

Short Form Return of Organization Exempt From Income Tax

2019

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

- ▶ Do not enter social security numbers on this form, as it may be made public.
- ▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

**Open to Public
Inspection**

A For the 2019 calendar year, or tax year beginning _____, and ending _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
 Community Land Trust in the Southern Berkshires, Inc.
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 P.O. Box 276
 City or town State ZIP code
 Great Barrington MA 01230
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number
 04-2709835

E Telephone number
 413-528-4472

F Group Exemption Number ▶

G Accounting Method: Cash Accrual Other (specify) ▶ _____

I Website: ▶ www.berkshirecommunitylandtrust.org

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) — 501(c)(3) 501(c)(2) (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 57,712

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
 Check if the organization used Schedule O to respond to any question in this Part I

	Description	Code	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	57,712
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	0
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	57,712	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	20,000
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	6,089
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	418
	16 Other expenses (describe in Schedule O)	16	34,903
	17 Total expenses. Add lines 10 through 16	17	61,410
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	-3,698
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	250,367
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	-4,994
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	241,675

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

Check if the organization used Schedule O to respond to any question in this Part II. []

Table with 4 columns: Line number, Description, (A) Beginning of year, (B) End of year. Rows include Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

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

Check if the organization used Schedule O to respond to any question in this Part III. [X]

What is the organization's primary exempt purpose? Support Affiliated 501 (c) (3) See schedule O

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

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

Table with 3 columns: Line number, Description, Expense amount. Rows include 28 The Community Land Trust holds community-owned land for homes, farms, and businesses to ensure permanent access, control, affordability, and stewardship; 29; 30; 31 Other program services; 32 Total program service expenses.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. []

Table with 5 columns: (a) Name and title, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. Rows include John Fulop (President), William Allen (Treasurer), Sam VanSant (Vice President), Robin Zeamer (Clerk).

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

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.	X	
35 a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O.		
35c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III.		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. <input type="text" value="37a"/>		
b	Did the organization file Form 1120-POL for this year?		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved. <input type="text" value="38b"/>		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9. <input type="text" value="39a"/>		
b	Gross receipts, included on line 9, for public use of club facilities. <input type="text" value="39b"/>		
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <input type="text"/> ; section 4912 <input type="text"/> ; section 4955 <input type="text"/>		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. <input type="text"/>		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. <input type="text"/>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		
40e			
41	List the states with which a copy of this return is filed. <input type="text" value="MA"/>		
42 a	The organization's books are in care of <input type="text" value="Community Land Trust in the Southern Berks"/> Telephone no. <input type="text" value="413-528-4472"/> Located at <input type="text" value="140 Jug End Rd."/> City <input type="text" value="Great Barrington"/> ST <input type="text" value="MA"/> ZIP + 4 <input type="text" value="01230"/>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="text"/> See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country <input type="text"/>		X
42c			
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text" value="43"/>		
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
c	Did the organization receive any payments for indoor tanning services during the year?		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		
44d			
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions.		X
45b			

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. 46 Yes No X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II. 47 Yes No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E. 48 Yes No

49 a Did the organization make any transfers to an exempt non-charitable related organization? 49a Yes No

b If "Yes," was the related organization a section 527 organization? 49b Yes No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and title of each employee, (b) Average hours per week devoted to position, (c) Reportable compensation (Forms W-2/1099-MISC), (d) Health benefits, contributions to employee benefit plans, and deferred compensation, (e) Estimated amount of other compensation. All entries are 'None'.

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: (a) Name and business address of each independent contractor, (b) Type of service, (c) Compensation. All entries are 'None'.

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A. Yes No X

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 Date Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Edward R Szwyd Preparer's signature Date 8/8/2023 Check X if self-employed PTIN P01454668 Firm's name Edward R. Szwyd CPA Firm's EIN 04-2943259 Firm's address 1 Maple St., Stockbridge, MA 01262 Phone no. 413-298-1040

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

04-2709835

Form 990-EZ, Part I, Line 10, Grants Paid: Activity: Supporting 501(c)(3), Grantee: Berkshire

Community Land Trust Inc. P.O. Box 276 Great Barrington MA 01230, Cash Grant: 20,000,

Relationship:

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 119

Form 990-EZ, Part I, Line 16, Other Expenses: Telephone: 957

Form 990-EZ, Part I, Line 16, Other Expenses: Real Estate Taxes: 17,758

Form 990-EZ, Part I, Line 16, Other Expenses: Bank Fees: 275

Form 990-EZ, Part I, Line 16, Other Expenses: Dues and Subscriptions: 100

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 2,105

Form 990-EZ, Part I, Line 16, Other Expenses: Miscellaneous: 100

Form 990-EZ, Part I, Line 16, Other Expenses: Property Expenses: 9,636

Form 990-EZ, Part I, Line 16, Other Expenses: Annual Reports: 37

Form 990-EZ, Part I, Line 16, Other Expenses: Bookkeeping: 3,816

Form 990-EZ, Part I, Line 20, Net Assets: Decrease in Current Liabilities: -4,994

Form 990-EZ, Part I, Line 10: Paid \$20,000 to Berkshire Community Land Trust, Inc. (FID #

47-3292381) Berkshire Community Land Trust 501(c)(3) is the supported organization of

Community Land Trust in the Southern Berkshires.

Form 990-EZ, Part III, Line 28: The Community Land Trust holds community owned land for homes,

farms and businesses to ensure permanent access, control, affordability and stewardship. Net

revenue is paid to Berkshire Community Land Trust 501(c)(3) as the supported organization of

Community Land Trust in the Southern Berkshires.

Form 990-EZ, Part V, Line 34: Community Land Trust in the Southern Berkshires changed from a

taxable corporation that filed form 1120 from its inception to a 501(c)(3). The effective

date of the Determination was March 28, 2018.

Name of the organization

Community Land Trust in the Southern Berkshires, Inc.

Employer identification number

04-2709835

Area with horizontal dashed lines for additional information.