City of Boston

FISCAL YEAR ______ RETURN OF PROPERTY HELD FOR CHARITABLE PURPOSES

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

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION

(See 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.L. 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, 5B or 5C 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.

FILING EXTENSION. The board of assessors may extend the filing deadline if the organization makes a written request and can show a sufficient reason for not filing on time. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

PENALTY FOR NOT FILING, FILING LATE OR FILING INCOMPLETE RETURN. If the organization does not file a timely and complete return, it is not exempt from taxation for the year. To be complete, a true copy of the organization's most recent annual report to the Public Charities Division of the Office of the Attorney General (Form PC) must be attached unless the organization is a religious, fraternal or veteran organization not required to file a Form PC. 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 assessors with additional information to support its claim of exemption, including applications for the first year exempt status is claimed for (1) any property and (2) any real estate parcel not previously exempt. Personal property information listed in Schedule C is not available to the public for inspection under state public records law. It is available only to assessors and the Massachusetts Department of Revenue for the purposes of administering the tax laws.

B. IDENTIFICATION. Complete this section fully.

Name of Organization:			Year Established: Phone Number: aaaaaaaaaaaaaaaaaaaaaa	
Mailing Address:				
No.	Street	City/Town	Zip Code	Email:
Contact Per	son:			
	Name		Title	Telephone No. (Day)
Summary of	f your organization's primary r	nission, function or pu	irpose:	
Have there l	agan any material changes in y	our organization's arti	clas of incorporation, chart	ar or by laws since the last filing of this raturn?
nave there t		No 🗆	icles of incorporation, charter or by-laws since the last filing of this return if yes, please attach amendments.	
Are there ch	anges in your organization's p	rimary mission, functi	on or purpose planned or a	nticipated for the future?
	Yes 🗖	No 🗖	if yes, please explain	
	TH	IS FORM APPROVED BY	Y THE COMMISSIONER OF RE	

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 CALE	ENDAR/FISCAL YEAR ENDIN	IG ON	_
TOTAL INCOME		TOTAL ASSET (Fair Cash Value)	ſS
Unrelated Business Income Received	\$	Real Estate	\$
Other Business Income Received	\$	Tangible Personal Property (e.g. books furniture, equipment, collections, etc)	\$
Total Income Received	\$	Other	\$
		Total Assets	\$
Explain source(s) of any unrelated busin	ness income shown in schedu	le:	

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 No.	Fair Cash Value (Estimated)		How is the Property Use by the Organization?		How is the Property Used by Others?	
	Continue	list on attachment	in same fo	rmat as necessary.			
Did your organization lease any part of the property to other charitable or for-profit organizations or individuals? Yes \Box No \Box <i>If yes, please complete the table below:</i>							
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)		
Continue list on attachment in same format as necessary.							
Did your organization record a dee Yes □ No □ If yes, ple		U		with the Registry of Deeds opp of the recorded docume	-		
Does your organization anticipate s property within the next eighteen (ted in the schedule, or buy <i>please explain</i> .	ng or receiving any othe	er real	

E. REGISTERED MOTOR VEHICLES. List all motor vehicles registered in Massachusetts 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 (Form PC). Attach a copy of your organization's report to return. (Does not apply to religious, fraternal or veteran organizations not required to file the report).

Is a true copy of your organization's most recent annual report to	o the Publ	ic 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

Title of Officer