

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

Approved for use by the State of Connecticut, Office of Policy and Management - Town/City of **Hartford**

This form must be **filed on or before November 2,** annually, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(72), as amended, for *new and newly acquired manufacturing machinery* and equipment acquired after October 1, 2003 and installed in a manufacturing facility. Annual application for this property tax exemption is required. **This form is to be filed in the town in which the machinery and equipment is installed.**

Manufacturer Information: (Lessor: provide Lessee information) Name _____ Business Address _____ City/State/Zip _____	Lessor Information: Name _____ Business Address _____ City/State/Zip _____	Person to be contacted if there are any questions: Name _____ Title _____ Telephone #: _____ Fax #: _____
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Required Identification Numbers Connecticut State Tax I.D. No. _____ Federal Taxpayer I.D. No. _____	Are you currently receiving benefits under CGS? §12-81 (60) OR (70) <i>Distressed Municipality Program</i> ? YES <input type="checkbox"/> NO <input type="checkbox"/> Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes? If no, on whose books are these assets depreciated? YES <input type="checkbox"/> NO <input type="checkbox"/>
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Property Location (Number, street, and town where machinery and equipment is installed.)

<input type="checkbox"/>	1 manufacturing, processing or fabricating	<input type="checkbox"/>	2 research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	<input type="checkbox"/>	3 the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	<input type="checkbox"/>	4 the significant overhauling or rebuilding of other products on a factory basis
<input type="checkbox"/>	5 for measuring or testing	<input type="checkbox"/>	6 for metal finishing, as those terms are further defined in C.G.S. §12-81(72)	<input type="checkbox"/>	7 the production of motion pictures, video and sound recordings	<input type="checkbox"/>	8 machinery and equipment acquired on or after July 1, 1997, and used in the "biotechnology industry," in certain activities

Described the business activity (in specific terms), which conforms to the above definition of manufacturing; indicate the product manufactured:

New and newly acquired Manufacturing Machinery and Equipment Eligible for Exemption	Total number of items	Original Cost Transportation & Installation	% Value	Net Depreciated Value	Assessor's Approved Total Cost	Assessor's Approved Depreciated Value
Installed between 10/02/04 - 10/01/05 2005 List			50%			
Installed between 10/02/05 - 10/01/06 2006 List			60%			
Installed between 10/02/06 - 10/01/07 2007 List			70%			
Installed between 10/02/07 - 10/01/08 2008 List			80%			
Installed between 10/02/08 - 10/01/09 2009 List			90%			
Total			Total			
					Assessment @ 70%	

I hereby certify that I am eligible for the property tax exemption provided under C.G.S. §12-81(72). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility after October 1, 2003, continues 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 Secretary of the Office of Policy and Management, 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 also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). 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.*

Failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee.

Signature _____

Date Signed _____

**2009 PERSONAL PROPERTY DECLARATION – SUPPLEMENTAL FORM
FOR MACHINERY AND EQUIPMENT USED IN MANUFACTURING AND BIOTECHNOLOGY ONLY**

REQUIREMENTS HAVE CHANGED SINCE LAST YEAR. READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Public Act 06-83 (as amended by Public Act 06-196) institutes a new tax relief program as of October 1, 2006, under which the State of Connecticut pays a portion of the property tax for certain machinery and equipment used in manufacturing, biotechnology (defined below) and recycling. The portion the State pays for eligible machinery and equipment on the October 1, 2009 Grand List is 80% (a taxpayer pays 20% of the tax). The State's percentage increases by 20% per year (the taxpayer's portion decreases by 20% per year) until the State's portion of the property tax for eligible machinery and equipment is 100% as of October 1, 2010.

A Supplemental Form must accompany the Personal Property Declaration filed annually in order for a taxpayer to pay less than 100% of the property tax for qualified machinery and equipment, pursuant to Public Act 06-83. The assessor must submit this form to the State of Connecticut's Office of Policy and Management (the State agency that administers this new tax relief program). For purposes of Public Act 06-83, the following definitions are applicable.

Manufacturing means: Manufacturing, processing or fabricating, each of which is further defined in C.G.S. §12-81(72); research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; measuring or testing or metal finishing; or the production of motion pictures, video and sound recordings.

Biotechnology means: The application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products.

INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10, Code #13 and Code #15 before completing the applicable schedules. To ensure that you receive any appropriate tax relief benefit, 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 and/or sub code.

Do not report any machinery and equipment under Code #15 that you do/did not claim for federal income tax purposes. You may report machinery and equipment under Code #15 that you lease from another entity only if you claim/claimed it for federal tax purposes. You must also supply information concerning the lessor's name in the space provided below the appropriate category code.

If you have in your possession machinery and equipment that you use in manufacturing or biotechnology, but that you do not own (i.e., it is leased, borrowed or consigned to you from another entity) and that you do/did not claim for federal tax purposes, the owner of the machinery and equipment must file this Supplemental Form. **It is your responsibility to inform the machinery and equipment owner (i.e., the lessor) of this requirement.** The owner must also supply information concerning the property user (i.e., the lessee) in the space provided below the appropriate category code.

