

Form 990-PF Return Summary

For calendar year 2022, or tax year beginning _____, and ending _____

01-0546382

SOMES POND CENTER

Investment Income

Interest	5
Dividends	2,883
Gross rents	19,700
Capital gain net income	11,776
Other income	_____

Total investment income 34,364

Expenses

Officer compensation	_____
Salaries / employee benefits	_____
Other expenses	10,695

Total expenses 10,695

Net investment income 23,669

Taxes / Credits

Regular tax	329
Section 511 tax	_____
Subtitle A tax	_____

Total tax 329

Payments / Penalties / Application

Estimated tax payments	_____
Tax withheld	_____
Other payments	_____
Estimated tax penalty	_____
Overpayment applied to next year's tax	_____

Payments / penalty / application _____

Net tax due 329

Interest on late payments	_____
Failure to file penalty	_____
Failure to pay penalty	_____

Additions to tax _____

Balance due 329

Refund _____

Revenue / Expenses per Books Adjusted Net Income

Total contributions	27,390	
Interest	5	5
Dividends	2,883	2,883
Capital gains / losses	11,776	_____
Income modifications	_____	_____
Sale of inventory	_____	_____
Other income	19,700	19,700
Total revenue	61,754	22,588
Total expenses	39,652	_____
Excess / ANI	22,102	22,588

Next Year's Estimates

1st quarter	_____
2nd quarter	_____
3rd quarter	_____
4th quarter	_____
Total	_____

Miscellaneous Information

Amended return _____
Return / extended due date 05/15/23

Balance Sheet

	Beginning	Ending	Differences
Assets	1,200,939	1,144,815	
Liabilities	_____	_____	
Net assets	1,200,939	1,144,815	-56,124

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning, 2022, and ending, 20

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

2022

Department of the Treasury
Internal Revenue Service
Name of filer

SOMES POND CENTER

EIN or SSN

01-0546382

Name and title of officer or person subject to tax
JUDITH GOLDSTEIN
PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	_____
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here	<input checked="" type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	329
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	_____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize HMV LLC to enter my PIN 46382 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 03/25/23

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

01107543990
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 03/25/23

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990-PF**

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

OMB No. 1545-0047

2022

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 for instructions and the latest information.

Open to Public Inspection

For calendar year 2022 or tax year beginning , and ending

Name of foundation SOMES POND CENTER		A Employer identification number 01-0546382
Number and street (or P.O. box number if mail is not delivered to street address) PO BOX 115	Room/suite	B Telephone number (see instructions) 207-266-1814
City or town, state or province, country, and ZIP or foreign postal code HULLS COVE ME 04644		C If exemption application is pending, check here <input type="checkbox"/>
G 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		D 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
H 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		E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 302,369	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>
(Part I, column (d), must be on cash basis.)		

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received (attach schedule) ...	27,390			
	2 Check <input type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments	5	5	5	
	4 Dividends and interest from securities	2,883	2,883	2,883	
	5a Gross rents	19,700	19,700	19,700	
	b Net rental income or (loss)	19,700			
	6a Net gain or (loss) from sale of assets not on line 10	11,776			
	b Gross sales price for all assets on line 6a	21,430			
	7 Capital gain net income (from Part IV, line 2)		11,776		
	8 Net short-term capital gain			0	
	9 Income modifications				
	10a Gross sales less returns and allowances				
b Less: Cost of goods sold					
c Gross profit or (loss) (attach schedule)					
11 Other income (attach schedule)					
12 Total. Add lines 1 through 11	61,754	34,364	22,588		
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	0			
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule) STMT 1	1,725	863		862
	c Other professional fees (attach schedule) STMT 2	2,850	2,850		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) STMT 3	7,509	1,469		5,685
	19 Depreciation (attach schedule) and depletion STMT 4	16,782	3,356		
	20 Occupancy				
	21 Travel, conferences, and meetings				
	22 Printing and publications				
	23 Other expenses (att. sch.) STMT 5	10,786	2,157		8,629
	24 Total operating and administrative expenses. Add lines 13 through 23	39,652	10,695	0	15,176
	25 Contributions, gifts, grants paid	0			0
26 Total expenses and disbursements. Add lines 24 and 25	39,652	10,695	0	15,176	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements	22,102				
b Net investment income (if negative, enter -0-)		23,669			
c Adjusted net income (if negative, enter -0-)			22,588		

For Paperwork Reduction Act Notice, see instructions.

