

Form 990

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

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

2013

Open to Public  
Inspection

A. For the 2013 calendar year, or tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_

<b>B</b> Check if applicable <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Application pending	<b>C</b> Name of organization  MASSACHUSETTS FISCAL ALLIANCE, INC. Doing Business As		<b>D</b> Employer identification number  27-3119044		
	Number and street (or P.O. box if mail is not delivered to street address) 18 TREMONT STREET		Room/suite 707		
	City or town, state or province, country, and ZIP or foreign postal code BOSTON, MA 02108				
	F Name and address of principal officer. RICHARD GREEN 1 BROOKDALE LANE, PEPPERELL, MA 01463		G Gross receipts \$ 356,842.		
	I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(4) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
	J Website: ► WWW.MASSFISCAL.ORG		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 2010 M State of legal domicile: MA			
Part I Summary					
Activities & Governance	1 Briefly describe the organization's mission or most significant activities. <b>THE MISSION OF MASSACHUSETTS FISCAL ALLIANCE, INC. ("MASS FISCAL") IS TO PROMOTE SOCIAL WELFARE</b>				
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets				
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	9		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8		
Expenses	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	4		
	6 Total number of volunteers (estimate if necessary)	6	2		
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.		
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.		
REVENUE					
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 184,186.	Current Year 356,842.		
	9 Program service revenue (Part VIII, line 2g)	0.	0.		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.		
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	184,186.	356,842.		
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.		
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	75,870.	199,574.		
	16a Professional fundraising fees (Part IX, column (A), line 11a)	0.	15,000.		
	b Total fundraising expenses (Part IX, column (D), line 25) ► 15,000.	15,000.			
EXPENSES					
Expenses	17 Other expenses (Part IX, column (A)-lines 11a-11d, 11f-24e)	107,872.	110,921.		
	18 Total expenses - add lines 13-17 (must equal Part IX, column (A), line 25)	183,742.	325,495.		
	19 Revenue less expenses - Subtract line 18 from line 12	444.	31,347.		
	NET ASSETS OR FUND BALANCES				
	Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 444.	End of Year 31,791.	
		21 Total liabilities (Part X, line 26)	0.	0.	
		22 Net assets or fund balances - Subtract line 21 from line 20	444.	31,791.	
	Part II Signature Block				
	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 all information of which preparer has any knowledge.				
	Sign Here	Signature of officer PAUL D. CRANEY		Date Oct. 31, 2014	
PAUL D. CRANEY, EXECUTIVE DIRECTOR					
Paid Preparer Use Only	Print/Type preparer's name RICHARD F. POWELL, CPA	Preparer's signature Richard F. Powell, CPA	Date 08/28/14	Check <input type="checkbox"/> PTIN <input checked="" type="checkbox"/> self-employed 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

932001 10-29-12 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

913-18

19

### **Part III Statement of Program Service Accomplishments**

**Check if Schedule O contains a response or note to any line in this Part III**

3

- |    |  |
|----|--|
| 1  | Briefly describe the organization's mission<br><br><b>MASS FISCAL IS A NON-PARTISAN, NON-PROFIT 501(C)(4) ORGANIZATION<br/>COMMITTED TO IMPROVING THE QUALITY OF LIFE IN MASSACHUSETTS BY<br/>ADVOCATING FOR FISCAL RESPONSIBILITY THROUGH RIGHT OF CENTER ECONOMIC,<br/>FISCAL AND GOOD GOVERNMENT SOLUTIONS. AS A NON-PROFIT 501(C)(4)</b> |
| 2  | Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?<br><br>If "Yes," describe these new services on Schedule O.<br><br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
| 3  | Did the organization cease conducting, or make significant changes in how it conducts, any program services?<br><br>If "Yes," describe these changes on Schedule O.<br><br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |
| 4  | Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.<br><br>Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported  |
| 4a | (Code _____) (Expenses \$ <u>177,430.</u> including grants of \$ _____) (Revenue \$ _____)<br><br><b>IN 2013, MASS FISCAL PROVIDED EDUCATIONAL OPPORTUNITIES AND INFORMATION<br/>TO THE PUBLIC THROUGH THE FOLLOWING MEANS:</b>  |

#### ELECTRONIC AND ONLINE MEDIA:

MASS FISCAL LAUNCHED ITS NEW STATE LEGISLATIVE SCORECARD WEBSITE ([WWW.MASSFISCALSCORECARD.ORG](http://WWW.MASSFISCALSCORECARD.ORG)) TO CREATE AN ONLINE PRESENCE AND REACH A LARGER AUDIENCE. THE SCORECARD WEBSITE ("SCORECARD") IS A REAL-TIME, ONLINE LEGISLATIVE SCORECARD THAT IDENTIFIES MASSACHUSETTS LAWMAKERS, THEIR DISTRICTS AND VOTING RECORD ON KEY ISSUES THAT DEAL WITH STATE TRANSPARENCY, TAXES, SPENDING AND THE BUDGET. MASS FISCAL DEVELOPED SCORECARD, THE FIRST OF ITS KIND IN MASSACHUSETTS, AS AN EDUCATIONAL RESOURCE FOR ITS MEMBERS AND THE GENERAL PUBLIC. MASS FISCAL ALSO





- 4d** Other program services (Describe in Schedule O)  
    (Expenses \$                 including grants of \$                ) (Revenue \$                )  
**4e** Total program service expenses ► 177,430.

## Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

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## Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 12? If "Yes," complete Schedule I, Parts I and II	21	<input checked="" type="checkbox"/>
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	<input checked="" type="checkbox"/>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25a	24a	<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	<input checked="" type="checkbox"/>
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part II	25b	<input checked="" type="checkbox"/>
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part III	26	<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part IV	27	<input checked="" type="checkbox"/>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	<input checked="" type="checkbox"/>
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	<input checked="" type="checkbox"/>
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	<input checked="" type="checkbox"/>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	<input checked="" type="checkbox"/>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	<input checked="" type="checkbox"/>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	<input checked="" type="checkbox"/>
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	<input checked="" type="checkbox"/>
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2	35a	<input checked="" type="checkbox"/>
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	<input checked="" type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	<input checked="" type="checkbox"/>

Note: All Form 990 filers are required to complete Schedule O

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter 0 if not applicable	1a	3
b	Enter the number of Forms W-2G included in line 1a. Enter 0 if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	<input checked="" type="checkbox"/>
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	4
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	<input checked="" type="checkbox"/>
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	3b	
4a	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)?	4a	<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the foreign country ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	4b	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	<input checked="" type="checkbox"/>
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	<input checked="" type="checkbox"/>
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	<input checked="" type="checkbox"/>
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7d	
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9a	
a	Did the organization make any taxable distributions under section 4966?	9b	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9c	
10	<b>Section 501(c)(7) organizations.</b> Enter:	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10c	
11	<b>Section 501(c)(12) organizations.</b> Enter:	11a	
a	Gross income from members or shareholders	11b	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11c	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13a	
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>	13b	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13c	
c	Enter the amount of reserves on hand	13d	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	<input checked="" type="checkbox"/>
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Check if Schedule O contains a response or note to any line in this Part VI

### Section A. Governing Body and Management

- 1a Enter the number of voting members of the governing body at the end of the tax year  
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.
- 1b Enter the number of voting members included in line 1a, above, who are independent
- 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
- 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?
- 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?
- 5 Did the organization become aware during the year of a significant diversion of the organization's assets?
- 6 Did the organization have members or stockholders?
- 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?
- b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?
- 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
  - a The governing body?
  - b Each committee with authority to act on behalf of the governing body?
- 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

	Yes	No
1a	9	
1b	8	
2		X
3		X
4		X
5		X
6		X
7a		X
7b		X
8a	X	
8b	X	
9		X

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

- 10a Did the organization have local chapters, branches, or affiliates?
  - b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?
- 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?
  - b Describe in Schedule O the process, if any, used by the organization to review this Form 990
- 12a Did the organization have a written conflict of interest policy? If "No," go to line 13
  - b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
  - c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done
- 13 Did the organization have a written whistleblower policy?
- 14 Did the organization have a written document retention and destruction policy?
- 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?
  - a The organization's CEO, Executive Director, or top management official
  - b Other officers or key employees of the organization
 If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)
- 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
  - b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

	Yes	No
10a		X
10b		
11a	X	
12a	X	
12b	X	
12c	X	
13	X	
14	X	
15a		X
15b		X
16a		X
16b		

### Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply
 

Own website    Another's website    Upon request    Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ► **RICHARD GREEN - 617-797-2540**  
**15 LINCOLN STREET, 217, WAKEFIELD, MA 01880**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Check if Schedule O contains a response or note to any line in this Part VII**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
  - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
    - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
    - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers, key employees; highest compensated employees, and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

**1b Sub-total**

► 70,607. 0. 9,788.

c Total from continuation sheets to Part VII, Section A

► 0. 0. 0.

d Total (add lines 1b and 1c)

► 70,607. 0. 9,788.

