

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code

(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor-advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1190

2012Open to Public
Inspection**A For the 2012 calendar year, or tax year beginning****and ending****B Check if applicable**

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

C Name of organization**MASSACHUSETTS FISCAL ALLIANCE, INC.**

Number and street (or P.O. box, if mail is not delivered to street address)

15 LINCOLN STREET

Room/Suite

217

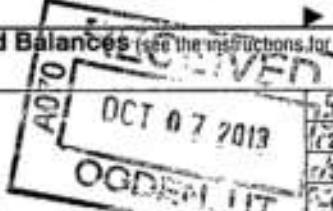
E Telephone number

617-797-2540

City or town, state or country, and ZIP + 4

WAKEFIELD, MA 01880**F Group Exemption Number****►****G Accounting Method.** Cash Accrual Other (specify) ►**I Website:** ► WWW.MASSFISCAL.ORG**J Tax-exempt status (check only one) — 501(c)(3) 501(c)(4) (insert no.) 4947(a)(1) or 527** (Form 990, 990-EZ, or 990-PF)**K Check ►** if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ****► \$ 184,186.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)**

Check if the organization used Schedule O to respond to any question in this Part I

**X**

| | | |
|------------|---|---|
| Revenue | 1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) b Gross income from fundraising events (not including \$ _____ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) c Less: direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 7a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe in Schedule O) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► \$ 184,186. | 5a 5b 6a 6b 6c 6d 7a 7b 8 9 \$ 184,186. |
| Expenses | 10 Grants and similar amounts paid (list in Schedule O) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe in Schedule O) 17 Total expenses. Add lines 10 through 16 ► \$ 75,870. | 10 11 12 13 14 15 16 17 \$ 75,870. |
| Net Assets | 18 Excess or (deficit) for the year (Subtract line 17 from line 9) 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 21 Net assets or fund balances at end of year. Combine lines 18 through 20 ► \$ 11,960. | 18 19 20 21 \$ 11,960. |
| | SEE SCHEDULE O | |

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2012)

8-5

3

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule Q to respond to any question in this Part II.

| | (A) Beginning of year | (B) End of year |
|--|-----------------------|-----------------|
| 22 Cash, savings, and investments | 0 . 22 | 4 4 4 . |
| 23 Land and buildings | | 23 |
| 24 Other assets (describe in Schedule O) | | 24 |
| 25 Total assets | 0 . 25 | 4 4 4 . |
| 26 Total liabilities (describe in Schedule O) | 0 . 26 | 0 . |
| 27 Net assets or fund balances (line 27 of column (B) must agree with line 21) | 0 . 27 | 4 4 4 . |

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule Q to respond to any question in this Part III.

What is the organization's primary exempt purpose? SEE SCHEDULE E

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the service provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section
501(c)(3) and 501(c)(4)
organizations and section
4947(a)(1) trusts; optional
for others.)

28 SEE SCHEDULE Q

| | | | |
|---|--|-----|--------|
| 29 | (Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/> | 28a | 71,943 |
| | | | |
| 30 | (Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/> | 29a | |
| | | | |
| 31 | (Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/> | 30a | |
| 31 Other program services (describe in Schedule O) | | | |
| 32 | (Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/> | 31a | |
| 32 Total program service expenses (add lines 28a through 31a) | | 32 | 71,943 |

Part IV List of Officers, Directors, Trustees, and Key Employees

Check if the organization used Schedule Q to respond to any question in this Part IV.

