

The Commonwealth of Massachusetts
CITY OF BOSTON
FISCAL YEAR _____ - FORM OF LIST
PERSONAL PROPERTY SUBJECT TO TAXATION

Mass. General Laws Ch. 59, § 29

TO BE FILED BY ALL INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS OR TRUSTS, CORPORATIONS, LIMITED LIABILITY COMPANIES AND OTHER
LEGAL ENTITIES SUBJECT TO TAXATION IN THIS CITY PERSONAL PROPERTY SCHEDULES ARE NOT OPEN TO PUBLIC INSPECTION

(See Mass. General Laws Chapter 59 § 32)

Form must be filed by March 1

**Return to: Assessing Department
City of Boston
P. O. Box 9712
Boston, MA 02114**

NOTE: If your business sold, closed, or moved out of Boston before January 1, 2011, please complete Section 5 Part C.

I. TAXPAYER INFORMATION – Complete all sections that apply. Please TYPE or PRINT. Use attachments as necessary.

A. Name of Taxpayer: FID Number: _____ (Not SS#)

(1) Owner's Name: _____

(2) Business Name: _____

B. Assessing Department

Business ID# *(If not preprinted with
address, see bottom of page)*

C. Indicate Status:

- ☐ **Individual** *(Do not include social security number above)*
- ☐ **Partnership.** Provide names of all partners: _____
- ☐ **Association or Trust.** Provide names of all members/trustees: _____
- ☐ **Limited Liability Company.** Provide names of all members: _____

*If any of the above or other non-corporate entity, treated as corporation for federal income tax (a) by default
rules, check here ☐ or (b) by election form, check here ☐. Effective date: _____.*

If (b) checked, federal election form 8832 must be attached.

CHECK HERE:

- ☐ if entity filing federally as a corporation is classified as a manufacturer by Commissioner of Revenue
*(To be classified as a manufacturer, an application must be made to the Commissioner on or before January 31 on form 355Q.
G. L. Ch. 63 § 38C & 42B; Ch. 58 § 2; Ch. 59 § 5 (16) (5) and 830 C. M. R. 58.2.1)*

- ☐ if entity filing federally as a corporation files Massachusetts return 63-20P, 63-23P, 63FI or PS1. *(see below)*

- ☐ **Corporation.** *(check this box only if an incorporated entity)*

CHECK HERE:

- ☐ if corporation classified as a manufacturer by Commissioner of Revenue *(To be classified as a manufacturer,
an application must be made to the Commissioner on or before January 31 on form 355Q. G. L. Ch. 63 § 38C & 42B; Ch. 58 § 2;
Ch. 59 § 5 (16) (5) and 830 C. M. R. 58.2.1)*

- ☐ if an insurance company filing premium excise return 63-20P or 63-23P *(G. L. Ch. 63 § 20 & 23)*

- ☐ if a financial institution filing financial institution return 63FI *(G. L. Ch. 63 § 1 & 2)*

- ☐ if a utility corporation filing public service corporation franchise tax return PS1 *(G. L. Ch. 63 § 52A)*

- ☐ **Executive / Administrator.** Indicate estate of: _____
Decedent's last residence: _____

- ☐ **Other.** Specify: _____

D. Nature of Business or Profession: _____

E. State of Formation: _____

F. Date of Formation: _____

G. Business Address:

Boston Address: _____

Mailing Address: (if different) _____

Telephone Number: () _____

H. Location(s) of Personal Property in City of Boston: _____

(See attached Supplemental Information Request, # 6)

*** B IF EXISTING ACCOUNT, PLEASE ENTER SIX DIGIT BUSINESS ID # FROM YOUR TAX BILL.**

SCHEDULES

ATTENTION: Property still held, whether in use or not, has a value and must be reported, even if its life expectancy has been exceeded and it has zero value for accounting or regulatory purposes.

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES

Own/ Other	Type	Quantity/ Run feet	Size	Make	Nature of Use	Year Installed	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary							Sub-total Schedule A		
							Sub-total Attachment		
							Total		

B. MACHINERY

*Own/ Other	No. of Units	Description	Nature of Use	Manufacturer	Model	Size	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary							Sub-total Schedule B		
							Sub-total Attachment		
							Total		

* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.

