# APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS

ALL organizations filing this form must complete Parts A, B and C. FOUNDATIONS and TRUSTS must complete Part D. Certain organizations must complete additional parts of this form as follows.

RELIGIOUS ORGANIZATIONS.....Part E
CHARITABLE ORGANIZATIONS THAT ARE NOT FOUNDATIONS OR TRUSTS.....Part F
HOSPITAL ORGANIZATIONS.....Part G
EDUCATIONAL ORGANIZATIONS.....Part H
ORGANIZATIONS THAT OPERATE HOMES FOR THE AGED.....Part I

Attach additional sheets if necessary. On each attachment, indicate name of organization, employer identification number and question answered. If assistance is needed in completing this form, consult the assessor.

**ALL ORGANIZATIONS MUST COMPLETE THE VERIFICATION ON PAGE 19**

---

## Part A--IDENTIFICATION

1a. Name of Organization _____

b. Mailing address _____

c. Employer ID no. _____

d. Name of contact person _____

e. Day telephone no. of contact person ( ) _____

Evening telephone no. ( ) _____

2. Date incorporated or formed _____ 3. Month annual accounting period ends _____

4. Has the organization filed Federal Income Tax Returns? ____ Yes ____ No
If YES, state form number(s), year(s) filed, and Internal Revenue Office where filed.

---

## Part B--ACTIVITIES AND OPERATIONS

1. Describe in detail the specific purposes for which the organization was formed, the activities presently carried on and those which will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when they will take place. Specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents). Include sufficient information to show that the organization's activities are related to the purpose(s) stated in Question 2a. Form RP-420-a-Org or RP-420-b-Org.

**Part B (continued)**

2. Membership of the organization's governing body:

a. Names, addresses, and duties of officers, directors, trustees, etc.

b. Specialized knowledge, training, expertise or particular qualifications.

c. Are any members of the governing body the following persons?

(1) A "substantial contributor" to the organization? (A "substantial contributor" is any person-including a corporation, trust, etc.-who contributed or bequeathed an aggregate amount of more than $5,000, if such amount is more than 2 percent of the total contributions and bequests received by the organization from the time of its creation through the close of the accounting year of the organization in which the contribution or bequest was received by the organization from such person. In the case of a trust, the creator is a substantial contributor regardless of the size of the creator's contribution or bequest ). ____ Yes ____ No

(2) A Foundation manager? ____ Yes ____ No

(3) An owner of more than 20 percent of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise which is a substantial contributor to the organization? ____ Yes ____ No

(4) A "member of the family" of any person described in (1), (2) or (3) above? (A member of the family with respect to any person described above means his or her spouse, ancestors and lineal descendants). ____ Yes ____ No

**IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS, ATTACH FULL EXPLANATION.**

d. Do any members of the governing body have either a business or a family relationship with the following persons:

(1) A "substantial contributor" to the organization? (See question 2(c).) ____ Yes ____ No

(2) A foundation manager? ____ Yes ____ No

(3) An owner of more than 20 percent of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise which is a substantial contributor to the organization? ____ Yes ____ No

(4) A "member of the family" of any person described in (1), (2) or (3) above? (See question 2(c).) ____ Yes ____ No

(5) A corporation in which persons described in (1), (2), (3) or (4) above own more than 35 percent of the total combined voting power? ____ Yes ____ No

(6) A partnership in which persons described in (1), (2), (3) or (4) above hold more than 35 percent of the profits interest? ____ Yes ____ No

(7) A trust or estate in which the persons described in (1), (2), (3) or (4) above hold more than 35 percent of the beneficial interest? ____ Yes ____ No

(8) Any organization which is effectively controlled by the same persons who control your organization or any organization whose contributions were made by the same contributors who contributed to your organization? ____ Yes ____ No

**IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS, ATTACH FULL EXPLANATION.**

e. Have any members of the governing body assigned income or assets to the organization?

____ Yes ____ No

**IF YES, ATTACH A COPY OF ASSIGNMENT(S) AND A LIST OF ITEMS ASSIGNED.**

**Part B-(continued)**

2f. Is it anticipated that any current or future member of the governing body will assign income or assets to the organization?

___ Yes ___ No

**IF YES, ATTACH FULL EXPLANATION ON SEPARATE SHEET.**

g. Has any member of your organization, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer, or creator of your organization, or any organization with which such person is affiliated?

(1) Sale, exchange or leasing of property?

___ Yes ___ No

(2) Lending of money or other extension of credit?

___ Yes ___ No

(3) Furnishing of goods, services or facilities?

___ Yes ___ No

(4) Payment of compensation (or payment of reimbursement) for expenses if in excess of $1,000?

___ Yes ___ No

(5) Transfer of income or assets?

