3	Subtract line **2e** from line **1**			3	7,471,892.
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	0.
5	Total expenses Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18)*			5	7,471,892.

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

PART V, LINE 4:

THE SOCIETY HAS ADOPTED INVESTMENT AND SPENDING POLICIES, APPROVED BY THE BOARD OF DIRECTORS, FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A SUBSTANTIAL AND REASONABLY STABLE STREAM OF INCOME TO SUPPORT THE OPERATING BUDGET OF THE SOCIETY AND TO ACHIEVE THIS RESULT IN PERPETUITY WHILE PRESERVING AND ENHANCING THE TOTAL VALUE OF THE ENDOWMENT.

PART X, LINE 2:

U.S. GAAP PRESCRIBES A COMPREHENSIVE MODEL FOR HOW AN ORGANIZATION SHOULD MEASURE, RECOGNIZE, PRESENT, AND DISCLOSE IN ITS FINANCIAL STATEMENTS UNCERTAIN TAX POSITIONS THAT THE ORGANIZATION HAS TAKEN OR EXPECTS TO TAKE ON A TAX RETURN. ACCORDINGLY, THE SOCIETY RECOGNIZES THE TAX BENEFITS FROM

Part XIII Supplemental Information *(continued)*

UNCERTAIN TAX POSITIONS IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY THE TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF PERPETUAL AND CHARITABLE REMAINDER TRUSTS	206,000.
SPECIAL EVENT DIRECT EXPENSES ON PART VIII	77,807.
EXCESS OF ASSETS OVER LIABILITIES FROM PATHWAYS ACQUISITION	610,111.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	893,918.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT DIRECT EXPENSES ON PART VIII	77,807.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No 1545-0047

2016

Open to Public Inspection

Name of the organization

PINE TREE SOCIETY, INC.

Employer identification number

01-0212442

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities Check all that apply.

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 SNOWMOBILE RIDE IN (event type)	(b) Event #2 PADDLE FOR PINE TREE CA (event type)	(c) Other events 3 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	81,142.	55,165.	59,405.	195,712.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	81,142.	55,165.	59,405.	195,712.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	36,279.	26,974.	14,554.	77,807.
	10 Direct expense summary. Add lines 4 through 9 in column (d)			▶	77,807.
	11 Net income summary. Subtract line 10 from line 3, column (d)			▶	117,905.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)			▶	
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)			▶	

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain. _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in.

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ $ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions

Part IV **Supplemental Information** *(continued)*

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2016

Open To Public Inspection

Name of the organization: PINE TREE SOCIETY, INC.

Employer identification number: 01-0212442

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X	10	3,430.	FAIR MARKET VALUE
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (EQUIPMENT)	X	9	12,935.	FAIR MARKET VALUE
26	Other ▶ (HEARING AIDS)	X	21	2,245.	FAIR MARKET VALUE
27	Other ▶ (MATERIALS AND)	X	3	1,760.	FAIR MARKET VALUE
28	Other ▶ (GIFT CARD)	X	1	250.	FAIR MARKET VALUE

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement — 29

		Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b	If "Yes," describe the arrangement in Part II		
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b	If "Yes," describe in Part II		
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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

2016

Open to Public Inspection

Name of the organization
PINE TREE SOCIETY, INC.

Employer identification number
01-0212442

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

OPPORTUNITIES AND THE MEANS TO CREATE BETTER LIVES FOR THEMSELVES AND THEIR FAMILIES.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

EFFECTIVE JANUARY 4, 2016 THE SOCIETY ACQUIRED PATHWAYS, INC. PATHWAYS, INC. WAS A NON-PROFIT ORGANIZATION LOCATED IN AUBURN, MAINE THAT PROVIDED PROGRAMMING TO ENRICH THE LIVES OF CHILDREN AND ADULTS WITH DISABILITIES. THE SOCIETY'S STRATEGIC PLAN IDENTIFIED THE OPPORTUNITY FOR EXPANDING ITS IMPACT THROUGH THE ADDITION OF SATELLITE SITES. THE ACQUISITION OF PATHWAYS, INC. ALLOWS THE SOCIETY TO PROVIDE AN IMPACT IN AN UNDER-SERVED AREA IN ACCORDANCE WITH THIS PLAN. THE SOCIETY OBTAINED FULL POSSESSION OF THE OPERATING ASSETS AS OF JANUARY 4, 2016.

