990-EZ

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150 2009

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

Sponsoning organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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A F	or the	2009 calend	ar year,	or tax year beginning	January 1	, 2009, a	nd ending	Decemb	er 31	, 20	09
B Check if applicable		pplicable	Please	C Name of organization				D Employer I	dentification	on numbe	r
=	Address o	-	use IRS label or	Maine Garden Railway So	clety, incorporated				26 19104	59	
=	Name ch	-	print or	Number and street (or P O box	et (or P O box, if mail is not delivered to street address) Room/suite			E Telephone number			
=	nıtıal retu Terminati		type. See	82 Caril Road		1		2	07 929-47	704	
=	Amended		Specific Instruc-	City or town, state or country, a	and ZIP + 4			F Group Ex	emption		
=		on pending	tions	Buxton, Maine 04093-3706	•			Number	•		
=	• Sec	tion 501(c)(3)	organiz	rations and 4947(a)(1) none	xempt charitable trusts mus	t attach	G Accou	inting Method	✓ Cas	sh 🗌 Ac	crual
			-	npleted Schedule A (Form				(specify) ▶			
			-				H Check	< ▶ ☑ If the	organizat	tion is not	t .
1 V	Vebsi	te: ► main	egarder	nrailway.com-a.googlepage	s.com			ed to attach S	-		
JT	ax-ex	empt status (check or	nly one) - 7 501(c) (3)	√ (insert no)	r 🗌 52	7 990-E	Z, or 990-PF)	,	•	
	Check				3) supporting organization and		receipts are r	normally not n	nore than	\$25,000	Α
					e organization chooses to file						
	Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ										
Р	art I	Revenu	e, Exp	enses, and Changes	in Net Assets or Fund	Balance	es (See the	instruction	is for Pa	art I.)	
	1	Contribution	ons, gift	ts, grants, and similar amo	ounts received			1		2	280.00
	2	Program s	ervice r	evenue including governr	nent fees and contracts			2			
	3							3		15	80.00
	4	Investment	t incom	e				4			
	5a	Gross amo	unt fro	m sale of assets other tha	in inventory	5a					
	ь				es	5b					
	C	Gain or (los	ss) from	n sale of assets other than	n inventory (Subtract line 5	b from lii	ne 5a)	5с			
Ë	6	Special event	s and act	ivities (complete applicable parts	of Schedule G). If any amount is	from gam i	ng, check here	▶ □			
Revenue	а	Gross reve	nue (no	ot including \$	of contributions	1					
ě)		6a		ĺ			
_	b			nses other than fundraisin		6b					
	C	Net income	e or (los	ss) from special events an	d activities (Subtract line 6	b from I	ne 6a)	6с			
	7a		-	entory, less returns and a		7a	<u> </u>				
	b	Less: cost	of good	ds sold		7b					
	С	Gross prof	it or (lo	ss) from sales of inventor	y (Subtract line 7b from line	e 7a) .		7с			
	8	Other reve	nue (de	escribe > raffle & auction	1) 8		6	32.00
	9	Total reve	nue. A	dd lines 1, 2, 3, 4, 5c, 6c,	7c, and 8			. ▶ 9		24	92.00
	10	Grants and	d simila	r amounts paid (attach sc	hedule)			10			82.00
	11	Benefits pa	aid to o	r for members				11			
es	12	Salaries, o	ther co	mpensation, and employe	ee berjefits	<u>. </u>		12			
Sus	13	Profession	al fees	and other payments to in	dependent domacidis IV	FD.	·	13	<u> </u>		
Expenses	14	Occupanc	y, rent,	utilities, and maintenance		-	اون	14	<u> </u>	4	100.00
Ŵ	15	Printing, pi	ublicati	ons, postage, and shippır	ng · S · MAY ·0 ·8·2	i 19	Ø	15		2	248.00
	16	Other expe	enses (d	describe ►	3 181 MAY 0 8 2	010 [پد) 16			
	17			Add lines 10 through 16			ġ	. ▶ 17	<u> </u>	7	730.00
ţ	18	Excess or	(deficit)	for the year (Subtract line	of year (from line 57%)		٠. ا	18	ļ		
Se	19	Net assets	or fun	d balances at beginning	of year (from line 27, cold	hthu (V)	(rhust agree	e with 📗 _			
Ä		-	-	e reported on prior year's	·		·	· · 19	ļ	17	762.00
Net Assets	20	Other char	nges in	net assets or fund balance	es (attach explanation) .			20	<u> </u>		
	21	Net assets	or fund	d balances at end of year.	Combine lines 18 through	20 .	<u> </u>	▶ 21			62.00
Р	art II	Balance	Shee		25, column (B) are \$1,250	,000 or r			-		
				(See the instructions for			(A) Beg	ginning of year	+	End of yea	<u>u</u>
22		_		ivestments					22		
23		and and build							23		
24		ther assets (_)		24		
25		otal assets .					·		25		
26	To	otal liabilitie	s (desc	cribe ▶	(5)		_)		26		
27	N	eτ assets or	tund b	parances (line 27 of colum	nn (B) must agree with line	21) .	<u> </u>		[27]	17 000- 57	(2000)