___ Yes ___ No

**IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS, ATTACH A DETAILED STATEMENT EXPLAINING THE TRANSACTION(S).**

3. Is the organization the outgrowth or continuation of any form of predecessor(s)? ___ Yes ___ No

If yes, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination.

**ATTACH COPIES OF ALL PAPERS BY WHICH THE TRANSFER OF ASSETS, IF ANY, WAS EFFECTED.**

4a. Is the organization now connected or is it planned that it will be connected (other than by association with a statewide or nationwide organization) through common membership governing bodies, trustees, officers, etc., with any other organization? ___ Yes ___ No

If yes, enter name(s) of organization(s) and explain the relationship.

b. Is the organization financially accountable to any other organization? ___ Yes ___ No

If yes, enter name(s) of organization(s) and give details concerning accountability.

**Part B (continued)**

5a. What benefits, services, or products does or will the organization provide?

_____

_____

_____

_____

b. Are the recipients required or will they be required to pay for the organization's benefits, service or products? _____ Yes _____ No

If yes, please explain and show how the charges are determined.

_____

_____

_____

c. Does or will the organization limit its benefits, services or products to specific classes of individuals? _____ Yes _____ No

If yes, please explain how the recipients or beneficiaries are or will be selected.

_____

_____

_____

_____

6. Is the organization a membership organization? _____ Yes _____ No

If yes:

a. Describe the membership requirements, the classes of membership (with the number of members in each class) and the voting rights and privileges received. Also, if any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily.

_____

_____

_____

_____

**ATTACH A SCHEDULE OF MEMBERSHIP FEES AND DUES.**

b. Describe your present and proposed efforts to attract members.

_____

_____

_____

c. Are benefits, service or products limited to members? _____ Yes _____ No

If no, please explain.

_____

_____

**Part C- Finances**

1a. Statement of receipts and expenditures.

Note: Complete a statement for the last fiscal year and for each of the three years immediately before it. If in existence less than four years, complete a statement for each year in existence. (If the organization prepares a statement of receipts and expenditures that is more descriptive and detailed than the statement below, that statement may be submitted in place of this one.)

RECEIPTS AND EXPENDITURES FOR THE YEAR ENDING _____ 19 _____

I. RECEIPTS

| | | | |
|---|---|---|---|
| (1) | Gross dues and assessments of members | | |
| (2) | Gross contributions, gifts, etc.* | | |
| (3) | Gross amount derived from activities related to organization's exempt purposes (attach schedule) | | |
| | Less cost of sales (attach schedule) | | |
| (4) | Gross amounts from unrelated business activities (attach schedule) | | |
| | Less cost of sales (attach schedule) | | |
| (5) | Gross amounts received form sale of assets, excluding inventory items (attach schedule) | | |
| | Less cost or other basis and sales expenses of assets sold (attach schedule) | | |
| (6) | Interest, dividends, rents and royalties | | |
| (7) | Other receipts (attach schedule) | | |
| (8) | NET RECEIPTS | | |

II. EXPENDITURES

| | | |
|---|---|---|
| (9) | Fund raising expenses | |
| (10) | Contributions, gifts, grants and similar amounts paid (attach schedule) | |
| (11) | Disbursements to or for the benefit of members (attach schedule) | |
| (12) | Compensation of officers, directors and trustees | |
| (13) | Other salaries and wages | |
| (14) | Interest | |
| (15) | Rent | |
| (16) | Depreciation and depletion | |
| (17) | Other expenditures (attach schedule) | |
| (18) | TOTAL EXPENDITURES | |
| (19) | Excess of receipts over expenditures (line 8 less line 18) | |

* If the organization received any unuusal grants during the year, attach a list showing the name of the contributor, the date and amount of the grant and a brief description of the nature of the grant.

**Part C. Finances (continued)**

1b. Statement of assets and liabilities for the fiscal year.

| | | Enter Dates | |
|---|---|---|---|
| | | Beginning date | Ending date |
| | I. ASSETS | | |
| (1) | Cash (a) interest bearing accounts | | |
| | (b) other | | |
| (2) | Accounts receivable, net | | |
| (3) | Inventories | | |
| (4) | Bonds and notes (attach schedule) | | |
| (5) | Corporate stocks (attach schedule) | | |
| (6) | Mortgage loans (attach schedule) | | |
| (7) | Other investments (attach schedule) | | |
| (8) | Depreciable and depletable assets (attach schedule) | | |
| (9) | Land | | |
| (10) | Other assets (attach schedule) | | |
| (11) | TOTAL ASSETS | | |
| | II. LIABILITIES | | |
| (12) | Accounts payable | | |
| (13) | Contributions, gifts, grants, etc. payable | | |
| (14) | Mortgages and notes payable (attach schedule) | | |
| (15) | Other liabilities (attach schedule) | | |
| (16) | TOTAL LIABILITIES | | |
| | III. FUND BALANCE OR NET WORTH | | |
| (17) | Total fund balance or net worth | | |
| (18) | Total liabilities and fund balance or net worth (line 16 plus line 17) | | |

(19) Has there been any substantial change in any aspect of the organization's financial activities since the period ended as shown above? _____ Yes _____ No

If yes, attach a detailed explanation.