FORM 990, PART VI, SECTION A, LINE 4:

EFFECTIVE JANUARY 4,2016 THE SOCIETY ACQUIRED PATHWAYS, INC. PATHWAYS WAS A NON-PROFIT ORGANIZATION LOCATED IN AUBURN, MAINE THAT PROVIDED PROGRAMMING TO ENRICH THE LIVES OF CHILDREN AND ADULTS WITH DISABILITIES. THE SOCIETY'S STRATEGIC PLAN IDENTIFIED THE OPPORTUNITY FOR EXPANDING ITS IMPACT THROUGH THE ADDITION OF SATELLITE SITES. THE ACQUISITION OF PATHWAYS ALLOWS THE SOCIETY TO PROVIDE AN IMPACT IN AN UNDER-SERVED AREA IN ACCORDANCE WITH THIS PLAN. THE SOCIETY OBTAINED FULL POSSESSION OF THE OPERATING ASSETS AS OF JANUARY 4, 2016.

THE SOCIETY ALSO CHANGED ITS NAME TO PINE TREE SOCIETY, INC.

FORM 990, PART VI, SECTION B, LINE 11B:

Name of the organization: PINE TREE SOCIETY, INC.

Employer identification number: 01-0212442

A COPY OF THE RETURN IS E-MAILED TO THE BOARD OF DIRECTORS PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL BOARD MEMBERS OF THE SOCIETY ARE REQUIRED TO COMPLETE A WRITTEN CONFLICT OF INTEREST DISCLOSURE STATEMENT ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

THE SOCIETY'S BOARD HAS AN EVALUATION COMMITTEE THAT MEETS ANNUALLY WITH THE EXECUTIVE DIRECTOR TO EVALUATE PERFORMANCE. THE COMPENSATION PACKAGE IS DETERMINED BASED ON POSITIVE PERFORMANCE. THE COMMITTEE USES THE MAINE NON-PROFIT WAGE ANALYSIS AS A GUIDE FOR DETERMINING COMPETITIVE PAY RATES IN MAINE.

FORM 990, PART VI, SECTION C, LINE 19:

A COPY OF THE SOCIETY'S 990 IS POSTED ON THEIR WEBSITE WHILE ALL OTHER GOVERNING DOCUMENTS REFERENCED ARE AVAILABLE UPON REQUEST OF THE SOCIETY.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONTRACTED LABOR & SERVICES:

PROGRAM SERVICE EXPENSES	665,415.
MANAGEMENT AND GENERAL EXPENSES	91,411.
FUNDRAISING EXPENSES	39,319.
TOTAL EXPENSES	796,145.

PAYROLL FEES:

PROGRAM SERVICE EXPENSES	23,637.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.

Name of the organization: PINE TREE SOCIETY, INC.

Employer identification number: 01-0212442

TOTAL EXPENSES	23,637.
BUILDING MAINTENANCE:	
PROGRAM SERVICE EXPENSES	12,238.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	94.
TOTAL EXPENSES	12,332.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	832,114.
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
CHANGE IN VALUE OF PERPETUAL AND CHARITABLE REMAINDER TRUSTS	206,000.
EXCESS OF ASSETS OVER LIABILITIES FROM MERGER	610,111.
TOTAL TO FORM 990, PART XI, LINE 9	816,111.

PART XII, LINE 2C:

PROCEDURES FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT DID NOT CHANGE FROM PRIOR YEARS.

Minimum Fee $25.00 (See §1401)

File No. 19750067ND Pages 8
19360003ND
Fee Paid $ 25
DCN 2160041600028 MERG
---FILED---------EFFECTIVE---
01/04/2016 01/04/2016

Deputy Secretary of State

A True Copy When Attested By Signature

Deputy Secretary of State

DOMESTIC
NONPROFIT CORPORATION

STATE OF MAINE

ARTICLES OF MERGER

Pathways, Inc.
(Merged Maine Corporation)

INTO

Pine Tree Society for Handicapped Children & Adults, Inc.
(Surviving Maine Corporation)

Pursuant to 13-B MRSA §904 or 13 MRSA §961, the undersigned corporations execute and deliver the following Articles of Merger:

FIRST: To be completed by the surviving corporation:
("X" one box only.) [X] public benefit corporation [ ] mutual benefit corporation

SECOND: The plan of merger is set forth in Exhibit A attached hereto and made a part hereof.