rorm:	990-62 (2009)					Page Z
Par	III Statement of Program Service Accom	plishments (See the instri	uctions for Part II	l.)		Expenses
Wha		ired for section				
Desc	t is the organization's primary exempt purpose? Tribe what was achieved in carrying out the org	anization's exempt purpos	ses. In a clear ar	nd concise)(3) and 501(c)(4)
manı	ner, describe the services provided, the number of	f persons benefited, and o	ther relevant info	rmation for		izations and section a)(1) trusts, optional
each	program title.				for oth	
28	The Maine Garden Railway Society (MGRS) hosted m	ore than twelve charitable ev	ents at its principa	I office		
	during 2009, and also participated in numerous char					
	to the public, and several hundred people participate					
		includes foreign grants, ch		. ▶ □	28a	
20	<u> </u>				20a	
29						
		•				
			-1-1			
	(Grants \$) If this amount	includes foreign grants, che	eck nere	. ▶ ⊔	29a	
30						
		includes foreign grants, che	•		30a	
31	. • • • • • • • • • • • • • • • • • • •					
		includes foreign grants, che		<u>. ▶ Џ</u>	31a	· · · · · · · · · · · · · · · · · · ·
_	Total program service expenses (add lines 28a t			<u> </u>	32	
Par	List of Officers, Directors, Trustees, and Key	, <u> </u>				
	(a) Name and address	(b) Title and average hours per week	(c) Compensation (If not paid,	(d) Contribution employee benefit		(e) Expense account and
		devoted to position	enter -0)	deferred compe		other allowances
Carl	O. Churchill	President, 38 hrs/wk				
82 C	arli Road, Buxton, Maine 04093		٠-		-0-	-0-
Johr	n Jackson	Vice President, 8 hrs/wk				
74 S	mithwood Dr., North Yarmouth, Maine 04097	7.00 1 100140111, 0 111 0/1111	-0-		-0-	-0-
Terre	ence M. Norton	- Secretary, 2 hrs/wk				
1957	State Road, Eliot, Maine 03093	Occident, 2 mores	-0-		-0-	-0-
Kath	leen Young	Treasurer, 0.5 hrs/wk				
46 W	/inter Street, Buxton, Maine 04093	Treasurer, 0.3 ms/wk	-0-		-0-	-0-
L. Sc	cott Gould	Bd member, 8 hrs/wk				
25 H	unts Point Road, Cape Elizabeth, Maine 04017	Bu member, o ms/wk	-0-		-0-	<u>-0-</u>
Paul	Corbett	Bd member, 6 hrs/wk				
47 V	iolette Hill, Portland, Maine 04097	Bu member, o ms/wk	4-		-0-	-0-
Jeff	Waring	Bel mambar 4 brafuls				
153	Eaton Ridge, Holden, Maine 04429	Bd member, 1 hrs/wk	-0-		-0-	-0-
Walt	er Fossett, Jr.	Bd				
50 D	elaware Avenue, So. Portland, Maine 04106	Bd member, 05 hrs/wk	-0-		-0-	-0-
Mac	McLaughlin	Del manada de la destada				
68 C	arli Road, Buxton, Maine 04093	Bd member, 1 hrs/wk	-0-		-0-	-0-
			. <u></u>	<u>_</u> _		
-						
- -	•••••••••••••••••••••••••••••••••••••••					
						-
	·					
		<u>-</u> .				
·						
				<u>.</u>		
			-			
		}				

