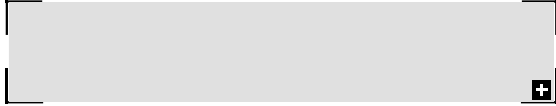

Name of City or Town

Date Received

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: Board of Assessors
Must be filed by March 1 unless an extension is granted by the board of assessors

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

A. GENERAL INFORMATION.

WHO MUST FILE. This property return (State Tax Form 3ABC) must be filed each year by all charitable, benevolent, educational, literary, temperance or scientific organizations and trusts owning real or personal property on January 1 in order to receive a local tax exemption on that property under G.L. c. 59, § 5 Clause 3 for the fiscal year that begins the next July 1. Veteran organizations seeking exemption of real or personal property under G.L. c. 59, § 5 Clauses 5, 5A, 5B or 5C must also file this 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 a 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 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 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	Area Code	No.
Contact Person: _____			E-Mail Address: _____		
Name		Title		Telephone No. (Day)	
Summary of your organization's primary mission, function or purpose: _____ _____					
Have there been any 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"/> <i>If yes, please attach amendments.</i>					
Are any changes in your organization's primary mission, function or purposes planned or anticipated in the future? Yes <input type="checkbox"/> No <input type="checkbox"/> <i>If yes, please explain.</i> _____ _____					