Form **990-PF** (2022)

Part II Balance Sheets 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
Assets	1 Cash – non-interest-bearing	15,971	23,821	23,821
	2 Savings and temporary cash investments			
	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 Investments – corporate stock (attach schedule) SEE STMT 6	312,592	231,114	231,114
	c Investments – corporate bonds (attach schedule)			
	11 Investments – land, buildings, and equipment: basis			
Less: accumulated depreciation (attach sch.)				
12 Investments – mortgage loans				
13 Investments – other (attach schedule) SEE STATEMENT 7	42,922	47,434	47,434	
14 Land, buildings, and equipment: basis	1,084,152			
Less: accumulated depreciation (attach sch.) STMT 8	241,706	842,446		
15 Other assets (describe)				
16 Total assets (to be completed by all filers – see the instructions. Also, see page 1, item I)	1,200,939	1,144,815	302,369	
Liabilities	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 Total liabilities (add lines 17 through 22)	0	0	
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here and complete lines 24, 25, 29, and 30. <input checked="" type="checkbox"/>			
	24 Net assets without donor restrictions	1,200,939	1,144,815	
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here and complete lines 26 through 30. <input type="checkbox"/>			
	26 Capital stock, trust principal, or current funds			
	27 Paid-in or capital surplus, or land, bldg., and equipment fund			
	28 Retained earnings, accumulated income, endowment, or other funds			
29 Total net assets or fund balances (see instructions)	1,200,939	1,144,815		
30 Total liabilities and net assets/fund balances (see instructions)	1,200,939	1,144,815		

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	1,200,939
2 Enter amount from Part I, line 27a	2	22,102
3 Other increases not included in line 2 (itemize)	3	
4 Add lines 1, 2, and 3	4	1,223,041
5 Decreases not included in line 2 (itemize) SEE STATEMENT 9	5	78,226
6 Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 29	6	1,144,815

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.				(i) 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) } [If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7]		2	11,776
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 }		3	

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	329
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	329
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	329
6	Credits/Payments:		
a	2022 estimated tax payments and 2021 overpayment credited to 2022	6a	
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	
8	Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	329
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2023 estimated tax Refunded	11	

Part VI-A Statements Regarding Activities

	Yes	No
1a 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
1b 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 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. \$ _____ (2) On foundation managers. \$ _____		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. \$ _____		
2 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
3 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
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
4b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 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	
7 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	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. ME		
8b 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 General Instruction G? If "No," attach explanation	X	
9 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 2022 or the tax year beginning in 2022? See instructions for Part XIII. If "Yes," complete Part XIII		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X
11 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
12 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
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	X	
14 The books are in care of THE FOUNDATION Telephone no. 207-288-4122 P.O. BOX 115 Located at HULLS COVE ME ZIP+4 04644		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year		
16 At any time during calendar year 2022, 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
1a 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?		X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(1)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(2)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(3)	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)?	1a(4)	X
(6) Agree to pay money or property to a government official? (Exception. 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.)	1a(5)	X
b If any answer is "Yes" to 1a(1)–(6), did any 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	1a(6)	X
c Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>	1b	X
d 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 2022?	1d	N/A
2 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)):		
a At the end of tax year 2022, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2022?	2a	X
If "Yes," list the years 20, 20, 20, 20		
b Are there any years listed in 2a for which the foundation is not 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 all years listed, answer "No" and attach statement – see instructions.)	2b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. 20, 20, 20, 20		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a	X
b If "Yes," did it have excess business holdings in 2022 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 2022.)	3b	N/A
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
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 2022?	4b	X

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

	Yes	No
5a 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 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	
c Organizations relying on a current notice regarding disaster assistance, check here	<input type="checkbox"/>	
d 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	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
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
7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?	N/A	
8 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
SEE STATEMENT 10				

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 SEE STATEMENT 11	29,465
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.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	287,382
b	Average of monthly cash balances	1b	12,151
c	Fair market value of all other assets (see instructions)	1c	0
d	Total (add lines 1a, b, and c)	1d	299,533
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	299,533
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)	4	4,493
5	Net value of noncharitable-use assets. Subtract line 4 from line 3	5	295,040
6	Minimum investment return. Enter 5% (0.05) of line 5	6	14,752

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.)

