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CHANGE OF ACCOUNTING PERIOD

**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)

OMB No. 1545-0047

**2011**

Open to Public Inspection

Form **990**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2011 calendar year, or tax year beginning JUL 1, 2011 and ending DEC 31, 2011**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b>		<b>D Employer identification number</b>	
	WORCESTER COMMON GROUND, INC.		22-2976657	
	Doing Business As			
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		<b>E Telephone number</b>	
	5 PIEDMONT STREET		508-754-0908	
City or town, state or country, and ZIP + 4		<b>G Gross receipts \$</b>		
WORCESTER, MA 01610		706,192.		
<b>F Name and address of principal officer:</b>		<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
SAME AS C ABOVE		<b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>I Tax-exempt status:</b> <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. (see instructions)		
<b>J Website:</b> WWW.WCG-CDC.COM		<b>H(c) Group exemption number</b> ▶		
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L Year of formation:</b> 1988 <b>M State of legal domicile:</b> MA		

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>TO ESTABLISH AND MAINTAIN HOUSING FOR LOW AND MODERATE INCOME FAMILIES IN THE WORCESTER AREA.</b>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	10
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	0
	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	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	296,348.	172,375.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	557,125.	197,843.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9d, 10c, and 11)	474.	64.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	516,339.	261,466.
	12		1,370,286.	631,748.
Expenses	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), lines 4-6)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 7-10)	420,316.	205,190.
	16a	Professional fundraising fees (Part IX, column (A), line 11)	0.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	752,600.	490,859.
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	1,172,916.	696,049.	
19	Revenue less expenses - Subtract line 18 from line 12	197,370.	<64,301.>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	11,950,203.	11,954,104.
	22	Net assets or fund balances. Subtract line 21 from line 20	8,329,019.	8,397,221.
		3,621,184.	3,556,883.	

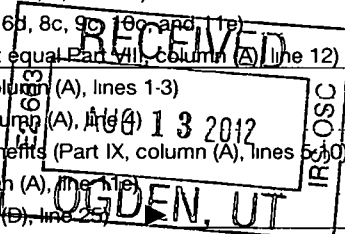
**Part II Signature Block**

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: <i>Marjorie Purves</i>		Date: 8-8-12
	Type or print name and title: <b>MARJORIE PURVES SECRETARY</b>		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature: <i>Michael E Houssan</i>	Date: 7/3/12
	Firm's name	Firm's EIN: 26-1588653	
	Firm's address	Phone no. 508-791-9501	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

SCANNED AUG 29 2012



917 7

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

TO DEVELOP AND PROVIDE HOUSING FOR LOW AND MODERATE INCOME FAMILIES. WORCESTER COMMON GROUND ALSO PROVIDES INCOME ELIGIBLE INDIVIDUALS THE OPPORTUNITY TO BE HOMEOWNERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 642,287. including grants of \$ ) (Revenue \$ 783,192.) DEVELOP AND PROVIDE HOUSING FOR LOW AND MODERATE INCOME FAMILIES. WORCESTER COMMON GROUND ALSO PROVIDES INCOME ELIGIBLE INDIVIDUALS THE OPPORTUNITY TO BE HOMEOWNERS.

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O )

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 642,287.

**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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
<b>23</b> 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		<b>X</b>
<b>24a</b> 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 25		<b>X</b>
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>25b</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 I		<b>X</b>
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		<b>X</b>
<b>27</b> 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 III		<b>X</b>
<b>28</b> 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)		
<b>28a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>28c</b> 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		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b> 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	<b>X</b>	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>X</b>	
<b>35b</b> 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		<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>37</b> 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		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	<b>X</b>	

**Note.** All Form 990 filers are required to complete Schedule O

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

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

**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 to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	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.		
	1a	10	
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	1b	10	
<b>2</b>	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?		X
<b>3</b>	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?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>7b</b>			X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>8b</b>		X	
<b>9</b>	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		X
<b>9</b>			X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>11a</b>		X	
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12b</b>		X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>12c</b>		X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15a</b>		X	
<b>b</b>	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)	X	
<b>15b</b>		X	
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</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?		
<b>16a</b>			X
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► MA
- 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
- 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 ►  
THE ORGANIZATION - 508-754-0908  
5 PIEDMONT STREET, WORCESTER, MA 01610

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

Check if Schedule O contains a response to any question 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.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JONO O'SULLIVAN PRESIDENT	1.00	X		X				0.	0.	0.
(2) JOHN TRUE TREASURER	1.00	X		X				0.	0.	0.
(3) MARGE PURVES CLERK	1.00	X		X				0.	0.	0.
(4) KEVIN BEAN DIRECTOR	1.00	X						0.	0.	0.
(5) SARAI RIVERA DIRECTOR	1.00	X						0.	0.	0.
(6) MARITZA RODRIGUEZ ROGGIERO DIRECTOR	1.00	X						0.	0.	0.
(7) PHIL STONE DIRECTOR	1.00	X						0.	0.	0.
(8) SCOT KEEFE DIRECTOR	1.00	X						0.	0.	0.
(9) JOAN BRIGHAM DIRECTOR	1.00	X						0.	0.	0.
(10) ALICE CANTY DIRECTOR	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								0.	0.	0.

