

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

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

OMB No. 1545-0047

**2012**Open to Public  
Inspection**A** For the 2012 calendar year, or tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013****B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**The May Institute, Inc.**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

**41 Pacella Park Drive**

Room/suite

City, town, or post office, state, and ZIP code

**Randolph, MA 02368****F** Name and address of principal officer: **Lauren C. Solotar**  
**same as C above****D** Employer identification number**04-2197449****E** Telephone number**781-440-0400****G** Gross receipts \$ **100,459,120.****H(a)** Is this a group return  
for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **www.mayinstitute.org****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1955** **M** State of legal domicile: **MA****Part I Summary**

Activities & Governance	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>To provide educational and rehabilitative services. See Schedule O.</b>			
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>	
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>	
	<b>5</b>	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	<b>5</b>	<b>2696</b>	
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>11</b>	
	Revenue	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b>		Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
			<b>Prior Year</b>	<b>Current Year</b>	
<b>8</b>		Contributions and grants (Part VIII, line 1h)	<b>384,321.</b>	<b>428,546.</b>	
<b>9</b>		Program service revenue (Part VIII, line 2g)	<b>106,995,822.</b>	<b>98,890,508.</b>	
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>540,474.</b>	<b>444,798.</b>	
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>0.</b>	<b>0.</b>	
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>107,920,617.</b>	<b>99,763,852.</b>	
Expenses		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b>	<b>0.</b>
		<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>83,319,367.</b>	<b>76,648,307.</b>	
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>	
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>194,875.</b>			
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>24,384,176.</b>	<b>22,515,700.</b>	
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>107,703,543.</b>	<b>99,164,007.</b>	
Net Assets or Fund Balances	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>217,074.</b>	<b>599,845.</b>	
			<b>Beginning of Current Year</b>	<b>End of Year</b>	
	<b>20</b>	Total assets (Part X, line 16)	<b>59,090,887.</b>	<b>59,436,791.</b>	
	<b>21</b>	Total liabilities (Part X, line 26)	<b>40,514,236.</b>	<b>41,153,444.</b>	
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>18,576,651.</b>	<b>18,283,347.</b>		

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date			
	<b>Debra Blair, Treasurer and CFO</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Joseph M. Giso</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN <b>P00030126</b>
	Firm's name ▶ <b>CBIZ Tofias</b>	Firm's EIN ▶ <b>26-3753134</b>	Phone no. <b>617-761-0600</b>		
	Firm's address ▶ <b>500 Boylston Street Boston, MA 02116</b>				

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☒**1** Briefly describe the organization's mission:

The May Institute, Inc. is a nonprofit organization that provides educational and rehabilitative services for individuals, and families of individuals, with autism, developmental disabilities, neurological and behavioral disorders, and mental illness. We conduct and

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☒ Yes ☐ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 43,667,420. including grants of \$ ) (Revenue \$ 48,231,755.)

May Centers for Adult Services offer a wide range of community-based services for adults with autism and other developmental disabilities in Massachusetts and Florida. These services include residential group homes and supported living apartments, as well as day programming, vocational training, and supported employment. Dedicated, experienced staff are committed to providing respectful, effective, and supportive services within community settings.

The Centers include the following services:

May Institute provides community-based residential services in more than 120 residential group homes and supported living apartments to

**4b** (Code: ) (Expenses \$ 30,370,358. including grants of \$ ) (Revenue \$ 35,257,557.)

May Institute is one of the largest providers in the Commonwealth of Massachusetts of private special education schools specifically serving children, adolescents, and young adults with autism and other developmental disabilities, as well as with brain injury.

Our three May Centers for Child Development schools in Massachusetts serve students with autism spectrum disorders (ASD) and other developmental disabilities. These Chapter 766-approved private schools are nationally recognized as leaders in "best practice" education for children with developmental disabilities. Our students are surrounded by caring, highly trained professionals seeking to improve the quality of life of the students in their care.

**4c** (Code: ) (Expenses \$ 9,389,135. including grants of \$ ) (Revenue \$ 10,604,860.)

May Counseling Centers offer outpatient evaluation, counseling, and therapy to children and adults through three mental health clinics in Massachusetts. Our highly trained, multi-disciplinary team of psychiatrists, psychologists, clinical social workers, nurses, and interns provides specialized clinical care. They treat key emotional and behavioral concerns including anxiety disorders, depression, eating disorders, women's issues, and learning difficulties.

