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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

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▶ Information about Form 990-PF and its instructions is at www.irs.gov/form990pf.

OMB No 1545-0052

2014

Open to Public Inspection

For calendar year 2014, or tax year beginning 01-01-2014, and ending 12-31-2014

Name of foundation MASSACHUSETTS CHARITABLE MECHANIC ASSOCIATION		A Employer identification number 04-2023566	
Number and street (or P O box number if mail is not delivered to street address) 353 SOUTHERN ARTERY		B Telephone number (see instructions) (617) 479-1795	
City or town, state or province, country, and ZIP or foreign postal code QUINCY, MA 021692210		C If exemption application is pending, check here ☐	
G Check all that apply ☐ Initial return ☐ Final return ☐ Address change ☐ Initial return of a former public charity ☐ Amended return ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐	
H Check type of organization ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐	
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$ 4,997,408		F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐	
J Accounting method ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d) must be on cash basis.)			

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	142,320			
	2 Check ☐ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	2	2		
	4 Dividends and interest from securities.	52,010	52,010		
	5a Gross rents	18,000	18,000		
	b Net rental income or (loss) 4,459				
	6a Net gain or (loss) from sale of assets not on line 10	245,779			
	b Gross sales price for all assets on line 6a 953,612				
	7 Capital gain net income (from Part IV, line 2) . . .		245,779		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)	1,035			
	12 Total. Add lines 1 through 11	459,146	315,791		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits	18,000	900		3,600
	16a Legal fees (attach schedule)				
	b Accounting fees (attach schedule)	17,991	8,996		
	c Other professional fees (attach schedule)	23,716	23,716		
	17 Interest				
	18 Taxes (attach schedule) (see instructions) . . .	5,402			
	19 Depreciation (attach schedule) and depletion . . .	13,541	13,541		
	20 Occupancy	17,158			10,295
	21 Travel, conferences, and meetings				
	22 Printing and publications	5,748	862		3,449
	23 Other expenses (attach schedule)	20,940	3,140		12,564
	24 Total operating and administrative expenses. Add lines 13 through 23	122,496	51,155		29,908
	25 Contributions, gifts, grants paid	174,899			174,899
	26 Total expenses and disbursements. Add lines 24 and 25	297,395	51,155		204,807
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	161,751			
	b Net investment income (if negative, enter -0-)		264,636		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	130,699	126,872	126,872
	2	Savings and temporary cash investments	148,388	49,113	49,113
	3	Accounts receivable ▶ <u>8,229</u>			
		Less allowance for doubtful accounts ▶ _____	5,722	8,229	8,229
	4	Pledges receivable ▶ _____			
		Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____			
		Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	1,500	1,500	1,500
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule)	1,718,239	2,178,558	2,787,331
	c	Investments—corporate bonds (attach schedule).	1,587,608	1,404,911	1,482,055
	11	Investments—land, buildings, and equipment basis ▶ _____			
	Less accumulated depreciation (attach schedule) ▶ _____				
12	Investments—mortgage loans				
13	Investments—other (attach schedule)				
14	Land, buildings, and equipment basis ▶ <u>542,308</u>				
	Less accumulated depreciation (attach schedule) ▶ <u>347,184</u>	206,542	195,124	542,308	
15	Other assets (describe ▶ _____)	749			
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	3,799,447	3,964,307	4,997,408	
Liabilities	17	Accounts payable and accrued expenses	7,729	5,476	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)			
	23	Total liabilities (add lines 17 through 22)	7,729	5,476	
	Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☒ and complete lines 24 through 26 and lines 30 and 31.			
24		Unrestricted	3,345,334	3,474,864	
25		Temporarily restricted			
26		Permanently restricted	446,384	483,967	
Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.					
27		Capital stock, trust principal, or current funds			
28		Paid-in or capital surplus, or land, bldg , and equipment fund			
29		Retained earnings, accumulated income, endowment, or other funds			
30		Total net assets or fund balances (see instructions)	3,791,718	3,958,831	
31		Total liabilities and net assets/fund balances (see instructions) . . .	3,799,447	3,964,307	

