



ALBIN, RANDALL & BENNETT
Certified Public Accountants ▪ Business Consultants

November 12, 2009

Marilyn Goodreau
Maine State Society for the Protection of Animals
P.O. Box 10
South Windham, ME 04082

Dear Marilyn:

Enclosed is Form 990, Return of Organization Exempt From Income Tax, for the year ended December 31, 2008. The return should be signed by an officer, dated and mailed to “Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027” no later than November 16, 2008.

Yours truly,

Albin, Randall & Bennett

Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

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

A For the 2008 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS		D Employer identification number 01-0212545
		Doing Business As		E Telephone number (207) 892-4000
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 10		G Gross receipts \$ 5,168,946.
		City or town, state or country, and ZIP + 4 SOUTH WINDHAM, ME 04082		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
F Name and address of principal officer: MARYLIN L. GOODREAU 30 DUTTON HILL ROAD, WINDHAM, ME 04062				
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ N/A				
K Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				L Year of formation: 1975
M State of legal domicile: ME				

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>PROTECTION OF ANIMALS</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of employees (Part V, line 2a)	5	27
	6	Total number of volunteers (estimate if necessary)	6	15
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	1,494,396.	1,053,303.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	120.	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	188,911.	170,574.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,856.	-4,065.
	12		1,696,283.	1,219,812.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	308,894.	382,916.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 96,354.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	871,410.	908,838.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,180,304.	1,291,754.	
19	Revenue less expenses. Subtract line 18 from line 12	515,979.	-71,942.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Year	End of Year
	21	Total liabilities (Part X, line 26)	6,268,272.	5,265,214.
	22	Net assets or fund balances. Subtract line 21 from line 20	44,416.	44,527.
22		6,223,856.	5,220,687.	

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		
	▶ MARYLIN L. GOODREAU, PRESIDENT			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	ALBIN, RANDALL & BENNETT, CPA'S PO BOX 445, 130 MIDDLE STREET PORTLAND, ME 04112-0445	11/12/2009	<input type="checkbox"/>

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

MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: PROTECTION OF ANIMALS

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

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

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

4a (Code:) (Expenses \$ 1,104,761. including grants of \$) (Revenue \$) TO PROVIDE FOOD, SHELTER AND VETERINARY CARE FOR ANIMALS (PARTICULARLY LARGE ANIMALS) TURNED OVER TO THE ORGANIZATION VOLUNTARILY OR BY MAINE HUMANE AGENTS. THE SOCIETY DOES NOT RECEIVE FUNDS FROM FEDERAL, STATE OR LOCAL GOVERNMENTS

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses \$ 1,104,761. (Must equal Part IX, Line 25, column (B).)

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	X	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

Form 990 (2008)

01-0212545 Page 5

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 10		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		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 27		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
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)?		X
b	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter: N/A		
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: N/A		
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?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A		
	12b		

Form 990 (2008)

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
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?		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?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9a	Does the organization have local chapters, branches, or affiliates?		X
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990		X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		X
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		X
13	Does the organization have a written whistleblower policy?		X
14	Does the organization have a written document retention and destruction policy?		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:		
15a	The organization's CEO, Executive Director, or top management official?		X
15b	Other officers or key employees of the organization?		X
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?		X
16b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **ME**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►
PAULA COOPER - 207-892-4000
PO BOX 10, SOUTH WINDHAM, ME 04082

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

• 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 the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
BEVERLY HANCOCK DIRECTOR		X					0.	0.	0.	
DAN PROCTOR DIRECTOR		X					0.	0.	0.	
DOTTIE BELL DIRECTOR		X					0.	0.	0.	
G. WILLIAM DIAMOND TREASURER		X		X			0.	0.	0.	
HAROLD C. PACIOS DIRECTOR		X					0.	0.	0.	
JOAN TAINTOR DIRECTOR		X					0.	0.	0.	
KIM BLOCK DIRECTOR		X					0.	0.	0.	
LEAH HYLER DIRECTOR		X					0.	0.	0.	
LYNN DUNBAR DIRECTOR		X					0.	0.	0.	
MARYLIN L. GOODREAU PRESIDENT	40.00	X		X			0.	0.	0.	
NANCY L. PROCTOR VICE PRES./ASST TREASURE	30.00	X		X			0.	0.	0.	
NANCY RANDALL CLARK DIRECTOR		X					0.	0.	0.	
RICHARD H. PIERCE DIRECTOR		X					0.	0.	0.	

