


<b>Form 990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>	OMB No 1545-0047
	<b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)</b> ▶ Do not enter social security numbers on this form as it may be made public ▶ Information about Form 990 and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a>	<b>2014</b> <b>Open to Public Inspection</b>

**A For the 2014 calendar year, or tax year beginning 01-01-2014 , and ending 12-31-2014**

<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization NEW ENGLAND AQUARIUM CORPORATION		<b>D</b> Employer identification number 04-2297514	
	Doing business as		<b>E</b> Telephone number (617) 973-5200	
	Number and street (or P O box if mail is not delivered to street address) CENTRAL WHARF	Room/suite	<b>G</b> Gross receipts \$ 47,017,597	
	City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 021103399		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	<b>F</b> Name and address of principal officer P ERIC KRAUSS CENTRAL WHARF BOSTON, MA 021103399		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number ▶		
<b>J</b> Website: ▶ WWW.NEAQ.ORG				
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation 1957	<b>M</b> State of legal domicile MA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE NEW ENGLAND AQUARIUM SEEKS TO BE A CATALYST FOR GLOBAL CHANGE IN PROTECTING THE OCEANS THROUGH PUBLIC ENGAGEMENT, COMMITMENT TO MARINE ANIMAL CONSERVATION, LEADERSHIP IN EDUCATION, INNOVATIVE SCIENTIFIC RESEARCH AND EFFECTIVE ADVOCACY			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3	Number of voting members of the governing body (Part VI, line 1a)	24	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	22	
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	492	
	6	Total number of volunteers (estimate if necessary)	1,285	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	4,478,502	
	7b	Net unrelated business taxable income from Form 990-T, line 34	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 6,533,364	Current Year 7,149,214
	9	Program service revenue (Part VIII, line 2g)	23,244,459	24,811,342
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	562,438	464,622
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,851,216	9,113,632
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	38,191,477	41,538,810
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	193,280
14		Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	16,977,060	17,903,338
16a		Professional fundraising fees (Part IX, column (A), line 11e)	142,554	151,329
b		Total fundraising expenses (Part IX, column (D), line 25) <u>1,977,918</u>		
17		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	24,890,090	25,901,198
18		Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	42,202,984	44,019,063
19		Revenue less expenses Subtract line 18 from line 12	-4,011,507	-2,480,253
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	92,269,568	87,189,057
	21	Total liabilities (Part X, line 26)	39,138,059	37,269,834
	22	Net assets or fund balances Subtract line 21 from line 20	53,131,509	49,919,223

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge

<b>Sign Here</b>	***** Signature of officer	
	P ERIC KRAUSS COO & CFO & TREASURER Type or print name and title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name JOSEPH M GISO	Preparer's signature JOSEPH M GISO
	Firm's name   ▶ CBIZ TOFIAS	
	Firm's address ▶ 500 BOYLSTON STREET  BOSTON, MA 02116	

