

Form 990

OMB No 1545-0047

# 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)

2004

Open to Public Inspection

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

**A** For the 2004 calendar year, or tax year beginning **5/01/04**, and ending **4/30/05**

- Address change
- Name change
- Initial return
- Final return
- Amended return
- Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization  
**BLUE OCEAN SOCIETY FOR MARINE CONSERVATION**

Number and street (or P O box if mail is not delivered to street address) Room/suite  
**143 PLEASANT STREET**

City or town, state or country, and ZIP + 4  
**PORTSMOUTH NH 03801**

**D** Employer identification no.  
**02-0523308**

**E** Telephone number  
**603-431-0260**

**F** Accounting method  Cash  
 Accrual  Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Website: **WWW.BLUEOCEANSOCIETY.ORG**

**J** Organization type (check only one)  501(c)( 3 ) (insert no.)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **109,270**

H and I are not applicable to section 527 organizations

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes," enter number of affiliates  Yes  No

**H(c)** Are all affiliates included?  Yes  No (If "No," att a list See instr.)

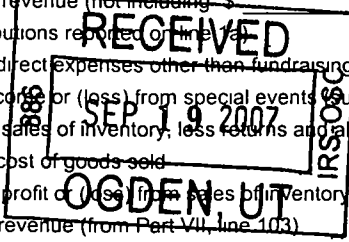
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Group Exemption Number

**M** Check  if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

<b>1</b>	Contributions, gifts, grants, and similar amounts received				
<b>a</b>	Direct public support	1a	67,460		
<b>b</b>	Indirect public support	1b			
<b>c</b>	Government contributions (grants)	1c			
<b>d</b>	Total (add lines 1a through 1c) (cash \$ 67,460 noncash \$ )	1d		67,460	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	2		19,925	
<b>3</b>	Membership dues and assessments	3			
<b>4</b>	Interest on savings and temporary cash investments	4			
<b>5</b>	Dividends and interest from securities	5			
<b>6a</b>	Gross rents	6a	15,586		
<b>b</b>	Less rental expenses See Statement	6b	18,095		
<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	6c		-2,509	
<b>7</b>	Other investment income (describe )	7			
<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
<b>b</b>	Less cost or other basis and sales expenses	8a			
<b>c</b>	Gain or (loss) (attach schedule)	8b			
<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
<b>9</b>	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	8d			
<b>a</b>	Gross revenue (not including \$ of contributions reported on line 1)	9a			
<b>b</b>	Less direct expenses other than fundraising expenses	9b			
<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
<b>10a</b>	Gross sales of inventory, less returns and allowances	10a	6,299		
<b>b</b>	Less cost of goods sold	10b	4,887		
<b>c</b>	Gross profit of inventory (attach schedule) (subtract line 10b from line 10a) See Stmt	10c		1,412	
<b>11</b>	Other revenue (from Part VII, line 103)	11			
<b>12</b>	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		86,288	
<b>13</b>	Program services (from line 44, column (B))	13		79,370	
<b>14</b>	Management and general (from line 44, column (C))	14		2,741	
<b>15</b>	Fundraising (from line 44, column (D))	15		390	
<b>16</b>	Payments to affiliates (attach schedule)	16			
<b>17</b>	Total expenses (add lines 16 and 44, column (A))	17		82,501	
<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	18		3,787	
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	19		475	
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	20			
<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		4,262	



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**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 22 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	41,098	41,098	
26 Other salaries and wages	26	6,057	6,057	
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29	3,438	3,438	
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33	6,116	6,116	
34 Telephone	34	574	574	
35 Postage and shipping	35	479	479	
36 Occupancy	36	6,120	6,120	
37 Equipment rental and maintenance	37			
38 Printing and publications	38	407	407	
39 Travel	39	1,563	1,563	
40 Conferences, conventions, and meetings	40	1,131	1,131	
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42			
43 Other expenses not covered above (itemize): a	43a			
b <b>See Statement 3</b>	43b	15,518	12,387	2,741
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	82,501	79,370	2,741