1	Minimum investment return from Part IX, line 6	1	14,752
2a	Tax on investment income for 2022 from Part V, line 5	2a	329
b	Income tax for 2022. (This does not include the tax from Part V.)	2b	
c	Add lines 2a and 2b	2c	329
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	14,423
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	14,423
6	Deduction from distributable amount (see instructions)	6	
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1	7	14,423

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. – total from Part I, column (d), line 26	1a	15,176
b	Program-related investments – total from Part VIII-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part XII, line 4	4	15,176

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2021	(c) 2021	(d) 2022
1 Distributable amount for 2022 from Part X, line 7				14,423
2 Undistributed income, if any, as of the end of 2022:				
a Enter amount for 2021 only				
b Total for prior years: 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2022:				
a From 2017	10,794			
b From 2018	9,853			
c From 2019	9,832			
d From 2020	6,133			
e From 2021	4,380			
f Total of lines 3a through e	40,992			
4 Qualifying distributions for 2022 from Part XI, line 4: \$ 15,176				
a Applied to 2021, but not more than line 2a				
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 2022 distributable amount				14,423
e Remaining amount distributed out of corpus	753			
5 Excess distributions carryover applied to 2022 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	41,745			
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 2021. Subtract line 4a from line 2a. Taxable amount – see instructions				
f Undistributed income for 2022. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2023				0
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 2017 not applied on line 5 or line 7 (see instructions)	10,794			
9 Excess distributions carryover to 2023. Subtract lines 7 and 8 from line 6a	30,951			
10 Analysis of line 9:				
a Excess from 2018	9,853			
b Excess from 2019	9,832			
c Excess from 2020	6,133			
d Excess from 2021	4,380			
e Excess from 2022	753			

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 2022, 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) 2022	(b) 2021	(c) 2020	(d) 2019	
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>a <i>Paid during the year</i> N/A</p>				
Total				3a
<p>b <i>Approved for future payment</i> N/A</p>				
Total				3b

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

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: PRESIDENT

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: JAMES E. MCFARLAND; Preparer's signature: _____; Date: 04/19/23; Firm's name: HMV LLC; Firm's address: P.O. BOX 543 ELLSWORTH, ME 04605; PTIN: P00133990; Firm's EIN: 01-0219197; Phone no.: 207-667-5529

Capital Gains and Losses for Tax on Investment Income

Form **990-PF** **2022**

For calendar year 2022, or tax year beginning _____, and ending _____

Name **SOMES POND CENTER** Employer Identification Number
01-0546382

(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) ALCON INC	P		02/14/22
(2) COSTCO WHOLESALE CORP	P		02/14/22
(3) CLARIVATE PLC	P		02/14/22
(4) HOME DEPOT INC	P		02/14/22
(5) IDEXX LABORATORIES	P		02/14/22
(6) METTLER -TOLEDO INTERNATIONAL INC.	P		02/14/22
(7) ROPER TECHNOLOGIES INC	P		02/14/22
(8) STERIS PLC	P		02/14/22
(9) TJX COMPANIES INC	P		02/14/22
(10) T ROWE PRICE GROUP INC	P		02/14/22
(11) VISA INC	P		02/14/22
(12) BROOKFIELD ASSET MGMT	P		12/16/22
(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) 1,146		910	236
(2) 1,520		213	1,307
(3) 3,278		5,758	-2,480
(4) 1,741		141	1,600
(5) 5,083		308	4,775
(6) 2,858		420	2,438
(7) 881		800	81
(8) 456		315	141
(9) 341		187	154
(10) 721		300	421
(11) 3,391		281	3,110
(12) 14		21	-7
(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)			236
(2)			1,307
(3)			-2,480
(4)			1,600
(5)			4,775
(6)			2,438
(7)			81
(8)			141
(9)			154
(10)			421
(11)			3,110
(12)			-7
(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	\$ 1,725	\$ 863	\$	\$ 862
TOTAL	\$ 1,725	\$ 863	\$ 0	\$ 862

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
INVESTMENT ADVISORY FEES	\$ 2,850	\$ 2,850	\$	\$
TOTAL	\$ 2,850	\$ 2,850	\$ 0	\$ 0

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

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PROPERTY TAXES	\$ 7,107	\$ 1,421	\$	\$ 5,685
FOREIGN TAX	48	48		
EXCISE TAX	354			
TOTAL	\$ 7,509	\$ 1,469	\$ 0	\$ 5,685

Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation

Description	Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
LAND	5/15/07	\$ 450,000	\$		0	\$	\$	\$
BUILDING	5/15/07	550,000	206,255	S/L	39	14,102	2,820	

Federal Statements

Statement 4 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description								
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income	
FURNITURE AND ARTWORKS								
11/16/07	\$ 10,000	\$ 10,000	S/L	7	\$	\$	\$	
BUILDING IMPROVEMENTS								
4/07/09	11,658	3,800	S/L	39	299	60		
GENERATOR SYSTEM								
3/13/15	19,718	3,435	S/L	39	505	101		
SEPTIC IMPROVEMENTS								
7/14/20	12,000	1,200	S/L	15	800	160		
DISHWASHER								
11/15/20	1,002	234	S/L	5	200	40		
REFRIGERATOR								
5/10/22	2,039		S/L	5	272	54		
FENCING								
5/10/22	6,041		S/L	15	268	54		
HEAT/ AIR CONDITION PUMPS								
6/18/22	19,162		S/L	39	246	49		
ARTWORK								
9/20/22	2,532		S/L	7	90	18		
TOTAL	\$ 1,084,152	\$ 224,924			\$ 16,782	\$ 3,356	\$ 0	

Federal Statements**Statement 5 - Form 990-PF, Part I, Line 23 - Other Expenses**

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	\$	\$	\$	\$
EXPENSES				
INSURANCE: PROPERTY	4,338	868		3,470
REPAIRS	871	174		697
BOOKKEEPING	1,340	268		1,072
UTILITIES	667	133		534
LANDSCAPING	1,508	302		1,206
SUPPLIES	91	18		73
TELEPHONE	1,873	375		1,498
MISCELLANEOUS	62	12		50
BANK CHARGES	36	7		29
TOTAL	\$ 10,786	\$ 2,157	\$ 0	\$ 8,629

Statement 6 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
EQUITIES - SEE ATTACHED	\$ 312,592	\$ 231,114	MARKET	\$ 231,114
TOTAL	\$ 312,592	\$ 231,114		\$ 231,114

Statement 7 - Form 990-PF, Part II, Line 13 - Other Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
INVESTMENT CASH FUND	\$ 42,922	\$ 47,434	MARKET	\$ 47,434
TOTAL	\$ 42,922	\$ 47,434		\$ 47,434

Federal Statements

Statement 8 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
	\$ 379,454	\$ 634,152	\$ 241,706	\$
	450,000	450,000		
TOTAL	<u>\$ 829,454</u>	<u>\$ 1,084,152</u>	<u>\$ 241,706</u>	<u>\$ 0</u>

Federal Statements

Statement 9 - Form 990-PF, Part III, Line 5 - Other Decreases

Description	Amount
UNREALIZED LOSSES	\$ 78,226
TOTAL	\$ 78,226

Federal Statements**Statement 10 - Form 990-PF, Part VII, Line 1 - List of Officers, Directors, Trustees, Etc.**

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
JUDITH GOLDSTEIN P.O. BOX 115 HULLS COVE ME 04644	PRESIDENT	2.50	0	0	0
DENNIS BRACALE PO BOX 115 HULLS COVE ME 04644	EX.DIREC, TR	2.50	0	0	0
JACK RUSSELL PO BOX 115 HULLS COVE ME 04644	DIRECTOR	1.00	0	0	0
CHRISTIAN VAN HEERDEN PO BOX 115 HULLS COVE ME 04644	DIRECTOR	1.00	0	0	0
SCOTT KONIECKO PO BOX 115 HULLS COVE ME 04644	DIRECTOR	1.00	0	0	0
BETSY HEWLETT PO BOX 115 HULLS COVE ME 04644	DIRECTOR	1.00	0	0	0
JACOB KREILKAMP PO BOX 115 HULLS COVE ME 04644	DIRECTOR	1.00	0	0	0
MOLLY CATLIN PO BOX 115 HULLS COVE ME 04644	DIRECTOR	1.00	0	0	0
CATHERINE SCHMITT PO BOX 115 HULLS COVE ME 04644	DIRECTOR	1.00	0	0	0
WILLIAM HELPRIN	DIRECTOR	1.00	0	0	0