Check if the organization used Schedule C to respond to any question in this part

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|---|---|--|
| RICHARD GREEN PRESIDENT | 5.00 | 0. | 0. | 0. |
| JIM RAPPAPORT FINANCE CHAIR/DIRECTOR | 5.00 | 0. | 0. | 0. |
| FRANK McNAMARA TREASURER | 5.00 | 0. | 0. | 0. |
| BRADFORD WYATT CLERK | 5.00 | 0. | 0. | 0. |
| MARK COHEN DIRECTOR | 5.00 | 0. | 0. | 0. |
| TOM BREUER DIRECTOR | 5.00 | 0. | 0. | 0. |
| THOMAS SHIELDS DIRECTOR | 5.00 | 0. | 0. | 0. |
| PAUL CRANEY EXECUTIVE DIRECTOR | 55.00 | 56,820. | 2,599. | 0. |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Sch. O to respond to any question in this Part V

| | Yes | No |
|--|-----|-------------------------------------|
| 33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O | 33 | <input checked="" type="checkbox"/> |
| 34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) | 34 | <input checked="" type="checkbox"/> |
| 35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | 35a | <input checked="" type="checkbox"/> |
| b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | 35b | <input type="checkbox"/> N/A |
| c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III | 35c | <input checked="" type="checkbox"/> |
| 36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | 36 | <input checked="" type="checkbox"/> |
| 37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 68,652. | 37b | <input checked="" type="checkbox"/> |
| b Did the organization file Form 1120-POL for this year? | 38a | <input checked="" type="checkbox"/> |
| 38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? | 38b | <input type="checkbox"/> N/A |
| b If "Yes," complete Schedule L, Part II and enter the total amount involved | 39a | <input type="checkbox"/> N/A |
| 39 Section 501(c)(7) organizations. Enter: | 39b | <input type="checkbox"/> N/A |
| a Initiation fees and capital contributions included on line 9 | | |
| b Gross receipts, included on line 9, for public use of club facilities | | |
| 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: | | |
| section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A | 40b | <input checked="" type="checkbox"/> |
| b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | |
| c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 | 40c | <input type="checkbox"/> 0. |
| d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization | 40d | <input type="checkbox"/> 0. |
| e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | 40e | <input checked="" type="checkbox"/> |
| 41 List the states with which a copy of this return is filed ► <u>NONE</u> | | |
| 42a The organization's books are in care of ► <u>RICHARD GREEN</u> Telephone no. ► <u>617-797-2540</u> Located at ► <u>15 LINCOLN STREET, 217, WAKEFIELD, MA</u> ZIP + 4 ► <u>01880</u> | | |
| b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts | 42b | <input checked="" type="checkbox"/> |
| c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ► | 42c | <input checked="" type="checkbox"/> |
| 43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A | | |
| 44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44a | <input checked="" type="checkbox"/> |
| b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44b | <input checked="" type="checkbox"/> |
| c Did the organization receive any payments for indoor tanning services during the year? | 44c | <input checked="" type="checkbox"/> |
| d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | 44d | <input type="checkbox"/> |
| 45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 45a | <input checked="" type="checkbox"/> |
| 45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | 45b | <input type="checkbox"/> |

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

| | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|----|------------------------------|-----------------------------|
| 46 | X | |

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51
Check if the organization used Schedule O to respond to any question in this Part VI

- | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
|--|------------------------------|-----------------------------|
| 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch. C, Part II | 47 | |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | |
| b If "Yes," was the related organization a section 527 organization? | 49b | |
| 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." | | |

| (a) Name and title of each employee paid more than \$100,000 N/A | (b) Average hours per week devoted to position | (c) Reportable compensation (Form W-2/1099-MISC) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|--|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

- 1 Total number of other employees paid over \$100,000 ► _____
- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None." N/A
- | (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

- d Total number of other independent contractors each receiving over \$100,000 ► _____
- 52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on information of which preparer has any knowledge.

Sign Here ► Signature of preparer *Paul D. Craney* Date *9-27-2013*
► PAUL D. CRANEY, EXECUTIVE DIRECTOR
Type or print name and title

| | | | | | |
|------------------------|--|---|--------------------------------|---|--------------------------|
| Paid Preparer Use Only | Print/Type preparer's name RICHARD F. POWELL, CPA | Preparer's signature <i>Richard F. Powell, CPA</i> | Date 09/26/13 | Check <input type="checkbox"/> if self-employed | PTIN P00161992 |
| | Firm's name ► GREENBERG ROSENBLATT KULL & BITSOLI, PC | | Firm's EIN ► 04-2687094 | | |
| | Firm's address ► 306 MAIN STREET SUITE 400 WORCESTER, MA 01615-0034 | | | Phone no. (508) 791-0901 | |

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Department of the Treasury
Internal Revenue Service

► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.
► See separate instructions.