**Part C-Finances (continued)**

2a. What assets does the organization have that are used in the performance of its exempt function? If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed and when such final steps will be taken.

b. To what extent has the organization used or does it plan to use contributions as an endowment fund, i.e. hold contributions to produce income for the support of the organization's exempt function?

c. Does or will any part of the organization 's net income inure to the benefit of any private shareholder or individual?

If yes explain in detail. _____ Yes _____ No

d. Has the organization made or does it plan to make any distribution of its property or surplus to shareholders or members? _____ Yes _____ No

If yes, state full details, including: (1) amounts or value, (2) source of funds or property distributed or to be distributed and (3) basis of and authority for distribution or planned distribution.

**Part C-Finances (continued)**

3a. Has the organization made or does it plan to make any payments to members or shareholders for services rendered or to be rendered? _____ Yes _____ No

If yes, state in detail the amount paid, the character of the services, and to whom payments have been or will be made.

b. Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits and pensions and annuities)? _____ Yes _____ No

If yes, please describe and explain the arrangement's rules of eligibility.

c. Officers, directors and trustees:

| Name and Title | Time Devoted to Position | Compensation (annual) | Contributions to Employee Benefit Plans (annual) | Expense account and other Allowances (annual) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

d. Five highest paid full-time employees (other than officers, directors and trustees):

| Name, and Title and Address | Time Devoted to Position | Compensation (annual) | Contributions to Employee Benefit Plans (annual) | Expense account and other Allowances (annual) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**Part C-Finances (continue)**

3e. Five highest paid part-time employees (other than officers, directors and trustees):

| Name, Title and Address | Time Devoted to Position | Compensation (annual) | Contributions to Employee Benefit Plans (annual) | Expense Account and other Allowances (annual) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f. Five highest paid persons for professional services (non employees):

| Name and Address | Type of Service | Time devoted to Service | Compensation (annual) | Expense Account and other Allowances (annual) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

4. Are any of the organization's funds expended or will they be expended in foreign countries? _____ Yes _____ No

If yes, please give details, including: (1) the manner in which and by whom recipients are or will be selected, (2) the names of recipient organizations and/or purposes for which the funds are or will be expended, (3) the extent to which your organization controls or will control expenditure of funds donated by your organization to foreign organizations and whether there is or will be any required reporting of such expenditures to your organization and (4) whether contributions are or will be selected by your organization and earmarked for specific foreign distributes.

**Part D-Foundations and Trusts**

1a. Is the organization a private foundation? ____ Yes ____ No

b. Foundations or trust managers: list names, titles, addresses where managers may be contacted.

c. Have any managers contributed 2 percent or more of the total contributions received by the foundation or trust during any year? ____ Yes ____ No

d. Do any managers own 10 percent or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation or trust has a 10 percent or greater interest? ____ Yes ____ No

2a. Name and address of organization(s) supported by the foundation or trust.

b. To what extent are the members of your organization's governing board elected or appointed by the supported organization(s)?

c. What is the extent of common supervision or control that your organization and the supported organization(s) share?

d. To what extent do(es) the supported organization(s) have a significant voice in your organization's investment policies, the making and timing of grants, and in otherwise directing the use of your organization's income or assets?

e. If any supported organization is mentioned in your organization's governing instrument, is your organization a trust that the supported organization can enforce under state law and with respect to which the supported organization can compel an accounting? ____ Yes ____ No
If yes, please explain.

**Part D-Foundations and trusts (continued)**

2f. What portion of your organization's income does your organization pay to each supported organization and how significant is such support to each?

g. To what extent does your organization conduct activities which would otherwise be carried out by the supported organization(s)? For any such activities, please explain your organization's reasoning as to why such activities would otherwise be carried on by the supported organization.