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

Form 990 (2008)

01-0212545 Page **9**

Part VIII Statement of Revenue						
		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b 14,518.				
	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 1,038,785.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		1053303.			
	Program Service Revenue	2 a _____	Business Code			
		b _____				
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		210,537.		210,537.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)		-39,963.		-39,963.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a 8,219.				
		b Less: direct expenses	b 15,080.			
c Net income or (loss) from fundraising events			-6,861.	-6,861.		
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a OTHER INCOME	900099	2,796.	2,796.			
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d		2,796.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		1219812.	-4,065.	0.	170,574.	

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	345,608.	279,608.	7,000.	59,000.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	37,308.	37,308.		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	2,387.		2,387.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	38,937.	38,937.		
23 Insurance	87,814.	87,814.		
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a FOOD-ANIMALS	136,375.	136,375.		
b OFFSITE BOARDING	133,636.	133,636.		
c MEDICAL COSTS - HORSES	125,572.	125,572.		
d PROFESSIONAL FEES	66,826.		66,826.	
e MAINTENANCE-GENERAL	66,539.	65,555.		984.
f All other expenses	250,752.	199,956.	14,426.	36,370.
25 Total functional expenses. Add lines 1 through 24f	1,291,754.	1,104,761.	90,639.	96,354.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

Form 990 (2008)

01-0212545 Page **11**

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	12,175.	1	23,038.	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	25,249.	4	26,118.	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5		
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	350.	9		
	10a Land, buildings, and equipment: cost basis ...	10a 1,148,871.			
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 669,544.	457,052.	10c	479,327.
	11 Investments - publicly traded securities	5,773,446.	11	4,736,731.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)		6,268,272.	16	5,265,214.	
Liabilities	17 Accounts payable and accrued expenses	44,416.	17	44,527.	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow account liability. Complete Part IV of Schedule D		21		
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable		24		
	25 Other liabilities. Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25		44,416.	26	44,527.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	3,616,724.	27	2,875,201.	
	28 Temporarily restricted net assets	1,369,127.	28	1,169,823.	
	29 Permanently restricted net assets	1,238,005.	29	1,175,663.	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances		6,223,856.	33	5,220,687.	
34 Total liabilities and net assets/fund balances		6,268,272.	34	5,265,214.	

Part XI Financial Statements and Reporting

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other			
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b Were the organization's financial statements audited by an independent accountant?	2b	X	
c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		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?	3b		

MAINE STATE SOCIETY FOR THE PROTECTION

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	762,412.	775,845.	849,027.	1,497,201.	1,053,303.	4,937,788.
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 - 3	762,412.	775,845.	849,027.	1,497,201.	1,053,303.	4,937,788.
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)						3,238,408.
6 Public Support. Subtract line 5 from line 4.						1,699,380.

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	762,412.	775,845.	849,027.	1,497,201.	1,053,303.	4,937,788.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	177,672.	159,011.	185,327.	194,430.	210,537.	926,977.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						5,864,765.
12 Gross receipts from related activities, etc. (see instructions)					12	28,572.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	28.98	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	30.84	%
16a 33 1/3% support test - 2008. 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	<input type="checkbox"/>		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 - 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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add 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 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. 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 - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

SEE STATEMENT B, ATTACHED

**MAINE STATE SOCIETY
FOR THE PROTECTION OF ANIMALS
01-0212545**

Attachment to Form 990, Schedule A, Section C, Line 17a

In the fall of 2005, Maine State Society for the Protection of Animals (the Society) made plans to launch a broad based fundraising campaign designed to attract increased funding from more diverse general public sources to support the Society's charitable mission in 2006 and subsequent years. The timing of the decision to launch this campaign was triggered in part by a projected drop in the Society's public support ratio below the 33.33% of support test for the second consecutive year. Although no funds were realized from the new fundraising campaign until late in 2006, the Society has seen increases in revenue from its new fundraising initiatives and anticipates those activities will generate significant support from new contributors in the future, enabling the Society to satisfy the 33.33% of support test for many years to come.