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1 3,791,718
2	Enter amount from Part I, line 27a	2 161,751
3	Other increases not included in line 2 (itemize) ▶ _____	3 5,362
4	Add lines 1, 2, and 3	4 3,958,831
5	Decreases not included in line 2 (itemize) ▶ _____	5
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 .	6 3,958,831

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a	See Additional Data Table			
b				
c				
d				
e				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	See Additional Data Table		
b			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(I) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a	See Additional Data Table		
b			
c			
d			
e			

2	Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	245,779
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	}	3	

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2013	167,685	4,372,006	0 038354
2012	180,070	4,048,385	0 044479
2011	188,878	4,050,803	0 046627
2010	270,185	4,092,745	0 066016
2009	249,475	3,721,375	0 067038

2	Total of line 1, column (d).	2	0 262514
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 052503
4	Enter the net value of noncharitable-use assets for 2014 from Part X, line 5.	4	4,707,839
5	Multiply line 4 by line 3.	5	247,176
6	Enter 1% of net investment income (1% of Part I, line 27b).	6	2,646
7	Add lines 5 and 6.	7	249,822
8	Enter qualifying distributions from Part XII, line 4.	8	204,807

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See
the Part VI instructions

Part VI

Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1		1	5,293		
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)							
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		2	5,293		
c		All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).					
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-).				2	
3		Add lines 1 and 2.				3	5,293
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-).		4			
5		Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	5,293		
6		Credits/Payments		7			
a		2014 estimated tax payments and 2013 overpayment credited to 2014					
b		Exempt foreign organizations—tax withheld at source					
c		Tax paid with application for extension of time to file (Form 8868)					
d		Backup withholding erroneously withheld		6d			
7		Total credits and payments. Add lines 6a through 6d.		7			
8		Enter any penalty for underpayment of estimated tax. Check here ☒ if Form 2220 is attached		8	72		
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	5,365		
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10			
11		Enter the amount of line 10 to be Credited to 2015 estimated tax ☐ Refunded ☐		11			

Part VII-A

Statements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a	Yes	No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)? <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	1b		No
c	Did the foundation file Form 1120-POL for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation ☐ \$ _____ (2) On foundation managers ☐ \$ _____			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ☐ \$ _____			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? <i>If "Yes," attach a detailed description of the activities.</i>	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i>	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? <i>If "Yes," attach the statement required by General Instruction T.</i>	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ MA _____			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i>	9		No
10	Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address N/A				
14	The books are in care of THE ORGANIZATION Telephone no (617) 479-1795 Located at 353 SOUTHERN ARTERY QUINCY MA ZIP+4 021692210			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.	15		
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. Yes No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? Yes No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. Yes No (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). Yes No			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?.	1c		
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014?. If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. Yes No			
b	If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

Yes

No

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

Yes

No

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

Yes

No

(4)

Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions).

Yes

No

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes

No

5b

If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

Organizations relying on a current notice regarding disaster assistance check here.

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

Yes

No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

No

6b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

7b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2

Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total

number of other employees paid over \$50,000.

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Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 DIRECT CONTRIBUTIONS TO NONPROFIT ORGANIZATIONS WHO PROMOTE THE TRADES OR TRAIN TRADESMAN, INCLUDING THOSE WITH PHYSICAL AND DEVELOPMENTAL DISABILITIES FOR EMPLOYMENT	171,899
2 RELIEF DISTRIBUTIONS	3,000
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3.	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	4,240,518
b	Average of monthly cash balances.	1b	202,420
c	Fair market value of all other assets (see instructions).	1c	336,594
d	Total (add lines 1a, b, and c).	1d	4,779,532
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	4,779,532
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions).	4	71,693
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	4,707,839
6	Minimum investment return. Enter 5% of line 5.	6	235,392