The professionals at our Centers strive to provide the most effective treatment, utilizing clinically proven, goal-oriented interventions and ongoing support. Our services include: comprehensive diagnostic evaluations; individual, couples, and family therapy; specialized

**4d** Other program services (Describe in Schedule O.)(Expenses \$ 4,332,404. including grants of \$ ) (Revenue \$ 4,796,336.)**4e** Total program service expenses 87,759,317.

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**Part IV Checklist of Required Schedules**

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

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**Part IV Checklist of Required Schedules** (continued)

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

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b> 190	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b> X	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 2696	
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b> X	
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	<b>3b</b>	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	X
<b>b</b> If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b> X	
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b> X	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders	<b>11a</b>	
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>	

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response to any question in this Part VI ☒**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year <span style="float: right;">1a 11</span> If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent <span style="float: right;">1b 11</span>		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b> Did the organization have members or stockholders?		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body?	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?		X
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **MA, CT**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **Debra Blair - 781-440-0400**  
**41 Pacella Park Drive, Randolph, MA 02368**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Don Ricciato Chair, Bd. of Trustees	1.00 5.00	X		X				0.	0.	0.
(2) Stephen Young Vice Chair, Bd. of Trustees	1.00 3.00	X		X				0.	0.	0.
(3) Mary Lou Maloney Secretary, Bd. of Trustees	1.00 3.00	X		X				0.	0.	0.
(4) Jory Berkwitz Trustee	1.00 1.00	X						0.	0.	0.
(5) Herbert Haessler Trustee	1.00 1.00	X						0.	0.	0.
(6) Jonathan Katz Trustee	1.00 2.00	X						0.	0.	0.
(7) John E. Murphy Trustee	1.00 1.00	X						0.	0.	0.
(8) Neal Todrys Trustee	1.00 1.00	X						0.	0.	0.
(9) Robert Whittlesey Trustee	1.00 3.00	X						0.	0.	0.
(10) Richard Wichmann Trustee	1.00 1.00	X						0.	0.	0.
(11) Robert Yelton Trustee	1.00 1.00	X						0.	0.	0.
(12) Walter P. Christian, Ph.D. President & CEO (thru 12/12)	40.00 9.00			X				577,855.	0.	147,819.
(13) Lauren C. Solotar President & CEO	40.00 13.00			X				263,738.	0.	9,809.
(14) Michael Milczarek Treasurer & CFO (thru 12/12)	40.00 4.00			X				246,762.	0.	6,860.
(15) Kelli Leahy Assistant Secretary	40.00 5.00			X				73,161.	0.	4,498.
(16) Debra Blair Treasurer & CFO	40.00 11.00			X				192,495.	0.	50.
(17) Ralph Sperry Chief Operating Officer	40.00 0.00				X			262,941.	0.	9,707.



**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Heidi A. Howard Chief of Business Dvlpmnt. (thu 8/12)	40.00 1.00				X			262,045.	0.	23,191.
(19) Pamela Raymond EVP, Educational Services	40.00 0.00				X			183,692.	0.	10,726.
(20) James M. Millins Chief of Facilities Mgmt.	40.00 0.00				X			183,060.	0.	7,323.
(21) Aubrey MacFarlane Exec VP, Consultation	40.00 0.00				X			168,192.	0.	13,046.
(22) Jocelyn LeMaire Exec VP, HR & Training	40.00 0.00					X		169,414.	0.	9,447.
(23) Deidre Donaldson Chief Officer	40.00 0.00				X			148,685.	0.	5,918.
(24) Robert F. Putnam SVP, Consultation Services	40.00 0.00				X			178,029.	0.	9,135.
(25) Kevin M. More VP, Information Services	40.00 0.00				X			148,563.	0.	6,098.
(26) James K. Luiselli SVP, Applied Research	40.00 0.00				X			156,890.	0.	6,760.
<b>1b Sub-total</b>								3,215,522.	0.	270,387.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								3,215,522.	0.	270,387.

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

26

- 3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
Jackson Lewis, LLP P.O. Box 416019, Boston, MA 02241	Legal	324,067.
LRI Consulting Services P.O. Box 1529, Broken Arrow, OK 74013	Mgmt Consulting & Employee Education	311,474.
TPP Global Services 30 Lantern Lane, Newton, MA 02459	IT Services	169,913.
Liberty Carpets P.O. Box 45, Halifax, MA 02338	Cleaning Services	128,619.
On-Site Psychiatric Services 16 Converse Avenue, Newton, MA 02458	Medical Services	121,500.

