

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)

2002

Open to Public Inspection

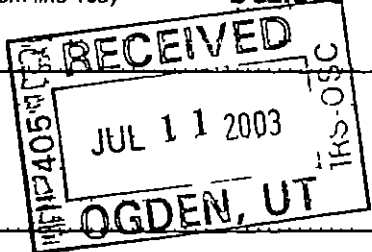
Department of the Treasury Internal Revenue Service

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

Header section A-F: For the 2002 calendar year, or tax year beginning, and ending; B Check if applicable; C Name of organization; D Employer ID number; E Telephone number; F Accounting method.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ); G Web site; J Organization type; K Check here; L Gross receipts.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions). Table with 21 rows and columns for revenue, expenses, and net assets.



**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____ )	22			
23	Specific assistance to individuals	23			
24	Benefits paid to or for members	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26	74,177	26,396	2,788
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	9,961	3,692	451
30	Professional fundraising fees	30			
31	Accounting fees	31	12,464	7,019	192
32	Legal fees	32	29,623	385	
33	Supplies	33	1,944	357	
34	Telephone	34	4,871	4,495	
35	Postage and shipping	35	12,827	2,587	967
36	Occupancy	36	19,556	10,710	444
37	Equipment rental and maintenance	37			
38	Printing and publications	38	26,810	1,966	1,157
39	Travel	39	6,587	3,995	8
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42	20,075	20,075	
43	Other expenses not covered above (itemize) a	43a			
	b See Statement 4	43b	203,719	52,285	4,880
	c	43c			
	d	43d			
	e	43e			
44	<b>Total functional expenses</b> (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	422,614	133,962	10,887

**Joint Costs** Check  if you are following SOP 98-2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes" enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_ (ii) the amount allocated to Program services \$ \_\_\_\_\_  
 (iii) the amount allocated to Management and general \$ \_\_\_\_\_ and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions)

What is the organization's primary exempt purpose?	Program Service Expenses (Required for 501(c)(3) & (4) orgs & 4947(a)(1) trusts but optional for others)
<p>► See Statement 5                      All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p> <p>a <b>PROGRAMS WHICH PROMOTE THE CONSERVATION OF WILDLIFE AND THEIR HABITAT THROUGH RESEARCH, AND EDUCATION.</b></p> <p>(Grants and allocations \$ _____ )</p>	277,765
<p>b _____</p> <p>(Grants and allocations \$ _____ )</p>	
<p>c _____</p> <p>(Grants and allocations \$ _____ )</p>	
<p>d _____</p> <p>(Grants and allocations \$ _____ )</p>	
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____ )</p>	
<p>f <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)</p>	277,765

**Part IV Balance Sheets (See page 24 of the instructions)**

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year		(B) End of year
45	Cash - non-interest-bearing	710,126	45	1,534,714
46	Savings and temporary cash investments		46	
47a	Accounts receivable	69,370		
b	Less allowance for doubtful accounts		47c	69,370
48a	Pledges receivable			
b	Less allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
b	Less allowance for doubtful accounts		51c	
52	Inventories for sale or use	17,605	52	20,893
53	Prepaid expenses and deferred charges	7,298	53	5,350
54	Investments-securities <b>See Stmt 6</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,936,453	54	1,488,202
55a	Investments-land buildings, and equipment basis			
b	Less accumulated depreciation (attach schedule)		55c	
56	Investments-other (attach schedule)		56	
57a	Land, buildings, and equipment basis	1,159,654		
b	Less accumulated depreciation (attach schedule)		57c	957,842
58	Other assets (describe )		58	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	3,719,488	59	4,076,371
60	Accounts payable and accrued expenses	38,593	60	23,487
61	Grants payable		61	
62	Deferred revenue	7,445	62	6,920
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
64a	Tax-exempt bond liabilities (attach schedule)		64a	
b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe )	56,247	65	60,309
66	<b>Total liabilities</b> (add lines 60 through 65)	102,285	66	90,716
<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 67 through 69 and lines 73 and 74</b>				
67	Unrestricted	2,296,669	67	2,679,633
68	Temporarily restricted	485,418	68	490,981
69	Permanently restricted	835,116	69	815,041
<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 70 through 74</b>				
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land building and equipment fund		71	
72	Retained earnings, endowment accumulated income or other funds		72	
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72 column (A) must equal line 19, column (B) must equal line 21)	3,617,203	73	3,985,655
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	3,719,488	74	4,076,371