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 **0**

	Yes	No
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		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		X
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		X

**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.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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**

**Part VIII Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>						
	<b>c</b> Fundraising events	<b>1c</b>						
	<b>d</b> Related organizations	<b>1d</b>						
	<b>e</b> Government grants (contributions)	<b>1e</b>	151,835.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	20,540.					
	<b>g</b> Noncash contributions included in lines 1a-1f \$							
	<b>h Total.</b> Add lines 1a-1f			172,375.				
	<b>Program Service Revenue</b>	<b>2 a</b> <u>DEVELOPER FEES</u>	<b>Business Code</b>	531390	100,000.	100,000.		
<b>b</b> <u>PROGRAM SERVICE FEES</u>			531390	30,001.	30,001.			
<b>c</b> _____								
<b>d</b> _____								
<b>e</b> _____								
<b>f</b> All other program service revenue			531390	67,842.	67,842.			
<b>g Total.</b> Add lines 2a-2f				197,843.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			64.			64.	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties							
	<b>6 a</b> Gross rents	(i) Real	(ii) Personal					
		335,910.						
		<b>b</b> Less: rental expenses		74,444.				
	<b>c</b> Rental income or (loss)		261,466.					
	<b>d</b> Net rental income or (loss)			261,466.	261,466.			
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses						
	<b>c</b> Gain or (loss)							
	<b>d</b> Net gain or (loss)							
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	<b>a</b>						
		<b>b</b> Less direct expenses	<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events								
<b>9 a</b> Gross income from gaming activities See Part IV, line 19	<b>a</b>							
	<b>b</b> Less direct expenses	<b>b</b>						
	<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>							
	<b>b</b> Less: cost of goods sold	<b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
<b>11 a</b> _____								
<b>b</b> _____								
<b>c</b> _____								
<b>d</b> All other revenue								
<b>e Total.</b> Add lines 11a-11d								
<b>12 Total revenue.</b> See instructions.				631,748.	459,309.	0.	64.	

**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) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question 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	37,198.	29,230.	7,968.	
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	114,436.	98,298.	16,138.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	2,708.	2,249.	459.	
9 Other employee benefits	38,353.	34,157.	4,196.	
10 Payroll taxes	12,495.	10,246.	2,249.	
11 Fees for services (non-employees):				
a Management				
b Legal	5,348.	3,090.	2,258.	
c Accounting	32,406.	28,690.	3,716.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	12,231.	11,381.	850.	
12 Advertising and promotion	1,303.	1,280.	23.	
13 Office expenses	10,205.	8,907.	1,298.	
14 Information technology				
15 Royalties				
16 Occupancy	248,255.	243,800.	4,455.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,345.	3,090.	255.	
20 Interest	28,180.	28,084.	96.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	71,219.	70,497.	722.	
23 Insurance	2,042.	1,332.	710.	
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 <b>GRANTS</b>	49,398.	49,398.		
b <b>BAD DEBT</b>	21,650.	14,126.	7,524.	
c <b>MISCELLANEOUS</b>	3,511.	2,796.	715.	
d <b>TELEPHONE</b>	1,483.	1,436.	47.	
e All other expenses	283.	200.	83.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>696,049.</b>	<b>642,287.</b>	<b>53,762.</b>	<b>0.</b>
26 <b>Joint costs.</b> 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**

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing	213,355.	1	238,456.
	2	Savings and temporary cash investments	143,582.	2	264,034.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	122,682.	4	113,714.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	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 instructions)		6	
	7	Notes and loans receivable, net	2,287,508.	7	2,354,134.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	26,167.	9	27,945.
	10a	Land, buildings, and equipment - cost or other basis. Complete Part VI of Schedule D	10a 9,060,217.		
	10b	Less: accumulated depreciation	10b 1,454,611.		
	10c		7,683,294.	10c	7,605,606.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	370,877.	12	196,377.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	24,860.	14	23,552.
15	Other assets. See Part IV, line 11	1,077,878.	15	1,130,286.	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	11,950,203.	16	11,954,104.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	123,219.	17	99,139.
	18	Grants payable		18	
	19	Deferred revenue	299,594.	19	199,594.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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	1,546,324.	23	1,545,387.
	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	6,359,882.	25	6,553,101.
	26	<b>Total liabilities.</b> Add lines 17 through 25	8,329,019.	26	8,397,221.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets	3,621,184.	27	3,556,883.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	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	<b>Total net assets or fund balances</b>	3,621,184.	33	3,556,883.	
34	<b>Total liabilities and net assets/fund balances</b>	11,950,203.	34	11,954,104.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	631,748.
2	Total expenses (must equal Part IX, column (A), line 25)	2	696,049.
3	Revenue less expenses. Subtract line 2 from line 1	3	<64,301.>
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,621,184.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	3,556,883.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990. <input type="checkbox"/> Cash <input checked="" 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?		X
2b	Were the organization's financial statements audited by an independent accountant?		X
2c	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.		
2d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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		
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?		X
3b	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		

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2011**

Open to Public Inspection

Name of the organization **WORCESTER COMMON GROUND, INC.** Employer identification number **22-2976657**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III - Functionally integrated
  - d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