While 2008 is the fourth consecutive year for which the Society has failed to satisfy the one-third public support test, the Society maintains that it continues to qualify as a publicly supported organization pursuant to the 10% facts and circumstances test of Treasury Regulation 1.170A-9(e)(3) for the following reasons:

- The Society's public support ratio for 2008 and 2007 was 28.98% and 30.84%, respectively, which is well above the 10% minimum and quite close to the one-third public support requirement and, therefore, demonstrates that the organization is managed in a way that attracts broad-based public support;
- The Society will likely attract increased public support in the future because it maintains an active and continuous program for solicitation of funds from the public, other 501(c)(3) organizations or government grants;
- The Society's public support ratio is negatively impact by a high amount investment earnings on endowment funds and other investments that were originally attracted by the Society from public sources as a result of the Society's charitable mission and the Society's new fundraising campaign is designed to increase new contributions to balance investment earnings with new contributions from the public;
- The Board of Directors of the Society represents a broad cross section of the public and is not controlled by substantial contributors;
- The Society is of a type that ordinarily provides services for the benefit of the general public and the Society, in fact, does provide animal protection services recognized throughout the State of Maine as beneficial to animal welfare and "prevents cruelty to animals" within the meaning of Section 501(c)(3) of the tax code;

**MAINE STATE SOCIETY
FOR THE PROTECTION OF ANIMALS
01-0212545**

Continuation of Attachment to Form 990, Schedule A, Section C, Line 17a

- The Society has attracted volunteer participation in its programs and activities by community leaders and member of the public with particular expertise in the field of animal welfare;
- The Society maintains an active charitable program of providing free care to endangered animals in need of protection from abuse and neglect widely recognized as the premier animal welfare program in the State of Maine;
- The Society has a broadly based membership body composed of individuals throughout the State of Maine each of whom pay \$10 annually for membership in the Society - a level designed to make membership available to a broad cross-section of the interested public; and
- The Society receives a significant portion of its contribution, gift and grant funding, from other public charities or the government under grants or contracts which hold the Society accountable for implementation of those grants and contracts.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS

Employer identification number

01-0212545

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization
**MAINE STATE SOCIETY FOR THE PROTECTION
 OF ANIMALS**

Employer identification number
01-0212545

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	AHIMSA FOUNDATION 82 DEVONSHIRE STREET BOSTON, MA 02109	\$ 80,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	MARILYN GOODREAU 30 DUTTON HILL ROAD WINDHAM, ME 04062	\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	GRACE BUTNAM FOUNDATION P.O. BOX 40 SOUTH WINDHAM, ME 04082-0040	\$ 661,945.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No. 1545-0047

2008

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

▶ **To be completed by organizations described below.**
▶ **Attach to Form 990 or Form 990-EZ.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS	Employer identification number 01-0212545
--	---

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.

See the instructions for Schedule C for details.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3).

See the instructions for Schedule C for details.

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).

See the instructions for Schedule C for details.

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total of direct and indirect exempt function expenditures. Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

- A** Check if the filing organization belongs to an affiliated group.
B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. Enter -0- if line g is more than line a														
i	Subtract line 1f from line 1c. Enter -0- if line f is more than line c														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount	161,130.				161,130.
b Lobbying ceiling amount (150% of line 2a, column(e))					241,695.
c Total lobbying expenditures					
d Grassroots non-taxable amount	40,283.				40,283.
e Grassroots ceiling amount (150% of line 2d, column (e))					60,425.
f Grassroots lobbying expenditures					

MAINE STATE SOCIETY FOR THE PROTECTION

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). See the instructions for Schedule C for details.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i Other activities? If "Yes," describe in Part IV			
j Total lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). See the instructions for Schedule C for details.

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." See Schedule C instructions for details.

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization **MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS** Employer identification number **01-0212545**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of certified historic structure

Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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 XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,219,812.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,291,754.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-71,942.
4	Net unrealized gains (losses) on investments	4	-868,885.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-62,342.
9	Total adjustments (net). Add lines 4-8	9	-931,227.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-1,003,169.

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

1	Total revenue, gains, and other support per audited financial statements	1	303,665.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-868,885.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-62,342.
e	Add lines 2a through 2d	2e	-931,227.
3	Subtract line 2e from line 1	3	1,234,892.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	-15,080.
c	Add lines 4a and 4b	4c	-15,080.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	1,219,812.

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

1	Total expenses and losses per audited financial statements	1	1,306,834.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	15,080.
e	Add lines 2a through 2d	2e	15,080.
3	Subtract line 2e from line 1	3	1,291,754.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	1,291,754.

Part XIV Supplemental Information

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

PART XI, LINE 8 - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS: -62342.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF BENEFICIAL INTEREST IN PERPETUAL TRUSTS: -62342.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS

Part XIV Supplemental Information *(continued)*

COST OF SPECIAL EVENTS: -15080.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

COST OF SPECIAL EVENTS: 15080.

