

Dear Form PC Filer:

The current Division of Public Charities annual report form, the Form PC, with Instructions, is enclosed for your use. Please read the form and instructions carefully before you prepare your answers.

The Form PC is significantly changed from earlier versions to enable us to serve you and the public better with our new computer system. The information requested is mostly unchanged, but the format is new. You must type or print very clearly in black ink all of the required information in order for your information to be correctly captured through computer scanning.

Organizations which file a Federal Form 990 or 990EZ or 990PF with the IRS must attach a completed copy of the same return (including Schedule A) to the Form PC filed with the Division of Public Charities. Organizations which file a probate account with the probate court may attach to the Form PC a copy of the probate account in lieu of an IRS return.

An organization not required to file a Federal Form 990 or 990EZ or 990PF with the IRS or a probate account with the probate court must nevertheless attach a **completed** Federal Form 990 or 990EZ to the Form PC. A blank Federal Form 990 or 990EZ may be obtained from the IRS by telephone order (800-829-3676). A blank Federal Form 990EZ may be obtained from the Division of Public Charities by calling (617-727-2200 ext. 2101). All walk-in requests and phone inquiries should be made between the hours of 10am and 4pm.

Organizations which file the Federal Form 1120 or Form 1041 with the IRS may attach the same return to the Form PC, or may attach a completed Federal Form 990, Federal Form 990EZ, or a Division of Public Charities Schedule B (available on request).

The certificate requirement is still in effect, but no additional payment is required.

Thank you for your efforts in meeting these reporting requirements and your important work on behalf of charity.

Sincerely,
DIVISION OF PUBLIC CHARITIES
Revised 10/98

Division of Public Charities Checklist for Filing the Form PC

Before mailing in your Form PC - Annual Report, please be sure that all of the steps listed below have been completed. This helps us process your filing efficiently.

- ____(1) **The Form PC must be filled out by typing or in BLACK INK so that the information can be recorded through computer scanning**
- ____(2) Your Form PC must be accompanied by one of the following:
 - (a) Federal Form 990 or 990EZ (with IRS Schedule A, if filed with the IRS)
 - (b) Federal Form 990PF
 - (c) Probate Account
 - (d) Federal Form 1120, Federal Form 1041, or Attorney General Schedule B
- ____(3) If your "gross support and revenue" (as reported on the front page of the Form PC on Line I of the Summary of Financial Data) totals more than \$100,000 and not more than \$250,000, financial statements accompanied by a licensed CPA or PA Review Report are required; if your "gross support and revenue" totals more than \$250,000, audited financial statements are required, with an Independent Auditor's Report. **In either case, the statements should be final ones, not drafts, and should be unbound.**
- ____(4) Schedules A-1 and A-2 of the Form PC (pages 6 and 7) must be completed if your organization solicits funds from the public. **There must be TWO signatures on page 9 in addition to the ONE signature on page 5.**
- ____(5) Schedule RO of the Form PC (page 10) must be completed if there were organizations related to your organization (see definition section of the Form PC instructions) during the reporting year.
- ____(6) Attach all schedules and explanations required by Question 4 and Questions 6-12.
- ____(7) Checks must be made payable to:

Commonwealth of Massachusetts

The following additional information **must** be included on the front of the check:

- (a) the full name of your organization;
 - (b) your fiscal-year end date; and,
 - (c) your six-digit Attorney General Account Number.
- ____(8) Please use ONE staple in the left-hand corner to fasten all attachments to the Form PC. Copies of documents of organization, such as by-laws or amendments to your articles of organization, should be submitted separately with your organization's six-digit Attorney General number marked on the top of the first page.

***** Your filing will be considered incomplete if any necessary attachments are missing. It is better to request an extension than to submit an incomplete filing. *****

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If you are requesting an extension (either by sending a copy of your federal request or by separately written request), PLEASE BE SURE TO PROVIDE YOUR SIX-DIGIT ATTORNEY GENERAL ACCOUNT NUMBER AT THE TOP OF THE REQUEST.

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INSTRUCTIONS FOR FORM PC - ANNUAL REPORT GENERAL INFORMATION

Who must file a form PC?