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 25 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><b>See Statement 4</b></p> <p>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>PROMOTE AWARENESS &amp; CONSERVATION OF MARINE ENVIRONMENT</b></p> <p>(Grants and allocations \$ _____)</p>	79,370
<p>b</p> <p>(Grants and allocations \$ _____)</p>	
<p>c</p> <p>(Grants and allocations \$ _____)</p>	
<p>d</p> <p>(Grants and allocations \$ _____)</p>	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	<b>79,370</b>

**Part IV Balance Sheets** (See page 25 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
A s s e t s	<b>45</b> Cash-non-interest-bearing	140	45	3,927
	<b>46</b> Savings and temporary cash investments		46	
	<b>47a</b> Accounts receivable	47a		
	<b>b</b> Less allowance for doubtful accounts	47b	47c	
	<b>48a</b> Pledges receivable	48a		
	<b>b</b> Less: allowance for doubtful accounts	48b	48c	
	<b>49</b> Grants receivable		49	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	<b>51a</b> Other notes and loans receivable (attach schedule)	51a		
	<b>b</b> Less: allowance for doubtful accounts	51b	51c	
	<b>52</b> Inventories for sale or use		52	
	<b>53</b> Prepaid expenses and deferred charges		53	
	<b>54</b> Investments-securities <span style="float: right;">▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV</span>		54	
	<b>55a</b> Investments-land, buildings, and equipment: basis	55a		
	<b>b</b> Less: accumulated depreciation (attach schedule)	55b	55c	
<b>56</b> Investments-other (attach schedule)		56		
<b>57a</b> Land, buildings, and equipment: basis	57a			
<b>b</b> Less: accumulated depreciation (attach schedule)	57b	57c		
<b>58</b> Other assets (describe ▶ <b>See Statement 5</b> )	1,710	58	3,060	
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)	1,850	59	6,987	
L i a b i l i t i e s	<b>60</b> Accounts payable and accrued expenses		60	
	<b>61</b> Grants payable		61	
	<b>62</b> Deferred revenue		62	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		64a	
	<b>b</b> Mortgages and other notes payable (attach schedule)		64b	
	<b>65</b> Other liabilities (describe ▶ <b>See Statement 6</b> )	1,375	65	2,725
<b>66 Total liabilities</b> (add lines 60 through 65)	1,375	66	2,725	
N F e u n d A s s e t s	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	<b>67</b> Unrestricted	475	67	4,262
	<b>68</b> Temporarily restricted		68	
	<b>69</b> Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.			
	<b>70</b> Capital stock, trust principal, or current funds		70	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		71	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		72	
<b>73 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)	475	73	4,262	
<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	1,850	74	6,987	

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.

<b>Part IV-A</b> Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.) <b>N/A</b>		<b>Part IV-B</b> Reconciliation of Expenses per Audited Financial Statements with Expenses per Return <b>N/A</b>	
<b>a</b> Total revenue, gains, and other support per audited financial statements ▶	a	<b>a</b> Total expenses and losses per audited financial statements ▶	a
<b>b</b> Amounts included on line a but not on line 12, Form 990. (1) Net unrealized gains on investments \$ _____ (2) Donated services and use of facilities \$ _____ (3) Recoveries of prior year grants \$ _____ (4) Other (specify) _____ \$ _____ Add amounts on lines (1) through (4) ▶	b	<b>b</b> Amounts included on line a but not on line 17, Form 990 (1) Donated services and use of facilities \$ _____ (2) Prior year adjustments reported on line 20, Form 990 \$ _____ (3) Losses reported on line 20, Form 990 \$ _____ (4) Other (specify) _____ \$ _____ Add amounts on lines (1) through (4) ▶	b
<b>c</b> Line a minus line b ▶	c	<b>c</b> Line a minus line b ▶	c
<b>d</b> Amounts included on line 12, Form 990 but not on line a: (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify) _____ \$ _____ Add amounts on lines (1) and (2) ▶	d	<b>d</b> Amounts included on line 17, Form 990 but not on line a: (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify) _____ \$ _____ Add amounts on lines (1) and (2) ▶	d
<b>e</b> Total revenue per line 12, Form 990 (line c plus line d) ▶	e	<b>e</b> Total expenses per line 17, Form 990 (line c plus line d) ▶	e