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	235,392
2a	Tax on investment income for 2014 from Part VI, line 5.	2a	5,293
b	Income tax for 2014 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	5,293
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	230,099
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	230,099
6	Deduction from distributable amount (see instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	230,099

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	204,807
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	204,807
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	204,807

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				230,099
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only.			117,117	
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2014				
a From 2009.				
b From 2010.				
c From 2011.				
d From 2012.				
e From 2013.				
f Total of lines 3a through e.				
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ \$ 204,807				
a Applied to 2013, but not more than line 2a			117,117	
b Applied to undistributed income of prior years (Election required—see instructions).				
c Treated as distributions out of corpus (Election required—see instructions).				
d Applied to 2014 distributable amount.				87,690
e Remaining amount distributed out of corpus				
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5				
b Prior years' undistributed income Subtract line 4b from line 2b.				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.				
d Subtract line 6c from line 6b Taxable amount—see instructions				
e Undistributed income for 2013 Subtract line 4a from line 2a Taxable amount—see instructions				
f Undistributed income for 2014 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2015				142,409
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions).				
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions). . . .				
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a				
10 Analysis of line 9				
a Excess from 2010. . . .				
b Excess from 2011. . . .				
c Excess from 2012. . . .				
d Excess from 2013. . . .				
e Excess from 2014. . . .				

Part XIVPrivate Operating Foundations (see instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed.	Tax year	Prior 3 years			(e) Total
		(a) 2014	(b) 2013	(c) 2012	(d) 2011	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed.					
d	Amounts included in line 2c not used directly for active conduct of exempt activities.					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c.					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties).					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XVSupplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

KURT E HANSON
353 SOUTHERN ARTERY
QUINCY, MA 02169
(617) 479-1795

b

The form in which applications should be submitted and information and materials they should include

IN WRITING, NO FORMAL APPLICATION IS REQUIRED

c

Any submission deadlines

NONE

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

NONE

Form 990-PF (2014)

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data TableSee Additional Data Table				
Total			3a	174,899
b Approved for future payment				
Total			3b	

Enter gross amounts unless otherwise indicated

(See worksheet in line 13 instructions to verify calculations)

Form **990-PF** (2014)

Part XVII

1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		Yes	No
a Transfers from the reporting foundation to a noncharitable exempt organization of			
(1) Cash.	1a(1)		No
(2) Other assets.	1a(2)		No
b Other transactions			
(1) Sales of assets to a noncharitable exempt organization.	1b(1)		No
(2) Purchases of assets from a noncharitable exempt organization.	1b(2)		No
(3) Rental of facilities, equipment, or other assets.	1b(3)		No
(4) Reimbursement arrangements.	1b(4)		No
(5) Loans or loan guarantees.	1b(5)		No
(6) Performance of services or membership or fundraising solicitations.	1b(6)		No
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.	1c		No

[illegible]

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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 taxpayer) is based on all information of which preparer has any knowledge.

Sign Here  _____  _____

***** 2015-05-12 *****

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instr)? ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name JOSEPH B MORIARTY CPA	Preparer's Signature	Date 2015-05-12	Check if self-employed ☒	PTIN P00043600
	Firm's name ☒ KING MCNAMARA & MORIARTY LLP			Firm's EIN ☒ 04-2686846	
	Firm's address ☒ 473 WASHINGTON STREET NORWOOD, MA 020622330			Phone no (781) 769-6300	

