



Bulletin

2007-04B

PERSONAL EXEMPTION APPLICATIONS

TO: Assessors

FROM: Gerard D. Perry, Deputy Commissioner, Division of Local Services

DATE: February 2007

SUBJECT: Revised Personal Exemption Applications

This *Bulletin* provides you with revised personal exemption application forms approved by the Commissioner of Revenue under G.L. Ch. 58, §3. These forms have been revised to reflect 2006 legislation providing for a new local option exemption for seniors, Clause 41C½. See Informational Guideline Release No. 07-201, *Clause 41C½ Exemption for Seniors* (February). Applications for exemptions with whole estate requirements have also been revised to address taxpayer concerns about disclosure of account numbers when providing statements about July 1 balances from banking institutions.

The revised applications, State Tax Forms 96, 96-1, 96-2 and 96-6, are found our [website](#). The revisions are explained in the attached chart. The revised applications are intended for use by a taxpayer in **any** community. **You may continue to distribute the 7/2005 versions of the applications to taxpayers until any existing supply of applications is exhausted. However, use of an applicable revised forms is required for any fiscal year Clause 41C½ is accepted and in effect. In addition, you must accept any personal exemption application form approved by the Commissioner.**

As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the forms. You may also adapt the format as needed to generate or provide the forms electronically. The size and spacing shown in the attached forms are a result of our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your formats, the primary consideration should be ease of use by taxpayers.

Please note that if your community has adopted any of the other local options available for seniors or veterans, you may also adapt the forms you distribute to your taxpayers to reflect just the local option eligibility requirements.

If you have any questions, please contact the Bureau of Municipal Finance legal staff at 617-626-2400.

FEBRUARY 2007 REVISIONS

FORM NAME	NO.	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (All - Senior, Surviving Spouse or Minor, Veteran, Blind)	96	Taxpayer	Assessors	7/2005	<ul style="list-style-type: none"> • <u>1st Page Application Deadline Notice</u> - Revised to reflect different application deadline for Clause 41C½. • <u>Section B – Senior</u> – Revised to reflect possible local option reducing durational residency requirement to five years under Clause 41C½. Asks for 11/6 year ownership/domiciliary history to enable assessors to determine if 10/5 year requirements met as of applicable July 1. • <u>Section D- Whole Estate</u> – Deleted requirement applicant supply bank account numbers. • <u>Taxpayer Information</u> – Revised to reflect different application deadline for Clause 41C½ application (Where and When Application Must Be Filed).
Application for Statutory Exemption (Senior)	96-1	Taxpayer	Assessors	7/2005	<ul style="list-style-type: none"> • <u>1st Page Application Deadline Notice</u> - Revised to reflect different application deadline for Clause 41C½. • <u>Section B – Senior</u> – Revised to reflect possible local option reducing durational residency requirement to five years under Clause 41C½. Asks for 11/6 year ownership/domiciliary history to enable assessors to determine if 10/5 year requirements met as of applicable July 1. • <u>Section D- Whole Estate</u> – Deleted requirement applicant supply bank account numbers. • <u>Taxpayer Information</u> – Revised to reflect different application deadline for Clause 41C½ application (Where and When Application Must Be Filed).
Application for Statutory Exemption (Surviving Spouse or Minor)	96-2	Taxpayer	Assessors	7/2005	<ul style="list-style-type: none"> • <u>Section C- Whole Estate</u> – Deleted requirement applicant supply bank account numbers.
Application for Statutory Exemption (Senior, Surviving Spouse or Minor)	96-6	Taxpayer	Assessors	7/2005	<ul style="list-style-type: none"> • <u>1st Page Application Deadline Notice</u> - Revised to reflect different application deadline for Clause 41C½. • <u>Section B – Senior</u> – Revised to reflect possible local option reducing durational residency requirement to five years under Clause 41C½. Asks for 11/6 year ownership/domiciliary history to enable assessors to determine if 10/5 year requirements met as of applicable July 1. • <u>Section D- Whole Estate</u> – Deleted requirement applicant supply bank account numbers. • <u>Taxpayer Information</u> – Revised to reflect different application deadline for Clause 41C½ application (Where and When Application Must Be Filed).