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary. Add lines 4 through 7 in column (d)				()
	9 Net income summary. Combine lines 3 and 8 in column (d)				

Part III Gaming. Complete if the organization answered "Yes" to 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 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				()
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," Explain: _____ _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," Explain: _____ _____		
11 Does the organization operate gaming activities with nonmembers?	11	
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?	12	

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Provide 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?

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:

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?

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

	Yes	No
13a		
13b		
14		
15a		
16		
17a		

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS

Employer identification number

01-0212545

FORM 990, PART VI, SECTION A, LINE 4: THE ARTICLES OF INCORPORATIONS AND BYLAWS HAVE BEEN REVISED TO IMPROVE THE ORGANIZATIONS WORKING STRUCTURE FOR THE BOARD. THERE WERE NO CHANGES TO THE ACTIVITIES OF THE ORGANIZATION WHICH WOULD AFFECT THE ORGANIZATIONS CHARITABLE EXEMPT STATUS. SEE STATEMENT A, ATTACHED.

FORM 990, PART VI, SECTION A, LINE 10: THE PRESIDENT REVIEWS FORM 990 BEFORE IT IS FILED.

FORM 990, PART VI, SECTION C, LINE 19: THE DOCUMENTS ARE AVAILABLE UPON REQUEST IN WRITING AT NO EXPENSE.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: MARILYN L. GOODREAU

(D) DESCRIPTION OF TRANSACTION: A DIRECTOR IS THE OWNER OF A FARM THAT BOARDS HORSES UNDER THE CARE OF THE SOCIETY UNDER AN AGREEMENT, WHEREBY THE SOCIETY REIMBURSES THE DIRECTOR FOR THE DIRECTOR'S COST OF CARE PLUS A BOARDING FEE THAT IS SUBSTANTIALLY BELOW FAIR MARKET VALUE.

**RESTATED ARTICLES OF INCORPORATION
OF
MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS**

FIRST: The name of the Corporation is Maine State Society for the Protection of Animals.

SECOND: The Corporation is organized as a public benefit corporation for the following purpose or purposes:

This benevolent, charitable and eleemosynary institution has been organized and is incorporated as a public benefit corporation pursuant to the Maine Nonprofit Corporation Act and shall be operated exclusively for charitable or educational purposes within the meaning of Section 501(c)(3) of the US Internal Revenue Code of 1986 (the "Code") as the same may be amended from time to time. Within these purposes, the purposes of the Corporation shall include (without limitation):

- ❖ To prevent cruelty to animals in the State of Maine and elsewhere;
- ❖ To direct its finances and efforts toward helping animals, not destroying them; animals taken into the Society shall not be destroyed unless terminally ill or inflicted with incorrigible suffering;
- ❖ To work on the fundamental causes of animal problems;
- ❖ To work for the enactment and enforcement of laws for the welfare and protection of animals and to cooperate with the proper authorities in accomplishing the arrest, conviction and punishment of persons violating these laws;
- ❖ To support the humane treatment, care, training and use of animals;
- ❖ To promote an understanding, appreciation and respect for animals by humans;
- ❖ To work with other groups locally or nationally for the purposes of animal welfare; and
- ❖ To do everything necessary, proper, advisable or convenient for the accomplishment of the foregoing purposes, and to do all other things incidental to them, or connected with them, that are not

STATEMENT A

forbidden by law, these Restated Articles of Incorporation, or the Bylaws, provided however, that the Corporation shall not engage in any transaction, or do or permit any act or omission which shall operate to deprive it of its tax exempt status as a Corporation described in Section 501(c)(3) of the Code.

THIRD: The Board of Directors shall consist of not less than 10 nor more than 15.

FOURTH: There shall be as many classes of members as the Board of Directors from time to time determines.

Any individual may become a member of the Corporation upon payment of annual membership dues in such amount as may be determined by the Board of Directors from time to time.

The Members shall have no voting rights.

FIFTH: No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in or intervene in (including the publication or distribution of statements) any political campaign on behalf of any candidate for public office.

SIXTH: All of the assets and income of the Corporation shall be used exclusively for its charitable, or education purposes and no part thereof shall inure to the benefit of any director, officer or private individual, provided however, that nothing contained herein shall be construed to prevent the payment or reimbursement by the Corporation of salaries and expenses of the Corporation's officers and employees.