May the IRS discuss this return with the preparer shown above? (see instruction

**For Paperwork Reduction Act Notice, see the separate instructions.**

Part III

























Statement of Program Service Accomplishments

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

☐

1	Briefly describe the organization's mission					
THE NEW ENGLAND AQUARIUM SEEKS TO BE A CATALYST FOR GLOBAL CHANGE IN PROTECTING THE OCEANS THROUGH PUBLIC ENGAGEMENT, COMMITMENT TO MARINE ANIMAL CONSERVATION, LEADERSHIP IN EDUCATION, INNOVATIVE SCIENTIFIC RESEARCH AND EFFECTIVE ADVOCACY						
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?					<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," describe these new services on Schedule O						
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?					<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," describe these changes on Schedule O						
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.					
4a	(Code )	(Expenses \$ 23,591,610	including grants of \$	(Revenue \$ 24,335,603 )		
EXHIBITION - THE AQUARIUM IS A MASSACHUSETTS CHAPTER 180 NON-PROFIT CORPORATION FORMED FOR THE PURPOSE OF OPERATING A PUBLIC AQUARIUM IN BOSTON, MASSACHUSETTS. IN ADDITION TO ITS EXHIBITS, THE AQUARIUM OPERATES AN IMAX THEATER, GIFT SHOP, CAFE, CATERED EVENTS, EDUCATION PROGRAMS AND SPONSORED PROGRAMMING IN MARINE RESEARCH, CONSERVATION AND EDUCATION. THE AQUARIUM RELIES ON ADMISSIONS REVENUE, RETAIL SALES TO ITS GUESTS AND PRIVATE GIFTS AND GRANTS FOR THE MAJORITY OF ITS OPERATIONS. THESE REVENUES AND SUPPORT ARE PRIMARILY DERIVED FROM GUESTS AND DONORS FROM THE GREATER BOSTON AREA, THE NEW ENGLAND REGION AND TOURISM TO THE CITY DURING 2014, WE FOCUSED ON EXPANDING OUR CAPACITY FOR MISSION-FOCUSED VOLUNTEER OPPORTUNITIES, ADVANCING OUR NATIONAL LEADERSHIP ON CLIMATE CHANGE EDUCATION, INITIATING STRATEGIC PLANNING, IMPROVING THE VISITOR EXPERIENCE, AND INCREASING LOCAL OUTREACH. WE ARE CONTINUING TO EXPAND OUR VOLUNTEER AND INTERNSHIP OPPORTUNITIES IN RESPONSE TO INCREASED DEMAND. WE LAUNCHED THE CLIMATEENS PROGRAM FOR YOUTH AGES 13-19, WHO COMPLETE IN-DEPTH TRAINING AND DEVELOP MATERIALS WITH HELP FROM STAFF EXPERTS IN CLIMATE SCIENCE AND INTERPRETATION, PROVIDE CLIMATE CHANGE WORKSHOPS FOR THEIR PEERS FOCUSING ON COMMUNITY-WIDE SOLUTIONS, AND SHARE THEIR WORK THROUGH A BLOG ON NEAQ'S WEBSITE. OUR NATIONAL LEADERSHIP ON CLIMATE CHANGE EDUCATION HAS CONTINUED TO GAIN MOMENTUM AND RECOGNITION. WE HAVE NOW REACHED MORE THAN 150 COLLEAGUES FROM 70 AQUARIUMS, ZOOS, AND SCIENCE/NATURE CENTER ACROSS THE COUNTRY WITH OUR NSF-FUNDED "STUDY CIRCLES" FOR TRAINING INTERPRETERS IN CLIMATE CHANGE COMMUNICATION, BASED ON NEW FINDINGS IN CLIMATE SCIENCE AND COMMUNICATIONS RESEARCH. WE EXPECT TO REACH ADDITIONAL 70-80 INSTITUTIONS OVER THE NEXT SEVERAL YEARS. WE HAVE BEEN CONTINUING TO IMPROVE MISSION-BASED INTERPRETATION AND VISITOR ENGAGEMENT THROUGH A NEW IMLS-FUNDED TRAINING PROGRAM, TOOLKIT FOR INTERPRETERS, AND CART-BASED INTERPRETATION. WE CONTINUED TO ENHANCE THE TICKETING AND WAY FINDING EXPERIENCE VIA ADJUSTMENTS TO STAFFING, SIGNAGE, AND VISITOR FLOW - ENABLING US TO HANDLE OUR SUMMER PEAK IN ATTENDANCE. WE ALSO EXPANDED THE BEHIND-THE-SCENES TOUR PROGRAM TO INCREASE CAPACITY, CREATE NEW OFFERINGS, AND PROVIDE A DEEPER LEVEL OF ENGAGEMENT. WE COMPLETED THE FIRST YEAR OF IMLS FUNDING FOR THE COMMUNITIES CONNECTING TO THE OCEAN PROGRAM, WHICH REACHES 6 PARTNERS' AFTER SCHOOL AND SUMMER PROGRAMS IN BOSTON WITH MISSION ORIENTED PROGRAMMING THROUGH A FOCUS ON LITERACY AND SCIENCE SKILL DEVELOPMENT. WE ALSO CONTINUE TO HOST FREE PUBLIC LECTURES.						
4b	(Code )	(Expenses \$ 4,640,972	including grants of \$	63,198 )	(Revenue \$ 2,785,830 )	
RESEARCH AND CONSERVATION - IN 2014, RESEARCH SCIENTISTS IN THE JOHN H. PRESCOTT LABORATORY IN THE NEW ENGLAND AQUARIUM WERE AWARDED OVER \$2.5 MILLION IN GRANTS TO DO APPLIED AND BASIC RESEARCH WORK ON CRITICAL MARINE SPECIES AND HABITATS. NEAQ RESEARCH STAFF ALSO PUBLISHED 26 PEER-REVIEWED JOURNAL ARTICLES, CONTINUING OUR LEADERSHIP IN SCIENCE AT PUBLIC AQUARIUMS IN NORTH AMERICA. THE 2014 RESEARCH ACTIVITIES INCLUDED: 1) STUDIES ON RIGHT, HUMPBACK, SPERM AND BEALED WHALES, COD, SKATES, SHARKS, SEA TURTLES, NORTHERN CORALS, SEA CUCUMBERS, HERMIT CRABS, AND LOBSTERS; 2) CONTINUED ENVIRONMENTAL SURVEYS FOR OFFSHORE WIND FARM AND TIDAL ENERGY DEVELOPMENT; 3) FISHERIES SUSTAINABILITY RESEARCH TO REDUCE BYCATCH AND POOR FISHERY PRACTICES, AND 4) EXPANSION OF THE OCEAN HEALTH PROGRAM INTO NEW HORMONES (ALDOSTERONE) AND NEW MATRICES (BALEEN AND BREATH) - UNDER THE DIRECTION OF SENIOR SCIENTIST TIM WERNER, THE BYCATCH REDUCTION CONSORTIUM WAS HONORED AS THE 2014 RECIPIENT OF THE KATERVA AWARD IN ECOSYSTEM CONSERVATION, IDENTIFIED AS THE "NOBEL PRIZE IN SUSTAINABILITY." - THE AQUARIUM'S MEMORANDUM OF UNDERSTANDING WITH THE UNIVERSITY OF MASSACHUSETTS/BOSTON, IS STARTING TO BEAR FRUIT. WE HAVE TWO FUNDED JOINT RESEARCH PROGRAMS, AND TWO OF OUR SCIENTISTS WILL BE TEACHING THREE COURSES IN 2015 AT UMASS BOSTON. - ROZ ROLLAND WAS AWARDED 2.5 YEARS OF FUNDING FOR THE FIRST DETAILED STUDY OF HORMONES IN BOWHEAD WHALE BALEEN BY THE NORTH SLOPE BOROUGH, THE INUIT GOVERNING BODY IN BARROW, ALASKA. - JOHN MANDELMAN DESIGNED AND HOSTED "SHARK RESEARCH CONFESSIONS: INTRODUCTIONS AND ADVENTURES IN THE FIELD WITH NEW ENGLAND SHARK EXPERTS." IT FILLED THE IMAX THEATER, AND WAS THE MOST WELL-ATTENDED EVENT IN THE HISTORY OF THE AQUARIUM LECTURE SERIES. - MICHAEL TLUSTY WAS ELECTED TO THE BOARD OF THE RESPONSIBLE AQUACULTURE FOUNDATION, AN OFFSHOOT OF THE GLOBAL AQUACULTURE ALLIANCE THAT WORKS TO UNDERSTAND SIGNIFICANT CHALLENGES TO THE AQUACULTURE INDUSTRY. - RANDI ROTJAN ESTABLISHED AND NOW CO-CHAIRS THE PHOENIX ISLANDS PROTECTED AREA ("PIPA") SCIENTIFIC ADVISORY COMMITTEE. - MOIRA BROWN IS PART OF A RESEARCH PROGRAM TRYING TO LOCATE CRITICAL HABITAT FOR RIGHT WHALES IN CANADIAN WATERS IN COLLABORATION WITH CANADIAN AND US SCIENTISTS. THIS WORK WILL USE AUTONOMOUS UNDERWATER VEHICLES TO DETECT WHALE CALLS AND PREY, TIE INTO AN EXISTING NETWORK OF RESEARCH PROJECTS, AND PROVIDE REAL-TIME INFORMATION FOR MARINERS AND RESEARCHERS IN EASTERN CANADA. - KATHLEEN HUNT IS WORKING WITH THE AQUARIUM'S LEAD VETERINARIAN CHARLIE INNIS TO ASSESS TRANSPORT STRESS ON SEA TURTLES FROM OUR RESCUE/REHABILITATION CENTER TO BETTER UNDERSTAND HOW TO CARE FOR THEM. RESEARCH PLANS FOR 2015 INCLUDE FINISHING THE 5TH FLOOR LABORATORY RENOVATIONS, EXPANDING OUR COLLABORATION WITH THE UNIVERSITY OF MASSACHUSETTS/BOSTON, CONTINUING DIVERSIFICATION OF OUR FUNDING FOR RESEARCH, AND MAINTAINING OUR LEADING ROLE IN SCIENCE AT PUBLIC AQUARIA. IN 2014, THE CONSERVATION DEPARTMENT CONTINUED TO FOCUS ON THREE KEY INITIATIVES: ENGAGING BUSINESSES AND EDUCATING CONSUMERS AND CHEFS ON SUSTAINABLE SEAFOOD, SUPPORTING THE MANAGEMENT OF AND SCIENTIFIC RESEARCH IN PIPA, AND FUNDING SMALL-SCALE CONSERVATION PROJECTS AROUND THE WORLD THROUGH OUR MARINE CONSERVATION ACTION FUND ("MCAF"). PROGRESS IN EACH OF THESE THREE AREAS IS HIGHLIGHTED BELOW. THE GROWTH AND IMPACT OF OUR SUSTAINABLE SEAFOOD PROGRAMS CONTINUED IN 2014 AND IS REFLECTED IN THE ACHIEVEMENTS OF OUR CORPORATE, POLICY AND OUTREACH WORK. WE KICKED-OFF A NEW PARTNERSHIP WITH STARWOOD HOTELS & RESORTS AND ARE WORKING WITH THEIR INTERNATIONAL TEAMS TO IMPROVE THE SUSTAINABILITY OF THE SEAFOOD OFFERED TO STARWOOD GUESTS AND TO RAISE AWARENESS AMONG STARWOOD EMPLOYEES. OUR GROWING LEADERSHIP IN THE POLICY ARENA WAS REFLECTED IN THE AQUARIUM'S PROMINENT ROLE IN THE SUCCESSFUL PASSAGE OF STATE LEGISLATION THAT BANS THE SALE, TRADE AND POSSESSION OF SHARK FINS IN THE COMMONWEALTH OF MASSACHUSETTS. OUR OUTREACH EFFORTS INCLUDED A HIGHLY SUCCESSFUL CELEBRATE SEAFOOD EVENTS SERIES THAT FEATURES DINNERS, LECTURES AND PANELS THAT ENGAGE THE PUBLIC. WE ALSO CONTINUED TRAINING AQUARIUM PROGRAM EDUCATORS, VOLUNTEERS AND LIVE BLUE AMBASSADORS ON COMMUNICATING SUSTAINABLE SEAFOOD MESSAGING TO THE PUBLIC THAT HAS GENERATED POSITIVE FEEDBACK FROM STAFF AND VISITORS ALIKE. PIPA, A PARTNERSHIP WITH THE REPUBLIC OF KIRIBATI AND CONSERVATION INTERNATIONAL, IS THE LARGEST AND DEEPEST UNESCO WORLD HERITAGE SITE. OUR WORK IN 2014 INCLUDED FINALIZING THE CONSERVATION AGREEMENT BETWEEN THE PIPA CONSERVATION TRUST AND THE GOVERNMENT OF KIRIBATI. THIS MILESTONE AGREEMENT WAS SIGNED IN APRIL AND REPRESENTS THE CULMINATION OF OVER 10 YEARS OF WORK BY OUR TEAM. WE WERE ALSO INSTRUMENTAL IN DRAFTING THE 2015-2020 PIPA MANAGEMENT PLAN AND DEVELOPING A SUCCESSFUL GRANT PROPOSAL TO THE WAITT FOUNDATION AND OCEANS 5 ALLIANCE WHICH SECURED A COMMITMENT OF \$5 MILLION OVER 5 YEARS FOR PIPA MANAGEMENT ACTIVITIES. WE PROVIDED KEY LEADERSHIP AND SUPPORT TO A RANGE OF INITIATIVES TO BUILD CAPACITY OF THE PIPA MANAGEMENT OFFICE IN TARAWA. THIS INCLUDED SUPPORTING THE NEW KANTON OFFICER'S PARTICIPATION ON THE AQUARIUM CO-LED EXPEDITION WITH SEA EDUCATION ASSOCIATION WHICH CONFIRMED PIPA AS A SPAWNING GROUND FOR TUNA FOR THE FIRST TIME SINCE JAPANESE PUBLICATIONS OF THE 1950S BY FUNDING SMALL-SCALE, HIGH-IMPACT PROJECTS AROUND THE WORLD. MCAF SUPPORTS OCEAN CONSERVATION LEADERS WHO ARE ADDRESSING THE MOST CHALLENGING PROBLEMS FACING THE OCEANS. IN 2014, MCAF AWARDED FUNDING TO FIVE PROJECTS, INCLUDING THE CONTINUATION OF A SHARK TAGGING INITIATIVE IN ST. CROIX, A SEA TURTLE BYCATCH ASSESSMENT IN PANAMA, A SURVEY OF THREATENED MARINE MAMMALS IN IRAN, A GENETIC CONNECTIVITY STUDY IN SUPPORT OF PROTECTION OF THE SARGASSO SEA, AND A STUDY OF SHARK AND MOBULA RAY FISHERIES IMPACTS IN PERU.						
4c	(Code )	(Expenses \$ 4,254,225	including grants of \$	(Revenue \$ 1,930,093 )		
EDUCATION - FOR 40 YEARS, THE AQUARIUM HAS PROVIDED LIFE-CHANGING EDUCATIONAL EXPERIENCES FOR PEOPLE OF ALL AGES, FROM A CHILD TOUCHING A SEA STAR TO AN ADULT LEARNING HOW HIS DAILY ACTIONS CAN AFFECT THE OCEAN. THE AQUARIUM'S EDUCATIONAL IMPACT IS BROAD AND EVER-EXPANDING FROM TODDLERS TO RETIRES, FROM THE HEART OF BOSTON, ACROSS NEW ENGLAND AND AROUND THE WORLD. OUR DIVERSE AUDIENCES HAVE EXPERIENCES THEY WILL NEVER FORGET SINCE JANUARY 2014, 70 LIVE BLUE AMBASSADORS HAVE CONTRIBUTED A COMBINED 1589 HOURS, PARTICIPATING IN 40 FIELD-BASED CONSERVATION SERVICE OUTINGS WITH 10 DIFFERENT EXTERNAL PARTNERS, INCLUDING HABITAT RESTORATION ON FIVE DIFFERENT BOSTON HARBOR ISLANDS, WATERSHED CLEAN-UPS ON THE CHARLES & MYSTIC RIVERS, MARINE INVASIVE SPECIES MONITORING IN ESSEX MA AND BOSTON HARBOR, AND REPLENISHMENT OF EEL GRASS IN WINTHROP HARBOR AND DUNE GRASS REPLENISHMENT IN HULL MA. OUR LIVE BLUE SERVICE INITIATIVE IS EXPANDING TO INCLUDE ADULTS AS PART OF THE LIVE BLUE SERVICE CORPS, PROVIDING TEAM-BASED, HANDS-ON FIELD WORK BENEFITING PARTNER LOCAL ENVIRONMENTAL NON-PROFITS IN GREATER BOSTON. WE SELECTED AND TRAINED 13 VOLUNTEER SERVICE LEADERS WHO ATTENDED 8 TRAINING WORKSHOPS DURING APRIL-NOVEMBER TO LEARN HOW TO DESIGN AND MANAGE THE NEXT CYCLE OF SERVICE PROJECTS, WHICH WILL REACH MORE THAN 700 ADULTS OVER THE NEXT TWO YEARS. WE HAVE ALREADY COMPLETED FIELD PROJECTS WITH THE BOSTON HARBOR ISLANDS NATIONAL PARK, CHARLES RIVER WATERSHED ASSOCIATION, QUAHOG PROPAGATION WITH TOWN OF BARNSTABLE AND MANY OTHERS. - ENGAGING 171 PARTICIPANTS IN 12 SERVICE PROJECTS. OUR NOAA-FUNDED VISUALIZING CHANGE PROJECT IS EXPANDING OUR REACH TO SCIENCE CENTERS AROUND THE COUNTRY, AS WE DEVELOP STRATEGIES FOR USING GLOBAL DATASETS AND VISUALIZATIONS TO PROVIDE INTERPRETERS WITH TRAINING AND STRATEGIC FRAMING COMMUNICATION TOOLS TO CONVEY CLIMATE CHANGE AND OCEAN ACIDIFICATION. THIS YEAR, WE DEVELOPED AND PILOT-TESTED INITIAL VERSIONS OF FOUR "VISUAL NARRATIVES" AT OUR 6 PARTNER INSTITUTIONS.						
See Additional Data						
4d	Other program services (Describe in Schedule O )					
	(Expenses \$ 6,187,964	including grants of \$	(Revenue \$ 380,300 )			
4e	Total program service expenses ▶		38,674,771			