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

5



**Part VIII Statement of Revenue**Check if Schedule O contains a response to any question in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b> 40,819.				
	<b>b</b> Membership dues .....	<b>1b</b>				
	<b>c</b> Fundraising events .....	<b>1c</b>				
	<b>d</b> Related organizations .....	<b>1d</b>				
	<b>e</b> Government grants (contributions) .....	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b> 387,727.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....	24,122.				
	<b>h Total.</b> Add lines 1a-1f .....		428,546.			
	<b>2 a</b> Contract Revenue .....	Business Code 900099	45,895,656.	45,895,656.		
<b>b</b> Tuition Revenue .....	611600	33,368,522.	33,368,522.			
<b>c</b> Third Party Insurance .....	621400	12,795,304.	12,795,304.			
<b>d</b> Consulting, Mgmt Fees .....	900099	2,906,622.	2,906,622.			
<b>e</b> Consumer Revenue .....	900099	2,796,225.	2,796,225.			
<b>f</b> All other program service revenue .....	900099	1,128,179.	1,128,179.			
<b>g Total.</b> Add lines 2a-2f .....		98,890,508.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		53,951.			53,951.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....					
	<b>5</b> Royalties .....					
	<b>6 a</b> Gross rents .....	(i) Real (ii) Personal				
	<b>b</b> Less: rental expenses .....					
	<b>c</b> Rental income or (loss) .....					
	<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities (ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	744,880. 341,235.				
	<b>c</b> Gain or (loss) .....	695,268. 0.				
	<b>d</b> Net gain or (loss) .....	49,612. 341,235.				
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>				
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>				
	<b>b</b> Less: direct expenses .....	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>					
<b>b</b> Less: cost of goods sold .....	<b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>				
<b>11 a</b> .....						
<b>b</b> .....						
<b>c</b> .....						
<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions. ....		99,763,852.	98,890,508.	0.	444,798.	

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response to any question in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,525,419.	793,557.	1,731,862.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	60,891,732.	56,896,797.	3,850,378.	144,557.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	520,470.	393,561.	125,786.	1,123.
9 Other employee benefits	7,692,457.	6,808,427.	870,777.	13,253.
10 Payroll taxes	5,018,229.	4,635,078.	372,965.	10,186.
11 Fees for services (non-employees):				
a Management				
b Legal	453,853.	272,799.	181,054.	
c Accounting	181,895.		181,895.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	715,601.	645,997.	69,604.	
12 Advertising and promotion	23,973.	17,074.	4,849.	2,050.
13 Office expenses	2,000,972.	951,885.	1,043,279.	5,808.
14 Information technology	363,918.	119,874.	241,321.	2,723.
15 Royalties				
16 Occupancy	7,562,712.	7,051,838.	510,874.	
17 Travel	3,407,739.	2,876,629.	530,890.	220.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	117,283.	92,725.	23,164.	1,394.
20 Interest	1,506,812.	890,479.	616,333.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,811,690.	1,400,176.	409,674.	1,840.
23 Insurance	124,737.	112,025.	12,712.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>Dietary Expenses</b>	1,728,994.	1,694,426.	34,351.	217.
b <b>Supplies</b>	1,129,490.	1,087,021.	39,356.	3,113.
c <b>Recruit, Training, Retent</b>	432,163.	249,148.	183,015.	
d <b>Client Allow, Mat'l Good</b>	153,297.	153,297.		
e All other expenses	800,571.	616,504.	175,676.	8,391.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	99,164,007.	87,759,317.	11,209,815.	194,875.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	3,517,924.	1	5,750,683.
	2 Savings and temporary cash investments .....	1,800,172.	2	742,579.
	3 Pledges and grants receivable, net .....	69,845.	3	129,340.
	4 Accounts receivable, net .....	9,569,411.	4	9,186,527.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....	123,672.	9	166,178.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 51,215,353.		
	b Less: accumulated depreciation .....	10b 15,845,141.		
		36,826,911.	10c	35,370,212.
	11 Investments - publicly traded securities .....	5,702,388.	11	6,164,890.
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
15 Other assets. See Part IV, line 11 .....	1,480,564.	15	1,926,382.	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	59,090,887.	16	59,436,791.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....	6,152,277.	17	7,203,914.
	18 Grants payable .....		18	
	19 Deferred revenue .....	648,562.	19	205,897.
	20 Tax-exempt bond liabilities .....	28,426,397.	20	30,233,279.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....	828,696.	21	742,579.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....	4,428,250.	23	1,487,356.
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	30,054.	25	1,280,419.
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	40,514,236.	26	41,153,444.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets .....	18,473,644.	27	18,118,215.
	28 Temporarily restricted net assets .....	102,007.	28	164,132.
	29 Permanently restricted net assets .....	1,000.	29	1,000.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
	33 <b>Total net assets or fund balances</b> .....	18,576,651.	33	18,283,347.
	34 <b>Total liabilities and net assets/fund balances</b> .....	59,090,887.	34	59,436,791.