If the Corporation is dissolved or its legal existence terminated, either voluntarily or involuntarily, or upon final liquidation of the Corporation, none of its assets shall inure to the benefit of any member, director, officer, or private individual, and all of its assets remaining after payment of all its liabilities shall be distributed by affirmative vote of the directors exclusively to one or more nonprofit organizations having similar aims and objectives as those of the Corporation and which may be selected as an appropriate recipient of such assets by the directors, as long as such organization, or each of such organizations, shall then qualify as an organization exempt from federal income taxation under Section 501(a) of the Code as an organization described in Section 501(c)(3) of the Code and as a "public benefit corporation" within the meaning of the Maine Nonprofit Corporation Act.

In the event the assets of the Corporation are not so distributed, such assets shall be distributed by a court of competent jurisdiction in the county

STATEMENT A

where the principal office of the Corporation is located to a non-profit organization or organizations having similar aims and objects as the Corporation and which may be selected as an appropriate recipient of such assets as long as such organization, or each of such organizations, shall then qualify as an organization exempt from federal income taxation under Section 501(a) of the Code as an organization described in Section 501(c)(3) of the Code and as a “public benefit corporation” within the meaning of the Maine Nonprofit Corporation Act.

These Articles may be amended by the affirmative vote of a majority of the board of directors.

BYLAWS
of
THE MAINE STATE SOCIETY FOR THE
PROTECTION OF ANIMALS

ARTICLE I

NAME

1.1 Name. The name of the corporation shall be **Maine State Society for the Protection of Animals**.

1.2 Seal. The seal of the corporation shall be a round die inscribed with "**Maine State Society for the Protection of Animals**" and "**Founded in 1872**".

1.3 Offices: The principal office of the corporation shall be located at such place as the Directors may determine from time at time. The location of the Corporation's principal office may be changed by the Directors from time to time without amendment of these Corporate Bylaws.

ARTICLE 11

MEMBERSHIP

2.1 Identification of Members: There shall be three classes of Members of this Corporation: Regular, Junior (under 21), and Senior (65 and over). The Members of the Corporation shall be those individuals accepted for Membership, or otherwise appointed by the Directors of Membership in a manner determined by the Directors of the Corporation. Membership dues, as well as any other criteria required for Membership in the Corporation, shall be established by the Directors of the Corporation from time to time.

2.2 Terms & Dues: Members shall be Members for one year renewable annually upon payment of current Membership dues as well as satisfaction of any criteria for continued Membership as the Directors may determine. The Corporation shall maintain a roster of the current Members of the Corporation.

2.3 Rights and Powers: The Members shall have no voting rights.

ARTICLE III

BOARD OF DIRECTORS

3.1 Election and Qualifications: As the Members of the Corporation have no voting rights, all of the activities, property and affairs of the Corporation shall be managed by its

Directors. The number of Directors shall be a minimum ten (10) Directors and maximum fifteen (15) Directors elected by the incumbent Directors.

Each Director shall be selected for his or her ability to participate effectively in fulfillment of the responsibilities of the Directors. When selecting Directors, the Directors shall observe the requirement that no more than 49% of the Directors may be "financially interested persons" as hereinafter defined. For purposes of the preceding sentence, the term "financially interested persons" shall mean any person who (i) receives compensation from the corporation for performing personal services, (ii) is entitled to receive a portion of the net income of a business that is paid for providing personal services to the corporation, or (iii) is the spouse, brother, sister, parent or child of any of the foregoing people.

3.2 Terms of Office: Directors shall serve for terms of three (3) years and until their successors are elected and qualified, or until their prior death, removal, or resignation. The initial Directors shall serve until the first Annual Meeting of the Directors at which time the Directors shall be divided into three (3) classes by lots with staggered terms of one, two and three years such that (as nearly as possible) one-third of the Directors shall be elected at each subsequent Annual Meeting. In the event that there is a failure to elect Directors as aforesaid, or if such Annual Meeting is not held, then Directors shall be elected at any Regular or Special Meeting of the Directors called for that purpose as soon thereafter as convenient.

3.3 Meetings of the Directors:

(a) The annual meeting of the Directors shall be held during the month of February of each year, at such time and location as set forth in the notice of the meeting. In the event of a failure for any reason to hold an annual meeting as aforesaid, any business which might properly be transacted at an annual meeting may be transacted at a special meeting.

(b) Other meetings of the Directors shall be called at least two times each year and may be called at any time by the President or by the Board of Directors, or upon written request of three (3) Directors.