THIRD: ("X" one box only for each corporation.) As to each participating corporation, the plan of merger was adopted in the following manner:

Name of Corporation **Pathways, Inc.**

[ ] By the members at a meeting on (date) _____, at which a quorum was present and such plan received at least a majority of the votes which members were entitled to cast.

[ ] If the Articles of Incorporation require more than a majority vote, by the members at a meeting on (date) _____, and such plan received at least the percentage of votes of the members required by the Articles of Incorporation.

[ ] By the written consent of all members entitled to vote with respect thereto, dated _____, without resolution of the board of directors.

[X] There being no members, or no members entitled to vote thereon, the plan was adopted by a majority vote of the board of directors in office at a meeting held on November 13, 2015.

Name of Corporation **Pine Tree Society for Handicapped Children & Adults, Inc.**

[ ] By the members at a meeting on (date) _____, at which a quorum was present and such plan received at least a majority of the votes which members were entitled to cast.

[ ] If the Articles of Incorporation require more than a majority vote, by the members at a meeting on (date) _____, and such plan received at least the percentage of votes of the members required by the Articles of Incorporation.

[ ] By the written consent of all members entitled to vote with respect thereto, dated _____, without resolution of the board of directors.

[X] There being no members, or no members entitled to vote thereon, the plan was adopted by a majority vote of the board of directors in office at a meeting held on November 9, 2015.

FOURTH: The address of the registered office of the surviving corporation in the State of Maine is

P.O. Box 518, Bath, ME 04530

(street, city, state and zip code)

The address of the registered office of the merged corporation in the State of Maine is

75 Park Street, Lewiston, ME 04240

(street, city, state and zip code)

FIFTH: Effective date of the merger (if later than date of filing of Articles) is _____.

(Not to exceed 60 days from date of filing of the Articles)

DATED December 22, 2015

Pine Tree Society for Handicapped Children & Adults, Inc.

(surviving corporation)

*By _____

(signature)

Paul Jacques, President and Board Chair

(type or print name and capacity)

*By _____

(signature)

_____

(type or print name and capacity)

MUST BE COMPLETED FOR VOTE OF MEMBERS

I certify that I have custody of the minutes showing the above action by the members.

_____

(name of corporation)

_____

(signature of clerk, secretary or asst secretary)

DATED December 22, 2015

Pathways, Inc.

(merged corporation)

*By _____

(signature)

Donald Hinckley, President, Board of Directors

(type or print name and capacity)

*By _____

(signature)

_____

(type or print name and capacity)

MUST BE COMPLETED FOR VOTE OF MEMBERS

I certify that I have custody of the minutes showing the above action by the members.

_____

(name of corporation)

_____

(signature of clerk, secretary or asst. secretary)

*This document MUST be signed by any duly authorized officer. (13-B MRSA §104.1.B)

Please remit your payment made payable to the Maine Secretary of State.

SUBMIT COMPLETED FORMS TO: CORPORATE EXAMINING SECTION, SECRETARY OF STATE,
101 STATE HOUSE STATION, AUGUSTA, ME 04333-0101
TEL. (207) 624-7752

AGREEMENT AND PLAN OF MERGER

AGREEMENT AND PLAN OF MERGER (this "Agreement"), made effective as of December 31, 2015 (the "Effective Date"), pursuant to 13-B M.R.S.A. §101 *et seq.* (the "Nonprofit Corporations Act"), by and between ***Pine Tree Society for Handicapped Children & Adults, Inc.***, a Maine non-profit corporation ("Pine Tree"), and ***Pathways, Inc.***, a Maine non-profit corporation ("Pathways," and together with Pine Tree, the "Participating Entities").