Form 990 (2012)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	99,763,852.
2	Total expenses (must equal Part IX, column (A), line 25)	2	99,164,007.
3	Revenue less expenses. Subtract line 2 from line 1	3	599,845.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	18,576,651.
5	Net unrealized gains (losses) on investments	5	255,521.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,148,670.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	18,283,347.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

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

Form 990 (2012)

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

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

# 2012

**Open to Public Inspection**

Name of the organization

The May Institute, Inc.

Employer identification number

04-2197449

<b>Part I</b>	<b>Reason for Public Charity Status</b> (All organizations must complete this part.) See instructions.
---------------	--

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally integrated      d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	11g(i)	
(ii) A family member of a person described in (i) above? .....	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	11g(iii)	

h Provide the following information about the supported organization(s).

[illegible]

**LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

Schedule A (Form 990 or 990-EZ) 2012

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) .....	14		%
<b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14 .....	15		%
<b>16a 33 1/3% support test - 2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
<b>b 33 1/3% support test - 2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>	

Schedule A (Form 990 or 990-EZ) 2012

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ☐

**Section C. Computation of Public Support Percentage**

**15** Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) ..... **15** %

**16** Public support percentage from 2011 Schedule A, Part III, line 15 ..... **16** %

**Section D. Computation of Investment Income Percentage**

**17** Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f)) ..... **17** %

**18** Investment income percentage from 2011 Schedule A, Part III, line 17 ..... **18** %

**19a 33 1/3% support tests - 2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ☐

**b 33 1/3% support tests - 2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ..... ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ..... ☐



**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

The May Institute, Inc.

Employer identification number

04-2197449

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

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

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ .....

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

☐ Yes ☐ No

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

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

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

(ii) Assets included in Form 990, Part X .....

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

a Revenues included in Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

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

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations  
 d ☐ Loan or exchange programs  
 e ☐ Other \_\_\_\_\_

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☒ Yes ☐ No

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,000.	1,000.	1,000.	1,000.	1,000.
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,000.	1,000.	1,000.	1,000.	1,000.

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

- a Board designated or quasi-endowment ☐ %  
 b Permanent endowment ☒ 100.00 %  
 c Temporarily restricted endowment ☐ %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations ☐ Yes ☒ No  
 3a(i) ☐ ☒  
 (ii) related organizations ☐ Yes ☒ No  
 3a(ii) ☐ ☒

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No  
 3b ☐ ☒

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

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		9,146,202.		9,146,202.
b Buildings		34,117,086.	9,298,988.	24,818,098.
c Leasehold improvements		2,921,163.	2,429,756.	491,407.
d Equipment		3,952,734.	3,420,872.	531,862.
e Other		1,078,168.	695,525.	382,643.

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ☒ 35,370,212.

Schedule D (Form 990) 2012

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
(I) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
(10) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) <b>Est. 3rd Party Payor Settlements</b>	<b>30,054.</b>
(3) <b>Due to Affiliates</b>	<b>1,250,365.</b>
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	<b>1,280,419.</b>

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	99,563,713.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	255,521.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-455,660.
e	Add lines 2a through 2d	2e	-200,139.
3	Subtract line 2e from line 1	3	99,763,852.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	99,763,852.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	99,857,017.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	693,010.
e	Add lines 2a through 2d	2e	693,010.
3	Subtract line 2e from line 1	3	99,164,007.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	99,164,007.

**Part XIII Supplemental Information**

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

**Part IV, line 2b:** The May Institute acts as a Rep Payee for some of its

clients/student funds. The May Institute receives funds and make

disbursements on behalf of some clients and students.