(c) Any Director may attend a meeting of Directors by participating telephonically, and such participation is sufficient for a quorum and for voting purposes.

(d) Participation by a majority of the Directors constitutes a quorum.

3.4 Rights and Powers: All of the business and affairs of the Corporation shall be managed by the Board of Directors. The Board of Directors shall manage the activities of the Corporation in a manner consistent and in compliance with the purposes, objectives, philosophy, and limitations set forth in the Articles of Incorporation, these Corporate Bylaws and as otherwise required by law. The Board of Directors may delegate any part of such power permitted by law to any Officer, or to any committee of the Corporation. No assignment, referral or delegation of authority by the Board of Directors, however, shall preclude the Board of Directors from exercising the authority required to meet its responsibility for the conduct of the

affairs of the Corporation. The Board of Directors shall retain the right to rescind any such delegations.

(a) Because the Members of the Corporation have no voting rights, the powers of the Directors shall include the following extraordinary corporate acts in addition to all other powers granted by the Act, the Articles of Incorporation and these Corporate Bylaws:

(i) The election of Directors.

(ii) The removal of Directors.

(iii) The changing of the number of Directors constituting the Board of Directors within the limitations prescribed herein.

(iv) The amendment, restatement, or modification of the Articles of Incorporation or Bylaws of the Corporation.

(v) The approval of the sale, mortgage, lease, or other disposition of all, or substantially all, of the assets and property of the Corporation, the dissolution of the Corporation, or its merger with or consolidation into another corporation.

(b) The Directors shall have as their primary function the establishment of policies consistent with the purposes of the Corporation and the assumption of responsibility for resource management or stewardship on behalf of the Corporation. The Directors shall have all the rights set forth in the Articles of Incorporation, these Bylaws, or under Chapter 6 of Title 13-B of the Maine Revised Statutes as amended by and through §604(4) thereof. These rights include, but shall not be limited to the following:

(i) To elect corporate officers;

(ii) To acquire or take by purchase, gift, grant, lease, devise, bequest or in any other manner and form, any and all property, real and personal, absolutely, in trust or otherwise; and also to give, grant, bargain, sell, encumber, mortgage, pledge, lease, exchange, convey or otherwise dispose of any and all property; to borrow money and to execute notes or other evidences of indebtedness, and to do all acts necessary and proper for the carrying into effect of the purposes above set forth;

(iii) To authorize any officer or officers in the name of and on behalf of the corporation, to enter into any contract or execute and deliver any instrument, or to sign checks, drafts or other orders for the payment of money or notes or other evidences of indebtedness and such authority may be general or confined to specific instances. Unless so authorized by the Board, no officer shall have power or authority to bind the Corporation by any contract or engagement or to render it liable for any purpose in any amount;

(iv) All funds of the Corporation not otherwise employed shall be deposited, from time to time, to the credit of the Corporation in such banks, trust companies or

STATEMENT A

other depositories as the Board may select, or as may be selected by the Treasurer or any other officer of the Corporation to whom such power may, from time to time, be delegated by the Board, or shall be invested in such securities (of any nature) as the Board may determine from time to time;

(v) In all cases where gifts are made and accepted under grants which restrict the use thereof to specified purposes, the Corporation may, at the option of the Directors, hold and manage the funds and property so given for purposes of investment and management, and if commingled with any other fund or funds, the principal or income of such special gift shall at the time of any determination thereafter, be considered to be that portion of the principal or income of the combined fund as the amount of such special gift shall bear to the total amount of such combined fund;

(vi) To determine and periodically review the purposes and mission of the Corporation;

(vii) To exercise responsibility for overall direction of the corporation by determining annual operating and capital budgets as well as the general, financial and investment policies of the Corporation, reviewing those policies periodically, and delegating authority for implementation of Board policy and day-to-day management to the Executive Director and/or other appropriate persons;

(viii) To establish, review and approve changes in the activities of the Corporation consistent with the corporate purpose;

(ix) To oversee the establishment of selection criteria for employees, to review and approve job descriptions for all personnel, to set salary or wages as well as the benefits (if any) of all employees through the annual budgeting process, and to hold the Executive Director accountable for the Corporation's performance;

(x) To oversee the establishment of personnel policies, review and approve the general terms and conditions of employment for all personnel and require that these policies and practices be carried out in a manner consistent with applicable law and regulation governing fair employment practices and equal opportunity in employment;

(xi) When considering the engagement of any employees or independent contractors and the establishment of compensation, the following practices shall be observed in all cases:

(A) The Conflict of Interest Policy of the Corporation shall be followed when ever applicable;

(B) Compensation arrangements shall be approved in advance of paying compensation;

STATEMENT A

(C) Compensation arrangements will be approved based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations; and

(D) The date and terms of approved compensation arrangements shall be documented in writing.