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 	3	No
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II 	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III 	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6 Yes	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) 	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		No
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35b		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	34	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	492
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i>	3b	Yes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	<b>Section 501(c)(7) organizations.</b> Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	<b>Section 501(c)(12) organizations.</b> Enter		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i>	14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	No
6	Did the organization have members or stockholders? . . . . .	6	Yes
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body? . . . . .	8a	Yes
b	Each committee with authority to act on behalf of the governing body? . . . . .	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .	9	No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates? . . . . .	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	12c	Yes
13	Did the organization have a written whistleblower policy? . . . . .	13	Yes
14	Did the organization have a written document retention and destruction policy? . . . . .	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official . . . . .	15a	Yes
b	Other officers or key employees of the organization . . . . .	15b	Yes
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	MA , CT , NH , ME , NY
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records	PATRICIA A WONG 177 MILK STREET BOSTON,MA 02110 (617) 226-2140

Part VII

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

Check if Schedule O contains a response or note to any line in this Part VII

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

## Part VII

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

<b>1b</b>	<b>Sub-Total . . . . .</b>	▼			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A . . . . .</b>	▼			
<b>d</b>	<b>Total (add lines 1b and 1c) . . . . .</b>	▼	2,138,836	0	311,662

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization: 15

		Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	3	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> . . . . .	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .	5	No

## **Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
CENTERPLATE ONE INDEPENDENCE POINTS GREENVILLE, SC 29306	FOOD VENDOR	2,112,048
CONNELLY PARTNERS LLC 46 WALTHAM ST BOSTON, MA 02118	ADVERTISING AGENCY	1,079,391
DTZ INC 4002 SOLUTIONS CENTER CHICAGO, IL 60672	CLEANING COMPANY	1,001,709
IMAX CORP 2525 SPEAKMAN DRIVE SHERIDAN PARK MISSISSAUGA, ONTARIO L5K 1B1 CA	IMAX ENTERTAINMENT SERVICES	695,396
HALLSMITH SYSCO PO BOX AP NORTON, MA 02766	FOOD VENDOR	653,101