C. TOOLS AND EQUIPMENT

*Own/ Other	No. of Units	Description	Nature of Use	Type/ Model	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary						Sub-total Schedule C	
						Sub-total Attachment	
						Total	

D. BUSINESS FURNITURE AND FIXTURES

*Own/ Other	No. of Units	Description	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary			Sub-total Schedule D		
			Sub-total Attachment		
			Total		

E. MERCHANDISE

*Own/ Other	Type (Indicate) Finished Goods or products, Work in progress, materials or supplies	Description	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary			Sub-total Schedule E	
			Sub-total Attachment	
			Total	

F. UNREGISTERED MOTOR VEHICLES AND TRAILERS

*Own/ Other	Year of mfr.	Model name, letter or number	Make	Type: Describe sufficiently for identification giving number of passengers, number of doors, and type of body. If not required to be registered, so state and name use.	# Cylinders or rated capacity	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary						Sub-total Schedule F	
						Sub-total Attachment	
						Total	

G. ANIMALS

*Own/ Other	No. of Units	Description	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary				Sub-total Schedule G	
				Sub-total Attachment	
				Total	

* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner

H. FOREST PRODUCTS

* Own/ Other	No. of Units	Kind	Age	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary				Sub-total Schedule H	
				Sub-total Attachment	
				Total	

I. OTHER TAXABLE PERSONAL PROPERTY

* Own/ Other	No. of Units	Description	Estimated Market Value
Continue list on attachment in same format, as necessary			Sub-total Schedule I
			Sub-total Attachment
			Total

J. REAL PROPERTY

Address	Use: Residence or business

Continue list on attachment in same format, as necessary

5. SIGNATURES (Please sign below)

A. Designation of Designated Representative

If it is your desire to be represented by any employee, attorney or accountant or other agent with respect to any matter associated with this list, indicate name and address of the person you have authorized and to whom the contents of this list may be disclosed.

Name of Designated Representative: _____

Address: _____ Telephone: () _____

Email Address: _____ Fax Number: () _____

B. SIGNATURE OF TAXPAYER

This list, prepared or examined by me, includes all taxable personal Property owned or held by the maker of this list on January 1 (except property that must be listed on State Tax Form 2HF) and to the best of my knowledge and belief, it and all accompanying schedules and statement are true, correct and complete.

Subscribed this _____ day of _____, _____ under the penalties of perjury.

Signature: _____
Sign full name of individual, partnership, association or trust, or corporation or limited liability company

Title of authorized officer: _____

If other than an individual. Signature of authorized officer: _____

(Print or Type) Name	Address	Telephone with area code
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<i>Email Address</i>	<i>Fax Number</i>
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C. If your business sold, closed or moved out of Boston before January 1, 2011, please provide the date in the appropriate space below, and complete Part A and B above.

Date sold: _____ Date Closed: _____ Date moved: _____

2. GENERAL INFORMATION

A. Who must file a return?

This form of list (State Tax Form 2) must be filed each year by all individuals, partnerships, associations, trusts and corporations, limited liability companies and other legal entities that own or hold taxable personal property on January 1. Pipeline and telephone and telegraph companies that own taxable personal property subject to central valuation under G. L. Ch. 59 § 38A or 41 must file a personal property return with the Massachusetts Department of Revenue listing such property. Any other taxable personal property owned by such pipeline or telephone or telegraph companies must be reported on this return. Taxable personal property of mobile wireless telecommunications companies must be reported on State Tax form 2MT. Individuals who own or hold household furnishings and effects not situated at the domicile on January 1 must file State Tax Form 2HF. Businesses or other taxable personal property owned by individuals must be reported on this return. Literary, temperance, benevolent, charitable or scientific organizations that may be exempt under G. L. Ch. 59 § 5 Clause 3 must file State Form 3ABC listing all property they own or hold for those purpose on January 1.

B. When and where return must be filed.

Returns must be filed by March 1 with the board of assessors in the city or town where the personal property is situated on January 1. If the property has no situs on January 1, it must be listed on a return filed with the assessors in the city or town where you are domiciled (legal residence or place of business). A return is not considered filed unless it is complete.

C. Extension of filing deadline.

The board of assessors may extend the filing deadline if you can show sufficient reason for not filing on time. The latest date the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

D. Audits.

The board of assessors may audit your books, papers, records and other data in order to determine whether you have accurately reported all taxable personal property. Any audit will be conducted within 3 years of the date your return is due or filed, whichever is later. The assessors may assess taxes on unreported or inaccurately reported personal property discovered by the audit within 3 years and 6 months of the date your return is due or filed, whichever is later.