(E) If compensation will exceed \$90,000 annually, or if the compensated person is an officer, director, or a person who has contributed more than \$5,000 to the Corporation and the amount of said contributions exceed 2% of the total contributions ever received by the Corporation, then the following practices shall be observed in all cases:

(1) The decision of each Director who voted on any compensation arrangement shall be recorded in the Minutes of the meeting where such action was taken; and

(2) The Minutes of meetings at which compensation arrangements are approved shall identify both the information upon which the Board of Directors relied to base its decision pursuant to Subsection 4.3(b)(x)(C) and the source of that information.

(xii) To select and appoint an auditor and legal counsel as needed for the Corporation; and

(xiii) To authorize officers and/or agents of the Corporation to: purchase, lease, manage and sell land and buildings; incur debt and secure the same by mortgage and pledge of real and personal property, tangible and intangible; to purchase and/or sell securities or other financial investment instruments; to accept gifts or bequests on behalf of the Corporation; and to make gifts or grants to other qualified IRC 501(c)(3) tax exempt organizations that have been classified as "other than private foundations" by the Internal Revenue Service.

The foregoing listing shall not be deemed to limit any authority granted by law to the Board of Directors not otherwise restricted in these Bylaws or the Articles of Incorporation.

ARTICLE IV

OFFICERS

4.1 Number and Designation: The Officers of the Corporation shall be a President, Vice President, Secretary, Treasurer and Assistant Treasurer. In addition, the Board of Directors may

appoint one or more vice-presidents, assistant secretaries, or assistant treasurers, and assign such duties to them, as from time to time it deems advisable.

4.2 Duties: Except as otherwise provided in these Corporate Bylaws, the Officers of the Corporation shall perform the duties usually pertaining to their respective offices in corporations organized under the Maine Nonprofit Corporations Act, such duties as may be required by the Articles of Incorporation or these Corporate Bylaws, and such other duties as may be prescribed from time to time by the Board of Directors. In addition, Officers shall have the following duties:

(a) The President shall be the duly authorized representative of the Board of Directors in all matters in which the Board of Directors or these Corporate Bylaws have not formally designated some other person for that purpose. The President shall advise the Board of Directors as to the formulation and implementation of policies for the organization and operation of the Corporation. The President shall report to the Board of Directors at each of its meetings on the activities of the Corporation and on developments that affect the delivery of educational and/or charitable services to the community served by the Corporation. The President shall represent the Corporation in its relationships with other organizations and agencies. The President, or her designee, shall attend all meetings of the Board of Directors of the Corporation and any committees of the Board. The President shall preside at all meetings of the Board of Directors and shall be, ex officio, a voting member of all committees. The President shall appoint all members of committees, except as otherwise provided in the Articles of Incorporation or these Corporate Bylaws. The President may determine the order of business at meetings of the Board of Directors and shall serve as chairperson of such meetings. The President shall perform any other duties normally within the expressed or implied terms of the office that may be necessary for the best interest of the Corporation. The President shall perform such other duties as the Board of Directors shall, from time to time, direct.

(b) The Vice President shall preside at meetings and make reports to the Board of Directors in the absence of the President, and shall perform other duties of the President whenever duly authorized by the President.

(c) The Secretary shall be responsible for assuring that proper minutes of all meetings of the Board of Directors of the Corporation are permanently maintained in one or more Corporate Minute Books reserved for that purpose, and shall be responsible for the maintenance of an attendance record of Directors in accordance with Section 6.7. The Secretary, with the approval of the Board of Directors, may delegate any of these duties to such person, acting under the direction of the Secretary, as the Board of Directors may approve.

(d) The Treasurer shall have custody of all funds of the Corporation, making payments therefrom as the Board of Directors authorizes, and with the approval of the Board of Directors, may delegate any of these duties to such person, acting under the direction of the Treasurer, as the Board of Directors may approve. The Treasurer, acting on behalf of the Board of Directors, shall require that appropriate records be kept to give a full and accurate history of the financial transactions of the Corporation in order to present its financial condition, and to render such periodic and other reports as the Board of Directors may require. The Treasurer, as directed by

the Board of Directors, shall have authority to endorse for transfer in the name and on behalf of the Corporation stock certificates, bonds, and other securities and evidence of indebtedness standing in the name of the Corporation. If required by the Board of Directors, the Treasurer, at the expense of the Corporation, shall be bonded for the faithful performance of his or her duties.