Federal Statements

**Statement 10 - Form 990-PF, Part VII, Line 1 - List of Officers, Directors, Trustees,
Etc. (continued)**

<u>Name and Address</u>	<u>Title</u>	<u>Average Hours</u>	<u>Compensation</u>	<u>Benefits</u>	<u>Expenses</u>
PO BOX 115 HULLS COVE ME 04644					

Statement 11 - Form 990-PF, Part VIII-A, Line 1 - Summary of Direct Charitable Activities**Description**

IN 2022, SOMES POND CENTER CONTINUED THE DEVELOPMENT OF EDUCATIONAL ACTIVITIES. GARDENS WERE VISITED BY CLASSES FROM COLLEGE OF THE ATLANTIC AND NUMEROUS OTHER PEOPLE INTERESTED IN LANDSCAPE HISTORY. THE CENTER CONTINUED TO CULTIVATE CLOSER TIES WITH COLLEGE OF THE ATLANTIC. GARDENS WERE EXPANDED TO FULFILL CENTER OBJECTIVES OF CREATING A NATURALISTIC LANDSCAPE, DERIVED FROM EXISTING FLORA, BOULDERS AND TREES. COMMUNITY MEMBERS CONTINUED TO USE AND ENJOY THE SOMES POND LANDING FOR BOATING AND SWIMMING PURPOSES.

DURING THIS YEAR WE SPENT A LARGE AMOUNT OF OUR TIME ENVISIONING THE NEXT PHASE OF THE SOMES POND CENTER. THIS WILL TAKE EFFECT WHEN OUR PRESIDENT, JUDY GOLDSTEIN, PASSES AWAY AND LEAVES A SUBSTANTIAL ENDOWMENT TO THE CENTER.

**Schedule B
(Form 990)**

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

2022

Name of the organization

Employer identification number

SOMES POND CENTER

01-0546382

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)() (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

SOMES POND CENTER

Employer identification number

01-0546382

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JUDITH GOLDSTEIN 1088 PARK AVENUE NEW YORK CITY NY 10128	\$ 26,390	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

SOMES POND CENTER

Employer identification number

01-0546382

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	ARTWORK	\$ 2,532	09/20/22
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

SOMES POND CENTER

Identifying number

01-0546382

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	16,782

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	16,782
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

01-0546382

Federal Asset Report

FYE: 12/31/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	LAND	5/15/07	450,000			450,000	0 -- Land	0	0
2	BUILDING	5/15/07	550,000			550,000	39 MO S/L	206,255	14,102
3	FURNITURE AND ARTWORKS	11/16/07	10,000			10,000	7 MO S/L	10,000	0
4	BUILDING IMPROVEMENTS	4/07/09	11,658			11,658	39 MO S/L	3,800	299
5	GENERATOR SYSTEM	3/13/15	19,718			19,718	39 MO S/L	3,435	505
6	SEPTIC IMPROVEMENTS	7/14/20	12,000			12,000	15 MO S/L	1,200	800
7	DISHWASHER	11/15/20	1,002			1,002	5 MO S/L	234	200
8	REFRIGERATOR	5/10/22	2,039			2,039	5 MO S/L	0	272
9	FENCING	5/10/22	6,041			6,041	15 MO S/L	0	268
10	HEAT/ AIR CONDITION PUMPS	6/18/22	19,162			19,162	39 MO S/L	0	246
11	ARTWORK	9/20/22	2,532			2,532	7 MO S/L	0	90
	Total Other Depreciation		<u>1,084,152</u>			<u>1,084,152</u>		<u>224,924</u>	<u>16,782</u>
	Total ACRS and Other Depreciation		<u>1,084,152</u>			<u>1,084,152</u>		<u>224,924</u>	<u>16,782</u>
	Grand Totals		1,084,152			1,084,152		224,924	16,782
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>1,084,152</u>			<u>1,084,152</u>		<u>224,924</u>	<u>16,782</u>

