

Form **990-PF**

**Return of Private Foundation**  
or Section 4947(a)(1) Trust Treated as Private Foundation

OMB No. 1545-0047

**2023**

Department of the Treasury  
Internal Revenue Service

**Do not enter social security numbers on this form as it may be made public.**

**Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.**

Open to Public Inspection

**For calendar year 2023 or tax year beginning , and ending**

Name of foundation <b>ALAN L. BIRD TRUST UNDER AGREEMENT</b> <b>DATED JULY 25, 1966</b>		<b>A Employer identification number</b> <b>13-6211751</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>2 CANAL PLAZA</b>	Room/suite	<b>B Telephone number (see instructions)</b> <b>207-619-8600</b>
City or town, state or province, country, and ZIP or foreign postal code <b>PORTLAND ME 04101</b>		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>G</b> Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change		<b>D</b> 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<b>H</b> Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>847,274</b>	<b>J</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

<b>Part I Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		<b>(a) Revenue and expenses per books</b>	<b>(b) Net investment income</b>	<b>(c) Adjusted net income</b>	<b>(d) Disbursements for charitable purposes (cash basis only)</b>
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule) ...				
	<b>2</b> Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	<b>3</b> Interest on savings and temporary cash investments	5,887	5,887	5,887	
	<b>4</b> Dividends and interest from securities	11,064	11,064	11,064	
	<b>5a</b> Gross rents				
	<b>b</b> Net rental income or (loss)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10	-1,498			
	<b>b</b> Gross sales price for all assets on line 6a <b>23,285</b>				
	<b>7</b> Capital gain net income (from Part IV, line 2)		0		
	<b>8</b> Net short-term capital gain			0	
	<b>9</b> Income modifications				
	<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less: Cost of goods sold					
<b>c</b> Gross profit or (loss) (attach schedule)					
<b>11</b> Other income (attach schedule)					
<b>12 Total.</b> Add lines 1 through 11	15,453	16,951	16,951		
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc.	0			
	<b>14</b> Other employee salaries and wages				
	<b>15</b> Pension plans, employee benefits				
	<b>16a</b> Legal fees (attach schedule)				
	<b>b</b> Accounting fees (attach schedule) <b>STMT 1</b>	820	820		
	<b>c</b> Other professional fees (attach schedule) <b>STMT 2</b>	7,534	7,534		
	<b>17</b> Interest				
	<b>18</b> Taxes (attach schedule) (see instructions) <b>STMT 3</b>	1,366	1,366		
	<b>19</b> Depreciation (attach schedule) and depletion				
	<b>20</b> Occupancy				
	<b>21</b> Travel, conferences, and meetings				
	<b>22</b> Printing and publications				
	<b>23</b> Other expenses (att. sch.)				
	<b>24 Total operating and administrative expenses.</b> Add lines 13 through 23	9,720	9,720	0	0
	<b>25</b> Contributions, gifts, grants paid	42,371			42,371
<b>26 Total expenses and disbursements.</b> Add lines 24 and 25	52,091	9,720	0	42,371	
<b>27</b> Subtract line 26 from line 12:					
<b>a</b> Excess of revenue over expenses and disbursements	-36,638				
<b>b Net investment income</b> (if negative, enter -0-)		7,231			
<b>c Adjusted net income</b> (if negative, enter -0-)			16,951		

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

Form **990-PF** (2023)

