



Bulletin

2009-18B

ABATEMENT, EXEMPTION AND DEFERRAL APPLICATIONS AND CERTIFICATES

TO: Assessors

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

DATE: July 2009

SUBJECT: Revised Abatement, Exemption and Deferral Applications and Certificates

This *Bulletin* provides you with revised abatement, exemption and deferral application and certificate forms approved by the Commissioner of Revenue under G.L. c. 58, § 3.

In order to address taxpayer concerns about identify theft, all application and certificate forms have been revised to remove any social security number fields. In addition, those personal exemption applications for veterans were revised to include some additional fields needed to determine eligibility for the expanded Clause 22D exemption for surviving spouses of certain servicemembers. See [Bulletin 2006-15B, Veteran Exemptions](#).

The new and revised forms (State Tax Forms) can be found on our [website](#). The attached chart describes the revisions made. The revised applications are intended for use by a taxpayer in **any** community. **You may wait to distribute these versions to taxpayers until your existing supply of applications is exhausted. However, you must accept any 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 forms 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.

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

JULY 2009 FORM REVISIONS

ABATEMENT, EXEMPTION AND DEFERRAL APPLICATIONS AND CERTIFICATES

FORM NAME	NO.	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Community Preservation Act Exemption (Low Income Persons – Low or Moderate Income Seniors)	CP-4	Taxpayer	Assessors	2/2006	<ul style="list-style-type: none"> • <u>Section A – Identification</u> - Deleted optional social security number field. • <u>Section C – Household Members</u> – Deleted required social security number field.
Application for Statutory Exemption (All - Senior, Surviving Spouse or Minor, Veteran, Blind)	96	Taxpayer	Assessors	2/2007	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Section B – Veteran</u> – Revised to include additional fields to obtain information needed for expanded Clause 22D exemption. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.
Application for Statutory Exemption (Senior)	96-1	Taxpayer	Assessors	2/2007	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.
Application for Statutory Exemption (Surviving Spouse or Minor)	96-2	Taxpayer	Assessors	2/2007	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.
Application for Statutory Exemption (Blind)	96-3	Taxpayer	Assessors	7/2005	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.
Application for Statutory Exemption (Veteran)	96-4	Taxpayer	Assessors	7/2005	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Section B – Veteran</u> – Revised to include additional fields to obtain information needed for expanded Clause 22D exemption. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.

FORM NAME	NO.	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (Veteran, Blind)	96-5	Taxpayer	Assessors	7/2005	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Section B – Veteran</u> – Revised to include additional fields to obtain information needed for expanded Clause 22D exemption. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.
Application for Statutory Exemption (Senior, Surviving Spouse or Minor)	96-6	Taxpayer	Assessors	2/2007	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.
Application for Property Tax Deferral (Senior)	97	Taxpayer	Assessors	2/2006	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field. • <u>Taxpayer Information</u> – Appeal section includes new sentence with appeal deadlines.
Application for Statutory Exemption (Financial Hardship: Activated Military – Age and Infirmary)	98	Taxpayer	Assessors	8/1994	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field.
Application for Property Tax Deferral (Financial Hardship)	99	Taxpayer	Assessors	4/2004	<ul style="list-style-type: none"> • <u>Section A - Identification</u> - Deleted optional social security number field.
Application for Abatement of Real/Personal Property Tax	128	Taxpayer	Assessors	12/2000	<ul style="list-style-type: none"> • <u>Section A – Taxpayer Information</u> - Deleted optional social security number field. • <u>Abatement Procedure</u> – Appeal section includes new sentence with appeal deadlines.
Property Tax Abatement/Exemption Certificate	147/147E	Assessors	Taxpayer	2/1999	<ul style="list-style-type: none"> • Deleted optional social security number field.
Property Tax Deferral Certificate (Senior 41A)	97-3	Assessors	Taxpayer	2/2006	<ul style="list-style-type: none"> • Deleted optional social security number field. • Added language that interest accrues until paid and to see treasurer for payoff amount.
Property Tax Deferral Certificate (Financial Hardship 18A)	99-3	Assessors	Taxpayer	4/2004	<ul style="list-style-type: none"> • Deleted optional social security number field. • Added language that interest accrues until paid and to see treasurer for payoff amount.