01-0546382

AMT Asset Report

FYE: 12/31/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	LAND	5/15/07	450,000			450,000	0 -- Land	0	0
2	BUILDING	5/15/07	550,000			550,000	39 MO S/L	206,255	14,102
3	FURNITURE AND ARTWORKS	11/16/07	10,000			10,000	7 MO S/L	10,000	0
4	BUILDING IMPROVEMENTS	4/07/09	11,658			11,658	39 MO S/L	3,800	299
5	GENERATOR SYSTEM	3/13/15	19,718			19,718	39 MO S/L	3,435	505
6	SEPTIC IMPROVEMENTS	7/14/20	12,000			12,000	15 MO S/L	1,200	800
7	DISHWASHER	11/15/20	1,002			1,002	5 MO S/L	234	200
8	REFRIGERATOR	5/10/22	2,039			2,039	5 MO S/L	0	272
9	FENCING	5/10/22	6,041			6,041	15 MO S/L	0	268
10	HEAT/ AIR CONDITION PUMPS	6/18/22	19,162			19,162	39 MO S/L	0	246
11	ARTWORK	9/20/22	2,532			2,532	7 MO S/L	0	90
	Total Other Depreciation		<u>1,084,152</u>			<u>1,084,152</u>		<u>224,924</u>	<u>16,782</u>
	Total ACRS and Other Depreciation		<u>1,084,152</u>			<u>1,084,152</u>		<u>224,924</u>	<u>16,782</u>
	Grand Totals		1,084,152			1,084,152		224,924	16,782
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>1,084,152</u>			<u>1,084,152</u>		<u>224,924</u>	<u>16,782</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
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There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	LAND	5/15/07	450,000	0	0
2	BUILDING	5/15/07	550,000	14,103	14,103
3	FURNITURE AND ARTWORKS	11/16/07	10,000	0	0
4	BUILDING IMPROVEMENTS	4/07/09	11,658	299	299
5	GENERATOR SYSTEM	3/13/15	19,718	506	506
6	SEPTIC IMPROVEMENTS	7/14/20	12,000	800	800
7	DISHWASHER	11/15/20	1,002	201	201
8	REFRIGERATOR	5/10/22	2,039	408	408
9	FENCING	5/10/22	6,041	403	403
10	HEAT/ AIR CONDITION PUMPS	6/18/22	19,162	491	491
11	ARTWORK	9/20/22	2,532	362	362
	Total Other Depreciation		<u>1,084,152</u>	<u>17,573</u>	<u>17,573</u>
	Total ACRS and Other Depreciation		<u>1,084,152</u>	<u>17,573</u>	<u>17,573</u>
	Grand Totals		<u>1,084,152</u>	<u>17,573</u>	<u>17,573</u>

Form 990-PF	Underdistribution and Excess Distributions for Part XII	2022
For calendar year 2022, or tax year beginning _____, ending _____		
Name SOMES POND CENTER		Employer Identification Number 01-0546382

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 2022	Total per Year		Nontaxable or Previously Taxed	Taxable in 2023
Years prior						
20 18						
20 19						
20 20						
2021						
2022			14,423	14,423		
Total Carryover to Next Year						0

* Carryover amount includes 4942(a) amounts

Excess Distribution Carryovers

Form 990-PF, Part XII

	Current Year	Next Year
	Decreases	Carryover
2017	10,794	
2018	9,853	9,853
2019	9,832	9,832
2020	6,133	6,133
2021	4,380	4,380
Current Year Excess Distribution Generated (2022)		753
Total Carryover to Next Year		30,951

Form 990-PF	Electronic Funds Withdrawal	2022
For calendar year 2022 or tax year beginning _____, ending _____		
Name SOMES POND CENTER	Employer Identification Number 01-0546382	

Form Payment Record

This record is included with the IRS electronic file for taxpayers who elect to pay their tax balances by electronic funds withdrawal

Routing Transit Number	011201759
Bank Account Number	77549218
Type of Account	CHECKING
Taxpayer Phone Number	207-266-1814
Requested Payment Date	05/01/23
Amount of Tax Payment	329

DO NOT SUBMIT THIS DOCUMENT TO THE IRS

Form 990PF	Two Year Comparison Report	2021 & 2022
For calendar year 2022, or tax year beginning _____, ending _____		

