



Bulletin

2009-03B

NEW FORM OF LIST

TO: Boards of Assessors

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: January 2009

SUBJECT: New Form of List for Mobile Wireless Telecommunications Companies

This *Bulletin* provides you with a new personal property return approved by the Commissioner of Revenue under G.L. c. 58, § 3. The return, State Tax Form 2MT, is for mobile wireless telecommunications companies that are no longer subject to central valuation as a result of the Supreme Judicial Court's decision in *Bell Atlantic Mobile of Massachusetts Corporation, Ltd. (dba Verizon Wireless) v. Commissioner of Revenue*, 451 Mass 280 (2008).

The new [State Tax Form 2MT](#) can be found on our [website](#). As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the return. You may also adapt the format as needed to generate or provide the return for electronic filing. The size and spacing shown in the return result from 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 format, the primary consideration should be ease of use by taxpayers required to file. To assist you in developing an electronic filing format, we have also included a [sample spreadsheet](#) for one of the Form 2MT schedules.

The new form should be provided to property owners for use in filing returns based on the January 1, 2009 assessment date. However, if they have already received or filed State Tax Form 2, then a notice about the new form should be provided to them. If you do not make the forms available from your website, you should make them aware that the form can be obtained from our website. Taxpayers who need additional time to amend their returns may be given an extension. See Section 2-C of the return.

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