OMNI No. 1545-0047

2012

**Open to Public
Inspection**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
 - Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
 - Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B
 - Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III**

Name of organization

Employer identification number

MASSACHUSETTS FISCAL ALLIANCE, INC.

27-3119044

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
 - 2 Political expenditures
 - 3 Volunteer hours

► \$ 68,652.
 20.

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1** Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?

- S _____
- S _____

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ **68,652.**

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ _____

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► \$ **68,652.**

4 Did the filing organization file Form 1120-POL for this year? Yes No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990 or 990-EZ) 2012

140

232344
01-07-13

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ► if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ► if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

1a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount. Enter the amount from the following table in both columns

| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: |
|---|---|
| Not over \$500,000 | 20% of the amount on line 1e |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 |
| Over \$17,000,000 | \$1,000,000 |

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a. If zero or less, enter -0

i Subtract line 1f from line 1c. If zero or less, enter -0

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? Yes No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

| Calendar year (or fiscal year beginning in) | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) Total |
|---|----------|----------|----------|----------|-----------|
| 2a Lobbying nontaxable amount | | | | | |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | |
| c Total lobbying expenditures | | | | | |
| d Grassroots nontaxable amount | | | | | |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | |
| f Grassroots lobbying expenditures | | | | | |

Schedule C (Form 990 or 990-EZ) 2012

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

| | (a) | | (b) |
|---|-----|----|--------|
| | Yes | No | Amount |
| 1 | | | |
| a. Volunteers? | | | |
| b. Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| c. Media advertisements? | | | |
| d. Mailings to members, legislators, or the public? | | | |
| e. Publications, or published or broadcast statements? | | | |
| f. Grants to other organizations for lobbying purposes? | | | |
| g. Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h. Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | | |
| i. Other activities? | | | |
| j. Total Add lines 1c through 1i: | | | |
| 2a. Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b. If "Yes," enter the amount of any tax incurred under section 4912 | | | |
| c. If "Yes," enter the amount of any tax incurred by organization managers under section 4912 | | | |
| d. If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | Yes | No |
|--|-----|----|
| 1. Were substantially all (90% or more) dues received nondeductible by members? | 1 | |
| 2. Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3. Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | |

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

| | |
|---|----|
| 1. Dues, assessments and similar amounts from members | 1 |
| 2. Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | 2 |
| a. Current year | 2a |
| b. Carryover from last year | 2b |
| c. Total | 2c |
| 3. Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 |
| 4. If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 |
| 5. Taxable amount of lobbying and political expenditures (see instructions) | 5 |

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4; Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

PART I-A, LINE 1:

MAILINGS AND OTHER OUTREACH ACTIVITIES TO SUPPORT, OR OPPOSE, VARIOUS CANDIDATES DURING THE 2012 ELECTION.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

DMS No. 1545-0047

2012

Open to Public
Inspection

MASSACHUSETTS FISCAL ALLIANCE, INC.

Employer identification number
27-3119044

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

| DESCRIPTION OF OTHER EXPENSES: | AMOUNT: |
|---------------------------------------|----------------|
| ADVERTISING | 3,290. |
| SUPPLIES | 3,794. |
| TELEPHONE AND TELECOMMUNICATIONS | 2,255. |
| CONFERENCES, CONVENTIONS AND MEETINGS | 2,196. |
| TRAVEL | 1,110. |
| OTHER EXPENSES | 3,205. |
| POLITICAL ACTIVITIES | 68,652. |
| TOTAL TO FORM 990-EZ, LINE 16 | 84,502. |

**FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE PURPOSE OF THE
ORGANIZATION IS TO PROMOTE SOCIAL WELFARE AND FURTHER THE COMMON GOOD
AND GENERAL WELFARE OF THE PEOPLE OF MASSACHUSETTS.**