Name **SOMES POND CENTER** Taxpayer Identification Number **01-0546382**

		2021		2022		Differences		
		Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	
Revenue	1. Contributions, gifts, grants, and similar amounts received	1. 11,000		27,390		16,390		
	2. Interest on savings and temporary cash investments	2. 5	5	5	5			
	3. Dividends and interest from securities	3. 2,124	2,124	2,883	2,883	759	759	
	4. Gross rents	4. 28,700	28,700	19,700	19,700	-9,000	-9,000	
	5. Net gain or (loss) from sale of assets	5. 6,388		11,776		5,388		
	6. Capital gain net income	6.	6,388		11,776		5,388	
	7. Gross profit or (loss)	7.						
	8. Other income	8. 470				-470		
	9. Total. Add lines 1 through 8	9.	48,687	37,217	61,754	34,364	13,067	-2,853
Expenses & Deductions	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. 4,684	3,772	4,575	3,713	-109	-59	
	14. Interest	14.						
	15. Taxes	15. 6,835	1,290	7,509	1,469	674	179	
	16. Depreciation and depletion	16. 15,909	3,182	16,782	3,356	873	174	
	17. Occupancy	17.						
	18. Other expenses	18. 17,508	3,502	10,786	2,157	-6,722	-1,345	
	19. Contributions, gifts, grants paid	19. 100		0		-100		
	20. Total expenses and disbursements. Add lines 10 through 19	20.	45,036	11,746	39,652	10,695	-5,384	-1,051
21. Net income (if negative investment activity, enter -0-)	21.	3,651	25,471	22,102	23,669	18,451	-1,802	
Taxes	22. Excise Tax	22.	354		329		-25	
	23. Section 511 Tax	23.						
	24. Subtitle A income tax	24.						
	25. Total Taxes	25.		354		329		-25
	Due / Refund	26. Estimates and overpayments credited	26.					
27. Foreign tax withheld		27.						
28. Other Payments		28.						
29. Total payments and credits		29.						
30. Balance due / (Overpayment)		30.		354		329		-25
31. Overpayment credited to next year		31.						
32. Penalty		32.						
33. Net due / (Refund)	33.		354		329		-25	
Other	34. Total assets	34. 1,200,939		1,144,815		-56,124		
	35. Total liabilities	35. 0		0		0		
	36. Net assets	36. 1,200,939		1,144,815		-56,124		

Form **990PF**

Tax Return History

2022

Use the 2Yr Report for more recent historical information

Name

SOMES POND CENTER

Taxpayer Identification Number

01-0546382

		2018		2019		2020		
		Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	Revenue and expenses per books	Net investment income	
Revenue	1. Contributions, gifts, grants, and similar amounts received	1.		2,000				
	2. Interest on savings and temporary cash investments	2.		2	2	2	2	
	3. Dividends and interest from securities	3.		3,087	3,087	2,389	2,389	
	4. Gross rents	4.		7,500	7,500	14,315	14,315	
	5. Net gain or (loss) from sale of assets	5.		70,599		23,769		
	6. Capital gain net income	6.			70,599		23,769	
	7. Gross profit or (loss)	7.						
	8. Other income	8.						
	9. Total. Add lines 1 through 8	9.	0	0	83,188	81,188	40,475	40,475
Expenses & Deductions	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.			5,610	4,110	4,329	3,267
	14. Interest	14.						
	15. Taxes	15.			6,443	1,241	7,409	1,205
	16. Depreciation and depletion	16.			14,908	2,982	15,339	3,068
	17. Occupancy	17.						
	18. Other expenses	18.			19,317	3,863	15,692	3,134
	19. Contributions, gifts, grants paid	19.			0		1,025	
	20. Total expenses and disbursements. Add lines 10 through 19	20.			46,278	12,196	43,794	10,674
21. Net income (if negative investment activity, enter -0-)	21.	0	0	36,910	68,992	-3,319	29,801	
Taxes	22. Excise Tax	22.				1,380		414
	23. Section 511 Tax	23.						
	24. Subtitle A income tax	24.						
	25. Total Taxes	25.				1,380		414
	Due / Refund	26. Estimates and overpayments credited	26.					
27. Foreign tax withheld		27.						
28. Other Payments		28.				1,389		
29. Total payments and credits		29.				1,389		
30. Balance due / (Overpayment)		30.		0		0		414
31. Overpayment credited to next year		31.						
32. Penalty		32.				9		
33. Net due / (Refund)	33.		0		0		414	
Other	34. Total assets	34.	0		1,133,280			1,147,528
	35. Total liabilities	35.	0		0			0
	36. Net assets	36.	0		1,133,280			1,147,528

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
CHECKING ACCOUNT	\$ 5		14		
TOTAL	\$ 5				

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>US Obs (\$ or %)</u>
INVESTMENT ACCOUNTS	\$ 2,883		14		
TOTAL	\$ 2,883				