Every public charity organized or operating in Massachusetts or soliciting funds in Massachusetts must file a Form PC, except organizations which hold property for religious purposes or certain federally chartered organizations. The Form PC, including attachments, becomes a public record and is open to public inspection. Failure to file may result in legal action by the Attorney General, including the assessment of civil penalties against the charity or its officers or other authorized agents.

Where to file?

Forms PC, with attachments and fees, should be filed by mail or in person with:

**Division of Public Charities
Office of the Attorney General
One Ashburton Place, 14th Fl.
Boston, MA 02108**

All walk-in requests and phone inquiries should be made between the hours of 10 am and 4 pm.

What must be filed?

- I. The Form PC and one of the following:
 - (a) Federal Form 990 or 990EZ (with IRS Schedule A, if filed with the IRS)
 - (b) Federal Form 990PF
 - (c) Probate account
 - (d) Federal Form 1120, Federal Form 1041, or Attorney General Schedule B

The federal form submitted must be completely filled out with respect to both financial and non-financial data except that any Schedule of Contributors called for by Form 990, line 1d, Form 990, Schedule A, Pt. IV, line 26b, and Form 990EZ, line 1, **should be omitted if the charity does not wish this information to be open to the public.**

An organization which is not required to file a federal return with the IRS or a probate account with the probate court must nevertheless file with the Division of Public Charities a completed Federal Form 990 or 990EZ. A blank Federal Form 990 or 990EZ may be obtained from the Internal Revenue Service by telephone order (800-829-3676). A blank Federal Form 990EZ may also be obtained from the Division of Public Charities (617-727-2200 ext. 2101).

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Organizations which file the Federal Form 1120 or Federal Form 1041 with the IRS may file the same form with the Division of Public Charities, or may file a completed Federal Form 990, Federal Form 990EZ, or a Division of Public Charities Schedule B (available from the Division upon request).

2. Schedule A-1 if you solicited contributions during the reporting year, and Schedule A-2 if you are soliciting or plan to solicit contributions during the current year.
3. Schedule RO if your organization was related to any other organization during the reporting year (see instructions and definition section).
4. Financial statements accompanied by a licensed CPA or PA Review Report if your “gross support and revenue” (as reported on the front page of the Form PC on Line 1 of the Summary of Financial Data) totals more than \$100,000 and not more than \$250,000, or audited financial statements with Independent Auditor’s Report, if your “gross support and revenue” totals more than \$250,000. Organizations which complete the Commonwealth of Massachusetts Uniform Financial Report and Independent Auditor’s Report may submit a copy of the UFR in lieu of financial statements.

Organizations exempt from the audit requirement are: private foundations, trusts filing probate accounts, organizations filing a 990PF and trusts audited by certain state and federal agencies. (See 940 CMR §2.02)

5. A check in payment of the registration fee.

Gross Support and Revenue	Fee
Less than \$100,000	\$35
\$100,001 - \$250,000	\$70
\$250,001 - \$500,000	\$125
More than \$500,000	\$250

Include on the front of the check:

- (1) the full name of your organization;
- (2) your fiscal year-end date; and
- (3) your six digit Attorney General’s account number.

See instruction following for information about determining “gross support and revenue.”

When is the Form PC due?

On the 15th day of the 4th month after the close of your fiscal year. An extension may be obtained by submitting a written request or a copy of your request for a federal extension; in either case indicate your six-

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digit Attorney General's account number at the top of the page.

SPECIFIC INSTRUCTIONS

Page 1:

Please type or print all responses very clearly in black ink. Please complete each item that is applicable to your organization.

Unless the mailing address in the right column is completed, future mailings from the Division will be sent to the address in the left column. If you would like future mailings of blank forms and instructions to be mailed directly to a preparer, include the preparer's address in the right column along with the charity's address in the left column.

Please refer to the tables at the end of the instructions in order to code your county (Table 1), type of organization (Table 2), and the organization's main purposes (Table 3).

The "Final Report" box at the bottom of the left column is for charities who are permitted under law to stop filing after this report. A charity incorporated under Massachusetts law must go through a judicial dissolution, not merely file a "final report". The Division has prepared a Dissolution Kit which is available free by calling the Division. Example PC filers for whom a "Final PC" may be appropriate without a judicial dissolution include: a trust with self-contained termination powers; a charity that has merged into another, separately reporting charity; or a noncharity or out-of-state charity that was, but is no longer, holding Massachusetts charitable funds.