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions )	Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
N/A	N/A
<p><b>a</b> Total revenue, gains, &amp; other support per audited financial statements ▶</p> <p><b>b</b> Amounts included on line a but not on line 12 Form 990</p> <p>(1) Net unrealized gains on investments \$</p> <p>(2) Donated services and use of facilities \$</p> <p>(3) Recoveries of prior year grants \$</p> <p>(4) Other (specify)</p> <p style="text-align: right;">\$</p> <p>Add amounts on lines (1) through (4) ▶</p> <p><b>c</b> Line a minus line b ▶</p> <p><b>d</b> Amounts included on line 12, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$</p> <p>(2) Other (specify)</p> <p style="text-align: right;">\$</p> <p>Add amounts on lines (1) and (2) ▶</p> <p><b>e</b> Total revenue per line 12, Form 990 (line c plus line d) ▶</p>	<p><b>a</b> Total expenses and losses per audited financial statements ▶</p> <p><b>b</b> Amounts included on line a but not on line 17, Form 990</p> <p>(1) Donated services and use of facilities \$</p> <p>(2) Prior year adjustments reported on line 20, Form 990 \$</p> <p>(3) Losses reported on line 20, Form 990 \$</p> <p>(4) Other (specify)</p> <p style="text-align: right;">\$</p> <p>Add amounts on lines (1) through (4) ▶</p> <p><b>c</b> Line a minus line b ▶</p> <p><b>d</b> Amounts included on line 17, Form 990 but not on line a</p> <p>(1) Investment expenses not included on line 6b, Form 990 \$</p> <p>(2) Other (specify)</p> <p style="text-align: right;">\$</p> <p>Add amounts on lines (1) and (2) ▶</p> <p><b>e</b> Total expenses per line 17, Form 990 (line c plus line d) ▶</p>

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 26 of the instructions )

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-.)	(D) Contnb to employee benefit plans & deferred compensation	(E) Expense account and other allowances
LORETTA GOLD BATTLE CREEK, MI 49015	PRESIDENT	0	0	0
JACK LAPINSKI 409 SULGRAVE AVE. JACKSON, MI 49203	1ST V.P.	0	0	0
HAROLD PROWSE P.O. BOX 336 METAMORA, MI 48455	2ND V.P.	0	0	0
LOWELL CORBIN 7330 N. ASPLUND RD. TUSTIN, MI 49688	SECRETARY	0	0	0
CHUCK MACDONALD 945 TIHART OKEMOS, MI 48864	TREASURER	0	0	0

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ▶  Yes  No  
 If "Yes," attach schedule-see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross inc of \$1 000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc , to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instr	81a	
b	Did the organization file Form 1120-POL for this year?	81b	X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III )	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A 84b	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A 85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A 85b	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	N/A 85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A 85h	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )	87b	
88	At any time during the year did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0 , section 4912 <input type="checkbox"/> 0 , section 4955 <input type="checkbox"/> 0		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <input type="checkbox"/> MI		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions )	90b	
91	The books are in care of <input type="checkbox"/> MICHIGAN AUDUBON SOCIETY Telephone no <input type="checkbox"/> 517-886-9144 Located at <input type="checkbox"/> LANSING, MICHIGAN ZIP + 4 <input type="checkbox"/> 48917		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92		

**Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)**

	Unrelated business income		Excluded by sec 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>Note</b> Enter gross amounts unless otherwise indicated					
<b>93</b> Program service revenue					
<b>a</b> <u>PROGRAM ACTIVITIES</u>			3	28,358	
<b>b</b> <u>MEMBER ACTIVITIES</u>			3	93,170	
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					
<b>94</b> Membership dues and assessments			3	3,460	
<b>95</b> Interest on savings and temporary cash investments					
<b>96</b> Dividends and interest from securities			14	32,479	
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income				-370,138	
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					
<b>102</b> Gross profit or (loss) from sales of inventory			26	11,751	
<b>103</b> Other revenue					
<b>a</b>					
<b>b</b> <u>SUBSCRIPTIONS</u>			3	6,036	
<b>c</b> <u>MANAGEMENT FEES</u>			41	23,390	
<b>d</b> <u>REFUNDS &amp; REIMBURSEMENTS</u>			3	50	
<b>e</b> <u>MISCELLANEOUS</u>			1	182	
<b>104</b> Subtotal (add columns (B), (D), and (E))			0	-171,262	0
<b>105</b> Total (add line 104, columns (B), (D), and (E))					-171,262

