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BOARD OF ASSESSORS

955 STATE ROAD

AQUINNAH, MASSACHUSETTS 02535

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January 1, 2019

RE: Filing the annual State Tax Form 3ABC

*SENT VIA EMAIL AND REGULAR MAIL*

Dear Charity Owners:

In order to assist you in complying with Massachusetts General Laws, Chapter 59, section 5, Clause 3 - the Assessors office is mailing the State Tax Form 3ABC to all charities doing business in town. The State Tax Form 3ABC, as prescribed by the Massachusetts Commissioner of Revenue ***must*** be filed each year by all charitable, benevolent, educational, literary, temperance or scientific organizations and trusts operating in the Town of Aquinnah.

This list must be filed ***annually*** on ***Friday, March 1, 2019,*** with the Assessors office. Additional forms are on the town’s website, please discard previous forms. If this is your first -year filing, please complete and return State Tax Form 1B3. **ATTENTION: Assessors Notice for taxation is on the back side of this letter**.

* Section A **– FILING EXTENSION** revised to reflect change in latest date filing extension may be granted. Must be received in writing, on or before **March 1, 2019**.
* Section A – PENALTY FOR NOT FILING, FILING LATE OR FILING INCOMPLETE RETURN revised to clarify (1) consequences of not filing) organization is not exempt for year) and (2) applicability of public charity report filing requirement for organizations (religious, fraternal, veteran) not required to file report with the Attorney General.
* Section A – USE OF AND ACESS TO RETURN revised to clarify organization’s obligation to apply for exemption as well as file return.
* Section F – PUBLIC CHARITIES REPORT revised to clarify requirements for organizations not required to file report with Attorney General.

Your assistance is appreciated. If you have any questions, including information about abatement applications, please contact the Assessors Office.

Sincerely,

Angela Cywinski

Assessor/Appraiser

3ABC Cover Ltr.docx