

ASSESSOR'S USE ONLY

Date Received

THE COMMONWEALTH OF MASSACHUSETTS

Name of City or Town

FISCAL YEAR 19 - FORM OF LIST
RETURN OF PERSONAL PROPERTY SUBJECT TO TAXATION
Mass. General Laws Chapter 59, Section 29

TO BE FILED BY ALL INDIVIDUALS FOR HOUSEHOLD FURNITURE AND EFFECTS
SUBJECT TO TAXATION IN THIS CITY or TOWN.
THIS RETURN IS NOT OPEN TO PUBLIC INSPECTION.
(See General Laws Chapter 59, Section 32.)



Return to: Board of Assessors

FORM MUST BE FILED BY MARCH 1 UNLESS AN EXTENSION IS
GRANTED BY THE BOARD OF ASSESSORS.

| | | | |
|--|--------|------------------------------|-------------------------------|
| 1. TAXPAYER INFORMATION Please type or print. Complete all sections that apply. | | | |
| A. Name of Individual: | | | B. Assessors' Use Only |
| C. Legal Residence on January 1st: | | | |
| No. | Street | City/Town | Zip |
| D. Mailing Address (if different): | | | |
| No. | Street | City/Town | Zip |
| Telephone number: () _____ | | | |
| E. Location of Personal Property: | | <input type="checkbox"/> Own | <input type="checkbox"/> Rent |
| No. | Street | City/Town | Zip |
| ASSESSORS' USE ONLY | | | |

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

2. 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 other taxable property must also file State Tax Form 2. Literary, temperance, benevolent, charitable or scientific organizations that may be entitled to an exemption under Chapter 59, Section 5, Clause 3 must file State Tax Form 3 ABC listing all property they own or hold for those purposes on January 1.

B. **WHEN AND WHERE RETURN MUST BE FILED.** Forms of List 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 Form of List is not considered filed unless it is complete.

C. **EXTENSION OF FILING DEADLINE.** The Board of Assessors may extend the filing deadline if you can show a sufficient reason for not filing on time. The latest date the filing deadline can be extended is 30 days after the tax bills are mailed for the fiscal year. Requests for an extension must be made in writing to the assessors.

D. **PENALTY FOR FAILURE TO FILE OR FILING LATE.** If you do not file a Form of List for the fiscal year, the assessors cannot grant an abatement for overvaluation of the personal property for that year. If the Form of List is not filed on time, the assessors can only grant an abatement 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 list had been timely filed. In that case, only the amount over that percentage can be abated. You can avoid this penalty by filing on time.

E. **USE OF AND ACCESS TO RETURN.** The information in the Form of List 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. Forms of List are not available to the public for inspection under the public records law. They are available only to the Board of Assessors and the Massachusetts Department of Revenue for purposes of administering the tax laws.

3. 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 **except** the "Estimated Market Value" must be provided **and** all copies of leases, consignments, etc., for any property in your possession must be attached.

A. **APPLIANCES AND SMALL ELECTRICS.** Includes all major appliances (refrigerators, freezers, washing machines), small appliances (microwave ovens, vacuum cleaners, coffee makers, blenders, food processors) and electrics (radios, stereos, televisions, video cassette recorders).

B. **TOOLS AND EQUIPMENT.** Includes all household tools and equipment (lawnmowers, etc.) not listed as appliances and small electrics.

C. **FURNITURE AND ACCESSORIES.** Includes all household furniture (desks, chairs, tables, couches, beds), lamps, rugs, floor coverings and draperies, specialized leasehold 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 Chapter 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.

A
APPLIANCES AND
SMALL ELECTRICS

| *Own/ Other | No. | Description | Manufacturer | Model | Year of Pur. | Purchase Price | Estimated Market Value |
|---|-----|-------------|--------------|-------|-----------------|----------------------|---------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Continue List on attachment, in same format, as necessary. | | | | | | Sub-Total Schedule A | |
| | | | | | | Sub-Total Attachment | |
| | | | | | | TOTAL | |

B
TOOLS AND
EQUIPMENT

| *Own/ Other | No. | Description | Nature of Use | Type/ Model | Year of Pur. | Purchase Price | Estimated Market Value |
|---|-----|-------------|------------------|----------------|-----------------|----------------------|---------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Continue List on attachment, in same format, as necessary. | | | | | | Sub-Total Schedule B | |
| | | | | | | Sub-Total Attachment | |
| | | | | | | TOTAL | |

C
FURNITURE AND
ACCESSORIES

| *Own/ Other | No. | Description | Year of Pur. | Purchase Price | Estimated Market Value |
|---|-----|-------------|-----------------|----------------------|---------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| Continue List on attachment, in same format, as necessary. | | | | Sub-Total Schedule C | |
| | | | | Sub-Total Attachment | |
| | | | | TOTAL | |

D
PERSONAL
EFFECTS

| *Own/ Other | No. | Description | Year of Pur. | Purchase Price | Estimated Market Value |
|---|-----|-------------|-----------------|----------------------|---------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| Continue List on attachment, in same format, as necessary. | | | | Sub-Total Schedule D | |
| | | | | Sub-Total Attachment | |
| | | | | TOTAL | |

*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 of Mfr. | Model, Name, Letter or Number | Make | Type: Describe sufficiently for identification giving number of passengers, number of doors, type of body. If not required to be registered, so state and name use. | No. of Cylinders or Rated Capacity | Purchase Price | Estimated Market Value |
|---|-----------------|--|------|--|---|----------------------|---------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Continue List on attachment, in same format, as necessary. | | | | | | Sub-Total Schedule E | |
| | | | | | | Sub-Total Attachment | |
| | | | | | | TOTAL | |

F

OTHER TAXABLE PERSONAL PROPERTY

| *Own/ Other | No. | Description | Year of Pur. | Purchase Price | Estimated Market Value |
|---|-----|-------------|-----------------|----------------------|---------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| Continue List on attachment, in same format, as necessary. | | | | Sub-Total Schedule F | |
| | | | | Sub-Total Attachment | |
| | | | | TOTAL | |

4. SIGNATURES

SIGNATURE OF TAXPAYER. This list, prepared or examined by me, includes all taxable household furniture and effects owned or held by the maker of this list on January 1 and to the best of my knowledge and belief, it and all accompanying schedules and statements are true, correct and complete.

SUBSCRIBED THIS _____ DAY OF _____ 19____, UNDER THE PENALTIES OF PERJURY.

SIGNATURE _____