



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

SCHEDULE A
RP-420-a/b-Org (1/95)

**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 _____

c. Employer ID no. _____

d. Name of contact person _____

b. Mailing address _____

e. Day telephone no. of contact person _____

f. 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

(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

(2) A foundation manager? ____ Yes ____ No

(3) An owner of more than twenty 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

(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

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

(7) A trust or estate in which the persons described in (1), (2), (3), or (4) hold more than 35 percent of the 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 other organization with which such person is affiliated?

- | | |
|--|--|
| (1) Sale, exchange or leasing of property?
_____ Yes _____ No | (4) Payment of compensation (or payment of reimbursement)
for expenses if in excess of \$1,000?
_____ Yes _____ No |
| (2) Lending of money or other extension of credit?
_____ Yes _____ No | (5) Transfer of income or assets?
_____ Yes _____ No |
| (3) Furnishing of goods, services or facilities?
_____ 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 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.

- 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, services 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.

Part B (continued)

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 voter rights and privileges received. Also, if any group or class of persons is required to join, describe the requirements 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 _____ 20 _____

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 from 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		

(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)

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

Enter Dates

Beginning date Ending date

- (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

(12) Accounts payable

(13) Contributions, gifts, grants, etc. payable

(14) Mortgages and notes payable (attach schedule)

(15) Other liabilities (attach schedule)

(16) TOTAL LIABILITIES

Part C – Finances (continued)

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.

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? _____ Yes _____ No
If yes, explain in detail.

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. _____

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

Part C – Finances (continued)

b. Does the organization have any arrangements 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 employee (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)

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

Name, title and Addresses	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)

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 embarked for specific foreign distributees.

[illegible]

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

Part D – Foundations and Trusts (continued)

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 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.

f. What position 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.

Part D – Foundations and Trusts (continued)

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			
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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)? _____ Yes _____ No

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

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.

Part E – Religious organizations

4. Is the organization an integrated auxiliary of a church? _____ Yes _____ No
If yes, (a) Name and addresses of a church:
-

(b) Type of integrated auxiliary:

_____ Theological seminary or	_____ Mission society
_____ other religious school	
_____ Men's or women's organization	_____ 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.
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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).
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12. Describe the program that the organization has for the religious instruction of the young.
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Part F – Charitable organizations that are not foundations or trusts

1a. Name and addresses 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			
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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 C – 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 number of: (1) Faculty members _____
(2) Full-time students _____
(3) Part-time students _____

d. Describe the nature of the scholarships and student aid, 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)

County of)ss:
)

_____, 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 me before

this _____ day of _____ 20_____

Commissioner of deeds or notary public