

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)

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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: _____	
Mailing Address: _____				Phone Number: aaaaaaaaaaaaaaaaaa	
No.	Street	City/Town	Zip Code	Email: _____	
Contact Person:					
Name		Title		Telephone No. (Day)	
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 <input type="checkbox"/>		No <input type="checkbox"/>		if yes, please attach amendments.	
Are there changes in your organization's primary mission, function or purpose planned or anticipated for the future?					
Yes <input type="checkbox"/>		No <input type="checkbox"/>		if yes, please explain.	
THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE					