Complete this form in its entirety. If necessary, make copies to attach additional information. **Sign and date the Supplemental Form and return it to the assessor on or before November 2, 2009.**

Code # 10:

Use this category to report machinery and equipment not included under Code #13 or Code #15. Include 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). Include air and water pollution control equipment, regardless of its class life. (A property tax exemption for this type of equipment is available if the Connecticut Department of Environmental Protection certifies it, but air/water pollution control equipment does not meet the predominant use criteria for exemption under Code #13 or Code #15.) Include all 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 # 13:

Use this category to report machinery and equipment, acquired and installed between October 1, 2004 and October 1, 2009, that is predominantly used for manufacturing or biotechnology, or machinery and equipment that is acquired and installed on or after July 1, 2006 and used in connection with recycling (as defined in C.G.S. §22a-260). 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 an exemption under C.G.S. §12-81(72) for the October 1, 2009 Grand List, the owner or lessee who claims such property on a federal income tax return must file Form M-65 (Manufacturing Machinery & Equipment Exemption Claim).

Code # 15: a – Manufacturing b - Biotechnology

Use this category to report property eligible for tax relief under Public Act 06-83 (i.e., machinery and equipment acquired in an assessment year ending October 1, 2004 or before only). Eligible property includes machinery and equipment that (i) the owner or lessee claims/claimed as **five-year or seven-year property** for federal income tax purposes, (ii) is **installed and predominantly used for manufacturing or biotechnology**, and (iii) for which you are not filing Form M-55 to claim a property tax exemption under C.G.S. §12-81(60) or (70). **Do not include machinery and equipment acquired on or before June 30, 2006 and used in connection with recycling, as defined in C.G.S. §22a-260.** (Report such property under Code #10.)

Use Code #15a - To report machinery and equipment used for manufacturing.

Use Code #15b - To report machinery and equipment used for biotechnology.

SUPPLEMENTAL FORM FOR MANUFACTURING AND BIOTECHNOLOGY MACHINERY AND EQUIPMENT ONLY

Company Reporting:
 Name _____
 Address _____
 Town/State/Zip _____
 D/B/A _____
 Business activity _____
 Connecticut State Tax ID No. _____
 Federal Taxpayer ID No. _____

Person to be contacted with questions:
 Name/Title _____
 Address _____
 City/State/Zip _____
 Telephone No. _____
 Product manufactured _____
 Facility location (street _____
 address, town and zip code) _____

Assessor's Use Only

List # _____
 Town Code _____
 Tax District Name _____

• **Read instructions before continuing.** Enter Total Cost (original cost, *excluding* sales tax, plus the cost of transportation and installation) under each appropriate Code (#10, #13, #15a and #15b).

#10 - Machinery & Equipment Not Eligible For CGS §12-81(72) Exemption Or For Tax Relief Under Public Act 06-83			
Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-09		95%	
10-1-08		90%	
10-1-07		80%	
10-1-06		70%	
10-1-05		60%	
10-1-04		50%	
10-1-03		40%	
Prior Yrs		30%	
Total		Total	

#13 - Newly acquired machinery & equipment Eligible For CGS §12-81(72) Exemption <i>Claimant must also file Form M-65 to obtain this exemption</i>			
Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-09		90%	
10-1-08		80%	
10-1-07		70%	
10-1-06		60%	
10-1-05		50%	
Total		Total	

Code #	Assessment
10	
13	

#15a - Manufacturing Machinery & Equipment Eligible For Tax Relief Under Public Act 06-83 <i>Years ending 10-1-05 through 10-1-09 are reported under Code #13</i>			
Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-04		50%	
10-1-03		40%	
Prior Yrs		30%	
Total		Total	

#15b - Biotechnology Machinery & Equipment Eligible For Tax Relief Under Public Act 06-83 <i>Years ending 10-1-05 through 10-1-09 are reported under Code #13</i>			
Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-04		50%	
10-1-03		40%	
Prior Yrs		30%	
Total			

Code #	Assessment
15a	
15b	
Total 15	

Complete if reporting company leases any Code #15 property from another entity and claims it for federal tax purposes. Enter data by category for property leased to each entity.

Year Ending	<u>Code #15a</u> Total Net Value	<u>Code #15b</u> Total Net Value	Name of Property Owner (Lessor)
10-1-04			
10-1-03			
Prior Yrs			
Total			

Complete if reporting company leases any Code #15 property to another entity. Enter data by category for property leased to each entity.

Year Ending	<u>Code #15a</u> Total Net Value	<u>Code #15b</u> Total Net Value	Name of Property User (Lessee)
10-1-04			
10-1-03			
Prior Yrs			
Total			

AFFIDAVIT: I do hereby declare under penalty of false statement that the information reported above is true and complete to the best of my knowledge, remembrance and belief and that I have authorization from the above-named company to file this Supplemental Form to the Personal Property Declaration.

Print or type name of signer here: _____

*The Affidavit on the Personal Property Declaration
MUST also be signed and/or witnessed.*

Signature

Date