Page 2:

The Summary of Financial Data on Page 2 must be completed in its entirety whether or not a similar question has been answered on an attached federal IRS form. Prior versions of the PC Form also contained a similar requirement. The Division will be scanning each charity's financial information into our new computer system from this Summary. In most cases, you can use the figures that you used in the federal form at the lines indicated below. A statement that this information is attached **is not acceptable**.

A. "Contributions, gifts, grants, and similar amounts received"

Enter the amount from Form 990, line 1d; Form 990EZ, line 1; 990PF, line 1; Schedule B, line 12; Form 1120, enter amount from own records; or Form 1041, enter amount from own records.

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B. “Gross support and revenue”

When calculating “gross support and revenue” for the PC Form (and for purposes of the audit requirement and determining your registration fee), use the following net number: Form 990, line 12 less line 8d; Form 990EZ, line 9 line 5c; Form 990 PF, Pt. I, line 12, column A less line 6; Schedule B, line 11 minus line 7(c); Form 1120, line 11 less lines 8 & 9; or Form 1041, line 9 minus lines 4 & 7.

Exclude any gains or losses from the sale of a capital asset. Exclude also the value of donated land to a conservation trust and the value of an unusual, large, nonrecurring donation of tangible personal or real property, provided that such property is used in conducting your organization’s programs. (See 940 CMR §2.02)

C. “Program services & grants or similar amounts paid out”

Enter the amount from Form 990, line 13; Form 990EZ, line 10; Form 990PF, line 25; Schedule B, line 12, column A; Form 1120, enter amount from own records; or Form 1041, enter amount from own records.

D. “Fundraising expense”

Enter the amount from Form 990, line 15; Form 990EZ enter amount from own records; 990PF enter amount from own records; Schedule B, line 30, column B; Form 1120, enter amount from own records; or Form 1041, enter amount from own records.

E. “Management and general expenses (*990 filers only)”

This question is required to be answered only by organizations who file a Form 990. Enter the amount from Form 990, line 14.

F. “Payments to affiliates (*990 filers only)”

This question is required to be answered only by organizations who file a Form 990. Enter the amount from Form 990, line 16

G. “Total expenses” (including grants paid and other program disbursements)

Enter the amount from Form 990, line 17; Form 990EZ, line 17; Form 990PF, line 26; Schedule B, line 30, column A; Form 1120, line 27; or Form 1041, line 16.

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H. “Net Assets or fund balances at the end of year”

Enter the amount from Form 990, line 21; Form 990EZ, line 27; Form 990PF, Part III, line 6; Schedule B, line 35 ; Form 1120, enter amount from own records; or Form 1041, enter amount from own records.

Question 2

Enter the date that the organization was formed, using numbers such as 11/17/1981 (this enables us to scan the information into the computer). Also print or type the place where the organization was created.

Question 3

Follow the instructions on the form.

Question 4

Follow the instructions on the form.

Question 5

Follow the instructions on the form.

Question 6 (reporting requirement unchanged from May 1996 PC Form)

This question must be completed whether or not a question regarding compensation is answered on an IRS return.

The individual presently serving as chief executive (e.g., executive director or CEO), whether or not he or she is among the highest compensated employees, must be listed, together with the four other current or former directors, trustees, officers or employees of your organization receiving the highest compensation.

If more than one person held the position of chief executive (e.g., executive director or CEO) in the reporting year, give each individual's name plus the total compensation paid for the full year for that position. Also follow this procedure if it is readily determinable that any other position was held by more than one individual in the reporting year and the total compensation paid to all individuals in that position would rank within the top four compensation packages awarded

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the reporting year.

If this filing is for less than a full year (e.g., the initial filing for an organization which began its existence in the mid its first fiscal year, or the filing for an organization during a transition to a different fiscal year), compensation amount should be extrapolated and reported for a twelve month period.

Under “Hours Per Week,” report average hours per week devoted to this position. If duties also involve work for a related organization(s), an explanation may be attached (see definition section and Question 9).