FORM 990-EZ, PART III, LINE 28, PROGRAM SERVICE ACCOMPLISHMENTS:

IN 2012, MASSACHUSETTS FISCAL ALLIANCE ("MASS FISCAL")

**PROVIDED EDUCATIONAL OPPORTUNITIES AND INFORMATION TO THE
PUBLIC THROUGH THE FOLLOWING MEANS:**

ELECTRONIC AND ONLINE MEDIA:

**MASS FISCAL LAUNCHED ITS NEW WEBSITE (WWW.MASSFISCAL.ORG) TO CREATE AN
ONLINE PRESENCE AND REACH A LARGER AUDIENCE. MASS FISCAL ALSO DEVELOPED
AN EMAIL LIST THAT INCLUDES SEVERAL THOUSAND MEMBERS AND CREATED WEB
ADVERTISEMENTS THAT APPEAR ON GOOGLE AND FACEBOOK.**

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No. 1545-0947

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Employer identification number
27-3119044

ANOTHER KEY COMPONENT TO THE ORGANIZATION'S PUBLIC EDUCATION INITIATIVE IS ITS LEGISLATIVE SCORECARD WHICH IS PROVIDED FREE TO THE GENERAL PUBLIC. THE SCORECARD PROVIDES A SUMMARY OF THE VOTING RECORDS OF MASSACHUSETTS LEGISLATORS ON KEY VOTES ON THE ORGANIZATION'S WEBSITE, PUBLIC PUBLICATIONS AND SOCIAL MEDIA. MASS FISCAL DEVELOPED THIS EDUCATIONAL RESOURCE IN ORDER TO PROVIDE ITS MEMBERS AND THE GENERAL PUBLIC WITH AN OPPORTUNITY TO HAVE A REAL-TIME LEGISLATIVE SCORECARD IN MASSACHUSETTS. THIS WILL BE THE FIRST OF ITS KIND IN MASSACHUSETTS. THE SCORECARD DOES NOT RATE LEGISLATORS; RATHER IT PROVIDES A SUMMARY OF THEIR VOTES ON ISSUES, PARTICULARLY ECONOMIC ISSUES.

PRINT MEDIA:

AS PART OF OUR PUBLIC EDUCATION INITIATIVES, MASS FISCAL REGULARLY PUBLISHES EDITORIALS AND COLUMNS THAT PROVIDE INSIGHT INTO THE CURRENT PUBLIC POLICIES, PARTICULARLY ECONOMIC POLICIES, BEING DEBATED BY LAWMAKERS IN MASSACHUSETTS. THESE COLUMNS HAVE APPEARED ON A BI-WEEKLY BASIS IN SEVERAL PRINT NEWSPAPERS.

OTHER EVENTS AND ACTIVITIES:

MASS FISCAL HOSTED SEVERAL EVENTS WITH NOTABLE SPEAKERS THAT ARE OPEN TO THE PUBLIC. MASS FISCAL'S REPRESENTATIVES ALSO SPOKE TO A WIDE VARIETY OF GROUPS ACROSS THE STATE ABOUT ECONOMIC ISSUES AFFECTING THE COMMONWEALTH. MASS FISCAL'S KEY STAFF MEMBERS HAVE PARTICIPATED IN DOZENS OF SPEAKING OPPORTUNITIES IN ADDITION TO SMALLER GATHERINGS WITH MEMBERS OF THE PUBLIC. THESE SPEAKING ENGAGEMENTS WERE PROACTIVELY SCHEDULED WITH THE PUBLIC AND REQUIRED SUBSTANTIAL PREPARATION AND A

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

MASSACHUSETTS FISCAL ALLIANCE, INC.

Employer identification number
27-3119044

SIGNIFICANT TIME COMMITMENT. RESEARCH AND PROMOTIONAL MATERIALS WERE HANDED OUT, QUESTIONS WERE ANSWERED AND DATA WAS COLLECTED DURING THE MEETINGS.