<b>Part II Balance Sheets</b> Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	1 Cash — non-interest-bearing			
	2 Savings and temporary cash investments	32,671	15,672	15,672
	3 Accounts receivable			
	Less: allowance for doubtful accounts			
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (att. schedule)			
	Less: allowance for doubtful accounts	0		
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments — U.S. and state government obligations (attach schedule) <b>STMT 4</b>	187,535	157,337	150,982
	<b>b</b> Investments — corporate stock (attach schedule) <b>SEE STMT 5</b>	332,420	343,636	575,116
	<b>c</b> Investments — corporate bonds (attach schedule) <b>SEE STMT 6</b>	111,635	111,030	105,504
	11 Investments — land, buildings, and equipment: basis			
Less: accumulated depreciation (attach sch.)				
12 Investments — mortgage loans				
13 Investments — other (attach schedule)				
14 Land, buildings, and equipment: basis				
Less: accumulated depreciation (attach sch.)				
15 Other assets (describe )				
16 <b>Total assets</b> (to be completed by all filers — see the instructions. Also, see page 1, item I)	664,261	627,675	847,274	
<b>Liabilities</b>	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe )			
	23 <b>Total liabilities</b> (add lines 17 through 22)	0	0	
<b>Net Assets or Fund Balances</b>	<b>Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30.</b> <input type="checkbox"/>			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	<b>Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30.</b> <input checked="" type="checkbox"/>			
	26 Capital stock, trust principal, or current funds	664,261	627,675	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
29 <b>Total net assets or fund balances</b> (see instructions)	664,261	627,675		
30 <b>Total liabilities and net assets/fund balances</b> (see instructions)	664,261	627,675		

**Part III Analysis of Changes in Net Assets or Fund Balances**

1 Total net assets or fund balances at beginning of year — Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	664,261
2 Enter amount from Part I, line 27a	2	-36,638
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	627,623
5 Decreases not included in line 2 (itemize) <b>SEE STATEMENT 7</b>	5	-52
6 Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 29	6	627,675

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	SEE WORKSHEET			
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))	
a				
b				
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.				(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any		
a				
b				
c				
d				
e				
2	Capital gain net income or (net capital loss) <span style="font-size: 2em;">}</span> <span style="font-size: 2em;">{</span> If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7		2	-1,498
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8 <span style="font-size: 2em;">}</span>		3	-1,764

**Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948—see instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary — see instructions)		1	101
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0
3	Add lines 1 and 2		3	101
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0
5	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0-		5	101
6	Credits/Payments:			
a	2023 estimated tax payments and 2022 overpayment credited to 2023	6a		840
b	Exempt foreign organizations — tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d		
7	Total credits and payments. Add lines 6a through 6d		7	840
8	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached		8	
9	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b>		9	
10	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b>		10	739
11	Enter the amount of line 10 to be: <b>Credited to 2024 estimated tax</b> 739 <b>Refunded</b> .....		11	

**Part VI-A Statements Regarding Activities**

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition If the answer is "Yes" to <b>1a</b> or <b>1b</b> , attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?		X
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. \$ _____ <b>(2)</b> On foundation managers. \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? <span style="float: right;">N/A</span>		
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by <i>General Instruction T</i> .		X
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: ● By language in the governing instrument, or ● By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	X	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered. See instructions. <u>ME</u>		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? If "No," attach explanation	X	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See instructions for Part XIII. If "Yes," complete Part XIII		X
<b>10</b> Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
<b>11</b> At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
<b>12</b> Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
<b>13</b> Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>N/A</u>	X	
<b>14</b> The books are in care of <u>LAUREN EPSTEIN, AS OFFICER</u> Telephone no. <u>207-619-8600</u> <u>CAMDEN NATIONAL BANK 2 CANAL PLAZA</u> Located at <u>PORTLAND</u> <u>ME</u> ZIP+4 <u>04101</u>		
<b>15</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> — check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year		
<b>16</b> At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country		X

**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required**

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
<b>1a</b> During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? .....	<b>1a(1)</b>	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? .....	<b>1a(2)</b>	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? .....	<b>1a(3)</b>	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? .....	<b>1a(4)</b>	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? .....	<b>1a(5)</b>	X
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) .....	<b>1a(6)</b>	X
<b>b</b> If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions .....	<b>1b</b>	N/A
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here .....		<input type="checkbox"/>
<b>d</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023? .....	<b>1d</b>	N/A
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2023, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2023? If "Yes," list the years .....	<b>2a</b>	X
20 ....., 20 ....., 20 ....., 20 .....		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement — see instructions.) .....	<b>2b</b>	N/A
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. .....		
20 ....., 20 ....., 20 ....., 20 .....		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? .....	<b>3a</b>	X
<b>b</b> If "Yes," did it have excess business holdings in 2023 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.) .....	<b>3b</b>	N/A
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? .....	<b>4a</b>	X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023? .....	<b>4b</b>	X