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

Schedule A (Form 990 or 990-EZ) 2011

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
<b>15</b> Public support percentage from 2010 Schedule A, Part II, line 14	15	%
<b>16a 33 1/3% support test - 2011.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 33 1/3% support test - 2010.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2011.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2010.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	479,484.	428,530.	374,856.	296,348.		1579218.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	865,005.	608,394.	611,876.	557,125.		2642400.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	1344489.	1036924.	986,732.	853,473.		4221618.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
<b>c</b> Add lines 7a and 7b						0.
<b>8 Public support</b> (Subtract line 7c from line 6)						4221618.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6	1344489.	1036924.	986,732.	853,473.		4221618.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	5,878.	3,007.	507.	474.		9,866.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	5,878.	3,007.	507.	474.		9,866.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	238,559.	187,377.	193,280.	516,339.		1135555.
<b>13 Total support</b> (Add lines 9, 10c, 11, and 12)	1588926.	1227308.	1180519.	1370286.		5367039.
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	78.66 %
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15	16	81.12 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	.18 %
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17	18	.25 %

**19a 33 1/3% support tests - 2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization **b 33 1/3% support tests - 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization **20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2011**  
Open to Public  
Inspection

Name of the organization **WORCESTER COMMON GROUND, INC.** Employer identification number **22-2976657**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e.g., recreation or education)     Preservation of an historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items.

a Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply).

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ► \_\_\_\_\_ %
- b Permanent endowment ► \_\_\_\_\_ %
- c Temporarily restricted endowment ► \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,120,893.		1,120,893.
b Buildings		6,888,868.	1,049,187.	5,839,681.
c Leasehold improvements		993,365.	353,853.	639,512.
d Equipment		57,091.	51,571.	5,520.
e Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				<b>7,605,606.</b>

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) <b>PROJECTS UNDER DEVELOPMENT</b>	1,094,859.
(2) <b>REPLACEMENT RESERVES</b>	24,781.
(3) <b>CASH HELD FOR OTHERS</b>	10,646.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	1,130,286.

**Part X Other Liabilities.** See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>CONTINGENT LIABILITIES</b>	6,542,455.
(3) <b>CASH HELD FOR OTHERS</b>	10,646.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	6,553,101.

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	631,748.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	696,049.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	<64,301.>
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	<64,301.>

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	706,192.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	706,192.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1.		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	<74,444.>
c	Add lines 4a and 4b	4c	<74,444.>
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	631,748.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	770,493.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	770,493.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	<74,444.>
c	Add lines 4a and 4b	4c	<74,444.>
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	696,049.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

**PART X, LINE 2: THE FASB ISSUED ASC 740-10, INCOME TAXES, BASED ON FIN**

**48, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES AS AN INTERPRETATION OF FASB STATEMENT NO. 109. ASC 740-10 CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS IN ACCORDANCE WITH STATEMENT OF FINANCIAL ACCOUNTING STANDARDS NO. 109, ACCOUNTING FOR INCOME TAXES. ASC 740-10 PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION OR EXPECTED TO BE TAKEN IN A TAX RETURN. IN**

**Part XIV** Supplemental Information (continued)

ADDITION, ASC 740-10 PROVIDES GUIDANCE ON DERECOGNITION, CLASSIFICATION, INTEREST AND PENALTIES, ACCOUNTING IN INTERIM PERIODS, DISCLOSURE AND TRANSITION. AS OF DECEMBER 31, 2011, THE ORGANIZATION DOES NOT HAVE ANY MATERIAL TAX POSITIONS THAT REQUIRE DISCLOSURE OR RECOGNITION.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES -74,444.

PART XIII, LINE 4B - OTHER ADJUSTMENTS:

RENTAL EXPENSES -74,444.

**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.

OMB No. 1545-0047

**2011**  
Open to Public  
Inspection

Name of the organization

WORCESTER COMMON GROUND, INC.

Employer identification number

22-2976657

FORM 990, PART VI, SECTION B, LINE 11: THE BOARD OF DIRECTORS RECEIVES THE COMPLETED FORM 990 TO REVIEW AND THE BOARD SUBMITS QUESTIONS TO THE CEO AND THE CFO. ONCE ALL QUESTIONS ARE ADEQUATELY ADDRESSED, THE BOARD APPROVES THE FORM 990 TO BE FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C: THE BOARD REVIEWS AND MONITORS THE CONFLICT ISSUES REGARDING TRUSTEES.

FORM 990, PART VI, SECTION B, LINE 15: THE BOARD REVIEW, MONITORS AND APPROVES ALL EXECUTIVE COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19: ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST STATEMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE DURING NORMAL WORKING HOURS UPON REQUEST AT THE ORGANIZATION'S OFFICE.





**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36)

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Sale of assets to related organization(s)
- g** Purchase of assets from related organization(s)
- h** Exchange of assets with related organization(s)
- i** Lease of facilities, equipment, or other assets to related organization(s)

- j** Lease of facilities, equipment, or other assets from related organization(s)
- k** Performance of services or membership or fundraising solicitations for related organization(s)
- l** Performance of services or membership or fundraising solicitations by related organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- n** Sharing of paid employees with related organization(s)

- o** Reimbursement paid to related organization(s) for expenses
- p** Reimbursement paid by related organization(s) for expenses
- q** Other transfer of cash or property to related organization(s)
- r** Other transfer of cash or property from related organization(s)

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved	
				Yes	No
(1) 9 MAY LIMITED PARTNERSHIP		A	0.	X	
(2) 9 MAY LIMITED PARTNERSHIP		K	0.	X	
(3) 9 MAY LIMITED PARTNERSHIP		D	0.	X	
(4)					
(5)					
(6)					