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 27 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) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
JENNIFER KENNEDY 143 PLEASANT ST PORTSMOUTH NH 03903	EXEC DIRECT 40	23,213	0	0
DIANNA SCHULTE P.O. BOX 44 NEW CASTLE NH 03854	PRESIDENT 40	17,885	0	0
BETH BOUCHER 555 CALEF RD #12 MANCHESTER NH 03103	SECRETARY AS REQUIRED	0	0	0
GEORGE KAPLAN P.O. BOX 1026 SALEM MA 01970	TREASURER AS REQUIRED	0	0	0
ROBIN WHITTAKER P.O. BOX 311 PORTSMOUTH NH 03801	DIRECTOR AS REQUIRED	0	0	0
LEO AXTIN 144 WEST RD RYE NH 03870	DIRECTOR AS REQUIRED	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 28 of the instructions

Part VI Other Information (See page 28 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 income of \$1,000 or more during the year covered by this return?	X	
78b	If "Yes," has it filed a tax return on Form 990-T for this year?	X	
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
81a	Enter direct and indirect political expenditures. See line 81 instructions	and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt	
81b	Did the organization file Form 1120-POL for this year?	N/A	
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?		X
82b	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.)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
85b	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	
85c	Dues, assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86a	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
86b	Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs Enter a Gross income from members or shareholders		
87b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
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		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
89b	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		X
89c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958	0	
89d	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 <u>NH</u>		
90b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions)	3	
91	The books are in care of <u>JENNIFER KENNEDY</u> Telephone no. <u>603-431-0260</u> Located at <u>PORTSMOUTH, NH</u> ZIP + 4 <u>03801</u>		
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 <u>92</u>		

**Part VII Analysis of Income-Producing Activities** (See page 33 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.					
93 Program service revenue:					
a <b>TOUCH TANK</b>					1,796
b <b>WHALE WATCH</b>					12,670
c <b>SCHOOL PRESENTATIONS</b>					3,960
d <b>MISCELLANEOUS PROGRAM</b>					1,499
e <b>WORKSHOP</b>					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property	531110	-2,509			
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory			25	1,412	
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		-2,509		1,412	19,925
105 Total (add line 104, columns (B), (D), and (E))					18,828

**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 34 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)
▼	<b>See Statement 7</b>

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 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 34 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 Sign Here**

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 of officer \_\_\_\_\_ Date \_\_\_\_\_

Type or print name and title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature: *[Signature]* Date: 9/05/07

Check if self-employed:

Preparer's SSN or PTIN (See Gen Instr W): P00193213

Firm's name (or yours if self-employed): SANDERS & KARCHER, CPA'S

address, and ZIP + 4: 264 LAFAYETTE ROAD, SUITE 4 PORTSMOUTH, NH 03801

EIN: \_\_\_\_\_ Phone no: 603-430-0942



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

		Yes	No
<b>1</b>	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 ► \$ _____ (Must equal amounts 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.		<b>X</b>
<b>2</b>	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.)		
<b>a</b>	Sale, exchange, or leasing of property?		<b>X</b>
<b>b</b>	Lending of money or other extension of credit?		<b>X</b>
<b>c</b>	Furnishing of goods, services, or facilities?		<b>X</b>
<b>d</b>	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		<b>X</b>
<b>e</b>	Transfer of any part of its income or assets?		<b>X</b>
<b>3a</b>	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		<b>X</b>
<b>b</b>	Do you have a section 403(b) annuity plan for your employees?		<b>X</b>
<b>4a</b>	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		<b>X</b>
<b>b</b>	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		<b>X</b>

**Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28)	39,470	7,759	1,083		48,312
16 Membership fees received					0
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	10,133	1,724	766		12,623
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					0
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0
23 Total of lines 15 through 22	49,603	9,483	1,849		60,935
24 Line 23 minus line 17	39,470	7,759	1,083		48,312
25 Enter 1% of line 23	496	95	18		

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24	26a	966
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 2000 through 2003 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	48,312
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____	26d	
e Public support (line 26c minus line 26d total)	26e	48,312
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	26f	100.0000%

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:					N/A
(2003) _____ (2002) _____ (2001) _____ (2000) _____					
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:					N/A
(2003) _____ (2002) _____ (2001) _____ (2000) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____	27c				
d Add: Line 27a total _____ and line 27b total _____	27d				
e Public support (line 27c total minus line 27d total)	27e				
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)	27f				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	27g				%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	27h				%

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, 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

Table with columns for 'Limits on Lobbying Expenditures' and 'Affiliated group totals'. Rows include 36-44 detailing lobbying expenditures and nontaxable amounts.