**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**

	Yes	No
<b>5a</b> During the year did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d) (4)(A)? See instructions		X
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
<b>b</b> If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	N/A	
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
<b>d</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? If "Yes," attach the statement required by Regulations section 53.4945-5(d).	N/A	
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
<b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**

**1 List all officers, directors, trustees, and foundation managers and their compensation. See instructions.**

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
LAUREN EPSTEIN, AS OFFICER PORTLAND CAMDEN NATIONAL BANK 2 CANAL PLAZA ME 04101	COO	0	0	0

**2 Compensation of five highest-paid employees (other than those included on line 1 — see instructions). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

**Total** number of other employees paid over \$50,000 0

**Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

**3 Five highest-paid independent contractors for professional services. See instructions. If none, enter "NONE."**

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

**Part VIII-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 DISTRIBUTIONS TO THE ROCKLAND CONGREGATIONAL CHURCH FOR UNRESTRICTED USE.	42,371
2	
3	
4	

**Part VIII-B Summary of Program-Related Investments** (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	

Total. Add lines 1 through 3

**Part IX Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities	<b>1a</b>	24,170
<b>b</b>	Average of monthly cash balances	<b>1b</b>	804,112
<b>c</b>	Fair market value of all other assets (see instructions)	<b>1c</b>	0
<b>d</b>	<b>Total</b> (add lines 1a, b, and c)	<b>1d</b>	828,282
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	<b>1e</b>	0
<b>2</b>	Acquisition indebtedness applicable to line 1 assets	<b>2</b>	0
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	828,282
<b>4</b>	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	<b>4</b>	12,424
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3	<b>5</b>	815,858
<b>6</b>	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5	<b>6</b>	40,793

**Part X Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here  and do not complete this part.)

<b>1</b>	Minimum investment return from Part IX, line 6	<b>1</b>	40,793
<b>2a</b>	Tax on investment income for 2022 from Part V, line 5	<b>2a</b>	101
<b>b</b>	Income tax for 2022. (This does not include the tax from Part V.)	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b	<b>2c</b>	101
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1	<b>3</b>	40,692
<b>4</b>	Recoveries of amounts treated as qualifying distributions	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	40,692
<b>6</b>	Deduction from distributable amount (see instructions)	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	<b>7</b>	40,692

**Part XI Qualifying Distributions** (see instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc. — total from Part I, column (d), line 26	<b>1a</b>	42,371
<b>b</b>	Program-related investments — total from Part VIII-B	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required)	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule)	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4	<b>4</b>	42,371



**Part XII Undistributed Income** (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				40,692
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only			18,371	
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2023:				
a From 2018				
b From 2019				
c From 2020				
d From 2021				
e From 2022				
f <b>Total</b> of lines 3a through e				
4 Qualifying distributions for 2023 from Part XI, line 4: \$ <u>42,371</u>				
a Applied to 2022, but not more than line 2a			18,371	
b Applied to undistributed income of prior years (Election required — see instructions)				
c Treated as distributions out of corpus (Election required — see instructions)				
d Applied to 2023 distributable amount				24,000
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 <b>Enter the net total of each column as indicated below:</b>				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5				
b Prior years' undistributed income. Subtract line 4b from line 2b				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed				
d Subtract line 6c from line 6b. Taxable amount — see instructions				
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount — see instructions				
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				16,692
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required — see instructions)				
8 Excess distributions carryover from 2018 not applied on line 5 or line 7 (see instructions)				
9 <b>Excess distributions carryover to 2024.</b> Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9:				
a Excess from 2019				
b Excess from 2020				
c Excess from 2021				
d Excess from 2022				
e Excess from 2023				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling \_\_\_\_\_

b Check box to indicate whether the foundation is a private operating foundation described in section  4942(j)(3) or  4942(j)(5)