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 FORM 990 PAGE 10

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	BUILDING-108 AUSTIN 1ST	070199SL		40.00	16	57,600.			57,600.	17,280.		720.
2	BUILDING-7-11 BELLEVUE ST	060195SL		40.00	16	135,212.			135,212.	54,366.		1,690.
3	BUILDING-CHATHAM ST	033100SL		40.00	16	434,768.			434,768.	123,184.		5,435.
4	BUILDING-CANTERBURY 4ST	123199SL		40.00	16	73,804.			73,804.	21,372.		923.
5	BUILDING-DEWEY ST	123199SL		40.00	16	54,427.			54,427.	15,762.		680.
6	BUILDING-CANTERBURY 6ST (TRANSFER)	073000SL		40.00	16	72,109.			72,109.	19,831.		901.
7	BUILDING-DEWEY ST (TRANSFER)	063000SL		40.00	16	41,971.			41,971.	11,629.		525.
8	BUILDING-17 DEWEY 8ST	100102SL		40.00	16	321,298.			321,298.	70,283.		4,016.
9	BUILDING-124 CANTERBURY ST	070102SL		40.00	16	216,331.			216,331.	48,674.		2,704.
10	BUILDING-6 FLORENCE 10ST	070102SL		40.00	16	306,944.			306,944.	69,064.		3,837.
11	BUILDING-98 AUSTIN 11ST	073103SL		40.00	16	1214301.			1214301.	242,862.		15,179.
12	BUILDING-133 CHANDLER ST	013104SL		40.00	16	866,245.			866,245.	162,421.		10,828.
13	BUILDING-21 DEWEY 13ST	123003SL		40.00	16	190,128.			190,128.	36,045.		2,377.
14	BUILDING & IMPROVEMENTS-108 AU	070199SL		25.00	16	7,386.			7,386.	3,544.		148.
15	BUILDING & IMPROVEMENTS-7-11 B	060195SL		25.00	16	169,413.			169,413.	108,990.		3,388.
16	BUILDING & IMPROVEMENTS-108 AU	012700SL		25.00	16	14,260.			14,260.	6,558.		285.
17	BUILDING & IMPROVEMENTS-CANTER	123199SL		25.00	16	45,520.			45,520.	21,092.		910.
18	BUILDING & IMPROVEMENTS-DEWEY	123199SL		25.00	16	92,280.			92,280.	42,756.		1,846.

128102 05-01-11 (D) - Asset disposed \* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
19	LANDSCAPING	050101	1SL	25.00	16	935.			935.	466.		19.
20	ROOFTOP	072101	1SL	25.00	16	4,143.			4,143.	1,658.		83.
21	BOILER FB DELTA	063002	2SL	10.00	16	6,170.			6,170.	5,604.		309.
22	CONSTRUCTION IMPROVEMENTS - 6	070102	2SL	10.00	16	3,174.			3,174.	2,855.		159.
23	FLORENCE ST IMPROVEMENTS - DEWEY	120104	4SL	25.00	16	550,817.			550,817.	145,049.		11,016.
24	ST DELL POWEREDGE	120104	4SL	25.00	16	6,675.			6,675.	1,758.		134.
25	SERVER DELL POWEREDGE	123100	0SL	3.00	16	4,193.			4,193.	4,193.		0.
26	SERVER	030504	4SL	3.00	16	3,136.			3,136.	3,136.		0.
27	COMPUTER UPGRADE	012304	4SL	3.00	16	5,100.			5,100.	5,100.		0.
28	COMPUTER UPGRADE	121103	4SL	3.00	16	5,196.			5,196.	5,196.		0.
29	HP LASERJET	101201	1SL	5.00	16	949.			949.	949.		0.
30	TELEPHONE SYSTEM	071199	1SL	5.00	16	2,204.			2,204.	2,204.		0.
31	TELEPHONE SYSTEM	082903	3SL	10.00	16	4,750.			4,750.	3,760.		238.
32	LAND - 54 MASON ST	070199	L			10,121.			10,121.			0.
33	LAND - 7 NEWBURY ST	070199	L			36,000.			36,000.			0.
34	LAND - QUINCY ST	070199	L			36,900.			36,900.			0.
35	LAND - CEDAR ST	070199	L			10,000.			10,000.			0.
36	LAND - 25 KING ST	070199	L			30,000.			30,000.			0.