Part	Other Information (Note the statement requirements in the instructions for Part V.)			
	——————————————————————————————————————		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	1	
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
а	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	-	1
ь	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	l	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a			
b	Did the organization file Form 1120-POL for this year?	37b		1
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	-	✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved			
39	Section 501(c)(7) organizations. Enter.			1
а	Initiation fees and capital contributions included on line 9	1		
ь	Gross receipts, included on line 9, for public use of club facilities	-		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶; section 4912 ▶; section 4955 ▶			1
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified			~
	person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		√
C	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization			
е	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		
41	List the states with which a copy of this return is filed. ▶			
42a	The organization's books are in care of ▶ Telephone no. ▶			-
	Located at ► ZIP + 4 ►		· · · · · · · ·	
b	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		Yes	No
	account)?	42b		✓
	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			i
	and Financial Accounts.			
С	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country:	42c	_	√
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here		. 1	▶ □
	and enter the amount of tax-exempt interest received or accrued during the tax year			
			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of			
4E	Form 990-EZ	44		
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		✓
		m 990)-EZ	(2009)

Part \	Section 501(c)(3) organizations and 501(c)(3) organizations and section 494 and complete the tables for lines 50 ar	section 4947(a)(1) non 47(a)(1) nonexempt cha nd 51.	exempt charitab ritable trusts mus	le trusts only. At answer questio	ll sect ns 46	ion -49b	
46	Did the organization engage in direct or indirect					Yes I	No
	candidates for public office? If "Yes," complete				46		<u>√</u>
47	Did the organization engage in lobbying activitie	· · · · · · · · · · · · · · · · · · ·			47		<u>√</u>
48	Is the organization a school as described in section				48	_	<u>√</u>
49a	Did the organization make any transfers to an ex				49a		<u>√</u>
	If "Yes," was the related organization a section 5				49b		
50	Complete this table for the organization's five hi employees) who each received more than \$100,						кеу
	(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) E	Expense ount and	t
f	Total number of other employees paid over \$100	1 000					
	(a) Name and address of each independent contractor	paid more than \$100,000	(b) Typ	pe of service	(c) Com	pensatio	on_
d	Total number of other independent contractors of	each receiving over \$100,0	000 •				<u> </u>
Sign Here	Under penalties of perjury. Pleclare that I have examinand belief, it is true, correct, and complete Declaration Signature of officer	ed this etum, including accompa or proper (other than officer) is		tements, and to the bes of which preparer has a	t of my k any knov	knowled viedge	ge
	Type or print name and title	Pot-	Chacket	Preparer's identifying num	ther (Sec.	-	
Paid Prepare	. Film shame (or I Lipo the C S +7)	Ne TAX Service	Check if self- employed ▶ ☐	005-76-		9	
Use On	y yours if self-employed), address, and ZIP + 4	d, Limington Me		one no ► 207-3	25-0	303	—
May th	e IRS discuss this return with the preparer shown			🕨 🗷	Yes m 990	□ No	_

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

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

Open to Public ▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury Internal Revenue Service Name of the organization