E. Penalty for not filing, filing late or not complying with audit.

If you do not file a return for the fiscal year and comply with audit requests for books, papers, records and other data, the assessor cannot abate for overvaluation of the personal property for that year. If the return is not filed or you do not comply with audit requests, on time, the assessors can only abate if you show a reasonable excuse for the late filing or the tax assessed is more than 150% of the amount that would have been assessed if the return had been timely and properly filed. In that case, only the amount over that percentage can be abated.

E. Use of and access to return.

The information in the return is used by the board of assessors to determine the taxable or exempt status of your personal property and, if taxable, its fair market value. You may also be required to provide the assessors with further information about the property in writing and asked to permit them to inspect. ***Personal Property information is listed in Schedules A-I or obtained during an audit, is not available to the public for inspection under state public records law. It is available only to the assessors and Massachusetts Department of Revenue for the purpose of administering the tax laws.***

3. TAXABLE PERSONAL PROPERTY

In general all tangible property situated in Massachusetts and all tangible personal Property owned by Massachusetts domiciliaries is taxable unless expressly exempt (*G.L. Ch. 59 § 2 & 18*). Exemptions are usually based on (1) ownership, (2) type of property, or (3) use of property. The following chart summarizes the personal property that is taxable and must be listed in the return. If you have any questions about the taxable status of your personal property, please contact your board of assessors.

Entity	Tangible Personal Property Taxed
A. INDIVIDUAL, PARTNERSHIPS, ASSOCIATIONS, TRUSTS, and LIMITED COMPANIES (LLC) filing federally as partnerships, disregarded entities (except LLC and other entity electing to be treated federally as disregarded entity with S corporation as its sole member) and other non-corporate entities.	All tangible personal property requested in the schedules that follow. Individuals are entitled to an exemption for (1) household furniture and effects at the place of their domicile, (2) farm utensils (3) tools of a mechanic's trade, and (4) boats, fishing gear and nets up to the value of \$10,000 owned and actually used in the individual's business if engaged exclusively in commercial fishing [<i>G. L. Ch. 59 § 5, d. 20</i>].
B. MASSACHUSETTS BUSINESS and OUT-OF-STATE BUSINESS CORPORATIONS as defined in G. L. 63 § 30, including LIMITED LIABILITY COMPANIES filing federally as corporations, or electing to be treated federally as disregarded entities and having S corporations as their sole members and MUTUAL INSURANCE HOLDING COMPANIES.	Poles, underground conduits, wires and pipes. All machinery used in the conduct of business' except machines that are: (1) Stock in trade, (2) used directly in dry cleaning or laundering processes, to refrigerate goods or to air condition premises, or (3) used directly in purchasing, selling, accounting or administrative functions [<i>G.L. Ch. 59 § 5, d. 16 (2)</i>].
C. MASSACHUSETTS and OUT-OF-STATE MANUFACTURING CORPORATIONS and LIMITED LIABILITY COMPANIES filing federally as corporations, or elected to the treated as entities and having S corporations as their sole members that have been classified as "manufacturing" by the Department of Revenue.	Poles, underground conduits, wires and pipes. All tangible personal Property used in the manufacture or generation of electricity except property that: (1) is cogeneration facility of 30 megawatts or less in capacity, or (2) was exempt because of a manufacturing classification effective on or before January 1, 1996. [<i>G. L. Ch. 59 § 5, d. 16 (3)</i>].

Continued on next page

- D. ALL OTHER MASSACHUSETTS CORPORATIONS** subject to taxation under G.L. 63, including financial institutions, insurance companies, savings and cooperative banks and utility corporations, AND
ALL OTHER OUT-OF-STATE CORPORATIONS subject to taxation under G.L. Ch. 63 §§ 20, 23, 52A, & 58, AND
OUT-OF-STATE INSURANCE COMPANIES if state of incorporation (or principal place of business if incorporated in foreign country)
 Exempts similar tangible personal property of Massachusetts insurance companies. See acts 1941, Ch. 467.

Poles, underground conduits, wires and pipes. Machinery use in manufacture, or in supplying or distributing water. [G. L. Ch. 59, cl. 16 (1)].