3. Grants and contributions to organizations and individuals (including scholarships) paid or approved for future payment during the next fiscal year:

| Recipient's Name and Address (home or business) | If recipient is an individual, show any relationship to any manager of or substantial contributor to your organization. | Concise statement of purpose of grant or contribution | Amount |
|---|---|---|---|
| a. Paid during year | | | |
| TOTAL..... | ..... | ..... | |
| b. Approved for future payment | | | |
| TOTAL..... | ..... | ..... | |

4. Does the organization now award scholarships or plan to award them in the future? ____ Yes ____ No If yes,

a. What criteria are or will be used for selecting recipients, including the rules of eligibility?

b. Who selects or will select recipients?

c. If awards are or will be made directly to individuals, is information required or will it be required assuring that the student remains in school? ____Yes ____ No

d. Are awards made or will they be made to recipients of a particular class (for example, to children of employees of a particular employer)?
If yes, describe the class(es) of recipients and conditions attached to the award. ____ Yes ____ No

**PART E-Religious organizations**

1. Is the organization a church, synagogue or similar establishment? ____ Yes ____ No

2. Is the organization an association or convention of churches? ____ Yes ____ No

3. Is the organization a religious order? ____ Yes ____ No

**IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS, SKIP TO QUESTION 6.**

4. Is the organization an intergrated auxiliary of a church? ____ Yes ____ No

If yes: (a) Name and address of church:

_____

(b) Type of intergrated auxiliary:

____ Theological seminary or other religious school

____ Men's or women's organization

____ Mission society

____ Youth group

5. Is the organization a religious organization other than those described in Questions 1-4 above? ____ Yes ____ No

If yes, describe the organization and its members.

_____

6. Describe the organization's belief, creed or doctrine.

_____

7. Describe the organization's form of worship, rituals and practices.

_____

8. Describe the organization's places of worship and the type and schedule of religious services conducted.

_____

9. Describe the organization's congregation (state the number of members and indicate the percentage of members that are associated with another denomination).

_____

10. Describe the organization's ecclesiastical government.

_____

11. Describe the organization's ministers (state the number of ministers, the procedure by which they are ordained and the courses of study they must complete before they are ordained, the organization of ministers, and the schools that the organization has to prepare its ministers).

_____

_____

12. Describe the program that the organization has for the religious instruction of the young.

_____

_____

_____

**PART F- Charitable organizations that are not foundations or trusts**

1a. Name and address of organization(s) supported by your organization.

b. What portion of your organization's income does your organization pay to each supported organization and how significant is such support to each?

2. Grants and contributions to organizations and individuals (including scholarships) paid or approved for future payment during the last fiscal year:

| Recipient's Name and Address (home or business) | If recipient is an individual show any relationship to any manager of or substantial contributor to your organization. | Concise statement of purpose of grant or contribution | Amount |
|---|---|---|---|
| a. Paid during year | | | |
| TOTAL..... | | | |
| b. Approved for future payment | | | |
| TOTAL..... | | | |

**Part F- Charitable organizations that are not foundations or trusts (continued)**

3. Does the organization now award scholarships or plan to award them in the future? _____ Yes _____ No

If yes:

a. What criteria are or will be used for selecting recipients, including the rules of eligibility?

b. Who selects or will select recipients?

c. If awards are or will be made directly to individuals, is information required or will it be required assuring that the student remains in school?

_____ Yes _____ No

d. Are awards made or will they be made to recipients of a particular class (for example, to children of employees of a particular employer)?

_____ Yes _____ No

If yes, describe the class(es) of recipients and conditions attached to the award.

**PART G-Hospital organizations**

1a. Which general type(s) of service does or will the organization provide?

_____ Diagnosis and treatment of physical disabilities
_____ Diagnosis and treatment of mental disabilities
_____ Nursing home care

b. Describe the specialized service(s) provided or to be provided.

_____

_____

_____

_____

2a. Does or will the organization provide inpatient services? _____ Yes _____ No
If no, skip to Question 3. If yes:

b. Number of beds:
(1) Total _____
(2) Physical treatment _____
(3) Mental treatment _____
(4) Nursing home _____

c. Does or will the organization provide 24-hour patient services? _____ Yes _____ No
If no, please explain.

_____

_____

d. Does or will the organization have an organized medical staff of licensed doctors of medicine and licensed nurses? _____ Yes _____ No
If yes:
(1) Number of doctors _____
(2) Number of nurses _____

e. Does or will the organization have a courtesy medical staff (i.e. allow doctors who are not formally affiliated with the organization to treat their patients in the organization's facilities)? _____ Yes _____ No
If yes:
(1) Number of doctors on courtesy staff _____
(2) Does or will the courtesy staff include all the doctors in the community? _____ Yes _____ No
If no, give the reasons why not, and explain how the courtesy staff is or will be selected.

_____

_____

f. Does or will the organization provide emergency services to the general public? _____ Yes _____ No
If yes:
(1) Does or will the organization maintain a full-time emergency room? _____ Yes _____ No
(2) What is the organization's policy as to administering emergency services to persons without apparent means to pay?