**Part V, line 4:** To be held for investment

**Part X, Line 2:** The Organization accounts for the effect of any

uncertain tax positions based on a "more likely than not" threshold to the

Schedule D (Form 990) 2012

**Part XIII** Supplemental Information (continued)

recognition of the tax positions being sustained based on the technical merits of the position under scrutiny by the applicable taxing authority. If a tax position or positions are deemed to result in uncertainties of those positions, the unrecognized tax benefit is estimated based on a "cumulative probability assessment" that aggregates the estimated tax liability for all uncertain tax positions. The May Institute, Inc. and Affiliates has identified their tax status as tax-exempt entities and their determination as to income being related or unrelated as their only significant tax positions; however, the Organization has determined that such tax positions do not result in an uncertainty requiring recognition. The Organization is not currently under examination by any taxing jurisdictions. The Organization's Federal and state tax returns are generally open for examination for three years following the date filed.

## Part XI, Line 2d - Other Adjustments:

Loss on unamortized deferred costs -455,660.

## Part XII, Line 2d - Other Adjustments:

Loss on discontinued operations 693,010.

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

**Schools**

OMB No. 1545-0047

**2012**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

► **Complete if the organization answered "Yes" to Form 990, Part IV, line 13,  
or Form 990-EZ, Part VI, line 48.**

► **Attach to Form 990 or Form 990-EZ.**

Name of the organization

The May Institute, Inc.

Employer identification number

04-2197449

**Part I**

**1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....

	YES	NO
<b>1</b>	<b>X</b>	

**2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....

<b>2</b>	<b>X</b>	
----------	----------	--

**3** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.

<b>3</b>	<b>X</b>	
----------	----------	--

If you need more space, use Part II .....

Through brochures, pamphlets and an annual publication in  
area newspaper as a member of Massachusetts Association of  
766 Approved Private Schools.

**4** Does the organization maintain the following?

**a** Records indicating the racial composition of the student body, faculty, and administrative staff? .....

<b>4a</b>	<b>X</b>	
-----------	----------	--

**b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....

<b>4b</b>	<b>X</b>	
-----------	----------	--

**c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....

<b>4c</b>	<b>X</b>	
-----------	----------	--

**d** Copies of all material used by the organization or on its behalf to solicit contributions? .....

<b>4d</b>	<b>X</b>	
-----------	----------	--

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

**5** Does the organization discriminate by race in any way with respect to:

**a** Students' rights or privileges? .....

<b>5a</b>		<b>X</b>
-----------	--	----------

**b** Admissions policies? .....

<b>5b</b>		<b>X</b>
-----------	--	----------

**c** Employment of faculty or administrative staff? .....

<b>5c</b>		<b>X</b>
-----------	--	----------

**d** Scholarships or other financial assistance? .....

<b>5d</b>		<b>X</b>
-----------	--	----------

**e** Educational policies? .....

<b>5e</b>		<b>X</b>
-----------	--	----------

**f** Use of facilities? .....

<b>5f</b>		<b>X</b>
-----------	--	----------

**g** Athletic programs? .....

<b>5g</b>		<b>X</b>
-----------	--	----------

**h** Other extracurricular activities? .....

<b>5h</b>		<b>X</b>
-----------	--	----------

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

**6a** Does the organization receive any financial aid or assistance from a governmental agency? .....

<b>6a</b>		<b>X</b>
-----------	--	----------

**b** Has the organization's right to such aid ever been revoked or suspended? .....

<b>6b</b>		<b>X</b>
-----------	--	----------

If you answered "Yes" to either line 6a or line 6b, explain on Part II.

**7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....

<b>7</b>	<b>X</b>	
----------	----------	--

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.**

**Schedule E (Form 990 or 990-EZ) (2012)**

**Part II****Supplemental Information.** Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information.



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

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

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

► Attach to Form 990. ► See separate instructions.

Name of the organization

**The May Institute, Inc.**

Employer identification number

**04-2197449**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,  
Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or  
reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors,  
trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's  
CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to  
establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input type="checkbox"/> Compensation committee                         | <input checked="" type="checkbox"/> Written employment contract                     |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing  
organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation  
contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation  
contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments  
not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the  
initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in  
Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