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶49



Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . . . .	1a			
	b	Membership dues . . . . .	1b	3,767,513		
	c	Fundraising events . . . . .	1c			
	d	Related organizations . . . . .	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,381,701		
	g	Noncash contributions included in lines 1a-1f \$		233,374		
	h	Total. Add lines 1a-1f . . . . .		7,149,214		
Program Service Revenue	2a	ADMISSIONS	Business Code			
			900099	20,095,420	20,095,420	
	b	RESEARCH, CONSERVATION, ED	900099	4,715,922	4,715,922	
	c					
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f . . . . .		24,811,342		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		487,162		487,162
	4	Income from investment of tax-exempt bond proceeds . . . . .				
	5	Royalties . . . . .				
	6a	Gross rents	(i) Real	(ii) Personal		
	b	Less rental expenses				
	c	Rental income or (loss)				
	d	Net rental income or (loss) . . . . .				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other		
		1,668,163	15,783			
	b	Less cost or other basis and sales expenses	1,665,789	40,697		
	c	Gain or (loss)	2,374	-24,914		
	d	Net gain or (loss) . . . . .		-22,540		-22,540
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a	39,965		
	b	Less direct expenses . . . . .	b	25,319		
	c	Net income or (loss) from fundraising events . . . . .		14,646		14,646
	9a	Gross income from gaming activities See Part IV, line 19 . . . . .	a			
	b	Less direct expenses . . . . .	b			
	c	Net income or (loss) from gaming activities . . . . .				
	10a	Gross sales of inventory, less returns and allowances . . . . .	a	11,400,313		
	b	Less cost of goods sold . . . . .	b	3,746,982		
	c	Net income or (loss) from sales of inventory . . . . .		7,653,331	3,174,829	4,478,502
		Miscellaneous Revenue	Business Code			
	11a	FEES	900099	1,065,354	1,065,354	
b	CORPORATE SPONSORSHIP	900099	249,013	249,013		
c	MISCELLANEOUS INCOME	900099	131,288	131,288		
d	All other revenue . . . . .					
e	Total. Add lines 11a-11d . . . . .		1,445,655			
12	Total revenue. See Instructions . . . . .		41,538,810	29,431,826	4,478,502	479,268

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2	Grants and other assistance to domestic individuals. See Part IV, line 22.				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	63,198	63,198		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	2,008,524	843,580	743,154	421,790
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	12,083,357	10,633,354	845,835	604,168
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	733,483	616,126	80,683	36,674
9	Other employee benefits.	1,995,320	1,536,397	219,485	239,438
10	Payroll taxes.	1,082,654	909,429	119,092	54,133
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	45,487	38,209	5,004	2,274
c	Accounting.	102,479	86,082	11,273	5,124
d	Lobbying.	48,000	48,000		
e	Professional fundraising services. See Part IV, line 17.	151,329			151,329
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).				
12	Advertising and promotion.	1,910,748	1,605,029	210,182	95,537
13	Office expenses.	1,849,071	1,553,219	203,398	92,454
14	Information technology.				
15	Royalties.				
16	Occupancy.	3,921,775	3,921,775		
17	Travel.	156,588	131,534	17,225	7,829
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	349,424	293,516	38,437	17,471
20	Interest.	478,183	478,183		
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	4,823,762	4,823,762		
23	Insurance.	536,394	450,571	59,003	26,820
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a	OUTSIDE SERVICES	5,249,426	4,536,634	594,083	118,709
b	COST OF GRANTS/CONTRACT	4,394,486	4,394,486		
c	EQUIPMENT RENTAL/MAINT	930,743	791,132	93,074	46,537
d	PROFESSIONAL FEES	544,647	449,824	65,191	29,632
e	All other expenses	559,985	470,731	61,255	27,999
25	Total functional expenses. Add lines 1 through 24e.	44,019,063	38,674,771	3,366,374	1,977,918
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		737,701	2	842,353
	3	Pledges and grants receivable, net		2,870,725	3	1,399,495
	4	Accounts receivable, net		2,092,499	4	2,123,504
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		177,379	8	208,481
	9	Prepaid expenses and deferred charges		556,485	9	600,015
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a115,884,225			
	b	Less accumulated depreciation	10b52,305,270	67,846,891	10c	63,578,955
	11	Investments—publicly traded securities		15,173,920	11	15,608,962
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		2,813,968	15	2,827,292
	16	Total assets. Add lines 1 through 15 (must equal line 34)		92,269,568	16	87,189,057
Liabilities	17	Accounts payable and accrued expenses		5,467,012	17	6,307,698
	18	Grants payable			18	
	19	Deferred revenue		4,280,592	19	4,384,930
	20	Tax-exempt bond liabilities		29,390,455	20	26,577,206
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25	
	26	Total liabilities. Add lines 17 through 25		39,138,059	26	37,269,834
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		41,065,983	27	37,406,759
	28	Temporarily restricted net assets		5,778,888	28	6,195,946
	29	Permanently restricted net assets		6,286,638	29	6,316,518
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		53,131,509	33	49,919,223
	34	Total liabilities and net assets/fund balances		92,269,568	34	87,189,057

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	41,538,810
2	Total expenses (must equal Part IX, column (A), line 25)	2	44,019,063
3	Revenue less expenses Subtract line 2 from line 1	3	-2,480,253
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	53,131,509
5	Net unrealized gains (losses) on investments	5	6,431
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-738,464
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	49,919,223

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

Additional Data

Software ID:  
Software Version:  
EIN: 04-2297514  
Name: NEW ENGLAND AQUARIUM CORPORATION

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code	) (Expenses \$	6,187,964	including grants of \$	) (Revenue \$	380,300 )
OTHER PROGRAM SERVICES - THE AQUARIUM WAS A PIONEER IN RESCUE AND REHABILITATION OF MARINE MAMMALS AND OTHER SPECIES DURING THE WINTER OF 2014, WE RESCUED AND REHABILITATED A RECORD NUMBER OF STRANDED SEA TURTLES (PRIMARILY KEMP'S RIDLEY TURTLES) IN RESPONSE TO A RECORD COLD-STUN SEASON WHALE WATCH - WE CONTINUED TO WORK WITH OUR PARTNERS AT BOSTON HARBOR CRUISES ("BHC") TO OFFER THE NEW ENGLAND AQUARIUM WHALE WATCH, MANAGED BY BHC THIS COMBINED EFFORT HAS GENERATED INCREASED WHALE WATCH ATTENDANCE AND EXPANDED SIGNIFICANTLY THE REACH OF OUR WHALE CONSERVATION PROGRAMMING					

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT L BEAL ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(1) MALIZ E BEAMS ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(2) ANITA BEKENSTEIN ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(3) R WILLIAM BURGESS JR ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(4) THOMAS R BURTON ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(5) LINDA CABOT ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(6) CAROLYN J CAMPANELLI ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(7) JARED A CHASE ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(8) W REED CHISHOLM ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(9) DAVID I CROWLEY ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(10) DEAN GOODERMOTE ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(11) HARRY A HANSON ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(12) DONNA K HAZARD ..... TRUSTEE	10 00 ..... 0 00	X						0	0	0
(13) KATHLEEN L HEALY ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(14) TIMOTHY G HEALY ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(15) PAMELA D HUMPHREY ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(16) OGDEN HUNNEWELL ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(17) JEFFREY M HURST ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(18) DOUGLASS E KARP ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(19) THOMAS B KING ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(20) STEPHEN C PEACHER ..... TRUSTEE	2 00 ..... 0 00	X						0	0	0
(21) MARY T RENNER ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(22) DUNCAN W RICHARDSON ..... TRUSTEE	1 00 ..... 0 00	X						0	0	0
(23) RICHARD A SODEN ..... TRUSTEE/SEC OF CORPORATION	2 00 ..... 1 00	X		X				0	0	0
(24) P ERIC KRAUSS ..... VP - CFO & COO & TREASURER	40 00 ..... 0 00	X		X				100,822	0	10,709

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(26) SUELLEN M PELUSO ..... VP DEVELOPMENT	40 00 ..... 0 00			X				203,099	0	13,046
(1) JANE WOLFSON ..... VP MARKETING	40 00 ..... 0 00			X				190,958	0	20,254
(2) WILLIAM SPITZER ..... VP PROGRAMS AND EXHIBITS	40 00 ..... 0 00			X				187,832	0	44,907
(3) WALTER J FLAHERTY ..... EVP, COO, TREASURER -RETIRED	39 00 ..... 1 00			X				150,158	0	25,562
(4) SCOTT KRAUS ..... VP RESEARCH	40 00 ..... 0 00			X				167,136	0	19,661
(5) HOWARD RIS ..... PRESIDENT & CEO - RETIRED	39 00 ..... 1 00			X				134,148	0	12,955
(6) JOESPH A ZANI ..... VP FINANCE - RETIRED	40 00 ..... 0 00			X				155,822	0	27,609
(7) NIGELLA HILLGARTH ..... PRESIDENT & CEO	40 00 ..... 0 00			X				142,889	0	3,668
(8) MARK SMITH ..... VP ANIMAL CARE	40 00 ..... 0 00			X				125,933	0	14,201
(9) ANN PERRY ..... VP HUMAN RESOURCES	40 00 ..... 0 00			X				125,941	0	34,813
(10) HEATHER TAUSIG ..... VP CONSERVATION	40 00 ..... 0 00			X				120,661	0	19,148
(11) BARBARA WALLER ..... DIRECTOR OF IT	40 00 ..... 0 00					X		120,705	0	19,187
(12) PATRICIA WONG ..... CONTROLLER/DIRECTOR OF FINANCE	40 00 ..... 0 00					X		109,190	0	25,283
(13) ROSALIND ROLLAND ..... DIRECTOR OF OCEAN HEALTH	40 00 ..... 0 00					X		103,542	0	20,659