_____

_____

g. Does or will the organization have any arrangements with police, fire and voluntary ambulance services as to the delivery or admission of emergency cases? _____ Yes _____ No
If yes, please explain the arrangements.

_____

_____

**Part G- Hospital organizations (continued)**

3. Describe the organization's existing or planned outpatient services, including the number and type of patients served and the size and composition of the medical staff.

4. Does the organization have bylaws, rules and regulations pertaining to standards of medical care and service rendered by its medical staff? ____Yes ____No

5. Does or will the organization maintain records for all patients? ____Yes ____No

6. Is it or will it be a requirement that every patient be under the care of a member of the medical staff? ____Yes ____No

7. Does or will the organization carry on a program of medical training and research? ____Yes ____No
If yes, please describe.

8. Does or will the organization admit persons covered by Medicare or Medicaid? ____Yes ____No
If yes:
(a) Does or will the organization require a deposit from persons covered by Medicare or Medicaid in its admission practices? ____Yes ____No
If yes, please explain.

b. If a deposit is or will be required from persons covered by Medicare or Medicaid, does or will the same deposit requirement apply to all other patients? ____Yes ____No
If no, please explain.

9. Does or will the organization provide for a portion of its services and facilities to be used for charity patients? ____Yes ____No
Please explain (include data as to the organization's past experience admitting charity patients and arrangements it may have with municipal or government agencies for absorbing the cost of such care).

**Part H-Education Organizations**

1. Is the organization a school? ____ Yes ____ No

If no, skip to Question 2, If yes:

a. What type of school is it? ___ Primary ___ Secondary ___ College or University

___ Other (specify) _____

b. Describe the school's courses of study and degrees conferred (if any).

_____

_____

_____

_____

c. Give the number of: (1) Faculty members _____

(2) Full-time students _____

(3) Part-time students _____

d. Describe the nature of scholarships and student aid, if any, awarded to students, including the terms and conditions governing the use of these funds and the amount thereof. If the school has established or will establish several categories of scholarships, identify each category and explain how the school determines the recipients for each category.

_____

_____

2. Is the organization one whose activities consist of conducting public discussion groups, forums, panels, lectures or other similar programs? ____ Yes ____ No

If yes, describe the program(s) in detail, including any fees charged.

_____

_____

3. Is the organization one that presents a course of instruction by means of correspondence or through the use of television or radio? ____ Yes ____ No

If yes, describe the program(s) in detail, including any fees charged.

_____

_____

4. If the organization is not one described in Questions 1, 2 or 3, what type of organization is it? Describe the activities of the organization in detail, including any fees charged.

_____

_____

_____

_____

_____

_____

**Part I-Homes for the aged**

1. What are the requirements for admission to residency?

2. Does or will the home charge an entrance or Founder's Fee? ____ Yes ____ No
If yes, please explain.

3. What periodic fees or maintenance charges are or will be required of residents?

4a. What established policy does the home have concerning residents who become unable to pay their regular charges?

b. What arrangements does the home have or will it make with local and Federal welfare units, sponsoring organizations, or others to absorb all or part of the cost of maintaining such persons?

5. What arrangements does or will the home have to provide for the health needs of its residents?

6. In what way are the home's residential facilities designed to meet some combination of the physical, emotional, recreational, social, religious and similar needs of the aged?

7. Has the home established or will it establish any reserves for future expenditures? ____ Yes ____ No
If yes, please state the source of such reserves and explain how they will be used.

8. Attach a sample copy of the contract or agreement that the home makes with or requires of its residents.

## VERIFICATION

State of New York )
)ss:
County of )

_____, being duly sworn says: that _he is the _____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of ____ pages) are true, correct and complete, and that _he makes this application for real property tax exemption as provided by law.

_____
Signature of owner or authorized representative

Subscribed and sworn to before me
this _____ day of _____19 _____

_____
Commissioner of deeds or notary public

# NYS DEPARTMENT OF TAXATION & FINANCE
# OFFICE OF REAL PROPERTY TAX SERVICES

## APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS - MANDATORY CLASS I-ORGANIZATION PURPOSE

(See general information and instructions on back of form)

1a. Name of Organization _____

b. Mailing address _____

c. Employer ID no. _____

d. Name of contact person _____

e. Day telephone no. of contact person _____

Evening telephone no. _____

f. E-mail address (optional) _____

2a. Purpose(s) of organization:

- ☐ Religious
- ☐ Charitable
- ☐ Hospital
- ☐ Educational
- ☐ Moral or mental improvement of men, women, or children

b. If the organization has more than one purpose, state the primary purpose: _____

c. State briefly specific activities related to each purpose checked above: _____

(Attach additional sheets if necessary)

### FOR ASSESSOR'S USE

Assessing unit _____ County _____

City/Town _____ Village _____

School District _____

3. Is the organization currently exempt from Federal income tax? ☐ Yes ☐ No

If no, skip to question 4. If yes, answer a. through d.

a. Under which section, subsection and paragraph of the Internal Revenue Code? _____

b. Did the Internal Revenue Service recognize the exemption on the basis of an application form or a written request or statement? ☐ Yes ☐ No

If yes: (1) Was the exemption recognized by a (check one)

☐ Group exemption letter
☐ Separate exemption letter

(2) If exemption was recognized by a group exemption letter, give name and address of organization receiving group exemption. _____

_____

_____

(3) If the exemption was recognized by an advanced ruling, when does the ruling expire?