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Schedule J (Form 990) 2012

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Walter P. Christian, Ph.D. President & CEO (thru 12/12)	(i)	278,856.	0.	298,999.	146,707.	1,112.	725,674.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Lauren C. Solotar President & CEO	(i)	244,460.	0.	19,278.	4,269.	5,540.	273,547.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Michael Milczarek Treasurer & CFO (thru 12/12)	(i)	226,293.	6,500.	13,969.	2,740.	4,120.	253,622.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) Debra Blair Treasurer & CFO	(i)	183,077.	6,500.	2,918.	50.	0.	192,545.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Ralph Sperry Chief Operating Officer	(i)	215,293.	7,500.	40,148.	0.	9,707.	272,648.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) Heidi A. Howard Chief of Business Dvlpmnt. (thu 8/12)	(i)	130,503.	0.	131,542.	2,538.	20,653.	285,236.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Pamela Raymond EVP, Educational Services	(i)	167,674.	5,000.	11,018.	3,405.	7,321.	194,418.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) James M. Millins Chief of Facilities Mmgt.	(i)	176,705.	5,000.	1,355.	3,706.	3,617.	190,383.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) Aubrey MacFarlane Exec VP, Consultation	(i)	155,065.	5,000.	8,127.	3,105.	9,941.	181,238.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) Jocelyn LeMaire Exec VP, HR & Training	(i)	152,289.	0.	17,125.	3,292.	6,155.	178,861.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) Deidre Donaldson Chief Officer	(i)	143,135.	0.	5,550.	2,018.	3,900.	154,603.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) Robert F. Putnam SVP, Consultation Services	(i)	171,219.	3,000.	3,810.	3,595.	5,540.	187,164.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) Kevin M. More VP, Information Services	(i)	148,374.	0.	189.	0.	6,098.	154,661.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) James K. Luiselli SVP, Applied Research	(i)	153,548.	0.	3,342.	3,143.	3,617.	163,650.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III** Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part I, Lines 4a-b: There was a severance payment of \$65,676 paid to one individual. The amount of \$143,114 was contributed to a 457(f) plan for one individual.

Part I, Line 7: Schedule J, Part II, Column (b) (ii) includes the name and the amount of each person who received a bonus based on mutually agreed upon performance outcomes.

**SCHEDULE K**
**(Form 990)**

 Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.**

▶ **See separate instructions.**

OMB No. 1545-0047

**2012**  
Open to Public  
Inspection

Name of the organization

**The May Institute, Inc.**

Employer identification number

**04-2197449**
**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
MA Development Finance Agency	04-3431814	57583rgx7	10/01/10	16000000.	Pur. RE,refi, renovations		X		X		X
B											
C											
D											

**Part II Proceeds**

	A	B	C	D
1 Amount of bonds retired	5,085,000.			
2 Amount of bonds legally defeased				
3 Total proceeds of issue	16,000,000.			
4 Gross proceeds in reserve funds				
5 Capitalized interest from proceeds				
6 Proceeds in refunding escrows	1,075,000.			
7 Issuance costs from proceeds	249,500.			
8 Credit enhancement from proceeds				
9 Working capital expenditures from proceeds				
10 Capital expenditures from proceeds	9,590,500.			
11 Other spent proceeds				
12 Other unspent proceeds				
13 Year of substantial completion	2010			
	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?		X		
15 Were the bonds issued as part of an advance refunding issue?		X		
16 Has the final allocation of proceeds been made?	X			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X			

**Part III Private Business Use**

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

**Part III Private Business Use** (Continued)

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

**Part IV Arbitrage**

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

**Part IV Arbitrage (Continued)**

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

**Part V Procedures To Undertake Corrective Action**

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

**Part VI Supplemental Information.** Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

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

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**2012**

**Open To Public  
Inspection**

Name of the organization

The May Institute, Inc.

Employer identification number

04-2197449

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

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

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

**Part II Loans to and/or From Interested Persons.**

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

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

Total ▶ \$

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990 or 990-EZ) 2012



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

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Walter P. Christian, Ph.D.	Officer of the orga	9,866.	Behavioral		X

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

Sch L, Part IV, Business Transactions Involving Interested Persons:(a) Name of Person: Walter P. Christian, Ph.D.(b) Relationship Between Interested Person and Organization:Officer of the organization(c) Amount of Transaction \$ 9,866.(d) Description of Transaction: Behavioral Consulting and Training Services(e) Sharing of Organization Revenues? = No

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0047

**2012**

Open to Public  
Inspection

Name of the organization

The May Institute, Inc.

Employer identification number  
04-2197449

Form 990, Part III, Line 1, Description of Organization Mission:

disseminate the results of research concerning the education and  
rehabilitation of these individuals. We also train and consult with  
professionals and organizations serving these individuals.

Form 990, Part III, Line 3, Changes in Program Services:

On September 30, 2012, The May Institute, Inc. ceased operations of its  
club houses that offered members employment job skills support, social  
and recreational services.