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
480 000 SHS SPDR BARCLAYS INTERM TER	P		2014-08-27
748 328 SHS SSGA INTERNATIONAL STOCK	P		2014-09-12
48 000 SHS SPDR BARCLAYS INTERM TERM	P		2014-09-02
52 346 SHS S&P 500 INDEX NON QUALIFI	P		2014-09-15
4024 000 SHS SPDR BARCLAYS INTERM TE	P		2014-09-02
455 010 SHS S&P 500 INDEX NON QUAL	P		2014-09-15
1076 872 SHS SSGA FDS ENHANCED SMALL	P		2014-08-27
5 034 SHS S&P 500 INDEX NON QUALIFIE	P		2014-09-15
101 853 SSGA FDS ENHANCED SMALL CAP	P		2014-08-27
3887 146 SHS SSGA EMERGING MARKETS	P		2014-10-10

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
16,509		15,989	520
8,336		5,261	3,075
1,651		1,599	52
1,171		680	491
138,402		133,822	4,580
10,179		5,909	4,270
18,371		10,604	7,767
113		65	48
1,738		1,000	738
67,831		83,584	-15,753

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			520
			3,075
			52
			491
			4,580
			4,270
			7,767
			48
			738
			-15,753

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
9573 181 SHS SSGA FDS ENHANCED SMALL	P		2014-08-27
42 794 SHS SSGA EMERGING MARKETS	P		2014-10-10
881 885 SHS SSGA HIGH YIELD BOND FUN	P		2014-08-27
448 321 SHS SSGA EMERGING MARKETS	P		2014-10-10
90 782 SHS SSGA HIGH YIELD BOND FUND	P		2014-08-27
16 266 SHS SSGA INTERNATIONAL STOCK	P		2014-10-10
7430 182 SHS SSGA HIGH YIELD BOND FU	P		2014-08-27
166 723 SHS SSGA INTERNATIONAL STOCK	P		2014-10-10
9193 045 SHS PASSIVE BOND MARKET IND	P		2014-08-28
1552 351 SHS SSGA INTERNATIONAL STOC	P		2014-10-10

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
163,318		99,108	64,210
747		890	-143
7,373		7,408	-35
7,823		9,256	-1,433
759		763	-4
167		139	28
62,116		62,413	-297
1,707		1,172	535
109,213		97,474	11,739
15,896		12,093	3,803

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			64,210
			-143
			-35
			-1,433
			-4
			28
			-297
			535
			11,739
			3,803

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
116 557 SHS PASSIVE BOND MARKET INDE	P		2014-08-28
2376 426 SHS PASSIVE BOND MKT IDX	P		2014-10-21
1026 098 SHS PASSIVE BOND MARKET IND	P		2014-08-28
245 000 SHS SPDR DOW JONES REIT ETF	P		2014-11-12
5 000 SHS SPDR S&P MIDCAP 400 ETF TR	P		2014-09-17
41 000 SHS SPDR S&P MIDCAP 400 ETF	P		2014-11-12
6457 198 SHS SSGA INTERNATIONAL STOC	P		2014-09-12
1669 574 SHS SSGA INTERNATIONAL STOC	P		2014-11-06
70 936 SHS SSGA INTERNATIONAL STOCK	P		2014-09-12
552 471 S&P 500 COMMON TRUST FUND	P		2014-11-07

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
1,385		1,236	149
35,000		30,979	4,021
12,190		10,880	1,310
21,719		17,350	4,369
1,300		819	481
10,656		6,715	3,941
71,933		46,905	25,028
17,731		13,977	3,754
790		549	241
51,642		29,194	22,448

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
			149
			4,021
			1,310
			4,369
			481
			3,941
			25,028
			3,754
			241
			22,448