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction.
37	LAND-55 KING ST	070199L				30,500.			30,500.			0.
38	LAND-97-99 BELLEVUE ST	070199L				44,400.			44,400.			0.
39	LAND-48 KING ST	070199L				24,300.			24,300.			0.
40	LAND-21 PRESTON ST	073001L				21,700.			21,700.			0.
41	LAND-139 AUSTIN ST	063001L				24,300.			24,300.			0.
42	LAND-99 CHATHAM ST	112701L				11,600.			11,600.			0.
43	LAND-11 JACQUES ST	032602L				23,900.			23,900.			0.
44	LAND-19 BANCROFT ST	032903L				24,400.			24,400.			0.
45	LAND-LEASED TO HOMEOWNERS	070102L				7,200.			7,200.			0.
46	LAND-22 BLUFF ST	013104L				5,140.			5,140.			0.
47	LAND-300 BANCROFT ST	040804L				5,140.			5,140.			0.
48	LAND-130 AUSTIN ST	120104L				2,860.			2,860.			0.
49	LAND-134 FLORENCE ST	120104L				5,720.			5,720.			0.
50	LAND-132 AUSTIN ST	120104L				2,860.			2,860.			0.
51	LAND-15-17 PRESTON ST	063006L				4,250.			4,250.			0.
52	LAND-141 AUSTIN ST	063006L				5,410.			5,410.			0.
53	LAND-26 BANCROFT ST	063006L				4,430.			4,430.			0.
54	LAND-143 AUSTIN ST	063006L				2,750.			2,750.			0.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction in Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
55	LAND-147 AUSTIN ST	063006L				4,200.			4,200.			0.
56	LAND-108 AUSTIN ST	070199L				16,350.			16,350.			0.
57	LAND-7-11 BELLEVUE ST	070199L				29,400.			29,400.			0.
58	LAND-DEWEY ST	070199L				130,000.			130,000.			0.
59	LAND-FLORENCE ST	070199L				40,000.			40,000.			0.
60	LAND-CASTLE ST	070199L				30,000.			30,000.			0.
61	LAND-CANTERBURY ST	070199L				60,000.			60,000.			0.
62	LAND-CASTLE ST	070199L				30,600.			30,600.			0.
63	LAND-34 CASTLE ST	070199L				18,600.			18,600.			0.
64	LAND-CHATHAM ST	033100L				26,868.			26,868.			0.
65	LAND TOT LOT	010102L				10,940.			10,940.			0.
66	LAND-124 CANTERBURY ST	070102L				78,300.			78,300.			0.
67	LAND-6 FLORENCE ST	070102L				62,600.			62,600.			0.
68	LAND-133 CHANDLER ST	073103L				18,500.			18,500.			0.
69	LAND-98 AUSTIN ST	073103L				38,000.			38,000.			0.
70	LAND-17 DEWEY ST	100102L				86,400.			86,400.			0.
71	LEASEHOLD IMPROVEMENT	063010SL		25.0016		69,746.			69,746.	2,790.		1,395.
72	PIEDMONT-BUILDING	050110SL		40.0016		2897200.			2897200.	84,502.		36,215.

2011 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
73	PIEDMONT-FINANCING COSTS	063010		20M	43	20,080.			20,080.	12,048.		6,024.
74	PIEDMONT-LAND	050110L				64,754.			64,754.			0.
75	EQUIPMENT-BLINDS	083010SL		5.00	16	36,000.			36,000.	6,000.		3,600.
76	EQUIPMENT-LAPTOP LEASEHOLD	051111SL		3.00	16	3,500.			3,500.	194.		583.
77	IMPROVEMENTS-SERVER LEASEHOLD	071910SL		20.00	16	1,438.			1,438.	66.		36.
78	IMPROVEMENTS-COMMER	080510SL		20.00	16	16,042.			16,042.	735.		401.
79	LAND-7 OREAD PLACE LAND-8 PRESTON	062111L				500.			500.			0.
80	STREET	062111L				500.			500.			0.
81	LAND-9 OREAD PLACE	062111L				500.			500.			0.
82	PIEDMONT-FINANCING COSTS	072910		20M	43	6,088.			6,088.	3,348.		1,826.
83	PIEDMONT-BUILDING IMPROVEMENTS-98	123110SL		5.00	16	6,730.			6,730.	673.		673.
84	AUSTIN ST IMPROVEMENTS-102	111511SL		20.00	16	11,909.			11,909.			99.
85	AUSTIN ST IMPROVEMENTS-126	111511SL		20.00	16	7,190.			7,190.			60.
86	CANTERBURY ST IMPROVEMENTS-128	111511SL		20.00	16	3,511.			3,511.			29.
87	CANTERBURY ST	111511SL		20.00	16	7,219.			7,219.			60.
	* TOTAL 990 PAGE 10 DEPR & AMORT					9118985.		0.	9118985.	1367997.	0.	119,351.

**Depreciation and Amortization** 990  
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

**WORCESTER COMMON GROUND, INC.**

**FORM 990 PAGE 10**

**22-2976657**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	111,501.

**Part III MACRS Depreciation (Do not include listed property) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	40-year	/	40 yrs	MM	S/L	

**Part IV Summary (See instructions)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	111,501.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V** **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2011 tax year					
<b>43</b> Amortization of costs that began before your 2011 tax year				<b>43</b>	7,850.
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report				<b>44</b>	7,850.

## 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](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.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>WORCESTER COMMON GROUND, INC.</b>	Employer identification number (EIN) or <input checked="" type="checkbox"/> <b>22-2976657</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>5 PIEDMONT STREET</b>	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions <b>WORCESTER, MA 01610</b>	

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	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	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

**THE ORGANIZATION**

- The books are in the care of ▶ **5 PIEDMONT STREET - WORCESTER, MA 01610**  
 Telephone No ▶ **508-754-0908** FAX No ▶ **508-754-8711**
- 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, 2012**, to file the exempt organization return for the organization named above. The extension is for the organization's return for  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **JUL 1, 2011**, and ending **DEC 31, 2011**

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 <b>Balance due.</b> 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.

**Application To Adopt, Change, or Retain a Tax Year**

OMB No 1545-0134

Attachment  
 Sequence No **148**

▶ See separate instructions.