W I T N E S S E T H

Whereas, the Board of Directors of each of Pathways and Pine Tree have determined it to be in the best interests of the Participating Entities to merge the legal existence and operations of the Participating Entities (the "Merger"); and

Whereas, the Board of Directors of Pathways have voted to approve the Merger in accordance with the Nonprofit Corporations Act and Pathways' Bylaws currently in effect; and

Whereas, the Board of Directors of Pine Tree have voted to approve the Merger in accordance with the Nonprofit Corporations Act and Pine Tree's Bylaws currently in effect.

Now, Therefore, the Participating Entities do hereby agree to merge on the terms and conditions herein provided as follows:

1. **Merger.** On the Effective Date and in accordance with this Agreement and the Nonprofit Corporations Act, Pathways shall be merged into Pine Tree, which latter entity shall be the entity which survives the completion of the Merger (the "Surviving Corporation").

2. **Surviving Corporation.** On and after the Effective Date:

(a) Articles of Incorporation. The Articles of Incorporation of Pine Tree shall be and remain the Articles of Incorporation of Surviving Corporation until duly amended or repealed.

(b) Bylaws. The Bylaws of Pine Tree in effect as of the Effective Date shall be and remain the Bylaws of Surviving Corporation until duly amended or repealed.

(c) Directors. The Board of Directors of Pine Tree in office as of the Effective Date shall be and remain the Board of Directors of Surviving Corporation, until their respective resignations or their successors are duly elected.

(d) Officers. The Officers of Pine Tree in office as of the Effective Date shall be the Officers of Surviving Corporation, until their respective resignations or their successors are duly elected.

3. **Articles of Merger.** Subject to the terms and conditions herein provided, on or near the date hereof, Articles of Merger in substantially the form attached hereto as ***Schedule A***, shall be filed with the Maine Secretary of State.

4. **Effect of Merger.** Upon the Effective Date the separate existence of Pathways shall cease and Pathways shall be merged into the Surviving Corporation and Surviving Corporation from and after the Effective Date shall possess all the rights, privileges, powers and franchises of whatsoever nature and description, of a public as well as of a private nature; and all property, real, personal and mixed, and all debts due to either of the Participating Entities on whatever account, as well as all other things in action or belonging to each of the Participating Entities shall be vested in the Surviving Corporation. The title to any real estate vested by deed or otherwise in either of the Participating Entities shall not revert or be in any way impaired by reason of such merger but shall vest with the Surviving Corporation. All rights of creditors and all liens upon the property of the Participating Entities shall be preserved unimpaired, and the Participating Entities may be deemed to continue in existence in order to preserve the same, and all debts, liabilities and duties of the Participating Entities shall thenceforth attach to the Surviving Corporation, and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by it. Any claim existing or action or proceeding, whether civil, criminal or administrative, pending by or against a Participating Entity may be prosecuted to judgment or decree as if the Merger had not taken place, or the Surviving Corporation may be substituted in such action or proceeding.

5. **Required Actions.** Each of the Participating Entities shall take, or cause to be taken, all actions or do, or cause to be done, all things necessary, proper or advisable under the laws of the State of Maine to consummate and make effective the Merger. Pathways, its officers and directors, shall execute or cause to be executed such assignments, assurances, or the like as may be necessary or desirable to vest title to its properties, assets, rights and obligations in the Surviving Corporation, or to otherwise carry out the purposes of this Agreement.

6. **Representations and Warranties of Pathways.** Pathways hereby makes the representations and warranties contained in this Article as an inducement to Pine Tree to enter into this Agreement and to consummate the transactions contemplated hereby. Each representation and warranty contained in this Section 6 shall be true and correct in all material respects at and as of the Effective Date as though then made.

(a) Organization; Authority. Pathways is a nonprofit corporation duly organized, validly existing and in good standing under the laws of the State of Maine. Pathways does not own directly or indirectly any shares of the corporate stock of any corporation or serve as a partner in any partnership. Pathways has the corporate power and authority to execute and deliver this Agreement and to consummate the transactions and perform the obligations to be consummated and performed by it hereunder.

(b) No Violation. Neither the execution and delivery of this Agreement nor the consummation of the transactions contemplated by this Agreement will:

(i) violate any provisions of the Articles of Incorporation or the Bylaws of Pathways;

(ii) violate, cause a conflict with or breach or termination of, or otherwise give any other contracting party the legal or equitable right to terminate, or constitute a default under the terms of any agreement or instrument to which Pathways is a party or to which Pathways or any property or assets of Pathways is bound, subject or affected, which violation, conflict, breach, termination or default will have a material adverse effect on the business of Surviving Corporation after the Effective Date;

(iii) result in the creation of any lien, charge or encumbrance upon any of the assets of Pathways; or

(iv) violate any judgment, order, injunction, decree or award against, or binding upon or affecting, Pathways or any of the assets of Pathways.

