

Assessor's Use Only

List # _____
 Town Code _____
 District Code _____

**2019 GRAND LIST
 MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM**

This exemption claim form should accompany the Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §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 Sec. 2 and referenced in Sec. 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 property 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 or 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, 2019**. Claims must be filed annually 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 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, and 4.

This form is to be filed in the town in which the machinery and equipment is installed

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

| Property Description & Model ID # | # of Items | Date Acquired Mo./Day/Yr. | Date Installed Mo./Day/Yr. | IRS* Classification | Purchase Price | Transportation/Installation Cost | Total Cost of Acquisition | Page Total | Grand Total |
|-----------------------------------|------------|---------------------------|----------------------------|---------------------|----------------|----------------------------------|---------------------------|------------|-------------|
| | | | | | | | | | |

*Property shall be treated as:
 5 year property if it has a class life (in years) of:
 7 year property more than 4 but less than 10
 10 or more but less than 16