	Tax year		Prior 3 years		(e) Total
	(a) 2023	(b) 2022	(c) 2021	(d) 2020	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon:					
a "Assets" alternative test — enter:					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test — enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test — enter:					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year — see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)  
N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.  
N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here  if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:  
N/A

b The form in which applications should be submitted and information and materials they should include:  
N/A

c Any submission deadlines:  
N/A

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:  
N/A

**Part XIV** Supplementary Information *(continued)*

**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<p><b>a</b> <i>Paid during the year</i>                      ROCKLAND CONGREGATIONAL CHURCH                      180 LIMEROCK STREET                      ROCKLAND ME 04841</p>			UNRESTRICTED USE	42,371
<p><b>Total</b></p>			<b>3a</b>	42,371
<p><b>b</b> <i>Approved for future payment</i>                      N/A</p>				
<p><b>Total</b></p>			<b>3b</b>	



Part XVI Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of:
(1) Cash
(2) Other assets
b Other transactions:
(1) Sales of assets to a noncharitable exempt organization
(2) Purchases of assets from a noncharitable exempt organization
(3) Rental of facilities, equipment, or other assets
(4) Reimbursement arrangements
(5) Loans or loan guarantees
(6) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

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

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? [ ] Yes [X] No

b If "Yes," complete the following schedule. Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer or trustee, Date, Title.

May the IRS discuss this return with the preparer shown below? See instructions. [ ] Yes [X] No

Paid Preparer Use Only: Print/Type preparer's name (ELLEN CLEVELAND), Preparer's signature, Date (05/09/24), Firm's name (HMV LLC), Firm's address (P.O. BOX 543, ELLSWORTH, ME 04605), PTIN (P01229918), Firm's EIN (01-0219197), Phone no. (207-667-5529). Check [ ] if self-employed.

**Capital Gains and Losses for Tax on Investment Income**

Form **990-PF** **2023**

For calendar year 2023, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Name: **ALAN L. BIRD TRUST UNDER AGREEMENT DATED JULY 25, 1966**

Employer Identification Number: **13-6211751**

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.	(b) How acquired P-Purchase D-Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
(1) FORTINET INC.	P	01/24/22	01/25/23
(2) INTEL CORP.	P	01/25/22	01/26/23
(3) NVIDIA CORP.	P	02/23/23	02/24/23
(4) INTEL CORP.	P	04/25/23	04/26/24
(5) INTEL CORP.	P	04/25/22	04/26/24
(6) US BANCORP NEW	P	05/04/22	05/04/23
(7) TRUIST FINANCIAL CORP.	P	05/04/23	05/05/23
(8) NEXTERA ENERGY INC,	P	10/17/23	10/18/23
(9) NEXTERA ENERGY INC.	P	10/17/22	10/18/23
(10) NVIDIA CORP.	P	12/04/22	12/05/23
(11)			
(12)			
(13)			
(14)			
(15)			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
(1) 3,002		1,844	1,158
(2) 5,639		6,149	-510
(3) 1,657		981	676
(4) 3,746		5,071	-1,325
(5)		158	-158
(6) 706		977	-271
(7) 411		641	-230
(8) 7,656		8,771	-1,115
(9)		68	-68
(10) 468		123	345
(11)			
(12)			
(13)			
(14)			
(15)			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
(1)			1,158
(2)			-510
(3)			676
(4)			-1,325
(5)			-158
(6)			-271
(7)			-230
(8)			-1,115
(9)			-68
(10)			345
(11)			
(12)			
(13)			
(14)			
(15)			

**Federal Statements**

**Statement 1 - Form 990-PF, Part I, Line 16b - Accounting Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INDIRECT ACCOUNTING FEES	\$ 820	\$ 820	\$	\$
TOTAL	\$ 820	\$ 820	\$ 0	\$ 0