(e) The Assistant Treasurer shall be the primary delegatee of the Treasurer, and shall maintain and account for the Corporation's bank accounts, including execution of Corporation checks.

4.3 Election and Tenure: The Officers of the Corporation shall be elected by the Board of Directors at the annual meeting of the Board of Directors. The term of office for each Officer of the Corporation shall be one (1) year, and each Officer shall hold office until the next annual meeting of the Board of Directors or until a successor has been duly elected and qualified, or until his or her prior death, resignation or removal. An Officer may be elected to succeed himself or herself.

ARTICLE V

BYLAWS

5.1 Amendment. These bylaws may be amended or repealed only by vote of two-thirds of the Board of Directors present at any regular meeting. The text of such proposed amendment or repeal shall be submitted to the directors not less than 30 days prior to the meeting at which the change is to be brought to a vote.

ARTICLE VI

INDEMNIFICATION

6.1 Right to Indemnification. The corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that he is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts him in connection with such action, suit or proceeding; provided that no indemnification shall be provided for any person with respect to any matter as to which he shall have been finally adjudicated in any action, suit or proceeding not to have acted in good faith in the reasonable belief that his action was in the best interests of the corporation or, with respect to any criminal action or proceeding, had reasonable cause to believe that his conduct was unlawful. The termination of any action, suit or proceeding by judgment, order or conviction adverse to such person, or by settlement or plea of nolo contendere or its equivalent, shall not of itself create a presumption that such person did not act in good faith in the reasonable belief that

his action was in the best interests of the corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his conduct was unlawful.

6.2 Indemnity Against Expenses. Any provision of subsection 6.1 to the contrary notwithstanding, to the extent that a director, officer, employee or agent of the corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in subsection 6. 1, or in defense of any claim, issue or matter therein, he shall be indemnified against expenses, including attorneys' fees, actually and reasonably incurred by him in connection therewith.

ARTICLE VII
EUTHANIZATION OF ANIMALS

7.1 Euthanization of Animals. The Officers and Directors of the Society shall conduct business of the Society in a manner to insure that euthanization of animals does not occur unless in the opinion of the senior manager of the Society's farm operation and a qualified veterinarian of the President's choice it is determined that euthanization is in the best interest of the animal.

Related Organizations and Unrelated Partnerships

▶ **Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
▶ **See separate instructions.**

Name of the organization MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS
Employer identification number 01-0212545

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
50GRACE BUTNAM FOUNDATION - 22-2672858 P.O. BOX 40 SOUTH WINDHAM, ME 04082	GRANT MAKING	MAINE	501(C)(3)	PRIVATE FOUNDATION	NO

**MAINE STATE SOCIETY FOR THE PROTECTION
OF ANIMALS**

Part V Transactions With Related Organizations

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)		X
c Gift, grant, or capital contribution from other organization(s)	X	
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets	X	
n Sharing of paid employees		X
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses		X
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other organization(s)		X

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

(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1) GRACE BUTNAM FOUNDATION	C	661,945.
(2) GRACE BUTNAM FOUNDATION	M	0.
(3)		
(4)		
(5)		
(6)		

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II	Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).	
Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization MAINE STATE SOCIETY FOR THE PROTECTION OF ANIMALS	Employer identification number 01-0212545
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 10	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SOUTH WINDHAM, ME 04082	

Check type of return to be filed (File a separate application for each return):

- Form 990
 Form 990-EZ
 Form 990-T (sec. 401(a) or 408(a) trust)
 Form 1041-A
 Form 5227
 Form 8870
 Form 990-BL
 Form 990-PF
 Form 990-T (trust other than above)
 Form 4720
 Form 6069

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

PAULA COOPER

• The books are in the care of **PO BOX 10 - SOUTH WINDHAM, ME 04082**
 Telephone No. **207-892-4000** FAX No. _____

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2009**.

5 For calendar year **2008**, or other tax year beginning _____, and ending _____.

6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

7 State in detail why you need the extension
THE ORGANIZATION NEEDS MORE TIME TO COLLECT THE INFORMATION NECESSARY TO PREPARE A COMPLETE AND ACCURATE TAX RETURN

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	
c Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Title **PRESIDENT** Date