

Name:

UID#

Town Code **143**

## MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

### 2015 GRAND LIST

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.C. §12-81(76), as amended by PA 14-183, sections 2, 3, & 4. The following definitions are applicable for purposes of Public Act 11-61 Section 2 and referenced in Section 3.

**Machinery and Equipment** means tangible personal property which is installed in a manufacturing facility and claimed on the owner's Federal Income Tax Return as either five-year or seven-year property, as those terms are defined in Section 168(e) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and the predominant use of which is for manufacturing, processing or fabricating; for research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use of the significant overhauling or rebuilding of other products on a factory basis; for measuring or testing or for metal finishing; or used in the production of motion pictures, video and sound recordings.

This form **must be filed on or before November 1**, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. If an extension to file is requested and granted, a late filing fee based on the value of the assessment is required. Contact your assessor for extension requests and fees provided under 12-81K and amended by PA 14-183, sections 2, 3, & 4.

**\*\*\*\*\*This form is to be filed in the Town in which the machinery and equipment is installed.\*\*\*\*\***

<b>Manufacturer Information:</b> (Lessor: provide Lessee information)		<b>Lessor Information:</b>	
Name		Name	
Business Address		Business Address	
City/State/Zip		City/State/Zip	
<b>Person to be contacted if there are any questions:</b>		<b>Required Identification Numbers:</b>	
Name		Connecticut State Tax ID No.	
Title		Federal Taxpayer ID No.	
Address		<b>Benefits and Exempt Status Questions (circle)</b>	
Phone/Fax	/	Are you currently receiving benefits under CGS §12-81 (60) OR (70) <i>distressed Municipality Program</i> ?	Yes or No <b>Y N</b>
E-mail		Is the machinery and equipment for which you are seeking exempt status depreciable on your books for <b>IRS</b> purposes? If no, on whose books are these assets depreciated?	<b>Y N</b>
<b>Property Location</b> (Number, street, town where machinery and equipment is installed.)			
<b>Check which description best applies and complete the detail description below:</b>			
1 <input type="checkbox"/> manufacturing, processing or fabricating	2 <input type="checkbox"/> measuring or testing	3 <input type="checkbox"/> metal finishing	
4 <input type="checkbox"/> the significant overhauling or rebuilding of other products on a factory basis	5 <input type="checkbox"/> used in the production or motion pictures, video and sound recordings	6 <input type="checkbox"/> used in connection with biotechnology	
7 <input type="checkbox"/> research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	8 <input type="checkbox"/> the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	9 <input type="checkbox"/> used in connection with recycling, as defined in CGX §22a-260, if acquired and installed <b>on or after</b> July 1, 2006	
Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:			

## INSTRUCTIONS

**IMPORTANT:** Read the descriptions of Personal Property Code #10 AND Code #13 **BEFORE** completing the application for exemption. To ensure that you receive the appropriate exemption, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code.

### Code #10:

**Machinery and equipment NOT eligible for exemption under CGS §12-81(76):** Industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Air and water pollution control equipment, regardless of its class life does not meet the predominant use criteria for exemption under CGS §12-81(76). Machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70). **Code #10 Machinery and equipment is reported on the annual Personal Property Declaration only.**

### Code #13:

**Machinery and equipment eligible for exemption under CGS §12-81 (76):** Manufacturing machinery and equipment acquired and installed, that is predominantly used for manufacturing or biotechnology, or used in connection with recycling (as defined in CGS §22a-260) and the owner or lessee of such machinery and equipment must claim it on a Federal Income Tax Return as **five-year property or seven-year property**. To obtain the exemption under CGS §12-81 (76), the owner or lessee who claims such property on a Federal Income Tax Return must file the exemption application annually to receive the exemption. **(All property previously defined as Code 13, Code 15a and Code 15b are now combined under Code 13 and is claimed below AND reported on the annual Personal Property Declaration.)**

COMPLETE THIS FORM IN ITS ENTIRETY, INCLUDING THE ITEMIZED LISTING OF MANUFACTURING MACHINERY AND EQUIPMENT BY YEAR OF ACQUISITION. **\*\*\*\*\* A copy of the invoice is REQUIRED for any item(s) listed in year ending 10-01-2016\*\*\*\*\***

Code #13 Manufacturing machinery & equipment – Eligible for exemption					
Year Ending	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
10-01-2016		95%			
10-01-2015		90%			
10-01-2014		80%			
10-01-2013		70%			
10-01-2012		60%			
10-01-2011		50%			
10-01-2010		40%			
Prior Yrs		30%			
		Total			

I hereby certify that I am eligible for the property tax exemption provided under CGS §12-81(76). I further certify that all machinery and equipment listed herein was **acquired and installed** in the above named manufacturing facility, continue to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Board of Assessors, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

Signature

Date

Print or type name of signer

Print or type title of signer

Failure to file this form in the manner and form, and within the time limit prescribed, **shall result in the assessor not applying the exemption allowed under CGS §12-81(76)**, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee. NOTE: request for extension **must be received by the Assessor ON OR BEFORE NOVEMBER 1, 2016.**