## Return of personal property subject to taxation General Laws Chapter 59 §29

# TO BE FILED BY ALL INDIVIDUALS FOR HOUSEHOLD FURNITURE AND EFFECTS SUBJECT TO TAXATION IN THIS CITY OR TOWN

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59 §32)

		<b>Return t</b> o Form must be fil	ed by March 1 unless an
		extension is grar	nted by the board of assessors.
1. TAXPAYER INFORMATION	ON. Complete all sections th	nat apply. Please type or print.	
A. Name of taxpayer:			B. Assessors' use only
C. Legal residence on Janua	ıry 1st:		
No.	Street	City/town	Zip
D. Mailing address (if different)	:		
No.	Street	City/town	Zip
Telephone number ( )			
E. Location of personal prope	erty: Own	Rent	
No.	Street	City/town	Zip
2. SIGNATURES			
SIGNATURE OF TAXPAYER maker of this list on January 1 and to complete.	R. This list, prepared or examined be the best of my knowledge and believe	by me, includes all taxable household furni ef, it and all accompanying schedules and	iture and effects owned or held by the statements are true, correct and
Subscribed this	day of	,u	under the penalties of perjury.
Signature			

**ASSESSORS' USE ONLY** 

#### 3. GENERAL INFORMATION

- A. WHO MUST FILE A RETURN. This Form of List (State Tax Form 2HF) must be filed each year by all individuals owning or holding household furnishings and effects not located at their domicile on January 1. Individuals who own or hold business or other taxable property must also file State Tax Form 2.
- 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 household furnishings and effects are situated on January 1. A return is not considered filed unless it is complete.
- C. FILING EXTENSION. The board of assessors may extend the filing deadline if you make a written request and show sufficient reason for not filing on time. The latest 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 taxable 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 assessors cannot abate for overvaluation of the personal property for that year. If your 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.
- F. USE OF AND ACCESS TO RETURN AND RECORDS. 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 it. Personal property information listed in Schedules A-F, or obtained during an audit, is not available to the public for inspection under the state public records law. It is available only to the assessors and Massachusetts Department of Revenue for the purpose of administering the tax laws.

### 4. INSTRUCTIONS FOR COMPLETING SCHEDULES

List all household items, furnishings and effects owned or held on January 1 in the appropriate schedules that follow, including those in your physical possession on that date under a lease, consignment, license, mortgage, pledge or other arrangement. For your return to be considered complete, all information specified in the schedules <u>except</u> the "Estimated Market Value" must be provided <u>and</u> all copies of leases, consignments, etc., for any property in your possession under such arrangements must be attached. The board of assessors may require that this list be filed electronically.

- A. APPLIANCES AND SMALL ELECTRONICS. Includes all major appliances (refrigerators, freezers, washing machines), small appliances (microwave ovens, vacuum cleaners, coffee makers, blenders, food processors) and electronics (radios, stereos, televisions, video cassette recorders).
- B. TOOLS AND EQUIPMENT. Includes all household tools and equipment (lawnmowers, etc.) not listed as appliances and small electronics.
- C. FURNITURE AND ACCESSORIES. Includes all household furniture (desks, chairs, tables, couches, beds), lamps, rugs, floor coverings and draperies, specialized lease-hold improvements (modular walls, etc.), works of art and decorations, books and libraries and all other furnishings and accessories.
- D. PERSONAL EFFECTS. Includes all jewelry, china, glassware, linens, bedding and all other personal effects.
- E. UNREGISTERED MOTOR VEHICLES AND TRAILERS. Includes motor vehicles not carrying Massachusetts registration plates under G.L. Ch. 90, and tractors, trailers, snowmobiles, motorized golf carts and all other kinds and types of unregistered vehicles.
- F. OTHER TAXABLE PERSONAL PROPERTY. Includes all other household furniture and effects not located at your domicile that are not specifically exempt from taxation.

	* Own/Other No.			Manufacture	er Model	Year of	Purchase	Estimated
						purchase	price	market valu
_	N (*			1	0.14.44	0.11.14		
C	continue list o	n attac	hment, in same forma	t, as necessary.		Subtotal Schedule A Subtotal attachment		
						TOTAL		
					TOTAL			
ΤO	OOLS AND E	OLIIPM	IFNT					
	Own/Other	No.	Description	Nature of	Type/model	Year of	Purchase	Estimated
			2 000p.uo	use	. ype/eue.	purchase	price	market value
С	Continue list o	n attac	hment, in same forma	t, as necessary.		al Schedule B		
						al attachment		
					TOTAL			
. <u>FU</u>	IDMITTIBE A							
		ND AC	CESSORIES			1		1
*	Own/Other	ND AC	CESSORIES  Description			Year of	Purchase	Estimated
*						Year of purchase	Purchase price	
*								
*								
*								
	*Own/Other	No.	Description	* oo noocoon/	Cubtate	purchase		
	*Own/Other	No.		t, as necessary.		purchase		
	*Own/Other	No.	Description	t, as necessary.	Subtota	purchase  al Schedule C al attachment		
	*Own/Other	No.	Description	t, as necessary.		purchase  al Schedule C al attachment		
	*Own/Other	No.	Description	t, as necessary.	Subtota	purchase  al Schedule C al attachment		
C	*Own/Other Continue list o	No.	Description  thment, in same forma	t, as necessary.	Subtota	purchase  al Schedule C al attachment		
C PE	*Own/Other Continue list c	No.	Description  hment, in same forma	t, as necessary.	Subtota	purchase  al Schedule C al attachment	price	market value
C	*Own/Other Continue list o	No.	Description  thment, in same forma	t, as necessary.	Subtota	purchase  al Schedule C al attachment  Year of	Purchase	market value
. PE	*Own/Other Continue list c	No.	Description  hment, in same forma	t, as necessary.	Subtota	purchase  al Schedule C al attachment	price	market value
C	*Own/Other Continue list c	No.	Description  hment, in same forma	t, as necessary.	Subtota	purchase  al Schedule C al attachment  Year of	Purchase	market value
C	*Own/Other Continue list c	No.	Description  hment, in same forma	t, as necessary.	Subtota	purchase  al Schedule C al attachment  Year of	Purchase	market value
C	*Own/Other Continue list c	No.	Description  hment, in same forma	t, as necessary.	Subtota	purchase  al Schedule C al attachment  Year of	Purchase	market value
C C	Continue list of ERSONAL EF	n attac	Description  hment, in same forma		Subtota TOTAL	purchase  al Schedule C al attachment  Year of	Purchase	market value

Subtotal attachment

TOTAL

 $<sup>^{\</sup>star}$  Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.

#### E. UNREGISTERED MOTOR VEHICLES AND TRAILERS \*Own/Other Year Model, Make Type: Describe sufficiently for identification No. of Purchase Estimated giving number of passengers, number of doors, type of body. If not required to be registered, so state and name use. of name, cylinders price market value mfr. letter or or rated number capacity

Continue list on attachment, in same format, as necessary.

Subtotal Schedule E

Subtotal attachment

TOTAL

#### F. OTHER TAXABLE PERSONAL PROPERTY

*Own/Other	No.	Description		Year of purchase	Purchase price	Estimated market value
Continue list on attachment, in same format, as necessary.		Subtotal Schedule F Subtotal attachment				
			TOTAL			