



Bulletin

2015-10B

PERSONAL EXEMPTION APPLICATIONS AND TAXPAYER FACT SHEETS

TO: Assessors

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

DATE: July 2015

SUBJECT: Revised Personal Exemption Applications and Taxpayer Fact Sheets

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 2014 legislation that amended G.L. c. 59, §§ 5 and 59 to recodify and amend the exemption for paraplegic veterans and make the application for all personal exemptions uniform. St. 2014, c. 62, §§ 9-13 and 16. See [Informational Guideline Release \(IGR\) 15-208, Clause 22F Property Tax Exemption for Paraplegic Veterans](#) and [IGR 15-209, Clause 41C½ Property Tax Exemption for Seniors](#). They also include revisions in the fields related to the exemption for surviving spouses of certain servicemembers and national guard members. We have also updated the taxpayer guides for personal exemptions to reflect these changes in law.

The new and revised forms (State Tax Forms) and taxpayer fact sheets can be found on our [website](#). The attached chart describes the revisions made. The revised applications are for use by taxpayers in any community beginning in FY2016. **If you do not make personal exemption applications available on your website, you may notify taxpayers that they can obtain them from our [website](#). However, taxpayers must direct all questions about their eligibility for exemptions and 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 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, to one year, you may also adapt the forms you distribute to your taxpayers to reflect just the one year eligibility requirement. See [Bulletin 2011-10B](#).

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

JULY 2015 FORM REVISIONS PERSONAL EXEMPTION APPLICATIONS

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (All - Senior, Surviving Spouse or Minor, Veteran, Blind)	96	Taxpayer	Assessors	7/2011	<ul style="list-style-type: none"> • <u>Caption</u> – Deleted reference to prior Clause 41C½ application deadline. • <u>Section B – Veteran</u> – Revised fields related to information for exemption for surviving spouses of certain servicemembers and national guard members. • <u>Taxpayer Information</u> – Revised description of persons who might be eligible for personal exemption.
Application for Statutory Exemption (Senior)	96-1	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> • <u>Caption</u> – Deleted reference to prior Clause 41C½ application deadline. • <u>Taxpayer Information</u> – Revised description of persons who might be eligible for personal exemption. • <u>Taxpayer Information</u> – Deleted reference to prior Clause 41C½ application deadline.
Application for Statutory Exemption (Surviving Spouse or Minor)	96-2	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> • <u>Taxpayer Information</u> – Revised description of persons who might be eligible for personal exemption.
Application for Statutory Exemption (Blind)	96-3	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> • <u>Taxpayer Information</u> – Revised description of persons who might be eligible for personal exemption.
Application for Statutory Exemption (Veteran)	96-4	Taxpayer	Assessors	7/2011	<ul style="list-style-type: none"> • <u>Section B – Veteran</u> – Revised fields related to information for exemption for surviving spouses of certain servicemembers and national guard members. • <u>Taxpayer Information</u> – Revised description of persons who might be eligible for personal exemption.

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Application for Statutory Exemption (Veteran, Blind)	96-5	Taxpayer	Assessors	7/2011	<ul style="list-style-type: none"> • <u>Section B – Veteran</u> – Revised fields related to information for exemption for surviving spouses of certain servicemembers and national guard members. • <u>Taxpayer Information</u> – Revised description of persons who might be eligible for personal exemption.
Application for Statutory Exemption (Senior, Surviving Spouse or Minor)	96-6	Taxpayer	Assessors	7/2009	<ul style="list-style-type: none"> • <u>Caption</u> – Deleted reference to prior Clause 41C½ application deadline. • <u>Taxpayer Information</u> – Revised description of persons who might be eligible for personal exemption. • <u>Taxpayer Information</u> – Deleted reference to prior Clause 41C½ application deadline.

JULY 2015 FACT SHEET REVISIONS TAXPAYER GUIDES TO PERSONAL EXEMPTIONS AND DEFERRALS

FORM NAME	LAST REVISED	REVISIONS
Seniors, Surviving Spouses, Minor Children (of Deceased Parent) , Clauses 17, 17C, 17C½, 17D	7/2011	<ul style="list-style-type: none"> • <u>Eligibility Requirements</u> – Revised language to emphasize importance of July 1 eligibility date. • <u>Exemption Credit</u> and <u>Sale of Domicile</u> – New sections to explain application of exemption to the assessed tax and taxpayer in sales transaction. • <u>Appeals: Appeal of Action of Assessors</u> – Revised language to emphasize taxpayer ability to appeal if lower benefit granted as well as if application denied and assessors’ ability to grant exemption in final settlement of application during appeal period.

FORM NAME	LAST REVISED	REVISIONS
Veterans (Clauses 22, 22A, 22B, 22C, 22D, 22E, 22F)	7/2012	<ul style="list-style-type: none"> • <u>Caption and Introduction</u> – Revised to reflect Clause 22F recodification of the exemption for paraplegic veterans. • <u>Veteran</u> – New section to define veteran. • <u>Eligibility Requirements</u> – Revised language to emphasize importance of July 1 eligibility date. • <u>Who is Eligible and Exemption Amounts</u> – Revised to reflect Clause 22F recodification of exemption for paraplegic veterans and to clarify Clause 22D eligibility for surviving spouses of certain servicemembers and national guard members. • <u>Exemption Credit and Sale of Domicile</u> – New sections to explain application of exemption to the assessed tax and taxpayer in sales transaction. • <u>Appeals: Appeal of Action of Assessors</u> – Revised language to emphasize taxpayer ability to appeal if lower benefit granted as well as if application denied and assessors’ ability to grant exemption in final settlement of application during appeal period.
Legally Blind Persons (Clauses 37, 37A)	7/2011	<ul style="list-style-type: none"> • <u>Eligibility Requirements</u> – Revised language to emphasize importance of July 1 eligibility date. • <u>Exemption Credit and Sale of Domicile</u> – New sections to explain application of exemption to the assessed tax and taxpayer in sales transaction. • <u>Appeals: Appeal of Action of Assessors</u> – Revised language to emphasize taxpayer ability to appeal if lower benefit granted as well as if application denied and assessors’ ability to grant exemption in final settlement of application during appeal period.
Seniors (Clauses 41, 41B, 41C, 41C½)	7/2012	<ul style="list-style-type: none"> • <u>Applications</u> - Deleted reference to prior Clause 41C½ application deadline. • <u>Eligibility Requirements</u> – Revised language to emphasize importance of July 1 eligibility date. • <u>Exemption Credit and Sale of Domicile</u> – New sections to explain application of exemption to the assessed tax and taxpayer in sales transaction. • <u>Appeals: Appeal of Action of Assessors</u> – Revised language to emphasize taxpayer ability to appeal if lower benefit granted as well as if application denied and assessors’ ability to grant exemption in final settlement of application during appeal period.
Senior Deferrals (Clause 41A)	2/2011	<ul style="list-style-type: none"> • <u>Eligibility Requirements</u> – Revised language to emphasize importance of July 1 eligibility date. • <u>Appeals: Appeal of Action of Assessors</u> – Revised language to emphasize taxpayer ability to appeal if lower benefit granted as well as if application denied and assessors’ ability to grant exemption in final settlement of application during appeal period.