**Part I General Information**

**Important:** All filers must complete Part I and sign below. See instructions

Type or Print	Name of filer (if a joint return is filed, also enter spouse's name) (see instructions) <b>WORCESTER COMMON GROUND, INC</b>	Filer's identifying number <b>22-2976657</b>
	Number, street, and room or suite no (if a P O box, see instructions) <b>5 PIEDMONT STREET</b>	Service Center where income tax return will be filed
	City or town, state, and ZIP code <b>WORCESTER, MA 01610</b>	Filer's area code and telephone number/Fax number ( <b>508</b> ) <b>754-0908</b> / (     )
	Name of applicant, if different than the filer (see instructions)	Applicant's identifying number (see instructions)
	Name of person to contact (if not the applicant or filer, attach a power of attorney) <b>STEPHEN PATTON, EXECUTIVE DIRECTOR</b>	Contact person's area code and telephone number/Fax number ( <b>508</b> ) <b>754-0908</b> / (     )

- 1 Check the appropriate box(es) to indicate the type of applicant (see instructions).**
- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Individual                         | <input type="checkbox"/> Cooperative (sec. 1381(a))  | <input type="checkbox"/> Passive foreign investment company (PFIC) (sec 1297)     |
| <input type="checkbox"/> Partnership                        | <input type="checkbox"/> Controlled foreign corporation (CFC) (sec. 957)   | <input type="checkbox"/> Other foreign corporation                                |
| <input type="checkbox"/> Estate                             | <input type="checkbox"/> Foreign sales corporation (FSC) or Interest-charge domestic international sales corporation (IC-DISC) | <input checked="" type="checkbox"/> Tax-exempt organization                       |
| <input type="checkbox"/> Domestic corporation               | <input type="checkbox"/> Specified foreign corporation (SFC) (sec. 898)  | <input type="checkbox"/> Homeowners Association (sec. 528)                        |
| <input type="checkbox"/> S corporation                      | <input type="checkbox"/> 10/50 corporation (sec. 904(d)(2)(E))   | <input type="checkbox"/> Other _____ (Specify entity and applicable Code section) |
| <input type="checkbox"/> Personal service corporation (PSC) | <input type="checkbox"/> Trust   |   |

- 2a Approval is requested to (check one) (see instructions):**
- Adopt a tax year ending ▶ ..... (Partnerships and PSCs: Go to Part III after completing Part I.)
- Change to a tax year ending ▶ **DECEMBER 31**  Retain a tax year ending ▶ .....

**b** If changing a tax year, indicate the date the present tax year ends. ▶ **JUNE 30** .....

**c** If adopting or changing a tax year, the first return or short period return will be filed for the tax year beginning ▶ **JULY 1**, 20 **11**, and ending ▶ **DECEMBER 31**, 20 **11**

- 3** Is the applicant's present tax year, as stated on line 2b above, also its current financial reporting year? ▶  **Yes**  **No**
- If "No," attach an explanation.

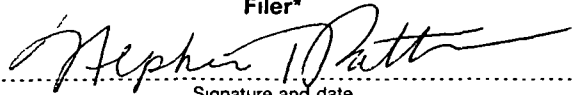
- 4** Indicate the applicant's present overall method of accounting
- Cash receipts and disbursements method  Accrual method
- Other method (specify) ▶ .....

**5** State the nature of the applicant's business or principal source of income.  
**LOW INCOME HOUSING**

**Signature—All Filers (See Who Must Sign in the instructions.)**

Under penalties of perjury, I declare that I have examined this application, 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 filer) is based on all information of which preparer has any knowledge.

**Filer\***

  
 Signature and date

**Stephen T. Patton, Exec. Dir.**  
 Name and title (print or type)

**Preparer (other than filer)**

.....  
 Signature of individual preparing the application and date

.....  
 Name of individual preparing the application

\*If the application is filed on behalf of a controlled foreign corporation or a 10/50 corporation by a controlling domestic shareholder, see instructions

.....  
 Name of firm preparing the application

**Part II Automatic Approval Request** (see instructions)

Identify the revenue procedure under which this automatic approval request is filed ▶

**Section A—Corporations (Other Than S Corporations or Personal Service Corporations) (Rev. Proc. 2006-45, or its successor)**

	Yes	No
1 Is the applicant a corporation (including a homeowners association (section 528)) that is requesting a change in tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-45 (or its successor)? (see instructions) ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? If "Yes" and the corporation is electing to change to a permitted tax year, file Form 1128 as an attachment to Form 2553.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Is the applicant a corporation requesting a concurrent change for a CFC, FSC or IC-DISC? (see instructions) ▶	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Section B—Partnerships, S Corporations, Personal Service Corporations (PSCs), and Trusts (Rev. Proc. 2006-46, or its successor)**

4 Is the applicant a partnership, S corporation, PSC, or trust that is requesting a tax year and is not precluded from using the automatic approval rules under section 4 of Rev. Proc. 2006-46 (or its successor)? (see instructions) ▶	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 Is the partnership, S corporation, PSC, or trust requesting to change to its required tax year or a partnership, S corporation, or PSC that wants to change to a 52-53 week tax year ending with reference to such tax year? ▶	<input type="checkbox"/>	<input type="checkbox"/>
6 Is the partnership, S corporation, or PSC (other than a member of a tiered structure) requesting a tax year that coincides with its natural business year described in section 4.01(2) of Rev. Proc. 2006-46 (or its successor)? Attach a statement showing gross receipts for the most recent 47 months. (See instructions for information required to be submitted) ▶	<input type="checkbox"/>	<input type="checkbox"/>
7 Is the S corporation requesting an ownership tax year? (see instructions) ▶	<input type="checkbox"/>	<input type="checkbox"/>
8 Is the applicant a partnership requesting a concurrent change pursuant to section 6.09 of Rev. Proc. 2006-45 (or its successor) or section 5.04(8) of Rev. Proc. 2002-39 (or its successor)? (see instructions) ▶	<input type="checkbox"/>	<input type="checkbox"/>