**2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►**

10

3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

$$\begin{array}{c|c} 4 & x \end{array}$$

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

Form 990 (2013)

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII 

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>					
1 a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	356,842.			
g Noncash contributions included in lines 1a-1f \$					
h Total. Add lines 1a-1f		356,842.			
<b>Program Service Revenue</b>					
2 a					
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f					
<b>Other Revenue</b>					
3 Investment income (including dividends, interest, and other similar amounts)					
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6 a Gross rents	(i) Real	(ii) Personal			
b Less: rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)					
7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss)					
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
b Less: direct expenses	b				
c Net income or (loss) from fundraising events					
9 a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory					
<b>Miscellaneous Revenue</b>					
11 a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d					
12 Total revenue. See instructions.		356,842.	0.	0.	0.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX 

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	80,394.	52,256.	28,138.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	104,151.	67,698.	36,453.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	15,029.	9,769.	5,260.	
11 Fees for services (non-employees):				
a Management				
b Legal	52,868.	5,287.	47,581.	
c Accounting				
d Lobbying	645.	645.		
e Professional fundraising services. See Part IV, line 17	15,000.			15,000.
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	1,949.	1,267.	682.	
12 Advertising and promotion	3,107.	3,107.		
13 Office expenses	9,359.	6,083.	3,276.	
14 Information technology	13,493.	12,144.	1,349.	
15 Royalties				
16 Occupancy				
17 Travel	6,694.	4,351.	2,343.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,962.	9,075.	4,887.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,331.	1,515.	816.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUBSCRIPTIONS	3,934.	2,557.	1,377.	
b MISCELLANEOUS	2,579.	1,676.	903.	
c _____				
d _____				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	325,495.	177,430.	133,065.	15,000.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X 

		(A) Beginning of year		(B) End of year
	1 Cash - non-interest-bearing	444.	1	31,791.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
Assets	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	444.	16	31,791.
	17 Accounts payable and accrued expenses		17	
Liabilities	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	444.	27	31,791.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	444.	33	31,791.
	34 Total liabilities and net assets/fund balances	444.	34	31,791.

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	356,842.
2 Total expenses (must equal Part IX, column (A), line 25)	2	325,495.
3 Revenue less expenses. Subtract line 2 from line 1	3	31,347.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	444.
5 Net unrealized gains (losses) on investments	5	
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	31,791.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3a	X
	3b	

Form 990 (2013)

**SCHEDULE L**

## **Transactions With Interested Persons**

**Department of the Treasury  
Internal Revenue Service -**

QW93-Na 1545-2047

2013

Open To Public  
Inspection

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Name of the organization

Employer identification number  
**27-3119044**

Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Part I Excess B**

MASSACHUSETTS FISCAL ALLIANCE INC.

Consists of the components contained in Form 200, Part 24, line 25a or 25b, or Form 200-EZ, Part 14, line 12b.

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

47

**Part II      Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Schedule L (Form 990 or 990-EZ) 2013

332131  
09-25-13  
250828 758662 06046

19  
2013-04021 MASSACHUSETTS FISCAL ALIEN 06046 1

## **Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule I (see instructions).

SCH. L. PART IV. BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS.

(A) NAME OF PERSON: FRANK McNAMARA / McNAMARA ASSOCIATES

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FRANK McNAMARA SERVES ON THE BOARD OF DIRECTORS OF MASS FISCAL.

(C) AMOUNT OF TRANSACTION \$ 17,902.

(D) DESCRIPTION OF TRANSACTION: FRANK McNAMARA AND HIS LAW FIRM.

MCNAMARA ASSOCIATES, ASSISTED MASS FISCAL IN RESOLVING A LEGAL MATTER DURING 2013.

(E) SHARING OF ORGANIZATION REVENUES? = NO

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**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.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0947

**2013**

Open to Public  
Inspection

Name of the organization

MASSACHUSETTS FISCAL ALLIANCE, INC.

Employer identification number  
27-3119044

**FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

AND FURTHER THE COMMON GOOD AND GENERAL WELFARE OF THE PEOPLE OF  
MASSACHUSETTS.

**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

ORGANIZATION, MASS FISCAL'S PRIMARY FOCUS IS TO PROMOTE SOCIAL WELFARE  
AND THE FISCAL FUTURE OF MASSACHUSETTS.

**FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:**

DEVELOPED AN EMAIL LIST THAT INCLUDES SEVERAL THOUSAND MEMBERS AND  
CREATED SEVERAL WEB ADVERTISEMENTS TO RAISE AWARENESS ABOUT SCORECARD  
THAT APPEAR ON GOOGLE, FACEBOOK AND SEVERAL OTHER WEBSITES.

**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.

**LOBBYING AND TESTIMONY:**

MASS FISCAL PROVIDED TESTIMONY AND/OR HELPED IN THE PREPARATION OF  
TESTIMONY ON SEVERAL OCCASIONS IN THE MASSACHUSETTS LEGISLATURE. THEY  
INCLUDED TESTIMONY ON: APRIL 2, 2013 AGAINST OF S.1399: AN ACT RELATIVE  
TO THE EXCISE ON THE USE OF COMMERCIAL PARKING FACILITIES; MAY 7, 2013  
IN SUPPORT OF H.2685: AN ACT EXEMPTING INVENTORY FROM TAXATION; JUNE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.  
332211  
09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

MASSACHUSETTS FISCAL ALLIANCE, INC.