**Statement 2 - Form 990-PF, Part I, Line 16c - Other Professional Fees**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INDIRECT OTHER PROFESSIONAL FEES	\$ 7,534	\$ 7,534	\$	\$
TOTAL	\$ 7,534	\$ 7,534	\$ 0	\$ 0

**Statement 3 - Form 990-PF, Part I, Line 18 - Taxes**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
FOREIGN TAXES	\$ 398	\$ 398	\$	\$
FEDERAL TAXES	968	968		
TOTAL	\$ 1,366	\$ 1,366	\$ 0	\$ 0

**Statement 4 - Form 990-PF, Part II, Line 10a - US and State Government Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FEDERAL FARM CREDIT BANK .610%	\$	\$	COST	\$
FEDERAL FARM CREDIT BANK 1.96%			COST	
FEDERAL FARM CREDIT BANK 2.96%	10,114		COST	
FEDERAL HOME LOAN BANK 0.580%	20,000	20,000	COST	18,758
FEDERAL HOME LOAN BANK 1.375%			COST	
FEDERAL HOME LOAN BANK 1.875%			COST	
FEDERAL HOME LOAN BANK 2.125%	20,051	19,438	COST	19,095

**Federal Statements****Statement 4 - Form 990-PF, Part II, Line 10a - US and State Government Investments**  
**(continued)**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FEDERAL HOME LOAN BANK 2.375%	\$	\$	COST	\$
U.S GOV TREASURY NOTES 1.750%	40,083	40,050	COST	38,820
U.S. GOV TREASURY NOTES - 2.250%	19,773	19,773	COST	20,000
U.S. GOV TREASURY NOTES 1.875			COST	
U.S. GOV TREASURY NOTES 0.625%	38,200	38,200	COST	35,169
U.S. GOV TREASURY NOTES 2.125%	19,438		COST	
U.S. GOV TREASURY NOTES 2.875%	19,876	19,876	COST	19,140
TOTAL	<u>\$ 187,535</u>	<u>\$ 157,337</u>		<u>\$ 150,982</u>

**Statement 5 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
ACCENTURE PLC	\$ 2,260	\$ 2,260	COST	\$ 18,949
ADOBE SYSTEMS INC	6,307	6,307	COST	19,688
ALCON INC	4,763	6,916	COST	8,046
ALIBABA GROUP HOLDING LTD			COST	
AVALONBAY COMMUNITIES INC RETI			COST	
BALL CORP			COST	
BCE, INC	8,327	8,327	COST	8,073
BECTON DICKINSON & CO			COST	
CHECKPOINT SOFTWARE TECH LTD	9,309	9,309	COST	16,043
CHEVRON CORPORATION	5,724	5,724	COST	5,221
CHUBB CORP	7,553	7,553	COST	15,368
CONSTELLATION BRANDS	6,050	7,201	COST	7,253
COSTCO WHOLESALE CORP	5,831	5,831	COST	11,881
DEER & CO.	6,469	9,785	COST	10,796
DUKE ENERGY CORP	8,096	8,096	COST	9,704
EDWARDS LIFESCIENCES CORP	6,413	6,413	COST	6,634
EQUINIX INC			COST	
EXPEDITORS INTL OF WASHINGTON INC.	4,932	4,932	COST	5,470
FIDELITY NATL INFORMATION SVCS			COST	
FINANCIAL SELECT SECTOR			COST	



