



Bulletin

2010-08B

REVISED FORMS OF LIST

TO: Boards of Assessors

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

DATE: November 2010

SUBJECT: Revised Forms of List

This *Bulletin* provides you with revised personal and charitable property returns approved by the Commissioner of Revenue under G.L. c. 58, § 3. The returns have been revised to reflect 2010 legislation that gives assessors the power to audit returns and makes the last date for the assessors to grant an extension to file returns the same as the due date for abatement applications. [St. 2010, c. 188, §§ 44-46 and 49-53.](#)

The revised forms ([State Tax Forms 2](#), [2HF](#), [2MT](#) and [3ABC](#)) can be found on our [website](#). The attached chart describes the revisions made. As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the returns. You may also adapt the format as needed to generate or provide the returns for electronic filing. The size and spacing shown in the returns 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.

We have also updated and attached a chart that explains the information contained in the returns, or records obtained by audit, exempt from public disclosure under [G.L. c. 59, § 32](#). This information must be redacted by the assessors before responding to public records requests.

The revised forms are to be used by taxpayers filing returns of their taxable personal property as of January 1, 2011. If you have already ordered or distributed the forms, then you should notify taxpayers that obtain or file returns about the revisions. If you do not make the forms available from your website, you may notify taxpayers that they can obtain the forms from our [website](#). However, they must direct all questions about completion of the forms to your office.

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

NOVEMBER 2010 FORM REVISIONS PERSONAL AND CHARITABLE PROPERTY RETURNS

FORM NAME	NUMBER	LAST REVISED	11/2010 REVISIONS
<p>Form of List – Return of Personal Property Subject to Taxation (Filed by Individuals, Partnerships, Associations or Trusts, Corporations, Limited Liability Companies and Other Legal Entities)</p>	<p>State Tax Form 2</p>	<p>1/2009</p>	<ul style="list-style-type: none"> • Section 2-A (WHO MUST FILE A RETURN) revised last sentence regarding charitable returns. • Section 2-C (FILING EXTENSION) revised to reflect change in latest date filing extension may be granted. • Section 2-D (AUDITS) added to provide notice of potential audit of taxpayer books, papers, records and data by the assessors. • Section 2-E (PENALTY FOR NOT FILING, FILING LATE OR NOT COMPLYING WITH AUDIT) revised to reflect penalty for not complying with audit requests. • Section 2-F (USE OF AND ACCESS TO RETURN AND RECORDS) revised to reflect confidentiality of records obtained by audits. • Section 3A, 3B and 3C edited descriptions of taxable property for format spacing reasons only. (There is no substantive change in the taxable property.) • Section 4 revised to include statement that assessors may require electronic filing (currently in Form 2MT only).
<p>Form of List – Return of Personal Property Subject to Taxation (Filed by Non-domiciliary Homeowners)</p>	<p>State Tax Form 2HF</p>	<p>11/1998</p>	<ul style="list-style-type: none"> • Section 3-A (WHO MUST FILE A RETURN) deleted last sentence regarding charitable returns. • Section 3-C (FILING EXTENSION) revised to reflect change in latest date filing extension may be granted. • Section 3-D (AUDITS) added to provide notice of potential audit of taxpayer books, papers, records and data by the assessors. • Section 3-E (PENALTY FOR NOT FILING, FILING LATE OR NOT COMPLYING WITH AUDIT) revised to reflect penalty for not complying with audit requests. • Section 3-F (USE OF AND ACCESS TO RETURN AND RECORDS) revised to reflect confidentiality of records obtained by audits. • Section 4 revised to include statement that assessors may require electronic filing (currently in Form 2MT only).

FORM NAME	NUMBER	LAST REVISED	11/2010 REVISIONS
Form of List – Return of Personal Property Subject to Taxation (Filed by Mobile Telecommunication Providers)	State Tax Form 2MT	1/2009	<ul style="list-style-type: none"> • Title revised for consistency with other returns. • Section 2-C (FILING EXTENSION) revised to reflect change in latest date filing extension may be granted. • Section 2-D (AUDITS) added to provide notice of potential audit of taxpayer books, papers, records and data by the assessors. • Section 2-E (PENALTY FOR NOT FILING, FILING LATE OR NOT COMPLYING WITH AUDIT) revised to reflect penalty for not complying with audit requests. • Section 2-F (USE OF AND ACCESS TO RETURN AND RECORDS) revised to reflect confidentiality of records obtained by audits. • Section 3B edited description of taxable property for format spacing reasons only. (There is no substantive change in the taxable property.)
Return of Property Held for Charitable Purposes (Filed by Charitable and Veteran Organizations)	State Tax Form 3ABC	11/1998	<ul style="list-style-type: none"> • Title revised to reflect local option exemption G.L. c. 59, § 5, Clause 5C for veteran organizations. • Notice of Filing Deadline revised to include same language regarding extension that appears on Forms 2, 2HF and 2MT. • Section A – WHO MUST FILE revised to reflect local option exemption G.L. c. 59, § 5, Clause 5C for veteran organizations. • Section A – FILING EXTENSION revised to reflect change in latest date filing extension may be granted. • Section A – PENALTY FOR NOT FILING, FILING LATE OR FILING INCOMPLETE RETURN revised to clarify (1) consequences of not filing (organization is not exempt for year) and (2) applicability of public charity report filing requirement for organizations (religious, fraternal, veteran) not required to file report with the Attorney General. • Section A – USE OF AND ACCESS TO RETURN revised to clarify organization’s obligation to apply for exemption as well as file return. • Section F (PUBLIC CHARITIES REPORT) revised to clarify requirements for organizations not required to file report with Attorney General.

PROPERTY RETURN REDACTIONS

November 2010

FORM NAME	NUMBER	REDACTIONS
Form of List - Return of Personal Property Subject to Taxation (Filed by Individuals, Partnerships, Associations or Trusts, Corporations and Limited Liability Companies)	<u>State Tax Form 2</u>	<ul style="list-style-type: none"> • Schedules A through I • Personal property records obtained by audit
Form of List – Return of Personal Property Subject to Taxation (Filed by Non-domiciliary Homeowners)	<u>State Tax Form 2HF</u>	<ul style="list-style-type: none"> • Schedules A through F • Personal property records obtained by audit
Form of List – Return of Personal Property Subject to Taxation (Filed by Mobile Telecommunication Providers)	<u>State Tax Form 2MT</u>	<ul style="list-style-type: none"> • Schedules A through H • Personal property records obtained by audit
Return of Property Held for Charitable Purposes (Filed by Charitable and Veteran Organizations)	<u>State Tax Form 3ABC</u>	<ul style="list-style-type: none"> • Schedule C - Under Total Assets column, these items only: <ul style="list-style-type: none"> • Tangible Personal Property • Total Assets • Schedule E if required by <i>Federal Driver Privacy Protection Act, 19 United States Code §2721 et seq.</i>