The May Institute also closed its Crisis Stabilization Unit, a hospital  
diversion program for adults with mental illness.

On June 30, 2013, The May Institute ceased operations of all its  
residential adult programs in the State of Connecticut.

Form 990, Part III, Line 4a, Program Service Accomplishments:

adults with disabilities. Staff provide assistance with daily routines,  
community integration, and behavioral therapies. Services are  
customized to meet each individual's unique needs. Support ranges from  
intensive 24-hour supervision to drop-in case management. In Florida,  
we provide specialized residential programming for older adolescents  
with significant behavioral needs.

Many individuals with developmental disabilities require specialized  
support to achieve community inclusion. Our day habilitation programs  
provide individualized support to adults with developmental

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2012)

232211  
01-04-13

Name of the organization

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disabilities. These programs combine medical monitoring, including nursing, physical, occupational, and speech therapies, with daily living skills training and active community involvement.

Valued community work is critical to overall quality of life for an adult with developmental disabilities. Our employment training and supported employment programs provide comprehensive services, ranging from center-based work skills training to community-based job coaching and support.

Form 990, Part III, Line 4b, Program Service Accomplishments:

Our May Center for Education and Neurorehabilitation school in Massachusetts serves students with acquired brain injury or neurological disease. This Center is one of only a handful of pediatric programs in the U.S. that focus on both education and rehabilitation.

All our May Centers offer full-day, year-round education. Students receive highly individualized behavioral, academic, and vocational programming. Teachers, therapists, and consultants work with students, combining best practices from the fields of applied behavior analysis (ABA) and special education.

About half of the students who attended our schools also received residential services through community-based group homes. These services focus on helping children and adolescents strengthen and generalize independent living skills, and are designed in accordance with each child's Individualized Educational Plan. Our highly skilled

Name of the organization

The May Institute, Inc.

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staff provide 24-hour support and supervision to ensure that each child's unique needs are met.

Form 990, Part III, Line 4c, Program Service Accomplishments:

groups (psycho-educational, therapeutic, and skills training); 24-hour crisis services; education evaluations and management; psychological and neuropsychological testing; separation and divorce counseling; and dialectical behavior therapy.

May Consultation Centers in New England, the Mid-Atlantic, and the Southeast offer home, school, and agency consultation for children and adolescents with a broad range of special needs.

The Centers include the following services:

Through our home-based consultation and early intervention programs, we help families develop effective strategies to support their children's development in the home and community. These services are designed to help children and adolescents with autism spectrum disorders and a broad range of special needs to improve their skills in a variety of areas. Our early intervention programs specifically serve children from birth through age 3.

For public schools seeking to enhance services for students with learning, cognitive, and behavioral challenges, we offer on-site school consultation and professional development training. Our school consultation services are based on the most contemporary "best practice" approaches to assessment, education, and treatment. We

Name of the organization

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carefully tailor our services to the specific needs and concerns of each individual, classroom, school, or district, developing highly individualized recommendations and plans for students.

We also provide educators with professional development training and consultation services. As the Northeast regional partner to the National Technical Assistance Center on PBIS (Positive Behavioral Interventions and Supports), established by the U.S. Department of Education, we offer technical assistance and consultation to implement school-wide PBIS strategies across school systems. These services promote student achievement by improving the school's behavioral climate.

Form 990, Part III, Line 4d, Other Program Services:

May Centers for Behavioral Health provide a broad range of mental health services to adults with severe psychiatric disorders. Centers also support at-risk children and adolescents including those with emotional disturbances, behavioral issues, and school and learning problems.

The Centers include the following services:

Day treatment programs offer unique, comprehensive, therapeutic and rehabilitative services to adults with psychiatric and developmental disabilities. Several programs provide a continuum of care between outpatient treatment and partial or full hospitalization. Through specialized clinical programming, therapeutic groups, and individualized treatment, adults reach their highest level of

Name of the organization

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functioning and become productive members of their communities.

Our Therapeutic After-School program is designed to meet the needs of high-risk children between the ages of 8 and 13, and to promote stabilization and re-integration into the community.

May Centers for Autism Spectrum Disorders are dedicated to meeting the immediate and pressing need for services for children with autism spectrum disorders (ASD) in military families. We serve all branches of the military-Army, Marines, Navy, Air Force, and Coast Guard.

The May Centers provide services to military families at installations in New England, Georgia, North Carolina, Tennessee, Kentucky, Virginia, Florida, New Jersey, and Washington D.C.