SCHEDULE A  
(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization NEW ENGLAND AQUARIUM CORPORATION	Employer identification number 04-2297514
--	--

Part I

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

1

☐

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

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )

3

☐

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

4

☐

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

5

☐

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

6

☐

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

7

☐

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

8

☐

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

9

☒

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

10

☐

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

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a

☐

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

b

☐

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

c

☐

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

d

☐

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

e

☐

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

f

Enter the number of supported organizations . . . . . \_\_\_\_\_

g

Provide the following information about the supported organization(s)

(i)Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						



Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)  
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
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 VI )						
11 Total support Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . . ▶						

Section C. Computation of Public Support Percentage		
14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		▶
b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		▶
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		▶
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization		▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		▶

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	6,958,804	16,781,991	9,675,742	6,533,364	7,149,214	47,099,115
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	21,006,250	23,553,760	23,645,005	23,244,459	24,811,342	116,260,816
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	27,965,054	40,335,751	33,320,747	29,777,823	31,960,556	163,359,931
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	591,744	3,712,807	3,329,584	978,233	732,462	9,344,830
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
c Add lines 7a and 7b	591,744	3,712,807	3,329,584	978,233	732,462	9,344,830
8 Public support (Subtract line 7c from line 6 )						154,015,101

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6	27,965,054	40,335,751	33,320,747	29,777,823	31,960,556	163,359,931
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	282,710	348,259	383,768	416,153	487,162	1,918,052
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	282,710	348,259	383,768	416,153	487,162	1,918,052
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI )	790,524	1,002,599	1,184,340	1,150,772	1,314,367	5,442,602
13 Total support. (Add lines 9, 10c, 11, and 12 )	29,038,288	41,686,609	34,888,855	31,344,748	33,762,085	170,720,585
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	90 210 %	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	88 930 %	

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	1 120 %	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	1 050 %	
19a 33 1/3% support tests—2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶			
b 33 1/3% support tests—2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶			
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶			

Part IV

Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990) .	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .	9a	
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .	9b	
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .	9c	
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).	10b	
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> <b>Answer (a) and (b) below.</b>			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI identify those supported organizations and explain</b> how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 <u>Parent of Supported Organizations</u> <b>Answer (a) and (b) below.</b>			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.			
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009. . . . .			
b From 2010. . . . .			
c From 2011. . . . .			
d From 2012. . . . .			
e From 2013. . . . .			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010. . . . .			
b From 2011. . . . .			
c From 2012. . . . .			
d From 2013. . . . .			
e From 2014. . . . .			

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

**Facts And Circumstances Test**

Return Reference

Explanation

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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

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

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

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

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

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

Name of the organization NEW ENGLAND AQUARIUM CORPORATION	Employer identification number 04-2297514
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

Part I-B Complete if the organization is exempt under section 501(c)(3).

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

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

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

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



Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		0													
b Total lobbying expenditures to influence a legislative body (direct lobbying)		48,000													
c Total lobbying expenditures (add lines 1a and 1b)		48,000													
d Other exempt purpose expenditures		41,993,145													
e Total exempt purpose expenditures (add lines 1c and 1d)		42,041,145													
f Lobbying nontaxable amount Enter the amount from the following table in both columns		1,000,000													
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000													
h Subtract line 1g from line 1a If zero or less, enter -0-		0													
i Subtract line 1f from line 1c If zero or less, enter -0-		0													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No													

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	48,000	48,000	48,000	48,000	192,000
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures					

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

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

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

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

Part IV

Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

[illegible]

SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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2014

Open to Public Inspection

Name of the organization NEW ENGLAND AQUARIUM CORPORATION	Employer identification number  04-2297514
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Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	1
2	Aggregate value of contributions to (during year)	0
3	Aggregate value of grants from (during year)	0
4	Aggregate value at end of year	255,092
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4

Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► \_\_\_\_\_

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ \_\_\_\_\_

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included in Form 990, Part VIII, line 1

► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X

► \$ \_\_\_\_\_

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included in Form 990, Part VIII, line 1

► \$ \_\_\_\_\_

b

Assets included in Form 990, Part X

► \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table
- |    |        |
|----|--------|
|    | Amount |
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- 2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance . . . . .	6,286,638	6,108,426	5,993,585	6,114,985	6,193,544
b Contributions . . . . .	7,000	7,000	10,500	12,783	118,754
c Net investment earnings, gains, and losses	22,880	171,212	104,341	-134,183	29,200
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					226,513
f Administrative expenses . . . . .					
g End of year balance . . . . .	6,316,518	6,286,638	6,108,426	5,993,585	6,114,985

- 2

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

Board designated or quasi-endowment

☒
- b

Permanent endowment

☒ 100 000 %
- c

Temporarily restricted endowment

☒

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations . . . . .

3a(i)

Yes

No

(ii) related organizations . . . . .

3a(ii)

No
- b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b
- 4

Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .		50,235		50,235
b Buildings . . . . .		79,791,542	32,227,574	47,563,968
c Leasehold improvements . . . . .		7,166,737	3,124,912	4,041,825
d Equipment . . . . .		21,438,860	11,500,755	9,938,105
e Other . . . . .		7,436,851	5,452,029	1,984,822
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				63,578,955



Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	44,589,076
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments . . . . .	2a	6,431
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIII ) . . . . .	2d	3,043,835
e	Add lines 2a through 2d . . . . .	2e	3,050,266
3	Subtract line 2e from line 1 . . . . .	3	41,538,810
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII ) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	0
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12 ) . . . . .	5	41,538,810

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements . . . . .	1	47,808,079
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities . . . . .	2a	
b	Prior year adjustments . . . . .	2b	
c	Other losses . . . . .	2c	
d	Other (Describe in Part XIII ) . . . . .	2d	3,789,016
e	Add lines 2a through 2d . . . . .	2e	3,789,016
3	Subtract line 2e from line 1 . . . . .	3	44,019,063
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a	
b	Other (Describe in Part XIII ) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	0
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18 ) . . . . .	5	44,019,063

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4	TO GENERATE EARNINGS TO SUPPORT VARIOUS MISSION RELATED PROGRAMS (PER INTENT OF NAMED ENDOWMENT FUND) AND GENERAL ADMINISTRATION
PART X, LINE 2	THE AQUARIUM ACCOUNTS FOR THE EFFECT OF ANY UNCERTAIN TAX POSITIONS BASED ON A "MORE LIKELY THAN NOT" THRESHOLD TO THE RECOGNITION OF THE TAX POSITIONS BEING SUSTAINED BASED ON THE TECHNICAL MERITS OF THE POSITION UNDER SCRUTINY BY THE APPLICABLE TAXING AUTHORITY. IF A TAX POSITION OR POSITIONS ARE DEEMED TO RESULT IN UNCERTAINTIES OF THOSE POSITIONS, THE UNRECOGNIZED TAX BENEFIT IS ESTIMATED BASED ON A "CUMULATIVE PROBABILITY ASSESSMENT" THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL UNCERTAIN TAX POSITIONS. THE AQUARIUM HAS IDENTIFIED ITS TAX STATUS AS A TAX EXEMPT ENTITY AND ITS DETERMINATIONS AS TO ITS INCOME BEING RELATED OR UNRELATED AS ITS ONLY SIGNIFICANT TAX POSITIONS AND HAS DETERMINED THAT SUCH TAX POSITIONS DO NOT RESULT IN AN UNCERTAINTY REQUIRING RECOGNITION. THE AQUARIUM IS NOT CURRENTLY UNDER EXAMINATION BY ANY TAXING JURISDICTION. THE AQUARIUM'S FEDERAL AND STATE INCOME TAX RETURNS ARE GENERALLY OPEN FOR EXAMINATION FOR THE PAST THREE YEARS FOLLOWING THE DATE OF FILING THE RELATED RETURN.
PART XI, LINE 2D - OTHER ADJUSTMENTS	COST OF GOODS SOLD 3,746,982 MARINE LIFE CENTER REVENUE 10,000 LOSS ON VALUATION OF PENSION LIABILITY -843,746 NET CHANGE IN BENEFICIAL TRUST 22,880 FUNDRAISING WELCOME GALA EXPENSES 25,319 GAIN ON VALUATION OF NON-QUALIFIED PENSION LIABILITY 82,400
PART XII, LINE 2D - OTHER ADJUSTMENTS	COST OF GOODS SOLD 3,746,982 MARINE LIFE CENTER EXPENSES 16,715 FUNDRAISING WELCOME GALA EXPENSES 25,319