_____
(month/day/year)

**ATTACH COPY OF DETERMINATION OR RULING LETTER**

If no: (4) Please explain how the organization is exempt from Federal income tax (attach additional sheets if needed). _____

_____

_____

_____

c. Is the organization required to file annual returns with the Internal Revenue Service? ☐ Yes ☐ No
If yes, attach form number(s). _____

**ATTACH COPY OF EACH RETURN FILED FOR THE ORGANIZATION'S LAST FISCAL YEAR**

d. For the last fiscal year, did the organization file Internal Revenue Form 990-T (Exempt Organization Business Income Tax Return)? ☐ Yes ☐ No

**IF YES ATTACH COPY OF FORM 990-T AND SKIP TO QUESTION 5**

4. Has the organization applied for recognition of exemption from Federal income tax? ☐ Yes ☐ No

a. Under which section, subsection and paragraph of the Internal Revenue Code? _____

_____

b. Date of application _____

**ATTACH COPY OF APPLICATION, REQUEST OR STATEMENT AND ATTACHMENTS**
**IF NO, COMPLETE AND ATTACH SCHEDULE A (RP-420-a/b-Org) (obtain Sch. A from assessor)**

5. Is the organization incorporated? ☐ Yes ☐ No

If yes, answer a through c. If no, answer d through f.

a. Date incorporated _____ b. State/County in which incorporated _____
c. Under which law? Law: _____ Article or section: _____

**ATTACH COPY OF CURRENT ARTICLES OF INCORPORATION** (Note: If a dissolution provision is not included in the articles, also attach a statement describing how assets would be distributed should the organization dissolve.)

d. Form of organization _____ e. Date formed _____

f. Has the organization applied for incorporation? ☐ Yes ☐ No - If no, skip to question 6. If yes:

(1) State/County in which application has been filed _____

(2) Under which Law? Law: _____ Article or section: _____

(3) Date application filed: _____

**ATTACH COPY OF APPLICATION AND CONSENTS REQUIRED WITH APPLICATION**

**ATTACH COPY OF CURRENT ARTICLES OF ORGANIZATION** (Note: If a dissolution provision is not included in the articles, also attach a statement describing how assets would be distributed should the organization dissolve.)

6. Is the organization under the supervision of any public regulatory body? ☐ Yes ☐ No
If yes, answer a through c.

a. Which one(s)? Give name and address _____
_____

b. Does the organization have an operating certificate, permit, charter, or similar authorization issued by a public regulatory body? ☐ Yes ☐ No

**IF YES, ATTACH COPY OF AUTHORIZATION**

c. Does the organization solicit contributions from the public? ☐ Yes ☐ No

If yes and the organization is registered with the Attorney General's Charities Bureau, give the organization's registration number _____

## VERIFICATION

State of New York
ss:
County of

_____, being duly sworn, says that __he is the _____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of ____ pages) are true, correct and complete, and that __he makes this application for real property tax exemption as provided by law.

Subscribed and sworn to before me
this _____ day of _____, 20__

_____ _____
Signature of owner or authorized representative Commissioner of deeds or notary public

## GENERAL INFORMATION AND FILING REQUIREMENTS

**1. Tax exemption for nonprofit organizations under section 420-a of the Real Property Tax Law**

Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, or moral or mental improvement of men, women or children, or for two or more such purposes, and used exclusively for carrying out thereupon one or more such purposes, is exempt from taxation.

**2. Application**

For the property to be granted tax exempt status on the tentative assessment roll, the assessor must be satisfied that the statutory standards are met. This can be most readily accomplished through submission of the Office of Real Property Tax Services's forms.

A two-part application should be filed in each assessing unit in which exemption is sought: Form RP-420-a-Org (I-Organization purpose) and form RP-420-a/b-Use (II-Property use). One copy of Form RP-420-a-Org should be filed in each assessing unit. One copy of Form RP-420-a/b-Use should be filed in each assessing unit for each separately assessed parcel for which exemption is sought. Each year following the year in which exemption is granted on the basis of this application, renewal forms RP-420-a/b-Rnw-I and RP-420-a/b-Rnw-II should be filed.