Under “Salary and Other Income,” report salary, fees, bonuses, severance payments and all other items includible as personal income for federal income tax purposes.

- Employer payment of standard fringe benefits required by statute (e.g., FICA, workers’ compensation premiums, unemployment contributions) should be excluded.
- Deferred compensation paid this year, even if also reported in an earlier filing, should be included here. An explanation may be attached.
- The amount reported in this column will usually be the income reportable on the individual’s IRS W2 form calculated for the organization’s fiscal year reporting period. Often the amount to be reported here will be the same as shown in Pt.V, Col. (c) of IRS Form 990, Pt.IV, Col.(c) of 990EZ, or Pt.VIII, Col.(c) of 990 PF. **(Underlined words are a change from May 1996 PC Form)**

The following instructions to Question 6 do not apply to your organization if non-deferred salary is the sole form of compensation provided by you.

Under “Benefit Plans,” report (to the extent not reported in other columns) all forms of deferred compensation (whether or not funded or subject to conditions, and whether or not the deferred compensation plan is a qualified plan under federal tax laws) and all payments by your organization to employee benefit plans and retirement plans.

- Employer payment of standard fringe benefits required by statute (e.g., FICA, workers’ compensation premiums, unemployment contributions) should be excluded.
- Benefit plans often termed Supplemental Executive Retirement Plans (SERPs) and/or “split dollar arrangements” should be described and included for any year in which the organization made a payment or recorded a liability with respect to such plan or arrangement. For a split dollar arrangement:
 - i. report (to the extent not reported in other columns) the imputed value to the individual of term insurance premiums; and
 - ii. describe the arrangement in an attachment. If premiums are paid by your organization, report the difference between the market interest rate for the reporting year (e.g., one year certificate of deposit rate the beginning of the reporting year) and the rate of interest that the employer would receive for that year under the plan, if the latter rate is less than the former. **(Underlined words are a change from May 1996 PC Form)**
- Often the amount to be reported here will be the same as that required by the Instructions to Pt. V, col

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- (d) of the IRS Form 990, Pt. IV, Col. (d) of 990EZ, or Pt. VIII, Col. (d) of 990PF.
- Attach an explanation. The amount reported should include: (a) all items included in the amount reported on your IRS form; and (b) all other items to the extent such items are reasonably capable of quantification.
- If not reported in the IRS Form 990, 990EZ, or 990PF, the following may be described without quantification: (a) employer payments to IRS-qualified retirement plans and employee benefit plans, such as group life, health, medical, or disability, which are provided to employees on a nondiscriminatory basis; and (b) other items if the item is quantified to the extent possible in the description and if an explanation is provided as to why the item is not reasonably capable of inclusion in the amount reported.

Under “Other Compensation,” report (to the extent not reported in other columns) all other taxable and nontaxable benefits.

- Include expense allowances or reimbursements that the recipient must report as income on his or her individual federal income tax return.
- Include payments due in connection with indemnification arrangements, the value of personal use of housing, automobiles, or other assets owned or leased by the organization, or provided for the organization’s use without charge, and interest subsidies.
- Often the amount to be reported here will be the same as that required by the Instructions to Pt. V, Col. (e) of IRS Form 990, or Pt. IV, Col. (e) of 990EZ, or Pt. VIII, Col. (e) of 990PF.
- Attach an explanation. The amount reported should include (a) all items included in the amount reported on your IRS forms; and (b) all other items to the extent such other items are reasonably capable of quantification. (To the extent that such other items are not reasonably capable of full quantification, describe the item with an explanation as to why the item is not reasonably capable of inclusion in the amount reported and quantify the item to the extent possible in the description.)

Question 7 (reporting requirement unchanged from Question 6a of May 1996 PC Form)

Follow the instructions on the form

Question 8 (reporting requirement unchanged from Question 7 of May 1996 PC Form)

Follow the instructions on the form.

See definition section for definitions of “Related Party” and “Termination of Employment or Change of Control Compensatory Arrangement”. Report only if payments made or promised to any individual are in excess of four months salary at time of termination or \$100,000.00, whichever dollar amount is less.

In (a), report actual payments made or value transferred during the reporting year, either at the time of severance or under a payment schedule, for individuals described at Sections (a) and (b) of the Related Party definition.

