

Form PC and Instructions Filing Form PC

Please be sure to read the corresponding instructions.

Forms cannot be submitted electronically at this time, and must be sent in hard copy to:

**Office of the Attorney General
Non-Profit Organizations/Public Charities Division
One Ashburton Place
Boston, MA 02108**

Form PC

To be filed annually by all nonprofit charitable organizations conducting business in the Commonwealth of Massachusetts.

- [PC Instructions](#) 
- [Form PC \(fillable PDF\)](#)  file size 1MB

Information On Release Of IRS Form 990-N

The [IRS has launched Form 990-N](#), an electronic filing to be required of tax-exempt organizations whose gross receipts are typically less than \$50,000. This IRS practice does not affect Form PC filing requirements. Organizations now completing the 990-N for the IRS **must continue to file the Form 990-EZ with their annual Form PC**. The Division requires smaller charities that are not required to file with the IRS to complete a Form 990-EZ for our purposes.

Requesting a Filing Extension by Email

Organizations registered with the Non-Profit Organizations/Public Charities Division may use email to request an extension of time to file their annual report (Form PC). Similar to IRS filing guidelines, an organization may request up to two 3-month extensions. **The organization must be registered and in compliance to be granted an extension.**

We encourage those organizations that would like to request an extension to email: CharitiesExtensions@state.ma.us

All extension requests must include the following in the **subject line of the email**:

- 1) Name of organization;
- 2) the 6-digit Attorney General Account Number (AG Number); and
- 3) the Federal Employer Identification Number (FEIN).

If you do not know your 6-digit AG Number, please visit the Public Charities Annual Filings section of this website and search for your organization by name. The AG Number will be listed in the search results.

Sample Email Subject:

Re: (Organization Name), AG# 000000, FEIN 00-0000000

The organization may attach a copy of the IRS Form 8868 (Application for Extension of Time to File an Exempt Organization Return) to the email. As an alternative, the body of the email should briefly outline the need for additional time to file the Form PC.

If you are submitting an extension request for multiple organizations, you may send them together in one email. The organizations must each be listed separately with the name, AG Number, and FEIN. The subject line of the email should read: "Multiple Groups Extension Requests".

Sample Group Extension Request:

1) Organization Name 1

AG# 000000

FEIN 00-0000000

2) Organization Name 2

AG# 111111

FEIN 11-1111111

A request for an extension of time to file the Form PC will be denied for organizations that are out of compliance with the annual reporting requirements of the Division. You will receive notification **only** if the extension is denied.

Extension requests will continue to be accepted via postal mail, but electronic submission is strongly encouraged.