If you need more space for any item in the application, attach additional sheets and indicate the question(s) to which you are responding. Please give your name and employer identification number on all attachments. The assessor may request information in addition to the information contained in the application.

The law does not require that Office of Real Property Tax Service's forms be used. In the alternative, the owner may present proof of exempt status to the assessor in whatever format is mutually acceptable.

**3. Place of filing application**

Application for exemption from city, town or village taxes should be filed with the city, town or village assessor. Application for exemption from county or school district taxes should be filed with the city or town assessor who prepares the assessment roll used in the levying of county or school taxes. In Nassau County, applications should be filed with the Nassau County Board of Assessors. In Tompkins County, applications should be filed with the Tompkins County Division of Assessment. **Do <u>not</u> file with the Office of Real Property Tax Services.**

**4. Time of filing application**

The application should be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date. In New York City, property acquired by an organization exempt pursuant to this section may receive exemption as of the date of its acquisition; application for exemption should be filed promptly.

**SPACE BELOW FOR ASSESSOR'S USE**

_____

Applicant organization

_____ _____

Employer identification number Date application filed

**See form RP-420-a/b-Use for parcel number(s)**

Documentary evidence presented: _____

_____

_____ _____ _____

Assessing unit Assessor's signature Date

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

# APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS
## II – PROPERTY USE

1 a. Name of organization _____

b. Mailing address _____

c. Address of property _____

2. Employer ID no _____

3a. Name of contact person _____

b. Day telephone no. of contact person _____

Evening telephone no. _____

c. E-mail address (optional) _____

d. Property identification (see tax bill or assessment roll) Tax map number or section/block/lot _____

4 a. Has any part of this property been conveyed to another person or organization? ☐ Yes ☐ No
b. Is the property or any part thereof under contract for sale? ☐ Yes ☐ No
c. Is the property or any part thereof for sale? ☐ Yes ☐ No
d. If answer to 4 a, b, or c is yes, give full details (indicate question letter): _____

5. Name of grantee as set forth in deed by which property was acquired if different from answer to question 1.
_____

6. If the property was acquired within the last three (3) years, indicate: Date of acquisition: _____
Deed recording information – Book of Deeds: _____ Page: _____

7. Was the property acquired from anyone who has or had any interest in the owning organization (e.g., officer, director, employee, member, etc.)? ☐ Yes ☐ No

If yes, explain the relationship and circumstances of sale (including purchase price and terms of sale):
_____

8. Is the property mortgaged? ☐ Yes ☐ No

a. If yes, does the holder of the mortgage presently (or did it formerly) have any interest in the owning organization? ☐ Yes ☐ No

b. If answer to 8a is yes, explain the relationship and details of mortgage(s), original principal amount, principal currently outstanding, interest rate, original term of mortgage, term remaining: _____

(attach additional sheets if necessary)

**FOR ASSESSOR'S USE**

Assessing unit _____ County _____

City/Town _____ Village _____

School District _____

9. Does any person or organization have a reversionary interest in this property? ☐ Yes ☐ No

   a. If yes, indicate name and address of such person and state terms of right of reverter: _____

10. Describe, in detail, use or uses of the property: _____

IF THE ORGANIZATION SEEKING EXEMPTION HAS INDICATED ONE OF ITS CORPORATE PURPOSES IS HOSPITAL IN QUESTION 2a. ON FORM RP-420-a-Org, ANSWER QUESTION 11. IF NOT SKIP TO 12.

11. Are the premises or any portion thereof leased or otherwise occupied as professional offices? ☐ Yes ☐ No

    If yes, answer a through c.

    a. The professional offices are leased or otherwise occupied by: (1) ☐ members of the staff, e.g. doctors (2) ☐ professionals not on the staff of the hospital (3) ☐ a combination of 1 and 2

    b. If leased to members of the staff, are the offices used: (1) ☐ solely for hospital related matters (2) ☐ for the private practice of the staff members (3) ☐ a combination of 1 and 2

    c. If not used solely for direct-hospital related purposes, what percentage of time and space are the offices used for direct hospital-related purposes, and what percentage of time and space are they used for private practice of the staff? _____

12. Is the property or any portion thereof regularly occupied by persons or organizations other than applicant?

    ☐ Yes ☐ No

    If yes, answer a through d.

    a. Name of occupant(s) _____

    b. Use by occupant(s) (also indicate specific portion of property so occupied): _____

    c. Term(s) of occupancy (e.g. one-year lease, month-to-month tenancy): _____

    d. Amount of rental paid by occupant(s) _____

13. Is the property or any portion thereof <u>occasionally</u> used by persons or organizations other than the applicant?