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In (b), identify and describe the terms of any existing agreements containing termination of employment or change of control compensatory arrangements, whether or not activated in the reporting year, for individuals described at Section (a) and (b) of the Related Party definition.

The existence of a confidentiality agreement does not excuse a reporting organization's obligation to complete section (a) or (b) of this question. The affected individual's name may be omitted, but his or her title or position must be disclosed.

Question 9 (reporting requirement unchanged from Question 8 of May 1996 PC Form)

Follow the instructions on the Form

See definition of "Related Party" and "Indebtedness". If the answer to any part of Question 9 is "yes", attach a schedule stating the name and address of the related party, the nature of the transaction, the value or the amounts involved in the transaction, and the procedure followed in authorizing the transaction.

Notes:

1. Wages, salary, or other compensation paid or accrued to management employees, as defined in Related Party, Section (b) do not need to be reported in response to Question 9. However, transactions with such employees' relatives, as defined in Sections (c), or related entities or individuals, as defined in (a), (d) and (e), must be reported here.
2. Include new and continuing indebtedness in your response to Question 9(c) and (d).

Question 10 and Schedule RO (reporting requirement unchanged from Question 9 of May 1996 PC Form)

The purpose of Question 10 is to record whether there are organizations (for-profit or nonprofit) related to the reporting organization under the Division of Public Charities definition of "Related Organization" (see definition section 1.1 and, if so, the total assets held within the system and what compensation was paid to the chief executive of the reporting organization and four other highest paid current or former directors, trustees, officers or employees within the system related organizations). If the answer to Question 10 is "Yes", a Schedule RO must be completed and attached to the Form PC. (**Underlined words are a change from 1996 PC Form**)

Schedule RO

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Once completed, Schedule RO should provide a road map to the system of organizations which are related (see definition) to your organization, the total assets held within the system, and the amount of compensation paid to the executive of your organization and four other highest paid current or former directors, trustees, officers or employees within this system. If the name of any related organization has changed within the last three years, so indicate and list both the prior name as well as the current name of the organization on an attached explanation sheet.

In Section I, each related organization should be identified, along with its primary purpose or business activity, and its year end date. Net asset information (gross assets less liabilities) must also be presented for each related organization as of the related organization's most recent fiscal year end.

Net assets may be broken down into the three sub-categories indicated (donor restricted, 3rd party restricted, unrestricted), or presented as a single figure representing the related organization's total net assets.

If you choose to sub-categorize the net assets of a related organization, under "3rd Party Restricted Funds" report funds on hand which cannot be used other than for their intended purpose without incurring penalties or other adverse impact (for example, insurance reserves or funds restricted by covenants contained in financing instruments) and which were restricted by individuals or organizations unrelated to the reporting charity. Report funded depreciation under "Unrestricted Funds." Additional information about restricted or unrestricted funds may be provided by attaching an explanation. If you sub-categorize net assets, please also report a combined figure in the total net asset column (D).

In Section II, list the total compensation paid by your organization and/or any related organizations to your chief executive (e.g., executive director) and to the four other current or former directors, trustees, officers or employees receiving the highest aggregate compensation within the system of related organizations identified in Section I. Include these persons even if their compensation is paid only by your organization and not by related organizations. Itemize each compensation source, regardless of number of sources. List only those individuals whose total annual compensation is \$30,000 or higher. (See also instructions for Question 6.) **(underlined words are a change from 1996 PC Form)**

Notes:

1. If the filing organization is related to a religious organization, assets held and compensation paid by the religious organization need not be disclosed on the Schedule RO, so long as the name and primary purpose of the religious organization is stated in Section I of the Schedule RO and a notation is made in Section III of the Schedule indicating that asset and compensation information for the religious organization has been excluded.

2. Assets held and compensation paid by a non-charitable entity that is not required by law to register and file with the Division need not be disclosed, if the filing organization is a foundation created by the non-charitable entity and the non-charitable entity is not created, owned or controlled by any charitable organization and is not established for the benefit or further the purposes of any charitable organization. State the name and primary purpose or business activity of the business entity in Section I of the Schedule RO and answer Section III of the Schedule RO indicating that asset and compensation information for the non-charitable entity has been excluded.

