



Bulletin

2011-10B

EXEMPTION APPLICATIONS

TO: Assessors

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

DATE: July 2011

SUBJECT: Revised Veteran Exemption Applications

This *Bulletin* provides you with revised personal exemption application forms approved by the Commissioner of Revenue under G.L. c. 58, § 3. These forms have been revised to reflect 2010 legislation that amended G.L. c. 59, §5, Clause 22E, which provides a \$1,000 exemption for veterans who have a 100 percent disability rating, or their spouses and surviving spouses. The amendment eliminates the additional requirement that the veteran be incapable of working beginning in fiscal year 2012. St. 2010, c. 188, § 40. See [Bulletin 2011-04B, 2010 Legislation](#).

The revised applications, State Tax Forms 96, 96-5 and 96-6, are found on our [website](#). As explained in the attached chart, questions about the veteran's work history have been deleted. The revised applications are intended for use by a taxpayer in **any** community beginning in FY12. **You may continue to distribute the 7/2009 versions of the applications until any existing supply is exhausted. However, taxpayers do not have to answer the deleted questions and you must accept any personal exemption application form approved by the Commissioner. If you do not make the applications available from your website, you may notify taxpayers that they can obtain them from our [website](#), but they must direct all questions about completion of their applications to your office.**

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 your community has adopted the local option reducing the residency requirement for veterans who were not Massachusetts domiciliaries for at least six months before they entered the service from five years to one year, you may also adapt the forms you distribute to your taxpayers to reflect just the local option eligibility requirements.

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

JULY 2011 FORM REVISIONS EXEMPTION APPLICATIONS

| FORM NAME | NO. | PREPARER | RECIPIENT | LAST REVISED | REVISIONS |
|---|----------------------|----------|-----------|--------------|---|
| 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 B – Veteran</u> – Deleted questions about whether veteran was working. |
| Application for Statutory Exemption (Veteran) | 96-4 | Taxpayer | Assessors | 7/2005 | <ul style="list-style-type: none"> • <u>Section B – Veteran</u> – Deleted questions about whether veteran was working. |
| Application for Statutory Exemption (Veteran, Blind) | 96-5 | Taxpayer | Assessors | 7/2005 | <ul style="list-style-type: none"> • <u>Section B – Veteran</u> – Deleted questions about whether veteran was working. |