E. ALL OTHER OUT-OF-STATE INSURANCE COMPANIES

All tangible personal property in the schedules that follow. [G. L.Ch.59,d.16(1)]

SAMPLE SCHEDULES

ATTENTION: Property still in use has a value and must be reported, even if its life expectancy has been exceeded and it has zero value for accounting or regulatory purposes.

NOTE: All specified information required except "estimated market value".

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES

Own/ Other	Type	Quantity/ Run feet	Size	Make	Nature of Use	Year Installed	Year of Purchase	Unit Purchase Price	Estimated Market Value
Please call with your questions regarding this Schedule.									
Continue list on attachment in same format, as necessary.								Sub-total Schedule A	
								Sub-total Attachment	
								Total	

B. MACHINERY

*Own/ Other	No. Of Units	Description	Nature of Use	Manufacturer	Model	Size	Year of Purchase	Unit Purchase Price	Estimated Market Value
Own	3	PC's	Office	Dell	IG30		2007	1,500	
Own	1	Printer	Office	HP	420N		2004	4,360	
Lease	1	Copier	Office	Xerox	V760		2008	Lease attached	
Continue list on attachment in same format, as necessary.								Sub-total Schedule B	5,860
								Sub-total Attachment	1,200
								Total	7,060

C. TOOLS AND EQUIPMENT

*Own/ Other	No. of Units	Description	Nature of Use	Type/Model	Year of Purchase	Unit Purchase Price	Estimated Market Value
Own	1	Comp. Miter Saw	Carpentry	Makita L510	2008	475	
Own	1	Air Compressor	Power tools	Ridgid 0632	2007	273	
Own	1	Air Nailer	Framing	Bostitch N70	2006	224	
Continue list on attachment in same format, as necessary.						Sub-total Schedule C	972
						Sub-total Attachment	11,833
						Total	12,805

D. BUSINESS FURNITURE AND FIXTURES

*Own/ Other	No. of Units	Description	Year of Purchase	Unit Purchase Price	Estimated Market Value
Own	2	Han Desk workstations S-302	2004	426	
Own	5	Han Office chairs S-657	2004	174	
Own	3	Max Lateral File Cabinets T-117	2005	741	
Continue list on attachment in same format, as necessary.				Sub-total Schedule D	1,341
				Sub-total Attachment	727
				Total	2,068

E. MERCHANDISE

*Own/ Other	Type (Indicate: Finished Goods or products, Work in progress, Materials or supplies)	Description	Unit Purchase Price	Estimated Market Value
Own	Finished goods	200 Widget stands	295	
Own	Materials	3,000 Widget Components	900	
Continue list on attachment in same format, as necessary.			Sub-total Schedule E	1,195
			Sub-total Attachment	0
			Total	1,195

*Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.



Supplemental Information Request for Boston Businesses

City of Boston Assessing Department

NOTICE:

Business Mailing Address/Location:

This request is made pursuant to Massachusetts General Laws Chapter 59, Section 38F, and the information sought is vital to the City of Boston's ability to accurately value and assess personal property throughout the City. Failure of an owner of personal property to comply within (60) days after a request has been made may bar the owner from statutory appeal under Massachusetts General Laws Chapter 59.

Please provide the following additional information regarding your business and return this survey along with the Form of List.

1. Number of Full-time Employees at this location (X):
____ 1-4 ____ 5-9 ____ 10-19 ____ 20-49 ____ 50-100 ____ Over 100
2. Number of Personal Computers (offices only): ____
3. Seating capacity (restaurants only): ____
4. Number of Guest Rooms (for hotels, rooming houses, furnished apartment complexes, etc.): ____
5. Square footage of area occupied by business: _____ s. f.
6. Number of business locations in Boston: ____

Please provide addresses for all Boston locations in the space below or on an attachment: (Print or TYPE)

NOTE: If your business sold, closed, or moved out of Boston before January 1, 2011, please provide date (s) below.
This date is very important for us to close this account.

Date Sold: _____ Date Closed: _____ Date Moved: _____

Complete this Supplemental Information Request form and return it no later than March 1, 2011 to:

Assessing Department
City of Boston
P. O. Box 9712
Boston, MA 02114

If you need assistance or do not understand your property tax obligations, call our Valuation Division at (617) 635-1165 or email us at personalproperty@cityofboston.gov. Personal property information is also available online at www.cityofboston.gov/assessing. GO to *Frequently Asked Questions* on the left menu.