13-6211751

## Federal Statements

FYE: 12/31/2023

**Statement 5 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
FORTINET INC.	\$ 1,844	\$	COST	\$
GENUINE PARTS	7,508	7,508	COST	11,773
HOME DEPOT INC.	7,549	7,548	COST	9,357
INTEL CORP	11,379		COST	
JOHNSON & JOHNSON	4,649	4,649	COST	11,756
JP MORGAN CHASE & CO	9,109	9,109	COST	14,288
KIMBERLY CLARK CORP			COST	
KINDER MORGAN INC	7,972	7,503	COST	7,603
L3 HARRIS TECHNOLOGIES	7,107	11,382	COST	11,795
LINDE PLC	6,538	6,538	COST	16,428
MCCORMICK & CO INC.	4,742	8,009	COST	7,937
MCDONALDS CORP	4,599	4,599	COST	14,232
MEDTRONIC PLC	10,277	11,860	COST	11,204
MERCK & CO	4,214	4,214	COST	13,082
MICROSOFT CORP	1,447	1,447	COST	21,058
MONDELEZ INTERNATIONAL INC	8,355	8,355	COST	12,313
NEXTERA ENERGY INC	4,058	9,735	COST	10,326
NORTHWEST NATURAL GAS COMPANY			COST	
NOVARTIS AG SPONS ADR	8,940	8,463	COST	12,116
NVIDIA CORP	2,452	1,349	COST	5,447
OMNICOM GROUP INC	5,185	5,185	COST	12,544
ORACLE CORPORATION	8,033	8,033	COST	12,230
ORGANON & CO.			COST	
PACKAGING CORP OF AMERICA	5,509	5,509	COST	7,005
PARAM COMM STRAT FD CLASS	4,755	4,755	COST	4,086
PEPSICO INC	4,146	4,146	COST	11,889
PROCTOR & GAMBLE CO	5,886	5,886	COST	14,361
PROLOGIS INC REIT	6,030	6,030	COST	9,198
PUBLIC STORAGE INC REIT	6,333	8,867	COST	10,980
QUANTA SERVICES	4,431	4,431	COST	7,769
REPUBLIC SERVICES CO	2,394	2,394	COST	14,017
S & P GLOBAL	5,340	5,340	COST	7,048
SANDOZ GROUP AG SPONS		477	COST	768
SYSCO CORP			COST	
T ROWE PRICE GROUP	9,530	9,530	COST	7,646
T-MOBILE US INC	7,959	7,958	COST	16,835
TARGET CORP	9,122	9,122	COST	14,242

**Federal Statements****Statement 5 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments (continued)**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
TC ENERGY CORP	\$ 5,686	\$ 5,686	COST	\$ 5,668
TEXAS INSTRUMENTS INC.	7,498	7,498	COST	7,159
THERMO FISHER SCIENTIFIC	670	4,345	COST	4,777
TJX COS INC	7,161	7,160	COST	15,948
TRUIST FINANCIAL CORP	4,576	3,935	COST	3,175
US BANCORP NEW	4,378	3,402	COST	3,549
VERTEX PHARMACEUTICALS INC.	3,235	3,235	COST	6,917
VISA	9,851	9,851	COST	18,225
XYLEM INC	1,850	1,850	COST	8,463
ZOETIS INC	8,089	8,089	COST	16,776
TOTAL	\$ 332,420	\$ 343,636		\$ 575,116

**Statement 6 - Form 990-PF, Part II, Line 10c - Corporate Bond Investments**

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
CISCO SYSTEMS INC-2.2%	\$	\$	COST	\$
ORACLE CORP- 2.80%			COST	
QUALCOMM INC-3%			COST	
MONDELEZ INTERNATIONAL	20,397	20,234	COST	19,064
THERMO FISHER SCIENTIFIC 3.650%			COST	
VISA INC. 1.900%	20,548	20,424	COST	18,590
WALT DISNEY CO. 3.375%	16,208	15,891	COST	14,562
ESTEE LAUDER CO-2.000%	24,964	24,964	COST	24,287
ISHARE 0-5 YEAR INVESTMENT GRADE	9,986	9,985	COST	9,889
NORTHROP GRUMMAN CORP 3.250%	19,532	19,532	COST	19,112
TOTAL	\$ 111,635	\$ 111,030		\$ 105,504

# Federal Statements

## Statement 7 - Form 990-PF, Part III, Line 5 - Other Decreases

Description	Amount
RECLASS OF INCOME IN PY	\$ <u>-52</u>
TOTAL	\$ <u><u>-52</u></u>