[illegible]



SCHEDULE F  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.  
► Attach to Form 990.  
► Information about Schedule F (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization  
NEW ENGLAND AQUARIUM CORPORATION

Employer identification number  
04-2297514

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1

For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

☒ Yes ☐ No
- 2

For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3

Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
( 1 ) EAST ASIA AND THE PACIFIC	0	0	GRANTMAKING	FACILITATION, FINANCIAL, AND ADVISORY SERVICES FOR PHOENIX ISLANDS CONSERVATION PROGRAM	63,198
( 2 )					
( 3 )					
( 4 )					
( 5 )					
3a Sub-total	0	0			63,198
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			63,198

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
( 1 )			EAST ASIA AND THE PACIFIC	PROGRAM SERVICES	63,198	WIRE TRANSFER			
( 2 )									
( 3 )									
( 4 )									

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶

0

3

Enter total number of other organizations or entities . . . . . ▶

1

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
( 1 )							
( 2 )							
( 3 )							
( 4 )							
( 5 )							
( 6 )							
( 7 )							
( 8 )							
( 9 )							
( 10 )							
( 11 )							
( 12 )							
( 13 )							
( 14 )							
( 15 )							
( 16 )							
( 17 )							
( 18 )							

**Part IV Foreign Forms**

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐ Yes

☒ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes

☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*

☐ Yes

☒ No

**Part V**

**Supplemental Information**  
Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
PART I, LINE 2	THE ORGANIZATION REQUIRES PERIODIC FINANCIAL AND PROGRAMMATIC REPORTS, ALONG WITH SUPPORTING DOCUMENTS (BANK STATEMENT AND RECEIPTS) AND THE IDENTIFICATION OF PROGRAM ACHIEVEMENTS

SCHEDULE G  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding  
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2014

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Name of the organization  
NEW ENGLAND AQUARIUM CORPORATION

Employer identification number  
04-2297514

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

1

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

a

☒

Mail solicitations

e

☒

Solicitation of non-government grants

b

☒

Internet and email solicitations

f

☒

Solicitation of government grants

c

☒

Phone solicitations

g

☒

Special fundraising events

d

☒

In-person solicitations

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes ☐ No

b

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 ARTSMARKETING SERVICES INC 260 KING ST EAST STE 500  TORONTO, ONTARIO CA M5A 4L5	PHONE SOLICITATION		No	301,620	151,329	150,291
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . . ▶				301,620	151,329	150,291

3

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

MA, NH, CT, NY, ME

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		CEO WELCOME GALA (event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1	Gross receipts . . . .	39,965		39,965
	2	Less Contributions . . .			
	3	Gross income (line 1 minus line 2) . . . .	39,965		39,965
Direct Expenses	4	Cash prizes . . . .			
	5	Noncash prizes . . .			
	6	Rent/facility costs . . .	3,190		3,190
	7	Food and beverages .	13,042		13,042
	8	Entertainment . . . .	2,075		2,075
	9	Other direct expenses .	7,012		7,012
	10	Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶			
	11	Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶			
					(25,319)
					14,646

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue . . . . .			
	2	Cash prizes . . . . .			
	3	Non-cash prizes . . . .			
	4	Rent/facility costs . . . .			
	5	Other direct expenses . . .			
Direct Expenses	6	Volunteer labor . . . .			
	7	Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶			
	8	Net gaming income summary Subtract line 7 from line 1, column (d) . . . . . ▶			

9 Enter the state(s) in which the organization conducts gaming activities \_\_\_\_\_

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

b If "No," explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

b If "Yes," explain \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11

Does the organization conduct gaming activities with nonmembers?

Yes

No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

Yes

No

13

Indicate the percentage of gaming activities conducted in

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

14

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

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

Yes

No

b

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

c

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

Name

Address

16

Gaming manager information

Name

Gaming manager compensation \$

Description of services provided

Director/officer

Employee

Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

Yes

No

b

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

Part IV

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

Return Reference	Explanation
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Schedule J  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.  
▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization  
NEW ENGLAND AQUARIUM CORPORATION

Employer identification number  
04-2297514

Part I	Questions Regarding Compensation		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		No
b	Any related organization?	5b		No
	If "Yes," to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		No
b	Any related organization?	6b		No
	If "Yes," to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 SUELLEN M PELUSO, VP DEVELOPMENT	(i)	201,749	0	1,350	650	12,396	216,145	0
	(ii)	0	0	0	0	0	0	0
2 JANE WOLFSON, VP MARKETING	(i)	189,637	0	1,321	7,858	12,396	211,212	0
	(ii)	0	0	0	0	0	0	0
3 WILLIAM SPITZER, VP PROGRAMS AND EXHIBITS	(i)	186,511	0	1,321	26,248	18,659	232,739	0
	(ii)	0	0	0	0	0	0	0
4 WALTER J FLAHERTY, EVP, COO, TREASURER -RETIRED	(i)	102,874	25,000	22,284	25,135	427	175,720	0
	(ii)	0	0	0	0	0	0	0
5 SCOTT KRAUS, VP RESEARCH	(i)	166,007	0	1,129	13,488	6,173	186,797	0
	(ii)	0	0	0	0	0	0	0
6 JOESPH A ZANI, VP FINANCE - RETIRED	(i)	154,187	0	1,635	22,484	5,125	183,431	0
	(ii)	0	0	0	0	0	0	0
7 ANN PERRY, VP HUMAN RESOURCES	(i)	125,051	0	890	16,154	18,659	160,754	0
	(ii)	0	0	0	0	0	0	0

Part IIISupplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II

Also complete this part for any additional information

Return Reference	Explanation
PART I, LINE 7	BOTH THE PAST CEO/PRESIDENT AND PAST EVP, COO & TREASURER RECEIVED DEFERRED COMPENSATION PAYMENTS DURING 2014 ON 2013 DEFERRED COMPENSATION WHICH WERE APPROVED BY THE BOARD OF TRUSTEES ALSO IN 2014, WE DEFERRED COMPENSATION UNTIL 2015 TO BOTH THE CURRENT PRESIDENT/CEO AND THE COO/CFO/TREASURER 2013 AND 2014 COMPENSATION DEFERRALS WERE PERFORMANCE BONUSES NOT CONTINGENT UPON ACHIEVING A PREDETERMINED FINANCIAL GOAL

Schedule K  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NEW ENGLAND AQUARIUM CORPORATION

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
▶ Attach to Form 990.  
▶ Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2014

Open to Public Inspection

Employer identification number  
04-2297514

Part I

Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A NEW ENGLAND AQUARIUM ISSUE SERIES 2012	04-2297514		11-01-2012	19,730,000	SEE SCHEDULE O		X	X			X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired	19,385,000							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	19,730,000							
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	345,000							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds								
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2012							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III

Private Business Use

				A		B		C		D	
				Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?				X						
2	Are there any lease arrangements that may result in private business use of bond-financed property?				X						

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X							
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X							
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 %							
6	Total of lines 4 and 5	0 %							
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?	X							
b	Exception to rebate?		X						
c	No rebate due?		X						
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
	Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI

Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
SCHEDULE K, PART VI	THE PURPOSE OF THIS BOND ISSUE WAS TO REFINANCE THE OUTSTANDING PRINCIPAL AMOUNT OF A LOAN MADE BY THE MASSACHUSETTS HEALTH AND EDUCATIONAL FACILITIES AUTHORITY (THE AUTHORITY)TO THE ORGANIZATION FROM THE PROCEEDS OF THE AUTHORITY'S REVENUE BONDS, NEW ENGLAND AQUARIUM ISSUE SERIES 2007 A PORTION OF THE PROCEEDS OF THIS BOND ISSUE WAS ALSO USED TO PAY COSTS OF ISSUING THE BOND

Schedule L  
(Form 990 or 990-EZ)

OMB No 1545-0047

2014

Open to Public Inspection

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. ▶ Attach to Form 990 or Form 990-EZ.