**Note** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)**

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
●	
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)**

- (a) Did the organization during the year receive any funds directly or indirectly to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

**Note** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

**Please** 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

*[Signature]*  
 Date July 2, 2003

**SCHEDULE A**  
(Form 990 or 990-EZ)

**Organization Exempt Under Section 501(c)(3)**  
(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust  
**Supplementary Information-(See separate instructions.)**

OMB No. 1545-0047

**2002**

Department of the Treasury  
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Employer identification number

**MICHIGAN AUDUBON SOCIETY**

**38-1686621**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee ben plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000 ▶				

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instr List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$ 50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2002

**Part III Statements About Activities (See page 2 of the instructions)**

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities <b>►</b> \$ _____ (Must equal amount on line 38, Part VI-A, or line I of Part VI-B ) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of exp if more than \$1,000)?		X
e	Transfer of any part of its income or assets?		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below )		X
4	Do you have a section 403(b) annuity plan for your employees?	X	
<b>Note</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments			

**Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)**

The organization is not a private foundation because it is (Please check only ONE applicable box )

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **►**
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A )
- 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 12  An organization that normally receives (1) more than 33 1/3% of its support from contributions membership fees, and gross receipts from activities related to its charitable etc functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3) )

Provide the following information about the supported organizations (See page 5 of the instructions )

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12 ) Use cash method of accounting

**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	869,572	125,965	92,061	135,155	1,222,753
16 Membership fees received	31,014	31,443	61,513	47,899	171,869
17 Gross receipts from admissions merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable etc purpose	32,552	27,334	46,572	34,613	141,071
18 Gross inc from int, dividends amounts received from pymt on securities loans (section 512(a)(5)) rents royalties & unrelated busn taxable inc (less sec 511 taxes) from businesses acquired by the organization after June 30 1975	19,976	24,602	13,192	9,270	67,040
19 Net income from unrelated business activities not included in line 18					
20 Tax revn levied for the organization's ben & either paid to it or expended on its behalf					
21 The value of serv or fac furnished to the org by a governmental unit without charge Do not incl the value of serv or fac generally furnished to the public without charge					
22 Other income Attach a schedule Do not include gain or (loss) from sale of cap assets					
23 Total of lines 15 through 22	953,114	209,344	213,338	226,937	1,602,733
24 Line 23 minus line 17	920,562	182,010	166,766	192,324	1,461,662
25 Enter 1% of line 23	9,531	2,093	2,133	2,269	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e) line 24	▶ 26a	
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return Enter the total of all these excess amounts		▶ 26b	
c Total support for section 509(a)(1) test Enter line 24, column (e)		▶ 26c	
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____		▶ 26d	
e Public support (line 26c minus line 26d total)		▶ 26e	
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		▶ 26f	%

27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return Enter the sum of such amounts for each year

(2001)	(2000)	(1999)	(1998)
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5 000 (Include in the list organizations described in lines 5 through 11 as well as individuals ) Do not file this list with your return After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year			
(2001)	(2000)	(1999)	(1998)
c Add Amounts from column (e) for lines 15 <u>1,222,753</u> 16 <u>171,869</u> 17 <u>141,071</u> 20 _____ 21 _____			▶ 27c <u>1,535,693</u>
d Add Line 27a total _____ and line 27b total _____			▶ 27d _____
e Public support (line 27c total minus line 27d total)			▶ 27e <u>1,535,693</u>
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)			▶ <u>27f</u> <u>1,602,733</u>
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))			▶ 27g <u>95.8171%</u>
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))			▶ 27h <u>4.1829%</u>

28 Unusual Grants For an organization described in line 10 11 or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant and a brief description of the nature of the grant Do not file this list with your return Do not include these grants in line 15

**Part V Private School Questionnaire (See page 7 of the instructions )**  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	N/A	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (if you need more space attach a separate statement )	31		
32 Does the organization maintain the following			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
If you answered "No" to any of the above, please explain (if you need more space, attach a separate statement )			
33 Does the organization discriminate by race in any way with respect to			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain (if you need more space, attach a separate statement )			
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions )  
 (To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**

Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked "a" and "limited control" provisions apply

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table-		
<b>If the amount on line 40 is-</b> <b>The lobbying nontaxable amount is-</b>		
Not over \$500,000                                      20% of the amount on line 40		
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	<b>41</b>	
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		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	

**Caution** If there is an amount on either line 43 or line 44, you must file Form 4720

**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 45 through 50 on page 11 of the instructions )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instr ) **N/A**

During the year, did the organization attempt to influence 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 c through h )
- 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 Total lobbying expenditures (add lines c through h )

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions )

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
(ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 3 columns: Question, Yes, No. Rows include 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), and c.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (with checked box for No)

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

38-1686621

**Federal Statements**

FYE 12/31/2002

**Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments**

<u>Description</u>	<u>Amount</u>
MEMBER DUES	\$ 3,460
Total	<u>\$ 3,460</u>

**Statement 2 - Form 990, Part I, Line 7 - Other Investment Income**

<u>Description</u>	<u>Amount</u>
GAIN ON INVESTMENTS	\$ -190,955
UNREALIZED LOSSES ON INVESTME	-179,183
Total	<u>\$ -370,138</u>

**Federal Statements****Statement 3 - Form 990, Line 10c - Sales of Inventory**

<u>Description</u>	<u>Gross Sales</u>	<u>COGS</u>	<u>Gross Profit</u>
SALE OF INVENTORY	\$ 19,085	\$ 7,334	\$ 11,751
Total	<u>\$ 19,085</u>	<u>\$ 7,334</u>	<u>\$ 11,751</u>

**Federal Statements****Statement 4 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
<b>Expenses</b>				
REPAIRS & MAINTENANCE	6,797	6,577	220	
ADVERTISING	1,251	40	1,211	
BANK FEES	8,377	599	7,648	130
EQUIPMENT COSTS	16,225	1,717	14,508	
GRANT ADMINISTRATION	2,971	2,971		
INSURANCE - GENERAL	17,747	13,182	4,565	
MEMBERSHIPS	1,229	79	1,150	
MISCELLANEOUS	6,171	212	1,897	4,062
OFFICE SUPPLIES	3,459	897	2,562	
OUTSIDE SERVICES	29,414	15,249	13,809	356
TAXES - GENERAL	9,928	7,331	2,265	332
TRIPS, CAMPOUTS, MEETINGS	93,894	91,446	2,448	
UTILITIES	5,504	5,504		
VOLUNTEER EXPENSES	270	270		
REFUNDS	475	475		
INTERFUND OPERATING TRANSFERS				
ROUNDING	7	5	2	
<b>Total</b>	<u>\$ 203,719</u>	<u>\$ 146,554</u>	<u>\$ 52,285</u>	<u>\$ 4,880</u>

**Statement 5 - Form 990, Part III - Organization's Primary Exempt Purpose**

To foster and promote appreciation and understanding of the natural world by educational, scientific, investigative, literary, philanthropic, and charitable pursuits

**Federal Statements****Statement 6 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
Corporate Stock INVESTMENTS	<u>1,936,453</u>	<u>1,488,202</u>	Market
	<u>1,936,453</u>	<u>1,488,202</u>	

Application for Extension of Time To File an Exempt Organization Return

(December 2000) Department of the Treasury Internal Revenue Service

File a separate application for each return

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box
If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time- Only submit original (no copies needed)

Note Form 990-T corporations requesting an automatic 6-month extension-check this box and complete Part I only
All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Form fields: Name of Exempt Organization (MICHIGAN AUDUBON SOCIETY), Employer identification number (38-1686621), Address (P.O. BOX 80527, LANSING MI 48908)

Check type of return to be filed (file a separate application for each return)
Form 990, Form 990-BL, Form 990-EZ, Form 990-PF, Form 990-T (corporation), Form 990-T (sec 401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041-A, Form 4720, Form 5227, Form 6069, Form 887C

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)
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 will cover

1 I request an automatic 3-month (6-month for 990-T corporation) extension of time until 8/15/03
to file the exempt organization return for the organization named above The extension is for the organization's return for
calendar year 2002 or
tax year beginning and ending

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

3a 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
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit
c Balance Due Subtract line 3b from line 3a 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

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 Date 5/13/03
For Paperwork Reduction Act Notice, see Instruction Form 8868 (12-2000)