<b>Form 990-PF</b>	<b>Underdistribution and Excess Distributions for Part XII</b>	<b>2023</b>
For calendar year 2023, or tax year beginning _____, ending _____		
Name ALAN L. BIRD TRUST UNDER AGREEMENT DATED JULY 25, 1966		Employer Identification Number 13-6211751

### Undistributed Income Carryovers

Form 990-PF, Part XII

Tax Year	Prior Undistributed Income			Current Year Decreases	Next Year Carryover	
	Nontaxable or Previously Taxed	Taxable in 2023	Total per Year		Nontaxable or Previously Taxed	Taxable in 2024
Years prior						
20 19						
20 20						
20 21						
2022		18,371	18,371	18,371		
2023			40,692	24,000		16,692
<b>Total Carryover to Next Year</b>						<b>16,692</b>

\* Carryover amount includes 4942(a) amounts

### Excess Distribution Carryovers

Form 990-PF, Part XII

Preceding Tax Year Excess Distributions	Current Year	Next Year
	Decreases	Carryover
2018		
2019		
2020		
2021		
2022		
Current Year Excess Distribution Generated (2023)		0
<b>Total Carryover to Next Year</b>		<b>0</b>

Form **990PF**

**Tax Return History**

**2023**

Use the 2Yr Report for more recent historical information

Name **ALAN L. BIRD TRUST UNDER AGREEMENT**  
**DATED JULY 25,1966**

Taxpayer Identification Number  
**13-6211751**

		2019		2020		2021	
		Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income
<b>Revenue</b>	1. Contributions, gifts, grants, and similar amounts received	1.					
	2. Interest on savings and temporary cash investments	2.	6,691	6,691	6,231	6,231	4,869
	3. Dividends and interest from securities	3.	13,196	13,196	11,550	11,550	10,867
	4. Gross rents	4.					
	5. Net gain or (loss) from sale of assets	5.	34,581		-7,364		41,851
	6. Capital gain net income	6.		34,581			41,851
	7. Gross profit or (loss)	7.					
	8. Other income	8.	20				695
	9. <b>Total.</b> Add lines 1 through 8	9.	54,488	54,468	10,417	17,781	58,282
<b>Expenses &amp; Deductions</b>	10. Compensation of officers, directors, trustees, etc.	10.					
	11. Other employee salaries and wages	11.					
	12. Pension plans, employee benefits	12.					
	13. Professional fees	13.	8,172	8,172	8,243	8,243	8,747
	14. Interest	14.					
	15. Taxes	15.	1,173	350	1,309	360	1,353
	16. Depreciation and depletion	16.					
	17. Occupancy	17.					
	18. Other expenses	18.					
	19. Contributions, gifts, grants paid	19.	32,629		41,160		51,739
	20. Total expenses and disbursements. Add lines 10 through 19	20.	41,974	8,522	50,712	8,603	61,839
21. <b>Net income (if negative investment activity, enter -0-)</b>	21.	12,514	45,946	-40,295	9,178	-3,557	
<b>Taxes</b>	22. Excise Tax	22.		919		128	670
	23. Section 511 Tax	23.					
	24. Subtitle A income tax	24.					
	25. <b>Total Taxes</b>	25.		919		128	670
	26. Estimates and overpayments credited	26.				950	128
<b>Due / Refund</b>	27. Foreign tax withheld	27.					
	28. Other Payments	28.					
	29. <b>Total payments and credits</b>	29.				950	128
	30. <b>Balance due / (Overpayment)</b>	30.		919		0	542
	31. Overpayment credited to next year	31.				128	
	32. Penalty	32.		30			
	33. <b>Net due / (Refund)</b>	33.		889		0	542
<b>Other</b>	34. Total assets	34.	694,832		654,537		650,980
	35. Total liabilities	35.	0		0		0
	36. <b>Net assets</b>	36.	694,832		654,537		650,980