

City of Boston

FISCAL YEAR _____ RETURN OF PROPERTY HELD FOR CHARITABLE PURPOSES

General Laws Chapter 59 §5 Clauses 3(b), 5, 5A and 5B and Chapter 59 § 29

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION

(See Mass. General Laws Chapter 59 § 32)

Return to: Assessing Department
Attn: Form 3ABC
City Hall, Room 301
Boston, MA 02201

**MUST BE FILED WITH ASSESSORS BY MARCH 1
PRECEDING THE FISCAL YEAR IN ISSUE**

INSTRUCTIONS: COMPLETE BOTH SIDES OF RETURN. Please print or type.

A. GENERAL INFORMATION

WHO MUST FILE. Every charitable, benevolent, educational, literary, temperance or scientific organization and trust owning real or personal property on January 1 must file a property return in order to receive a local tax exemption on that property under G. Ch. 59 § 5 Clause 3 for the fiscal year that begins the next July 1. Veterans organizations seeking exemption of real or personal property under G. L. Ch. 59 § 5 Clauses 5, 5A or 5B must also file a return.

WHEN AND WHERE RETURNS MUST BE FILED. A separate return must be filed on or before March 1 with the board of assessors of each city or town in which the organization owns real or personal property. A return is filed when received by the assessors.

EXTENSION OF FILING DEADLINE. The board of assessors can extend the filing deadline if the organization can show a sufficient reason for not filing on time. The latest date the filing deadline can be extended is 30 days after the tax bills are mailed for the fiscal year. Requests for extensions must be made in writing to the assessors.

PENALTY FOR FAILURE TO FILE, FILING LATE OR FILING INCOMPLETE RETURN. If the organization does not file a timely and complete return, it cannot receive an exemption from taxation for the year. **A return submitted by an organization (except a veterans organization) is not complete unless a true copy of its most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC) is attached.** These filing requirements cannot be waived by the assessors for any reason.

USE OF AND ACCESS TO RETURN. The information in the return is used by the board of assessors to determine the taxable or exempt status of the organization's property. The organization may also be required to provide the assessor with further information to support its claim of exemption. Personal property information listed in Schedule C is not available to the public for inspection under the state public records law. It is available only to the assessors and the Massachusetts Department of Revenue for purposes of administering the tax laws.

B. IDENTIFICATION. Complete this section fully

Name of Organization: _____ Year established: _____
Mailing Address: _____ Phone Number: _____

No. Street City/Town Zip Code

Contact Person: _____ Title: _____
Phone: _____

Summary of your organization's primary mission, function or purpose:

Have there been any material changes in your organization's articles of incorporation, charter or by-laws since the last filing of this return?

Yes No *If yes, please attach amendments.*

Are any changes in your organization's primary mission, function or purpose planned or anticipated in the future?

Yes No *If yes, please explain.*

C. FINANCIAL STATEMENT. Provide statement of your organization's total income and assets for prior year (or your most recent fiscal year before January 1) in the schedule below. Documentation may be requested to substantiate the statement.

FOR CALENDAR/FISCAL YEAR ENDING ON _____			
<u>TOTAL INCOME</u>		<u>TOTAL ASSETS</u> (Fair Cash Value)	
Unrelated Business Income Received	\$ _____	Real Estate	\$ _____
Other Income Received	\$ _____	Tangible, Personal Property (e.g. books furniture, equipment, collections, etc.)	\$ _____
Total Income Received	\$ _____	Total Assets	\$ _____

Explain source (s) of any unrelated business income shown in schedule.

D. REAL ESTATE. List all real estate owned by your organization on January 1 and located within the city or town in the schedule below and answer the questions that follow. An inspection or documentation may be requested to verify use.

Street Address	Assessor's Parcel Number	Fair Cash Value (Estimated)	How is the Property Used by the Organization?	How is the Property Used by Others?
<i>Continue list on attachment in same format as necessary.</i>				
Did your organization lease any part of the property to other charitable or for-profit organizations or individuals? Yes No				
If yes, please complete the table below:				
Name of Organization or Individual	Nature of charity or business	Annual rental income received; duration of lease term	Location of tenant on property (floor, unit)	
<i>Continue list on attachment in same format as necessary.</i>				
Did your organization record a deed or other document relating to real estate with the Registry of Deeds within the last year?				
Yes No If yes, please provide details of transaction and a copy of the recorded document.				
Does your organization anticipate selling or disposing of any real property listed in the schedule, or buying or receiving any other real property within the next eighteen months? Yes No If yes, explain.				

E. REGISTERED MOTOR VEHICLES. List all motor vehicles registered in Massachusetts owned by or leased to your organization and garaged in the city or town on January 1 in the schedule below. Attach copies of all leasing agreements.

Registered Owner	Year	Make	Model	Registration Number

Continue list on attachment in same format as necessary.

F. PUBLIC CHARITIES REPORT. Attach copy of your organization's report to return. (Not applicable to veterans organizations.)

Is a true copy of your organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC, including Federal Form 990) attached to this return? Yes No If no, please explain why not.

G. SIGNATURE. Sign here to complete the return.

This return, prepared or examined by me, includes all real and personal property owned or held on January 1 _____ by the organization submitting this return. Under the pains and penalties of perjury I declare that to the best of my knowledge and belief this return and all accompanying documents and statements are true, correct and complete.

Signature is required

Title of Officer

Date