



Bulletin

2017-06B

EXEMPTION APPLICATIONS AND TAXPAYER FACT SHEET

TO: Assessors

FROM: Kathleen Colleary, Chief, Bureau of Municipal Finance Law

DATE: July 2017

SUBJECT: Revised Exemption Applications and Taxpayer Fact Sheet

This *Bulletin* provides you with revised application forms approved by the Commissioner of Revenue under G.L. c. 58, § 3. These forms have been revised to reflect changes in eligibility under two veteran exemptions, Clause 22D and Clause 22E, which are explained in Informational Guideline Releases 17-18 and 17-19. These changes are effective as of July 1, 2017 for Fiscal Year 2018 exemptions. We have also updated the taxpayer guide for veteran exemptions.

The new and revised forms (State Tax Forms) and taxpayer fact sheet can be found on our website. The attached chart describes the revisions made. The revised forms are for use in any community beginning in FY2018. **If you continue to distribute or use existing versions until any existing supply is exhausted, you should take appropriate measures to ensure taxpayers are aware of these changes. If you do not make exemption applications available on your website, you may notify taxpayers that they can obtain the revised versions from our website. However, they must also be advised to direct all questions about their eligibility for any exemptions and the 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.

As in the past, if your community has adopted the local option reducing to one year the five year residency requirement for veterans who were not domiciled in Massachusetts for at least six months before they entered the service, or for surviving spouses of servicemembers or national guard members, you may also adapt the forms you distribute to reflect just the one year eligibility requirement.

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

JULY 2017 FORM REVISIONS APPLICATIONS

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (All - Senior, Surviving Spouse or Minor, Veteran, Blind)	<u>96</u>	Taxpayer	Assessors	11/2016	<ul style="list-style-type: none"> • <u>Section B – Veteran</u> – Revised fields related to information for exemption for surviving spouses of veterans and active duty service and national guard members who died from service-connected injuries or illnesses, and for veterans with service-connected blindness. • <u>Taxpayer Information</u> – Revised description of surviving spouses of veterans or service or guard members who might be eligible for personal exemption. • <u>Taxpayer Information – Who May File an Application</u> - Amended to conform to change in description of who may file for deceased taxpayer consistent with Uniform Probate Code.
Application for Statutory Exemption (Senior)	<u>96-1</u>	Taxpayer	Assessors	11/2016	<ul style="list-style-type: none"> • <u>Taxpayer Information</u> – Revised description of surviving spouses of veterans or service or guard members who might be eligible for personal exemption. • <u>Taxpayer Information – Who May File an Application</u> - Amended to conform to change in description of who may file for deceased taxpayer consistent with Uniform Probate Code.
Application for Statutory Exemption (Surviving Spouse or Minor)	<u>96-2</u>	Taxpayer	Assessors	11/2016	<ul style="list-style-type: none"> • <u>Taxpayer Information</u> – Revised description of surviving spouses of veterans or service or guard members who might be eligible for personal exemption. • <u>Taxpayer Information – Who May File an Application</u> - Amended to conform to change in description of who may file for deceased taxpayer consistent with Uniform Probate Code.

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (Blind)	<u>96-3</u>	Taxpayer	Assessors	11/2016	<ul style="list-style-type: none"> • <u>Taxpayer Information</u> – Revised description of surviving spouses of veterans or service or guard members who might be eligible for personal exemption. • <u>Taxpayer Information – Who May File an Application</u> - Amended to conform to change in description of who may file for deceased taxpayer consistent with Uniform Probate Code.
Application for Statutory Exemption (Veteran)	<u>96-4</u>	Taxpayer	Assessors	11/2016	<ul style="list-style-type: none"> • <u>Section B – Veteran</u> – Revised fields related to information for exemption for surviving spouses of veterans and active duty service and national guard members who died from service-connected injuries or illnesses, and for veterans with service-connected blindness. • <u>Taxpayer Information</u> – Revised description of surviving spouses of veterans or service or guard members who might be eligible for personal exemption. • <u>Taxpayer Information – Who May File an Application</u> - Amended to conform to change in description of who may file for deceased taxpayer consistent with Uniform Probate Code.
Application for Statutory Exemption (Veteran, Blind)	<u>96-5</u>	Taxpayer	Assessors	11/2016	<ul style="list-style-type: none"> • <u>Section B – Veteran</u> – Revised fields related to information for exemption for surviving spouses of veterans and active duty service and national guard members who died from service-connected injuries or illnesses, and for veterans with service-connected blindness. • <u>Taxpayer Information</u> – Revised description of surviving spouses of veterans or service or guard members who might be eligible for personal exemption. • <u>Taxpayer Information – Who May File an Application</u> - Amended to conform to change in description of who may file for deceased taxpayer consistent with Uniform Probate Code.

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (Senior, Surviving Spouse or Minor)	96-6	Taxpayer	Assessors	11/2016	<ul style="list-style-type: none"> • <u>Taxpayer Information</u> – Revised description of surviving spouses of veterans or service or guard members who might be eligible for personal exemption. • <u>Taxpayer Information – Who May File an Application</u> - Amended to conform to change in description of who may file for deceased taxpayer consistent with Uniform Probate Code.

**JULY 2017 FACT SHEET REVISIONS
TAXPAYER GUIDES TO EXEMPTIONS AND DEFERRALS**

FORM NAME	LAST REVISED	REVISIONS
<u>Veterans</u> (Clauses 22, 22A, 22B, 22C, 22D, 22E, 22F)	11/2016	<ul style="list-style-type: none"> • <u>Who Is Eligible and Exemption Amounts – Clause 22D</u> – Revised explanation of eligible surviving spouses of veterans and active duty service and national guard members who died from service-connected injuries or illnesses. • <u>Who Is Eligible and Exemption Amounts – Clause 22F</u> – Revised explanation of eligible veterans to include 100% disabled veterans with service-connected blindness.