(c) Legal Compliance. Pathways is in compliance with (i) all laws and regulations requiring the issuance of any license, permit or other authorization pertaining to Pathways' business, where a violation would have a material adverse effect on its business as conducted by Surviving Corporation after the Effective Date and (ii) all other laws, regulations, ordinances, guidelines and requirements of any governmental body, court or arbitrator, where a violation would have a material adverse effect on Pathways' business as conducted by Surviving Corporation after the Effective Date.

(d) No Consent Required. The execution and delivery of this Agreement and the consummation of the transactions contemplated by this Agreement do not and will not require the consent or approval of any governmental agency or authority or any other third party, the failure to obtain which will have a material adverse effect on Pathways' business and will not result in the termination, in whole or in part, of the validity or effectiveness of or the diminution of the scope of any franchise, right, license, authorization or permit now held by Pathways and utilized in its business.

(e) No Legal Action. There does not exist, and as of the Effective Date, there will not exist, any of the following relating to Pathways' business: (i) material suits, legal actions, administrative proceedings, arbitrations or other similar proceedings (including proceedings concerning labor disputes or grievances, civil rights discrimination or affirmative action requirements); (ii) material governmental investigations which are currently pending or threatened or (iii) judgments, orders, consent orders, injunctions, decrees or awards (whether rendered by courts, administrative agencies or authorities or arbitrators), in each case to which Pathways is a party or which is pending or has been entered against or which affects Pathways' business or any of the assets or properties (owned or leased) used therein, or the condition (financial or otherwise) of Pathways' business, and which causes or is likely to cause a material restriction or diminution of the scope of Pathways' business, taken as a whole, or the termination, revocation, rescission or material modification of any material license, permit or other authorization necessary or used in connection with the conduct of Pathways' business.

(f) Undisclosed Liabilities. Except as provided on ***Schedule 6(f)***, Pathways has no liabilities, obligations or commitments of any nature whatsoever, asserted or unasserted, known or unknown, absolute or contingent, accrued or unaccrued, matured or unmatured or otherwise which (i) have not been incurred in the ordinary course of Pathways' business consistent with past practice and (ii) are, individually or in the aggregate, material in amount.

(g) Liens. Pathways has good and valid title to, or a valid leasehold interest in, all real and personal property and other assets reflected in Pathways' financial statements provided to Pine Tree, other than properties and assets sold or otherwise disposed of in the ordinary course of business consistent with past practice since the date of such financial statements. All such properties and assets (including leasehold interests) are free and clear of liens and encumbrances except as provided in ***Schedule 6(g)***.

(h) *Contracts*.

(i) ***Schedule 6(h)*** contains an accurate and complete list, and Pathways has delivered or made available to Pine Tree accurate and complete copies, of all contracts relating to the operation of Pathways' business other than contracts that are terminable by Pathways on not more than thirty (30) days' notice or that do not involve payments by Pathways, or other obligations of Pathways, in an amount in excess of Five Thousand Dollars ($5,000.00).

(ii) Each contract set forth in ***Schedule 6(h)*** is in full force and effect and is valid and enforceable in accordance with its terms.

(iii) Pathways is in material compliance with all material terms and requirements of each contract set forth in ***Schedule 6(h)***.

(iv) To Pathways' knowledge, each other party who or which has any obligation or liability under any contract set forth in ***Schedule 6(h)*** is in material compliance with all material terms and requirements of such contract.

(v) To Pathways' knowledge, no event has occurred or circumstance exists that (with or without notice or lapse of time) may contravene, conflict with, or result in a material breach of, or give Pathways or any other person the right to declare a default or exercise any remedy under, or to accelerate the maturity or performance of, or payment under, or to cancel, terminate, or modify, any contract set forth in ***Schedule 6(h)***.