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
MARTIN F JOYCE	SECRETARY 10 00	0	0	0
218 ATLANTIC AVENUE QUINCY,MA 02171				
RICHARD B ADAMS	PRESIDENT 10 00	0	0	0
1901 REVERE BEACH PARKWAY EVERETT,MA 02149				
ARTHUR J ANTHONY	VICE PRESIDE 1 50	0	0	0
262 SANDY POND ROAD LINCOLN,MA 01773				
KURT E HANSON	TREASURER 1 50	0	0	0
67 BRIDLE PATH FRANKLIN,MA 02038				
FREDERICK ARROWSMITH	TRUSTEE 1 00	0	0	0
3 PINE STREET KINGSTON,MA 02364				
JOSEPH F BELLOMO	TRUSTEE 1 00	0	0	0
8 HOLLIS STREET NEWTON,MA 02458				
THOMAS CROWDIS III	TRUSTEE 1 00	0	0	0
30 KIRK CIRCLE PLYMOUTH,MA 023602372				
HAROLD E FLIGHT	TRUSTEE 1 00	0	0	0
146 OLD WASHINGTON ST PEMBROKE,MA 02359				
RICHARD RYAN	TRUSTEE 1 00	0	0	0
60 WING BOULEVARD WEST EAST SANDWICH,MA 02537				
RUSSELL JOHNSON	TRUSTEE 1 00	0	0	0
50 KENT STREET NEWBURYPORT,MA 019502355				
PERRY PRATT	TRUSTEE 1 00	0	0	0
48 PLEASANT STREET MARBLEHEAD,MA 01945				
JOHN J JORDAN	TRUSTEE 1 00	0	0	0
12 HATCH ROAD MEDFORD,MA 02155				
JOHN P MORIARTY	TRUSTEE 1 00	0	0	0
142 MARRETT ROAD LEXINGTON,MA 02421				
WILLIAM H SCOTT	TRUSTEE 1 00	0	0	0
PO BOX 426 ONSET,MA 02558				
CHARLES S SULKALA	TRUSTEE 1 00	0	0	0
12 CARRIAGE LANE WALPOLE,MA 02081				
JOSEPH R VALANTE	TRUSTEE 1 00	0	0	0
16 IRVING ROAD RANDOLPH,MA 02368				
STEPHEN STICKNEY	TRUSTEE 1 00	0	0	0
8 DONNA ROAD ANDOVER,MA 01810				

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
COMM OF RELIEF DISTRIBUTI MISC QUINCY,MA 02169			FINANCIAL ASSISTANCE	3,000
OLD STURBRIDGE VILLAGE 1 OLD STURBRIDGE VILLAGE STURBRIDGE,MA 01566			TRADE RELATED EQUIPMENT AND SUPPORT	18,600
NORTH BENNETT STREET SCHOOL 39 NORTH BENNET STREET BOSTON,MA 02113			TRADE RELATED EQUIPMENT AND SUPPORT	20,792
NORTHEAST ARC 64 HOLTEN STREET DANVERS,MA 01923			TRADE RELATED EQUIPMENT AND SUPPORT	25,000
THE ELIOT SCHOOL 24 ELIOT STREET JAMAICA PLAIN,MA 02130			TRADE RELATED EQUIPMENT AND SUPPORT	9,513
NORTH RIVER COLLABORATIVE 525 BEECH STREET ROCKLAND,MA 02370			TRADE RELATED EQUIPMENT AND SUPPORT	5,375
HULL LIFESAVING MUSEUM PO BOX 221 HULL,MA 02045			TRADE RELATED EQUIPMENT AND SUPPORT	7,896
SCHOLARSHIP MISC QUINCY,MA 02169			MISC	1,000
CARROLL CENTER FOR THE BLIND 770 CENTRE STREET NEWTON,MA 02458			RELATED TRADE EQUIPMENT AND SUPPORT	4,642
NEW ENGLAND VILLAGE 664 SCHOOL STREET PEMBROKE,MA 02359			RELATED TRADE EQUIPMENT AND SUPPORT	19,375
IVY STREET SCHOOL 200 IVY STREET BROOKLINE,MA 02446			RELATED TRADE EQUIPMENT AND SUPPORT	2,695
NATIONAL BRAILLE PRESS 88 ST STEPHEN ST BOSTON,MA 02115			RELATED TRADE EQUIPMENT AND SUPPORT	12,385
STRIVE 651 WASHINGTON ST DORCHESTER,MA 02124			RELATED TRADE EQUIPMENT AND SUPPORT	11,829
CARDINAL CUSHING CENTER 405 WASHINGTON STREET HANOVER,MA 02339			RELATED TRADE EQUIPMENT AND SUPPORT	8,275
BRIDGE CENTER 470 PINE STREET BRIDGEWATER,MA 02324			RELATED TRADE EQUIPMENT AND SUPPORT	6,934
Total  3a				174,899