Employer identification number

27-3119044

11. 2013 AGAINST THE MINIMUM WAGE AND WAGE AND HOUR DIVISION; SEPTEMBER 18, 2013 ON S.321: AN ACT RELATIVE TO THE DISCLOSURE OF POLITICAL SPENDING; AND SEPTEMBER 24, 2013 AGAINST MANDATORY PAID SICK LEAVE.  
ADDITIONALLY, MASS FISCAL WORKED WITH ACTIVISTS, CIVIC MEMBERS, BUSINESS OWNERS AND KEY INFLUENCE MAKERS TO REPEAL THE 6.25% SALES TAX ON COMPUTER SOFTWARE SERVICES. WE FORMED COALITION GROUPS, URGED OUR MEMBERS TO CONTACT KEY LEGISLATORS AND WERE SUCCESSFUL IN OUR ATTEMPTS TO REPEAL THE COMPUTER SOFTWARE TAX. MASS FISCAL ASSISTS CONSTITUENTS IN CONTACTING THEIR LAWMAKERS THROUGH VISITS, PHONE CALLS, EMAILS, AND LETTERS.

OTHER EVENTS AND ACTIVITIES:

MASS FISCAL HOSTED SEVERAL EVENTS WITH NOTABLE SPEAKERS THAT ARE OPEN TO THE PUBLIC AND OUR MEMBERS. THESE EVENTS INCLUDED LEGISLATIVE AND CURRENT EVENT TOPICS THAT EDUCATED MEMBERS AND GUESTS ON KEY POLICY ISSUES. 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 SIGNIFICANT TIME COMMITMENT. RESEARCH AND PROMOTIONAL MATERIALS WERE HANDED OUT, QUESTIONS WERE ANSWERED AND DATA WAS COLLECTED DURING THE MEETINGS.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: A DRAFT COPY OF THE FORM 990 IS SUBMITTED TO EACH MEMBER OF THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL. THE RETURN IS UPDATED FOR

332212  
09-04-13

Schedule O (Form 990 or 990-EZ) (2013)

Name of the organization

MASSACHUSETTS FISCAL ALLIANCE, INC.

Employer identification number

27-3119044

ANY CHANGES, PROCESSED AND FILED, A FINAL COPY OF THE RETURN IS PROVIDED TO EACH MEMBER.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: MASS FISCAL MONITORS AND ENFORCES ITS BOARD'S CONFLICT OF INTEREST POLICY BY HAVING EACH OF ITS OFFICERS AND DIRECTORS ANNUALLY SIGN A STATEMENT AFFIRMING THAT THE OFFICER OR DIRECTOR HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY, HAS READ AND UNDERSTANDS THE POLICY, AGREES TO COMPLY WITH THE POLICY, AND UNDERSTANDS THAT THE ORGANIZATION MUST, IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION, ENGAGE PRIMARILY IN ACTIVITIES THAT ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

FURTHER, MASS FISCAL CONDUCTS PERIODIC REVIEWS OF COMPENSATION ARRANGEMENTS, BENEFITS, PARTNERSHIPS, JOINT VENTURES, AND ARRANGEMENTS WITH MANAGEMENT ORGANIZATIONS TO ENSURE THAT MASS FISCAL OPERATES IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT PURPOSES AND DOES NOT ENGAGE IN ACTIVITIES THAT COULD JEOPARDIZE ITS TAX-EXEMPT STATUS.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY CAN BE VIEWED UPON REQUEST.

**Application for Extension of Time To File an Exempt Organization Return**

OMB No. 1545-1709

Department of the Treasury  
Internal Revenue Service

- File a separate application for each return.  
 ► Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

- 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](http://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

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions. <b>MASSACHUSETTS FISCAL ALLIANCE, INC.</b>	Employer identification number (EIN) or <b>27-3119044</b>
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. <b>15 LINCOLN STREET, NO. 217</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>WAKEFIELD, MA 01880</b>	

**COPY**

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-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	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, 2014**, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

►  calendar year **2013** 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 Forms 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 Forms 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 funds withdrawal (direct debit) 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.  
323841  
12-31-13

Form 8868 (Rev. 1-2014)

- 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. <b>MASSACHUSETTS FISCAL ALLIANCE, INC.</b>	Employer identification number (EIN) or Social security number (SSN) <b>27-3119044</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>18 TREMONT STREET, NO. 707</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>BOSTON, MA 02108</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) ► **0 1**

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 (other than individual)	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, 2014**

5 For calendar year **2013**, 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 Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a \$ <b>0.</b>
b If this application is for Forms 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 \$ <b>0.</b>
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 \$ <b>0.</b>

**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 ►

Title ► CPA

Date ►

Form 8868 (Rev. 1-2014)

**COPY**