Inspection Employer identification number

Mai	ne C	arden Railw	ay Society						26		1910459
Pa	rt I	Reason	for Public Ch	narity Status (All or	ganizati	ons mus	t compl	ete this	part.) S	ee instru	ctions.
The	orga	anization is n	ot a private four	dation because it is:	(For lines	s 1 throug	gh 11, ch	eck only	one box	(.)	
1		A church, co	onvention of chu	rches, or association	of churc	hes desc	ribed in s	section 1	70(b)(1)	(A)(i).	
2		A school de	scribed in sectio	on 170(b)(1)(A)(ii). (At	tach Sch	edule E.)					
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).									
4			esearch organiza	ation operated in con ate:	-		-		n sectio	n 170(b)(1	I)(A)(iii). Enter the
5		An organizat	•	the benefit of a colle	ge or uni	versity o	wned or o	operated	by a gov	/ernmenta	l unit described in
6				ernment or governme	ental unit	describe	d in sect	ion 170(b)(1)(A)(v	n.	
7	_		=	receives a substanti				-		-	the general public
		described in section 170(b)(1)(A)(vi). (Complete Part II)									
8		A community	y trust described	d in section 170(b)(1)	(A)(vi). (C	Complete	Part II.)				
9	√	An organizat	on that normally	receives (1) more th	an 33½ %	of its su	pport fro	m contrib	utions, r	nembersh	ip fees, and gross
				ed to its exempt func							
				ent income and unre						n 511 tax) from businesses
	_		_	after June 30, 1975.				•	•		
10				nd operated exclusive							
11	Ш			and operated exclusive							
				blicly supported orgai at describes the type							
				_							
_	\Box	a ☐ Type				e III-Fun					Type III-Other
е	Ш			tify that the organization managers and othe							
			section 509(a)(2)		i man on	e or more	publicly	supporte	u organi	zations ue	escribed in section
f						Aha IDO		- T	T 1	T	101
•			check this box	a written determinate					і, туре і	i, or Type	ill supporting
g		•	•	the organization acce					nv of the		⊔
9		following pe		the organization acce	spied any	giit oi c	Onthibutio	ווטווו מ	illy Of the	5	
		٠.		r indirectly controls, e	either alo	ne or too	ether wit	th persor	s descri	hed in (ii)	Yes No
				ning body of the sup							11g(i)
		· ·	_	rson described in (i) a							11g(iı)
			· ·	of a person described							11g(iii)
<u>h</u>		Provide the	following informa	ation about the suppo	orted org	anization	(s)				
(+)		of supported	(ii) EIN	(iii) Type of organization		organization		ou notify		Is the	(vii) Amount of
	org	anization		(described on lines 1–9 above or IRC section	in col (i) listed in your the organization governing document? col (i) of you				tion in col	support	
				(see instructions))			sup	port?	U	S?	
					Yes	No	Yes	No	Yes	No	
		 						<u> </u>			
			ļ.								
								 -			
											<u> </u>
						_					
Tota	1										