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
DOCTOR FRANKLIN PERKINS SCHOOL 971 MAIN STREET LANCASTER,MA 01523			TRADE RELATED EQUIPMENT AND SUPPORT	3,000
BEVERLY SCHOOL FOR THE DEAF 6 ECHO AVENUE BEVERLY,MA 01915			TRADE RELATED EQUIPMENT AND SUPPORT	2,118
HOME FOR LITTLE WANDERERS 103 WINTER STREET NORWOOD,MA 02062			TRADE RELATED EQUIPMENT AND SUPPORT	1,820
STRAIGHT AHEAD MINISTRIES 1 MUNROE STREET LYNN,MA 01901			TRADE RELATED EQUIPMENT AND SUPPORT	7,070
CHALLENGE UNLIMITED 450 LOWELL STREET ANDOVER,MA 01810			TRADE RELATED EQUIPMENT AND SUPPORT	2,985
ALZHEIMER'S ASSOCIATION 480 PLEASANT ST WATERTOWN,MA 02472			TRADE RELATED EQUIPMENT AND SUPPORT	100
DREAM COME TRUE PO BOX 21167 LEHIGH VALLEY,PA 18002			TRADE RELATED EQUIPMENT AND SUPPORT	100
EDWARD AND JOSHUA O'BRIEN MEMORIAL 95 NORTH FRANKLIN STREET HOLBROOK,MA 02343			TRADE RELATED EQUIPMENT AND SUPPORT	100
QUINCY POLICE PATROLMAN ASSOC 9 SHETLAN ST 11 ROXBURY,MA 02119			TRADE RELATED EQUIPMENT AND SUPPORT	295
Total  3a				174,899

Schedule B (Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.	OMB No 1545-0047 2014
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Name of the organization MASSACHUSETTS CHARITABLE MECHANIC ASSOCIATION	Employer identification number 04-2023566
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Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)() (enter number) organization ☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation ☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year. . . . ▶ \$ _____

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization MASSACHUSETTS CHARITABLE MECHANIC ASSOCIATION	Employer identification number 04-2023566
---	---

Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	ANONYMOUS 353 SOUTHERN ARTERY QUINCY, MA 02169	\$ 127,500	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)
<u> </u>		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions)

Name of organization MASSACHUSETTS CHARITABLE MECHANIC ASSOCIATION	Employer identification number 04-2023566
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Part II **Noncash Property** (see instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	_____ _____ _____ _____	_____ \$	_____

Name of organization MASSACHUSETTS CHARITABLE MECHANIC ASSOCIATION	Employer identification number 04-2023566
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Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
—	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
_____		_____	

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

► **Attach to your tax return.**

► **Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.**

OMB No 1545-0172

2014

Attachment
Sequence No **179**

Name(s) shown on return MASSACHUSETTS CHARITABLE MECHANIC ASSOCIATION	Business or activity to which this form relates COMMERCIAL	Identifying number 04-2023566
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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 (see instructions)	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 2013 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	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 2015 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) (See instructions)

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

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 2014	17	13,541
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 ☐		

Section B—Assets Placed in Service During 2014 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 2014 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 instructions	22	13,541
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 aircraft, 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	
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25			
26 Property used more than 50% in a qualified business use									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28			
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29		

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

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 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 (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 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		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
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
42 Amortization of costs that begins during your 2014 tax year (see instructions)					
43 Amortization of costs that began before your 2014 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2014 Accounting Fees Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION
EIN: 04-2023566