▶Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization  
NEW ENGLAND AQUARIUM CORPORATION

Employer identification number  
04-2297514

<b>Part I Excess Benefit Transactions</b> (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only) Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b				
1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?
				YesNo

2

Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$

3

Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$

Part II

Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No

Total ▶ \$

<b>Part III Grants or Assistance Benefiting Interested Persons.</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 27.				
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) ROBERT BEAL	ROBERT BEAL TRUSTEE OF ORGANIZATION	599,028	RENTAL/LEASE OF OFFICE SPACE AT FAIR MARKET VALUE		No
(2) DAVID I CROWLEY	DAVID I CROWLEY TRUSTEE OF ORGANIZATION	137,913	A BEVERAGE SUPPLY AGREEMENT WITH AN ENTITY IN WHICH THIS TRUSTEE HAS AN OWNERSHIP INTEREST THE AGREEMENT IS AT FAIR MARKET VALUE		No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
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SCHEDULE M  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Noncash Contributions

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization  
NEW ENGLAND AQUARIUM CORPORATION

Employer identification number  
04-2297514

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .	X		880	DONOR VALUATION
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ ( ADVERTISING SERVICES )	X	4	190,289	DONOR VALUATION
26 Other ▶ ( VETERINARY SERVICES )	X	6	12,105	DONOR VALUATION
27 Other ▶ ( SUPPLIES )	X	7	10,883	DONOR VALUATION
28 Other ▶ ( FOOD )	X	17	8,240	DONOR VALUATION
Other ▶ ( LIGHTING/EVENT SUPPLIES )	X	1	5,600	DONOR VALUATION
Other ▶ ( EQUIPMENT AND SUPPLIES )	X	3	2,634	DONOR VALUATION
Other ▶ ( CONCERT TICKETS )	X	14	1,418	DONOR VALUATION
Other ▶ ( MISC ITEMS/GIFT CARDS )	X	12	1,325	DONOR VALUATION

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

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .

30a

No

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

No

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .

32a

No

b If "Yes," describe in Part II

33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

**Part III**

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

Return Reference	Explanation
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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.**

**▶ Attach to Form 990 or 990-EZ.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).**

**2014**

**Open to Public  
Inspection**

Name of the organization  
NEW ENGLAND AQUARIUM CORPORATION

**Employer identification number**

04-2297514

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	THE ORGANIZATION HAS MEMBERS BUT DOES NOT HAVE STOCKHOLDERS MEMBERSHIP AT THE AQUARIUM PROVIDES LIMITED BENEFITS SUCH AS UNLIMITED VISITATION TO OUR EXHIBITS AND DISCOUNTS AT THE CAFE, GIFT SHOP AND IMAX THEATER FOR A PERIOD OF 1 YEAR MEMBERSHIP IS A MEANS OF PROVIDING MUCH NEEDED FINANCIAL SUPPORT TO THE ORGANIZATION HOWEVER, MEMBERSHIP DOES NOT PROVIDE ENTITLEMENTS OR RIGHTS SUCH AS ELECTING INDIVIDUALS TO THE GOVERNING BODY, ANY INFLUENCE IN ESTABLISHING POLICIES, PROCEDURES OR MANAGERIAL ACTIONS OR AN OWNERSHIP STAKE