Services are based on applied behavior analysis (ABA), the only treatment reimbursed by TRICARE's ECHO program and the Autism Demonstration Project for military families with children with ASD.

Our Pediatric Specialty Center, the Fernandes Center for Children and Families in Fall River, Mass., exemplifies an effective model of integrated care. We work closely with families, primary and specialty care physicians, pediatricians, schools, and community agencies to provide and coordinate a continuum of high quality services. These services range from diagnosis, evaluation, and treatment to informed referrals to critical pediatric specialists.

May Assessment Centers offer diagnostic evaluations and therapeutic treatment services to individuals 18 months through adulthood who are

Name of the organization

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suspected of having an autism spectrum disorder or other developmental disability. The Autism Spectrum Disorders Clinic and its outreach sites in Massachusetts provide standardized assessments, behavioral treatment, social skills development, and parent support.

Assessments are conducted and/or supervised by a licensed psychologist, using standardized test measures designed to assist in accurate diagnosis and evaluate developmental, cognitive, and behavioral functioning.

Expenses \$ 4,332,404. including grants of \$ 0. Revenue \$ 4,796,336.

Form 990, Part VI, Section A, line 8b: There is no Committee with authority to act on behalf of the governing body.

Form 990, Part VI, Section B, line 11: The Board delegated responsibility to review the Form 990 to the Finance and Strategic Planning Committee. The Committee reviewed and approved the Form 990. This committee then reported to the Board of Trustees. The full Board membership was provided with a copy of the Form 990 and votes to accept prior to filing.

Form 990, Part VI, Section B, Line 12c: Directors, officers, and key employees certify compliance with May's Conflict of Interest Policy annually. The certification process is supervised by the Treasurer. Instances of disclosure of possible conflict are reported to the Board's Executive Committee for adjudication and action.

Form 990, Part VI, Section B, Line 15: May's outside tax advisor is presented with a draft Rebuttal Presumption Checklist which details total



Name of the organization

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proposed compensation for the President/CEO and Treasurer/CFO. The tax advisor reviews appropriate comparability data. The sources of review data are incorporated into the checklist. The Checklist is presented to the Board's Executive Committee for review and recommendation. The Board approves the compensation at a regularly scheduled meeting. The persons setting the compensation are independent of the individuals whose compensation is being determined.

Form 990, Part VI, Section C, Line 19: The organization's Conflict of Interest policy and Governing Documents are available through the Organization's website. Financial Statements are available through the Massachusetts Attorney General's Division of Public Charities website, national data sources such as Guidestar, and Massachusetts Executive Office of Administration and Finance's Operational Services Division website, and upon request. May Institute's 2011 Annual Report is also available for download at our website at [www.mayinstitute.org](http://www.mayinstitute.org). This Annual Report is also available upon request.

Form 990, Part XI, line 9, Changes in Net Assets:

Loss on unamortized deferred costs	-455,660.
Loss on discontinued operations	-693,010.
Total to Form 990, Part XI, Line 9	-1,148,670.

**Related Organizations and Unrelated Partnerships**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.**  
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No. 1545-0047

**2012**  
**Open to Public**  
**Inspection**

Name of the organization

**The May Institute, Inc.**

Employer identification number

**04-2197449**

**Part I Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
National Autism Center, Inc. - 56-2529097 41 Pacella Park Drive Randolph, MA 02368	Research, Education	Massachusetts	501(c)(3)	Line 7	N/A		X
The May-West Roxbury Residences, Inc. - 04-3331170, 41 Pacella Park Drive, Randolph, MA 02368	Residential	Massachusetts	501(c)(3)	Line 7	N/A		X
Greater Springfield Residences, Inc. - 04-3330930, 41 Pacella Park Drive, Randolph, MA 02368	Residential	Massachusetts	501(c)(3)	Line 9	N/A		X
The May Foundation, Inc. - 57-1136642 41 Pacella Park Drive Randolph, MA 02368	Support Organization	Massachusetts	501(c)(3)	Line 11a, I	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2012

[illegible]

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

[illegible]

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

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

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) National Autism Center, Inc.	O	92,755.	Actual Cost
(2) National Autism Center, Inc.	Q	50,000.	Actual Cost
(3) The Bay School	L	338,834.	Allocated Cost
(4) The Bay School	O	61,527.	Actual Cost
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

<b>Part VII</b>	<b>Supplemental Information</b>
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Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

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