    ☐ Yes ☐ No

    If yes, state use and indicate specific portion of property used, frequency of use and fee charged or contributions received for use: _____

14. Are there any buildings or other improvements on the property? ☐ Yes ☐ No

    If yes, skip questions a through e. If no, answer a-e and skip questions 15-16.

    a. Use or uses of property if not described in question 10. _____

    b. Are building or other improvements contemplated on this unimproved land? ☐ Yes ☐ No
    If yes, give full details including proposed use(s): _____

c. Do the minutes of the organization contain a resolution(s) authorizing contemplated building or other improvements? ☐ Yes ☐ No

If yes, attach a copy of resolution(s).

d. State detailed financial resources for contemplating buildings or other improvements (including building fund). _____

_____

e. When will construction begin? _____

15. Describe, briefly, the building(s) or other improvements: _____

_____

a. Approximate acreage of land not underlying buildings or other improvements: _____

b. Use or uses of land referred to in 15a. if not described in question 10. _____

_____

c. Are buildings or other improvements contemplated on this unimproved land? ☐ Yes ☐ No

If yes, give full details including proposed use(s): _____

_____

d. Do the minutes of the organization contain a resolution authorizing contemplated buildings or other improvements? ☐ Yes ☐ No If yes, attach copy of resolution(s)

e. State financial resources for contemplated buildings or other improvements (including building fund).

_____

_____

f. When will construction begin? _____

16. Are there any unoccupied buildings or other improvements on this property? ☐ Yes ☐ No

a. Date(s) they became unoccupied _____

b. Describe contemplated use(s) of the buildings or other improvements: _____

_____

_____

**VERIFICATION**

State of New York

ss:

County of

_____, being duly sworn, says that __he is the_____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of _____ pages) are true and correct and complete, and that __he makes this application for real property tax exemption as provided by law.

Subscribed and sworn to before me

this_____day of_____ 20____

_____ _____

Signature of owner or authorized representative Commissioner of deeds or notary public

## GENERAL INFORMATION AND FILING REQUIREMENTS

### 1. Tax exemption for nonprofit organizations under section 420-a or 420-b of the Real Property Tax Law

Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, moral or mental improvement of men, women or children, or for two or more such purposes, and used exclusively for carrying out thereupon one or more such purposes, is exempt from taxation pursuant to section 420-a.

Unless a municipally has chosen to make it taxable, real property owned by a corporation or association organized exclusively for bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar association, medical society, library, patriotic or historical purposes, for the development of good sportsmanship for persons under the age of eighteen years through the conduct of supervised athletic games, for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out one or more such purposes, is exempt from taxation pursuant to section 420-b.

### 2. APPLICATION

A two-part application must be filed in each assessing unit in which exemption is sought: Form RP-420-b-Org (I-Organization purpose) and form RP-420-a/b-Use (II-Property use). One copy of Form RP-420-b-Org must be filed in each assessing unit. One copy of Form RP-420-a/b-Use must be filed in each assessing unit for each separately assessed parcel for which exemption is sought. Each year following the year in which exemption is granted on the basis of this application, renewal forms RP-420-a/b-Rnw-I and RP-420a/b-Rnw-II must be filed.

If you need more space for any item in the application, attach additional sheets and indicate the question(s) to which you are responding. Please give your name and employer identification number on all attachments. The assessor may request information in addition to the information contained in the application.

For purposes of section 420-a, the same forms may be used (except RP-420-a-Org replaces RP-420-b-Org). In the alternative, the owner may submit proof of exempt status to the assessor in whatever form is mutually acceptable.

### 3. Place of filing application

Application for exemption from city, town, or village taxes must be filed with the city, town, or village assessor. Application for exemption from county or school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county or school taxes. In Nassau County, applications must be filed with the Nassau County Board of Assessors. In Tompkins County, applications must be filed with the Tompkins County Division of Assessment. **Do not file with the Office of Real Property Tax Services.**

### 4. Time of filing application

For purposes of section 420-b, the application must be filed in the assessor's office on or before the appropriate taxable status date. For purposes of section 420-a, the application should be filed on or before such date. In towns preparing their assessment roll in accordance with the schedule provided by the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date. In New York City, property acquired by an organization exempt pursuant to either of these sections may receive exemption as of the date of its acquisition; application for exemption should be filed promptly.

## SPACE BELOW FOR ASSESSOR'S USE

_____
Parcel identification no.(s)

_____ _____ _____
Applicant organization Employer ID no. Date application filed

Application ☐ Approved ☐ Disapproved

Assessed Valuation $_____ Taxable $_____ Exempt

Documentary evidence presented: _____

_____ _____ _____
Assessing unit Assessor's signature Date