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	<p>THE FORM 990 IS PREPARED BY MANAGEMENT AND REVIEWED BY INDEPENDENT PUBLIC ACCOUNTANTS. ONCE THE DOCUMENT IS CONSIDERED READY FOR REVIEW, COPIES (EXCLUDING SCHEDULE B) ARE DISTRIBUTED TO THE MEMBERS OF THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES AT LEAST ONE WEEK PRIOR TO A PREVIOUSLY SCHEDULED MEETING TO REVIEW IT. SCHEDULE B IS NOT INCLUDED FOR REVIEW IN ORDER TO RESPECT DONOR CONFIDENTIALITY AS REQUESTED BY SEVERAL DONORS. IN ADDITION TO THE FORM 990, MANAGEMENT PREPARES AND DISTRIBUTES A SUMMARY OF KEY ELEMENTS CONTAINED IN THE FORM 990 TO FACILITATE THE REVIEW. A COPY OF FORM 990-T IS ALSO PROVIDED ALONG WITH A BREAKOUT OF THE VARIOUS BUSINESS ACTIVITIES THAT HAVE BEEN IDENTIFIED AS GENERATING UNRELATED BUSINESS INCOME. DURING THE MEETING, MANAGEMENT LEADS THE COMMITTEE THROUGH THE SUMMARY DOCUMENT, PAUSING TO ADDRESS QUESTIONS AND FACILITATE DISCUSSION AS NECESSARY. THE TAX PROFESSIONAL FROM THE ORGANIZATION'S PUBLIC ACCOUNTING FIRM WHO REVIEWED THE DOCUMENT IS ALSO PRESENT AND PARTICIPATES IN THE REVIEW SESSION. MINUTES OF THE MEETING ARE PREPARED AND RETAINED AS A RECORD. ANY CHANGES RESULTING FROM THE REVIEW ARE INCORPORATED IN THE FORM 990 AND THE COMMITTEE CHAIR DISTRIBUTES THAT DOCUMENT (EXCLUDING SCHEDULE B, WHICH IS REDACTED TO HONOR THE REQUEST FOR CONFIDENTIALITY OF SEVERAL DONORS) TO THE FULL BOARD OF TRUSTEES WITH HIS/HER COMMENTS BEFORE IT IS FILED. THE FULL BOARD IS TYPICALLY GIVEN A WEEK TO TEN DAYS TO COMMENT PRIOR TO IT BEING FILED WITH THE IRS.</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	ANNUALLY, THE ORGANIZATION DISTRIBUTES ITS CONFLICT OF INTEREST POLICY, ALONG WITH A CERTIFICATION AND DESCRIPTION PAGE, TO OFFICERS, TRUSTEES AND SELECT MIDDLE MANAGEMENT EMPLOYEES. THEY ARE TO COMPLETE AND RETURN THE CERTIFICATION THAT THEY DO NOT HAVE ANY CONFLICT OF INTEREST OR DISCLOSE WHAT CONFLICTS THEY MAY HAVE. MANAGEMENT MONITORS THE RECEIPT OF THESE CERTIFICATIONS TO ENSURE THAT ALL ARE RETURNED AND MAINTAINED ON FILE. CONFLICT OF INTEREST DISCLOSURES ARE REVIEWED AND A DETERMINATION IS MADE ON WHAT ACTION, IF ANY, MUST BE TAKEN TO PRESERVE GENERALLY ACCEPTED GOVERNING PRINCIPLES AND AVOID REAL AND/OR PERCEIVED CONFLICTS WHEN THE INDIVIDUAL IS EXPECTED TO VOTE OR MAKE A BUSINESS DECISION.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>THE CHAIR OF THE BOARD OF TRUSTEES ANNUALLY APPOINTS A COMPENSATION COMMITTEE TO REVIEW AND MAKE RECOMMENDATIONS TO THE BOARD OF TRUSTEES CONCERNING THE BASE COMPENSATION AND ANY BONUS OPPORTUNITIES AND/OR DETERMINATIONS FOR THE CEO AND COO/CFO. THE BOARD OF TRUSTEES (OR, PURSUANT TO DELEGATED AUTHORITY, THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES, IF THE DECISIONS ARE MADE BETWEEN MEETINGS OF THE FULL BOARD OF TRUSTEES) THEN REVIEWS AND MAKES FINAL DETERMINATIONS ON SALARY AND ANY BONUS OPPORTUNITIES AND/OR DETERMINATIONS FOR THE CEO AND COO/CFO. THE BOARD OF TRUSTEES ALSO REVIEWS AND APPROVES ANY MAJOR CHANGES IN THE BENEFIT PLANS THAT ARE APPLICABLE TO THE CEO AND COO/CFO. THE BOARD OF TRUSTEES TAKES INTO CONSIDERATION THE CEO'S EVALUATION OF THE COO/CFO'S PERFORMANCE. IT IS THE ORGANIZATION'S POLICY TO PROVIDE DIRECT COMPENSATION PROGRAMS AND POTENTIAL EARNING OPPORTUNITIES WHICH REFLECT THE RELATIVE SIZE AND PERFORMANCE OF THE ORGANIZATION IN THE INDUSTRY SEGMENT OF WHICH IT IS A PART AND WHICH ACCOMPLISH THE ORGANIZATION'S MISSION AND TAX-EXEMPT PURPOSE WITHOUT CAUSING ANY PART OF THE ORGANIZATION'S NET EARNINGS TO INURE TO THE PRIVATE BENEFIT OF AN INDIVIDUAL. SIMULTANEOUSLY, THE POLICY SUPPORTS THE CHALLENGES FACED BY THE ORGANIZATION BY PROVIDING INCREASED PAY-FOR-PERFORMANCE OPPORTUNITIES TO THE INDIVIDUALS WHO ARE MANAGING THE ORGANIZATION. THE COMPENSATION COMMITTEE CARRIES OUT THIS POLICY ON AN ANNUAL BASIS OR AS A NEED ARISES. THE COMMITTEE IS PROVIDED THE FOLLOWING INFORMATION BY THE VICE PRESIDENT OF HUMAN RESOURCES OF THE ORGANIZATION - RELEVANT LOCAL MARKET COMPENSATION DATA FOR THE CEO AND COO/CFO FROM PUBLISHED SURVEYS OF OTHER ORGANIZATIONS - FORM 990 COMPENSATION DATA FOR THE RELEVANT POSITIONS AT OTHER TAX-EXEMPT ORGANIZATIONS OF COMPARABLE SIZE AND COMPLEXITY BOTH WITHIN AND OUTSIDE THE CULTURAL INSTITUTIONAL SEGMENT - COMPENSATION DATA OF CEO'S AND COO/CFO'S OBTAINED THROUGH A NATIONAL NETWORK OF AQUARIA HUMAN RESOURCE PROFESSIONALS - COMPENSATION DATA OF CEO'S AND COO/CFO'S OBTAINED THROUGH A LOCAL NETWORK OF CULTURAL INSTITUTION HUMAN RESOURCE PROFESSIONALS. THE COMMITTEE REVIEWS THE INFORMATION PROVIDED AND VOTES TO SET BASE SALARY, ANNUAL BONUS AWARDS AND BONUS PERFORMANCE CRITERIA, IN LIGHT OF MARKET DATA AND INDIVIDUAL'S BACKGROUND, EXPERIENCE, SKILLS, AND JOB PERFORMANCE. THE BASE SALARY AND BONUS OPPORTUNITIES IN 2014 FOR THE PRIOR CEO AND PRIOR COO/CFO WERE DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUSTEES (IN A MEETING NOTICED AND OPEN TO ALL TRUSTEES) BASED ON RECOMMENDATIONS BY THE COMPENSATION COMMITTEE. THE ACTUAL BONUSES PAID IN 2014 FOR 2013 PERFORMANCE TO THE PRIOR CEO AND PRIOR COO/CFO WERE DETERMINED BY THE BOARD OF TRUSTEES BASED ON RECOMMENDATIONS BY THE COMPENSATION COMMITTEE CONCERNING THE ATTAINMENT OF BONUS GOALS ESTABLISHED AT THE BEGINNING OF 2013. SUMMARIES OF ALL DISCUSSIONS AND DELIBERATIONS CONCERNING COMPENSATION FOR THE CEO AND COO/CFO ARE DOCUMENTED AND PROVIDED TO THE VICE PRESIDENT OF HUMAN RESOURCES. THE PRIOR CEO AND PRIOR COO/CFO DID NOT RECEIVE ANY BONUS PAYMENTS FOR 2014 PERFORMANCE. BOTH THE CURRENT CEO AND CURRENT COO/CFO WERE NEW HIRES IN 2014. AS PART OF THE OFFER AND HIRING PROCESS, APPROPRIATE BASE SALARY AND ANNUAL BONUS TARGETS WERE DETERMINED BASED ON MARKET DATA IN LIGHT OF THE INDIVIDUAL'S BACKGROUND, EXPERIENCE AND SKILL SET. THE CURRENT CEO AND CURRENT COO/CFO DID NOT RECEIVE ANY PERFORMANCE BONUS PAYMENTS IN 2014.</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS INCLUDING ITS CONFLICT OF INTEREST POLICY , AND ITS FINANCIAL STATEMENTS, AVAILABLE TO THE PUBLIC BY REQUESTING THEM IN WRITING OR IN PERSON TO NEW ENGLAND AQUARIUM, CENTRAL WHARF, BOSTON, MA 02110 THE FORM 990 IS AVAILABLE ON WWW GUIDESTAR COM AND THE MASSACHUSETTS ATTORNEY GENERAL'S WEBSITE AS WELL AS UPON REQUEST

Return Reference	Explanation
FORM 990, PART XI, LINE 9	LOSS ON VALUATION OF PENSION LIABILITY -843,746 GAIN ON VALUATION OF NON-QUALIFIED PENSION LIABILITY 82,400 NET CHANGE IN BENEFICIAL TRUST 22,880 ROUNDING 2



SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization NEW ENGLAND AQUARIUM CORPORATION	Employer identification number  04-2297514
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Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) NEW ENGLAND AQUARIUM MARINE LIFE CENTER INC 177 MILK STREET  BOSTON, MA 021103399 22-3334951	ESTABLISH & MAINTAIN A CTR FOR THE RESCUE, TREATMENT & REHAB OF MARINE ANIM	MA	501(C)(3)	LINE 11A, I	N/A		No

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

<b>Note.</b> Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule		<b>Yes</b>	<b>No</b>
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
<b>a</b>	Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity	<b>1a</b>	No
<b>b</b>	Gift, grant, or capital contribution to related organization(s)	<b>1b</b>	No
<b>c</b>	Gift, grant, or capital contribution from related organization(s)	<b>1c</b>	No
<b>d</b>	Loans or loan guarantees to or for related organization(s)	<b>1d</b>	No
<b>e</b>	Loans or loan guarantees by related organization(s)	<b>1e</b>	No
<b>f</b>	Dividends from related organization(s)	<b>1f</b>	No
<b>g</b>	Sale of assets to related organization(s)	<b>1g</b>	No
<b>h</b>	Purchase of assets from related organization(s)	<b>1h</b>	No
<b>i</b>	Exchange of assets with related organization(s)	<b>1i</b>	No
<b>j</b>	Lease of facilities, equipment, or other assets to related organization(s)	<b>1j</b>	No
<b>k</b>	Lease of facilities, equipment, or other assets from related organization(s)	<b>1k</b>	No
<b>l</b>	Performance of services or membership or fundraising solicitations for related organization(s)	<b>1l</b>	No
<b>m</b>	Performance of services or membership or fundraising solicitations by related organization(s)	<b>1m</b>	No
<b>n</b>	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<b>1n</b>	No
<b>o</b>	Sharing of paid employees with related organization(s)	<b>1o</b>	No
<b>p</b>	Reimbursement paid to related organization(s) for expenses	<b>1p</b>	No
<b>q</b>	Reimbursement paid by related organization(s) for expenses	<b>1q</b>	No
<b>r</b>	Other transfer of cash or property to related organization(s)	<b>1r</b>	No
<b>s</b>	Other transfer of cash or property from related organization(s)	<b>1s</b>	No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

**Part VI** **Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.  
Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII**   **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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