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 )

Table for 'Lobbying Expenditures During 4-Year Averaging Period' with columns for years 2004, 2003, 2002, 2001, and Total. Rows include 45-50 detailing nontaxable amounts and total 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 instructions.) N/A

Table for 'Lobbying Activity by Nonelecting Public Charities' with columns for 'Yes', 'No', and 'Amount'. Rows list various lobbying activities (a-i) and a note to attach a statement if 'Yes'.



**Federal Statements****Statement 1 - Form 990, Part I, Line 6b - Rental Expenses**

<u>Description</u>	<u>Deduction</u>
RENTAL - INTERN APT-SUBLET	
Advertising	86
Supplies	29
Utilities	2,630
RENT PAID FOR APT.	15,350
Total	<u>18,095</u>

**Statement 2 - Form 990, Line 10c - Sales of Inventory**

<u>Description</u>	<u>Gross Sales</u>	<u>COGS</u>	<u>Gross Profit</u>
MERCHANDISE SALES	\$ 6,299	\$ 4,887	\$ 1,412
Total	<u>\$ 6,299</u>	<u>\$ 4,887</u>	<u>\$ 1,412</u>

**Federal Statements****Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses**

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
Expenses				
BANK FEES	57		57	
CREDIT CARD FEES	63		63	
INTERNET	824	824		
DUES & SUBSCRIPTIONS	190	190		
INSURANCE	2,274		2,274	
STATE FEES	27		27	
PAYROLL PROCESSING FEES	320		320	
CONTRACT LABOR	3,807	3,807		
BEACH CLEANUP	495	495		
INTERN EXPENSES	827	827		
MISC FUNDRAISING EXPENSE	390			390
PROGRAM - GOM GRANT EXPENSES	1,297	1,297		
HODGSON BROOK EXPENSES	281	281		
NHCP GRANT SPECIFIC EXPENSES	2,435	2,435		
MISC GRANT EXPENSE	69	69		
OUTREACH & EDUCATION	1,330	1,330		
BEACH EDUCATION	321	321		
RESEARCH	160	160		
TOUCH TANK EXPENSES	283	283		
WHALE WATCH	68	68		
<b>Total</b>	<u>\$ 15,518</u>	<u>\$ 12,387</u>	<u>\$ 2,741</u>	<u>\$ 390</u>

**Statement 4 - Form 990, Part III - Organization's Primary Exempt Purpose**

PROMOTE AWARENESS & CONSERVATION OF MARINE ENVIRONMENT  
THROUGH EDUCATION & RESEARCH

**Federal Statements****Statement 5 - Form 990, Part IV, Line 58 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SECURITY DEPOSITS PAID	\$ 1,710	\$ 3,060
Total	<u>\$ 1,710</u>	<u>\$ 3,060</u>

**Statement 6 - Form 990, Part IV, Line 65 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SECURITY DEPOSITS FROM INTERNS	\$ 1,375	\$ 2,725
Total	<u>\$ 1,375</u>	<u>\$ 2,725</u>

**Federal Statements****Statement 7 - Form 990, Part VIII - Relationship of Activities**

<u>Line No.</u>	<u>Description</u>
93a	PROMOTE AWARENESS & CONSERVATION OF MARINE ENVIRONMENT
93b	PROMOTE AWARENESS & CONSERVATION OF MARINE ENVIRONMENT
93c	PROMOTE AWARENESS & CONSERVATION OF MARINE ENVIRONMENT
93d	PROMOTE AWARENESS & CONSERVATION OF MARINE ENVIRONMENT
93e	PROMOTE AWARENESS & CONSERVATION OF MARINE ENVIRONMENT