(vi) Pathways has not given to or received from any other person any notice or other communication (whether oral or written) regarding any actual, alleged, possible, or potential violation or breach of, or default under, any contract set forth in ***Schedule 6(h)***.

(vii) There are no renegotiations of, attempts to renegotiate or outstanding rights to renegotiate any material amounts paid or payable to Pathways under any contract set forth in *Schedule 6(h)* with any person having the contractual or statutory right to demand or require such renegotiation and no such person has made written demand for such renegotiation.

(i) Employment Matters.

(i) *Schedule 6(i)* contains a list of all persons who are employees, independent contractors or consultants of Pathways as of the date hereof, including any employee who is on a leave of absence of any nature, paid or unpaid, authorized or unauthorized, and sets forth for each such individual the following: (i) name; (ii) title or position (including whether full or part time); (iii) hire date; (iv) current annual base compensation rate; (v) commission, bonus or other incentive-based compensation; and (vi) a description of the fringe benefits provided to each such individual as of the date hereof.

(ii) Except as set forth in *Schedule 6(i)*, as of the date hereof, all compensation, including wages, commissions and bonuses, payable to all employees, independent contractors or consultants of Pathways for services performed on or prior to the date hereof have been paid in full and there are no outstanding agreements, understandings or commitments of Pathways with respect to any compensation, commissions or bonuses.

(iii) Except as set forth in *Schedule 6(i)*, Pathways is not, and has not been for the past five (5) years, a party to, bound by, or negotiating any collective bargaining agreement or other contract with a union, works council or labor organization (collectively, "Union"), and there is not, and has not been for the past five (5) years, any Union representing or purporting to represent any employee of Pathways, and, to Pathways' knowledge, no Union or group of employees is seeking or has sought to organize employees for the purpose of collective bargaining. Pathways has no duty to bargain with any Union.

7. **Termination.** This Agreement may be terminated and the Merger may be abandoned at any time before the Effective Date of the Merger with the mutual consent of the Board of Directors of each of the Participating Entities.

8. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Maine without giving effect to the conflict of laws principles thereof.

9. **Counterparts.** This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

10. Miscellaneous. Descriptive headings used herein are for convenience only and shall not control or affect the meaning or construction of any provisions of this Agreement. Nothing expressed or implied in this Agreement is intended, or shall be construed, to confer upon or give any person, firm or corporation, other than Pathways and Pine Tree and their respective directors and officers, any rights or remedies under, or by reason of, this Agreement. No amendment, variation or modification hereof shall be deemed valid unless in writing and signed by each of the parties hereto, which writing shall make express reference to this Agreement. If any provision or portion of this Agreement is held invalid or unenforceable in any circumstances, the remainder of this Agreement and the application of such portion or provision to another extent or in other circumstances shall be valid and enforceable to the fullest extent permitted by law.

In Witness Whereof, the parties hereto have caused this Agreement and Plan of Merger to be executed by their respective duly-appointed officers.

Pathways, Inc.

By: _____
Donald Hinkley, President, Board of Directors

Pine Tree Society for Handicapped Children & Adults, Inc.

By: _____
Paul Jacques, President and Board Chair, Board of Trustees

Minimum Filing Fee $10.00. An additional $10 filing fee if

DOMESTIC
NONPROFIT CORPORATION

STATE OF MAINE

ARTICLES OF AMENDMENT

File No. 19360003ND Pages 2
Fee Paid $ 10
DCN 2162001600007 LNME
----FILED----------
07/15/2016

Julie L Flynn
Deputy Secretary of State

A True Copy When Attested By Signature

Julie L Flynn
Deputy Secretary of State

Pine Tree Society for Handicapped Children & Adults, Inc.
(Name of Corporation)

Pursuant to 13-B MRSA §§802 and 803, the undersigned corporation executes and delivers the following Articles of Amendment:

FIRST: ("X" one box only.) [x] public benefit corporation [ ] mutual benefit corporation

SECOND: Describe **NATURE OF CHANGE** (i.e. change in name of corporation, purpose, number of directors, adding or deleting section or revision of section, etc.) as well as **TEXT** of amendment Attach additional pages as needed.

The purpose of this amendment is to change the name of the corporation from Pine Tree Society for Handicapped Children & Adults, Inc to Pine Tree Society, Inc.