MASS FISCAL ALSO ENCOURAGES MEMBERS OF THE PUBLIC TO BECOME INFORMED AND LOBBY THEIR LEGISLATORS ON IMPORTANT ISSUES. MASS FISCAL ASSISTS CONSTITUENTS IN CONTACTING THEIR LAWMAKERS THROUGH VISITS, PHONE CALLS, EMAILS, AND LETTERS. IN CONNECTION WITH THE SALES TAX-FREE HOLIDAY WEEKEND ON AUGUST 11 AND 12, 2012, MASS FISCAL PROMOTED LEGISLATION TO SUPPORT THIS TAX-FREE WEEKEND BY INDIRECTLY LOBBYING, ORGANIZING CONSTITUENTS TO CONTACT THEIR LAWMAKERS THROUGH VISITS, PHONE CALLS, EMAILS, LETTERS AND PROMOTING POSITIVE MEDIA PUBLICATIONS SUCH AS COLUMNS, BLOG STORIES, LETTERS TO THE EDITORS AND EDITORIALS.

MASS FISCAL PARTNERS WITH OTHER GROUPS AND ORGANIZATIONS. MASS FISCAL BUILT SUPPORT TO DEFEAT A LEGISLATIVE ATTEMPT TO PASS A MANDATORY SICK LEAVE BILL BY IDENTIFYING AND WORKING WITH ADVOCACY PARTNERS AND ORGANIZING CONSTITUENTS TO CONTACT THEIR LAWMAKERS.

IN ADDITION, MASS FISCAL JOINED OTHER GROUPS AND PUBLICLY CONDEMNED THE HIRING OF MASSACHUSETTS'S HIGHWAY SAFETY DIRECTOR AFTER NEWS REPORTS REVEALED THAT THE DIRECTOR HAD NO RELEVANT WORK EXPERIENCE AND SEVERAL DRIVING INFRACTIONS. MASS FISCAL COMMUNICATES WITH ITS MEMBERS AND EDUCATES THEM ON HOW THEIR TAX DOLLARS WERE BEING SPENT WITHIN STATE GOVERNMENT.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

MASSACHUSETTS FISCAL ALLIANCE, INC.

Employer identification number
27-3119044

MASS FISCAL SUPPORTED THE EFFORTS OF LAWMAKERS WHO PROPOSED LEGISLATION THAT WOULD REFORM THE STATE'S WELFARE BENEFITS AND EBT CARD PROGRAM. THESE EFFORTS INCLUDED IDENTIFYING CONSTITUENTS AND ADVOCACY PARTNERS AND ENCOURAGING THEM TO CONTACT THEIR LAWMAKERS WHEN KEY VOTES WERE TAKING PLACE. MASS FISCAL HIGHLIGHTED COLUMNS, EDITORIALS AND LETTERS TO THE EDITOR WITH CONSTITUTES AND ADVOCACY PARTNERS ON THE ISSUE.

IN 2012, DURING THE LEGISLATIVE PRIMARY IN SEPTEMBER AND THE GENERAL ELECTION IN NOVEMBER, MASS FISCAL SENT VIA ELECTRONIC MAIL AND THE USPS A LEGISLATIVE QUESTIONNAIRE WHICH INCLUDED 20 QUESTIONS ON ECONOMIC, FISCAL AND GOOD GOVERNANCE ISSUES. MASS FISCAL WORKED WITH OTHER ADVOCACY GROUPS TO ENSURE THAT THE POSITIONS OF LAWMAKERS WERE PUBLICIZED BY EDUCATING THE PUBLIC THROUGH INDEPENDENT COMMUNICATIONS AND INFORMING ITS MEMBERS THROUGH EMAIL, DIRECT MAIL, SOCIAL MEDIA, PHONE CALLS AND EDITORIAL PLACEMENTS IN THE MEDIA.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Application for Extension of Time To File an Exempt Organization Return

► File a separate application for each return.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ►
 - If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*
- Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ►