**Section C—Individuals (Rev. Proc. 2003-62, or its successor) (see instructions)**

9 Is the applicant an individual requesting a change from a fiscal year to a calendar year? ▶	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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**Section D—Tax-Exempt Organizations (Rev. Proc. 76-10 or 85-58) (see instructions)**

10 Is the applicant a tax-exempt organization requesting a change? ▶	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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**Part III Ruling Request** (All applicants requesting a ruling must complete Section A and any other section that applies to the entity. See instructions.) (Rev. Proc. 2002-39, or its successor)

**Section A—General Information**

	Yes	No
1 Is the applicant a partnership, S corporation, personal service corporation, or trust that is under examination by the IRS, before an appeals office, or a Federal court? ▶ If "Yes," see the instructions for information that must be included on an attached explanation.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 Has the applicant changed its annual accounting period at any time within the most recent 48-month period ending with the last month of the requested tax year? ▶ If "Yes" and a letter ruling was issued granting approval to make the change, attach a copy of the letter ruling, or if not available, an explanation including the date approval was granted. If a letter ruling was not issued, indicate when and explain how the change was implemented.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Within the most recent 48-month period, has any accounting period application been withdrawn, not perfected, denied, or not implemented? ▶ If "Yes," attach an explanation.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4a Is the applicant requesting to establish a business purpose under section 5.02(1) of Rev. Proc. 2002-39 (or its successor)? ▶ If "Yes," attach an explanation of the legal basis supporting the requested tax year (see instructions).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If your business purpose is based on one of the natural business year tests under section 5.03, check the applicable box. <input type="checkbox"/> Annual business cycle test <input type="checkbox"/> Seasonal business test <input type="checkbox"/> 25-percent gross receipts test Attach a statement showing gross receipts from sales and services (and inventory cost if applicable) for the test period. (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>
5 Enter the taxable income or (loss) for the 3 tax years immediately preceding the year of change and for the short period. If necessary, estimate the amount for the short period. Short period                    \$ ..... First preceding year    \$ ..... <b>197,371</b> Second preceding year    \$ ..... <b>33,057</b> Third preceding year    \$ ..... <b>60,876</b> <b>Note:</b> Individuals, enter adjusted gross income. Partnerships and S corporations, enter ordinary income. Section 501(c) organizations, enter unrelated business taxable income. Estates, enter adjusted total income. All other applicants, enter taxable income before net operating loss deduction and special deductions.	<input type="checkbox"/>	<input type="checkbox"/>

6 Corporations only, enter the losses or credits, if any, that were generated or that expired in the short period:

	Generated	Expiring
Net operating loss . . . . .	\$ _____	\$ _____
Capital loss . . . . .	\$ _____	\$ _____
Unused credits . . . . .	\$ _____	\$ _____

Yes	No

7 Enter the amount of deferral, if any, resulting from the change (see section 5.05(1), (2), (3) and 6.01(7) of Rev. Proc. 2002-39, or its successor) . . . . . ▶ \$ \_\_\_\_\_

8a Is the applicant a U.S. shareholder in a CFC? . . . . . ▶

If "Yes," attach a statement for each CFC providing the name, address, identifying number, tax year, the percentage of total combined voting power of the applicant, and the amount of income included in the gross income of the applicant under section 951 for the 3 tax years immediately before the short period and for the short period.

b Will each CFC concurrently change its tax year? . . . . . ▶

If "Yes" to line 8b, go to Part II, line 3.

If "No," attach a statement explaining why the CFC will not be conforming to the tax year requested by the U.S. shareholder.

Yes	No
	✓

9a Is the applicant a U.S. shareholder in a PFIC as defined in section 1297? . . . . . ▶

If "Yes," attach a statement providing the name, address, identifying number, and tax year of the PFIC, the percentage of interest owned by the applicant, and the amount of distributions or ordinary earnings and net capital gain from the PFIC included in the income of the applicant.

b Did the applicant elect under section 1295 to treat the PFIC as a qualified electing fund? . . . . . ▶

Yes	No
	✓

10a Is the applicant a member of a partnership, a beneficiary of a trust or estate, a shareholder of an S corporation, a shareholder of an IC-DISC, or a shareholder of an FSC? . . . . . ▶

If "Yes," attach a statement providing the name, address, identifying number, type of entity (partnership, trust, estate, S corporation, IC-DISC, or FSC), tax year, percentage of interest in capital and profits, or percentage of interest of each IC-DISC or FSC and the amount of income received from each entity for the first preceding year and for the short period. Indicate the percentage of gross income of the applicant represented by each amount.

b Will any partnership concurrently change its tax year to conform with the tax year requested? . . . . . ▶

c If "Yes" to line 10b, has any Form 1128 been filed for such partnership? . . . . . ▶

Yes	No
	✓

11 Does the applicant or any related entity currently have any accounting method, tax year, ruling, or technical advice request pending with the IRS National Office? . . . . . ▶

If "Yes," attach a statement explaining the type of request (method, tax year, etc.) and the specific issues involved in each request.

Yes	No
	✓

12 Is Form 2848, Power of Attorney and Declaration of Representative, attached to this application? . . . . . ▶

13 Does the applicant request a conference of right (in person or by telephone) with the IRS National Office, if the IRS proposes to disapprove the application? . . . . . ▶

Yes	No
	✓

14 Enter amount of user fee attached to this application (see instructions) . . . . . ▶ \$ \_\_\_\_\_

**Section B—Corporations (other than S corporations and controlled foreign corporations) (see instructions)**

15 Enter the date of incorporation. ▶ 08/09/1988

16a Does the corporation intend to elect to be an S corporation for the tax year immediately following the short period? . . . . . ▶

b If "Yes," will the corporation be going to a permitted S corporation tax year? . . . . . ▶  
If "No" to line 16b, attach an explanation.