Par	Support Schedule for Org (Complete only if you chec					and 170(b))(1)(A)(vi)
Sec	tion A. Public Support						
Ca	llendar year (or fiscal year beginning in) 🕨	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3						_
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)						
6	Public support. Subtract line 5 from line 4	<u> </u>	<u> </u>	<u> </u>			
	tion B. Total Support lendar year (or fiscal year beginning in)	(=) 2005	(h) 2006	(=) 2007	(4) 2000	(2) 0000	(6 T-4-1
		(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7	Amounts from line 4					+	<u> </u>
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 .		L			 	
12	Gross receipts from related activities, etc	•	•			12	
13	First five years. If the Form 990 is for organization, check this box and stop he		on's first, secor				
Sec	tion C. Computation of Public Su	pport Perce	ntage				
14	Public support percentage for 2009 (line	6, column (f) d	ivided by line 1	1, column (f))		14	%
15	Public support percentage from 2008 Sc	hedule A, Part	II, line 14 .			15	%
16a	33%% support test – 2009. If the organiand stop here. The organization qualifies	zation did not as a publicly	check the box of supported orga	on line 13, and nization	line 14 is 331/3	% or more, cl	neck this box
b	33% % support test—2008. If the organic box and stop here. The organization qua					33%% or mo	re, check this
17a	10%-facts-and-circumstances test — 20 more, and if the organization meets the "forganization meets the "facts-and-circumstances" the "facts-and-circumstance	acts-and-circui	mstances" test,	check this box	and stop here	. Explain in Pa	art IV how the
b	10%-facts-and-circumstances test – 2008 more, and if the organization meets the "facts-and-circumstances test – 2008 more, and if the organization meets the "facts-and-circumstances test – 2008 more, and if the organization meets the "facts-and-circumstances" more facts – 2008 more, and if the organization meets the "facts-and-circumstances" more facts – 2008 more, and if the organization meets the "facts-and-circumstances" more facts and circumstances are also facts are also facts are also facts and circumstances are also facts are also facts are also facts are also facts and circumstances are also facts are also fa	acts-and-circunances" test The	nstances" test, o organization qua	check this box a alifies as a public	and stop here cly supported o	Explain in Parganization	rt IV how the
18	Private foundation. If the organization did	I not check a bo	ox on line 13, 16	a, 16b, 17a, or 1	17b, check this	box and see	nstructions ► L

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

	tion A. Public Support						
Ca	alendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")				1616.31	1860.00	3476.31
2	any "unusual grants"). 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.				1108.25		
3	Gross receipts from activities that are not an unrelated trade or business under section 513				-0-		
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf				-0-		
5	The value of services or facilities furnished by a governmental unit to the organization without charge				-0- 2724.56	4900.0	4504.00
6	Total. Add lines 1 through 5				2724.50	1860.0	4584.00
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons .				-0-		
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year	,			-0-		
с 8	Add lines 7a and 7b				-0-		1860.00
Sec	tion B. Total Support		<u> </u>	<u> </u>			1000.00
	alendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9	Amounts from line 6		(-,	1-7	2724.56	1860.00	4585.00
_	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				-0-		
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975				-0-		
11	Add lines 10a and 10b Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on				-0- 255.00		
12	Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)				1504.50	632.00	2137.00
13	Total support. (Add lines 9, 10c, 11, and 12)				4484.06	2492.00	6976.00
14	First five years. If the Form 990 is for organization, check this box and stop				n, or fifth tax yo		· · · · · · · · · · · · · · · · · · ·
Sec	tion C. Computation of Public Su	pport Perce	ntage				
15 16	Public support percentage for 2009 (lin Public support percentage from 2008 S			e 13, column	(f))	15 16	<u>%</u> %
Sec	tion D. Computation of Investmen						
17	Investment income percentage for 200	-	• •	•	olumn (f)) .	17	%
18	Investment income percentage from 20				 		
	33½ % support tests—2009. If the organization of the support tests—2009, if the organization of the support tests—2009, if the organization of the support tests—2009. If the organization of the support tests—2009, if the suppor	ox and stop he	e re. The organi	zation qualifies	s as a publicly s	supported orga	nization 🕨 🗌
b	331/3 % support tests - 2008. If the organ line 18 is not more than 331/3 %, check this	ization did not s box and stop	check a box or here. The orga	n line 14 or line nization qualifie	19a, and line 10 s as a publicly :	6 is more than 3 supported orgai	33½ %, and nization ▶ 🔲
20	Private foundation. If the organization	did not check	a box on line 1	14, 19a, or 19b	, check this bo	x and see inst	ructions 🕨 🗍

Schedule A (F	Schedule A (Form 990 or 990-EZ) 2009					
Part IV	Supplemental Information. Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.					
Explanation	on of Income Reported on part 111 line 12					
Raffles &	Auction 632.00					
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