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
KING, MCNAMARA & MORIARTY	17,991	8,996		

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2014 Depreciation Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION
EIN: 04-2023566

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
BUILDING 1	1987-06-30	296,575	241,657	S/L	31 5000	9,415	9,415		
BUILDING IMPROVEMENTS 2	1989-06-30	78,411	60,981	S/L	31 5000	2,490	2,490		
IMPROVEMENTS- 1990 3	1990-06-30	34,214	25,444	S/L	31 5000	1,086	1,086		
CARPET	2008-05-30	5,427	5,427	S/L	5 0000				
ROOF	2009-08-24	16,500	10,725	S/L	15 0000	550	550		
EQUIPMENT 4	1993-07-01	4,628	4,628	S/L	7 0000				
EQUIPMENT - 95 5	1995-07-01	1,616	1,616	S/L	7 0000				
EQUIPMENT - 96 6	1996-07-01	2,653	2,653	S/L	7 0000				
COMPUTER 7	1999-07-01	2,668	2,668	S/L	3 0000				
COMPUTER EQUIPMENT	2004-01-14	3,624	3,624	S/L	5 0000				

**TY 2014 Investments Corporate
Bonds Schedule**

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION

EIN: 04-2023566

Name of Bond	End of Year Book Value	End of Year Fair Market Value
SPDR BARCLAYS	170,056	171,256
PASSIVE BOND MARKET - CMNP	797,950	884,595
PASSIVE HIGH YIELD	224,042	207,932
TREASURY INFLATION PROTECTED SEC	212,863	218,272

**TY 2014 Investments Corporate
Stock Schedule**

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION

EIN: 04-2023566

Name of Stock	End of Year Book Value	End of Year Fair Market Value
SSGA INTERNATIONAL STOCK SELECTION	603,689	715,334
SPDR S&P MIDCAP 400	72,054	132,249
SSGA EMERGING MARKET FUND	342,151	237,034
SSGA FDS ENCHANCED SMALL CAP FD	33,365	48,963
S&P 500 INDEX	738,239	1,238,640
SPDR DOW JONES REIT ETF	253,964	310,514
SPDR S&P INTL SMALL CAP ETF FUND	135,096	104,597

TY 2014 Land, Etc. Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION

EIN: 04-2023566

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
BUILDING	296,575	239,067	57,508	296,575
BUILDING IMPROVEMENTS	134,552	92,928	41,624	134,552
FURNITURE & FIXTURES	11,565	11,565		11,565
COMPUTER EQUIPMENT	3,624	3,624		3,624
LAND	95,992		95,992	95,992

TY 2014 Other Assets Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION

EIN: 04- 2023566

Description	Beginning of Year - Book Value	End of Year - Book Value	End of Year - Fair Market Value
DEPOSITS	749		

TY 2014 Other Expenses Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION

EIN: 04-2023566

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXPENSES				
EXPENSE OF MEETINGS	11,589	1,738		6,953
INSURANCE	5,036	755		3,022
MISCELLANEOUS	1,598	240		959
TELEPHONE	1,545	232		927
OFFICE SUPPLIES AND EXPENSE	1,102	165		661
MA ANNUAL FILING FEE	70	10		42

TY 2014 Other Income Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION
EIN: 04- 2023566

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
CLASS ACTION PROCEEDS	1,035		

TY 2014 Other Increases Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION

EIN: 04-2023566

Description	Amount
BOOK/TAX INVESTMENT DIFFERENCE	3,239
BOOK/TAX DEPRECIATION DIFFERENCE	2,123

TY 2014 Other Professional Fees Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION
EIN: 04-2023566

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MANAGEMENT FEES	23,716	23,716		

TY 2014 Taxes Schedule

Name: MASSACHUSETTS CHARITABLE MECHANIC
ASSOCIATION
EIN: 04-2023566

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
CORPORATE TAXES	5,365			
LICENSES AND PERMITS	37			