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Questions 11 and 12

As a general rule, donor restrictions may only be removed by court order and donated funds may not be loaned in violation of donor restrictions on the use of principal. If the answer to either Question 11 or Question 12 is “Yes”, attach an explanation of procedures followed.

Question 13

Follow instructions on the form. If yes, complete Schedule A-1 unless your organization is exempt from the solicitation certificate requirement and marks Box 1 or 2 at the top of page 5 of the form.

Question 14

Follow instructions on the form. If yes, complete Schedule A-2 unless your organization is exempt from the solicitation certificate requirement and marks Box 1 or 2 at the top of page 5 of the form.

Question 15

Please indicate which form is attached to the Form PC, whether or not the attached form was also submitted to the IRS. A Division of Public Charities Schedule B is available to Form 1120 and Form 1041 filers only, upon request. request a Schedule B, call (617) 727-2200 ext. 2101.

DEFINITIONS

I. A Related Organization is:

- (a) Any entity (whether nonprofit or for-profit) which your organization directly or indirectly owns, or which directly or indirectly owns your organization. For this purpose, “owns” means directly or indirectly holding more than 50% of voting membership rights or voting stock;
- (b) Any entity (whether nonprofit or for-profit) under common control with your organization. For this purpose, “control” means over 50% of an entity’s directors, trustees, or other members of its governing body are representatives of, or are directly or indirectly controlled by a second entity;

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(c) Any entity (whether nonprofit or for-profit) (I) a purpose of which is to benefit or further the purposes of the reporting organization, or which the reporting organization was established to benefit or further in its purposes and (ii) which engaged in business transactions or business arrangements (including pledges or assignments of collateral and loan guarantees or other contracts of suretyship) with the reporting organization, or paid compensation to, an officer, director, trustee or employee of the reporting organization. (**Underlined words are a change from 1996 PC Form**)

2. A Related Party is:

(a) An officer, director, or trustee (or an individual having powers or responsibilities similar to those of officers, directors, or trustees) of your organization.

(b) An employee of your organization who has management responsibilities for achieving the objectives of the reporting organization and who is authorized to establish institution-wide policies or make institution-wide decisions by which those objectives are to be achieved. This includes, for example, the chief executive officer, chief operating officer, vice presidents in charge of principal functions with institution-wide responsibilities, and other persons who perform similar policy or decision making functions. Persons without formal titles may also be management employees. (Note: In contrast with the IRS definition of “key employee”, this section does include individuals who may be head of sub-units within your organization, if they have institutional policy or decision making responsibility.)

(c) A spouse (other than a spouse who is legally divorced from the individual or who is residing apart under a decree of separate maintenance), a child (including legally adopted children), grandchild, sibling, parent, and grandparent of individuals described in (a) and (b) above.

(d) Any entity (whether nonprofit or for-profit) (1) which is directly or indirectly owned or controlled by an individual, or individuals, described at (a), (b) or (c) above; or, (2) of which an individual identified at (a) or (b) above is an officer, director, trustee, partner, or employee, or of which an individual identified at (c) above is an officer, director, trustee, or partner. For this purpose, “owned” means an individual, or individuals, described at (a), (b) or (c) above, alone or collectively, directly or indirectly hold more than 35% of voting membership rights or voting stock in the entity other than the reporting organization. “Controlled” means an individual or individuals, described at (a), (b) or (c) above, alone, or collectively, comprise over 35% of the directors, trustees, or other members of the governing body of the entity other than the reporting organization. If in substance the transaction is between your organization and an entity described in the first sentence above, then the entity will be a related party regardless of how the transaction may be structured or contacts written.

3. **Termination of Employment or Change of Control Compensatory Arrangement** means a compensatory plan or arrangement pursuant to which payment(s) or other value will result from the resignation, retirement or any termination of the individual’s employment, or from a change in control of the organization or a change in the individual’s responsibilities following a change in control. This includes arrangements accompanied by non-competition agreements, consulting contracts, or other personal service agreements entered into by the individual.