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

| | | |
|--|--|--|
| Type or print | Name of exempt organization or other filer, see instructions. MASSACHUSETTS FISCAL ALLIANCE, INC. | Employer identification number (EIN) or 27-3119044 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions. 15 LINCOLN STREET, NO. 217 | Social security number (SSN) |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. WAKEFIELD, MA 01880 | |

COPY

0 1

Enter the Return code for the return that this application is for (file a separate application for each return)

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|--------------------------|-------------|
| Form 990 or Form 990-EZ | 01 | Form 990-T (corporation) | 07 |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

RICHARD GREEN

- The books are in the care of ► **15 LINCOLN STREET, 217 - WAKEFIELD, MA 01880**
- Telephone No. ► **617-797-2540** FAX No. ►
- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2013**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- calendar year **2012** or
- tax year beginning , and ending

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

| | | | |
|----|---|----|--------------|
| 3a | If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 3a | \$ 0. |
| b | If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. | 3b | \$ 0. |
| c | Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 3c | \$ 0. |

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2013)

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ►

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

| | | |
|--|---|---|
| Type or print File by the due date for filing your return. See instructions | Name of exempt organization or other filer, see instructions MASSACHUSETTS FISCAL ALLIANCE, INC. Number, street, and room or suite no. If a P.O. box, see instructions 15 LINCOLN STREET, NO. 217 City, town or post office, state, and ZIP code. For a foreign address, see instructions WAKEFIELD, MA 01880 | Employer identification number (EIN) or Social security number (SSN) 27-3119044 |
|--|---|---|

Enter the Return code for the return that this application is for (file a separate application for each return)

 01

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|--------------------|-------------|
| Form 990 or Form 990-EZ | 01 | | |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

RICHARD GREEN

- The books are in the care of ► **15 LINCOLN STREET, 217 - WAKEFIELD, MA 01880**

 Telephone No. ► **617-797-2540**

 FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **NOVEMBER 15, 2013**.
- 5 For calendar year **2012**, or other tax year beginning and ending
- 6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- 7 State in detail why you need the extension
ADDITIONAL TIME IS NEEDED TO FILE A COMPLETE AND ACCURATE RETURN.

| | | | |
|---|----|----|----|
| 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 8a | \$ | 0. |
| b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b | \$ | 0. |
| c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 8c | \$ | 0. |

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

 Signature ► *Ricard S. Vassallo CPA*

Title ► CPA

 Date ► **8/12/13**

Form 8868 (Rev. 1-2013)

COPY

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ►

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

| | | |
|--|--|---|
| Type or print File by the due date for filing your return. See instructions | Name of exempt organization or other filer, see instructions MASSACHUSETTS FISCAL ALLIANCE, INC. | Employer identification number (EIN) or Social security number (SSN) 27-3119044 |
| | Number, street, and room or suite no. If a P.O. box, see instructions. 15 LINCOLN STREET, NO. 217 | Social security number (SSN) |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. WAKEFIELD, MA 01880 | |

Enter the Return code for the return that this application is for (file a separate application for each return)

01

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|--------------------|-------------|
| Form 990 or Form 990-EZ | 01 | | |
| Form 990-BL | 02 | Form 1041-A | 06 |
| Form 4720 (individual) | 03 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

RICHARD GREEN

- The books are in the care of ► 15 LINCOLN STREET, 217 - WAKEFIELD, MA 01880 FAX No. ► _____
- Telephone No. ► 617-797-2540 FAX No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for.
- I request an additional 3-month extension of time until NOVEMBER 15, 2013.
- For calendar year 2012 , or other tax year beginning _____, and ending _____.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO FILE A COMPLETE AND ACCURATE RETURN.

| | | | | |
|----|---|----|----|----|
| 8a | If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. | 8a | \$ | 0. |
| b | If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. | 8b | \$ | 0. |
| c | Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 8c | \$ | 0. |

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► Richard S. Youell, CPA

Title ► CPA

Date ► 8/14/13

Form 8868 (Rev. 1-2013)

COPY