Yes	No
	✓

17 Is the corporation a member of an affiliated group filing a consolidated return? . . . . . ▶

If "Yes," attach a statement providing (a) the name, address, identifying number used on the consolidated return, tax year, and Service Center where the applicant files the return; (b) the name, address, and identifying number of each member of the affiliated group, (c) the taxable income (loss) of each member for the 3 years immediately before the short period and for the short period; and (d) the name of the parent corporation.

Yes	No
	✓

18a Personal service corporations (PSCs): Attach a statement providing each shareholder's name, type of entity (individual, partnership, corporation, etc.), address, identifying number, tax year, percentage of ownership, and amount of income received from the PSC for the first preceding year and the short period.

b If the PSC is using a tax year other than the required tax year, indicate how it obtained its tax year.  
 Grandfathered (attach copy of letter ruling)     Section 444 election (date of election \_\_\_\_\_ )  
 Letter ruling (date of letter ruling \_\_\_\_\_ (attach copy))

Yes	No

**Section C—S Corporations** (see instructions)

		Yes	No
19	Enter the date of the S corporation election. ▶		
20	Is any shareholder applying for a corresponding change in tax year? . . . . . ▶ If "Yes," each shareholder requesting a corresponding change in tax year must file a separate Form 1128 to get advance approval to change its tax year.		
21	If the corporation is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____ ) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))		
22	Attach a statement providing each shareholder's name, type of shareholder (individual, estate, qualified subchapter S Trust, electing small business trust, other trust, or exempt organization), address, identifying number, tax year, percentage of ownership, and the amount of income each shareholder received from the S corporation for the first preceding year and for the short period.		

**Section D—Partnerships** (see instructions)

		Yes	No
23	Enter the date the partnership's business began. ▶		
24	Is any partner applying for a corresponding change in tax year? . . . . . ▶		
25	Attach a statement providing each partner's name, type of partner (individual, partnership, estate, trust, corporation, S corporation, IC-DISC, etc.), address, identifying number, tax year, and the percentage of interest in capital and profits.		
26	Is any partner a shareholder of a PSC as defined in Regulations section 1.441-3(c)? . . . . . ▶ If "Yes," attach a statement providing the name, address, identifying number, tax year, percentage of interest in capital and profits, and the amount of income received from each PSC for the first preceding year and for the short period.		
27	If the partnership is using a tax year other than the required tax year, indicate how it obtained its tax year. <input type="checkbox"/> Grandfathered (attach copy of letter ruling) <input type="checkbox"/> Section 444 election (date of election _____ ) <input type="checkbox"/> Letter ruling (date of letter ruling _____ (attach copy))		

**Section E—Controlled Foreign Corporations (CFC)**

28	Attach a statement for each U.S. shareholder (as defined in section 951(b)) providing the name, address, identifying number, tax year, percentage of total value and percentage of total voting power, and the amount of income included in gross income under section 951 for the 3 tax years immediately before the short period and for the short period.		
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**Section F—Tax-Exempt Organizations**

		Yes	No
29	Type of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify) ▶		
30	Date of organization. ▶                    08/09/1988		
31	Code section under which the organization is exempt. ▶                    501(C)93		
32	Is the organization required to file an annual return on Form 990, 1120-C, 990-PF, 990-T, 1120-H, or 1120-POL? ▶	✓	
33	Enter the date the tax exemption was granted. ▶                    9/5/2000                    Attach a copy of the letter ruling granting exemption. If a copy of the letter ruling is not available, attach an explanation.		
34	If the organization is a private foundation, is the foundation terminating its status under section 507? . . . ▶		✓

**Section G—Estates**

35	Enter the date the estate was created. ▶		
36a	Attach a statement providing the name, identifying number, address, and tax year of each beneficiary and each person who is an interested party of any portion of the estate.		
b	Based on the adjusted total income of the estate entered in Part III, Section A, line 5, attach a statement showing the distribution deduction and the taxable amounts distributed to each beneficiary for the 2 tax years immediately before the short period and for the short period.		

**Section H—Passive Foreign Investment Companies**

37	If the applicant is a passive foreign investment company, attach a statement providing each U.S. shareholder's name, address, identifying number, and percentage of interest owned.		
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# The Commonwealth of Massachusetts

William Francis Galvin  
Secretary of the Commonwealth  
One Ashburton Place, Boston, Massachusetts 02108-1512

## CERTIFICATE OF CHANGE OF FISCAL YEAR END (General Laws, Chapter 180, Section 10C)

I, MARGE PURVES, ~~\*Clerk / \*Assistant-Clerk~~

of WORCESTER COMMON GROUND, INC,  
*(Exact name of corporation)*

having a principal office at 5 PIEDMONT STREET, WORCESTER, MA 01610,  
*(Street address of corporation in Massachusetts)*

certify that the fiscal year end (i.e. the tax year end) of the corporation was changed to the last day of the month

of DECEMBER.

SIGNED UNDER THE PENALTIES OF PERJURY, this 12 day of JANUARY, 20 12.

Marge Purves, ~~\*Clerk / \*Assistant-Clerk~~

*\*Delete the inapplicable words*