4. **Indebtedness** means any loan or other obligation, contingent or otherwise, which should, in accordance with generally accepted accounting principles, be classified on the obligor’s balance sheet as a liability and (I) all liability

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money borrowed or the deferred purchase price of property or services, (ii) obligations as lessee under leases which should or have been capitalized on the books of the lessee, (iii) obligations under letters of credit issued for the account of any person, (iv) all guarantees and contingent obligations to purchase, to provide funds for payment, to supply funds to invest in any person, or to assure a creditor against loss, (v) obligations secured by any lien on property owned by you, whether or not the obligations have been assumed or guaranteed.

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The following tables are to be used to enter the codes requested on the Form:

Table 1

COUNTY	CODE	COUNTY	CODE
BARNSTABLE	1	MIDDLESEX	9
BERKSHIRE	2	NANTUCKET	10
BRISTOL	3	NORFOLK	11
DUKES	4	PLYMOUTH	12
ESSEX	5	SUFFOLK	13
FRANKLIN	6	WORCESTER	14
HAMPDEN	7	OUT-OF-STATE	15
HAMPSHIRE	8	FOREIGN	16

Table 2

TYPE OF ORGANIZATION	CODE	TYPE OF ORGANIZATION	CODE
Arts/Culture/Humanities	1	Recreation/ Sports/ Leisure/ Athletics	14
Educational Institutions and Related Activities	2	Youth Development	15
Environmental Quality/ Protection/ Beautification	3	Human Services - Multipurpose and Other	16
Animal Related	4	International/ Foreign Affairs/ National Security	17
Health - General and Rehabilitative	5	Civil Rights/ Social Action/ Advocacy	18

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Mental Health and Crisis Intervention	6	Community Development/ Capacity Building	19
Diseases/ Disorders/ Medical Disciplines	7	Philanthropy/ Voluntarism/ Grantmaking Foundations	20
Medical Research	8	Science and Technology Research Institutes/ Services	21
Crime and Legal Related	9	Social Science Research Institutes/ Services	22
Employment and Job Related	10	Public/ Society Benefit - Multipurpose and Other	23
Food/ Agriculture/ Nutrition	11	Religion Related/ Spiritual Development	24
Housing and Shelter	12	Mutual/ Membership Benefit Organization/ Other	25
Public Safety and Disaster Preparedness/ Relief	13	Other	26

Table 3

PURPOSE	CODE	PURPOSE	CODE
HIGHER EDUCATION	1	POLICE	32
SECONDARY EDUCATION	2	FIRE	33
ELEMENTARY EDUCATION	3	EMERGENCY AID/DISASTER RELIEF	34
PRE-ELEMENTARY EDUCATION	4	OTHER PUBLIC SAFETY	35
DAY CARE CENTER (CHILD OR ADULT)	5	EX-OFFENDERS	36
SCHOLARSHIPS	6	VICTIM ADVOCACY	37
PARENT TEACHER GROUPS	7	FRATERNAL	38
OTHER EDUCATIONAL	8	PROFESSIONAL/OCCUPATIONAL	39
HOSPITAL	9	VETERANS	40
REHABILITATION	10	CHILDREN	41
NURSING HOME, LONG TERM CARE	11	ADOPTION	42
DIRET HEALTH SERVICES (NON-HOSPITAL)	12	YOUTH SPORTS	43
MENTAL HEALTH	13	ELDERLY	44
FAMILY PLANNING	14	FAMILY SERVICES	45
DRUG ABUSE	15	LEGAL SERVICES	46
ALCOHOL	16	POOR	47
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ALZHEIMER'S	18	MINORITIES	49
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CANCER	20	GAY, LESBIAN, TRANSGENDERED, BISEXUAL	51
OTHER HEALTH	21	HOMELESS SHELTER	52
MUSEUM	22	ANIMALS	53
LIBRARY	23	CONSUMER	54
PERFORMING ARTS	24	CIVIC	55
OTHER CULTURAL	25	ISSUE ADVOCACY	56
HISTORICAL SOCIETY	26	RELIGIOUS	57
OTHER HISTORICAL	27	FRIENDS OF	58
ENVIRONMENT	28	RESEARCH	59
LAND CONSERVATION	29	PROVIDE GRANTS	60
COMMUNITY/NEIGHBORHOOD DEVELOPMENT	30	OTHER:	61
HOUSING FACILITY	31	OTHER:	62