State Tax Form 2MT
Revised 11/2013

The Commonwealth of Massachusetts

Assessors' Use only
Date Received

Name of City or Town

FISCAL YEAR _____ -- FORM OF LIST
Return of personal property subject to taxation
General Laws Chapter 59, § 29

TO BE FILED BY ALL MOBILE TELECOMMUNICATIONS PROVIDERS
SUBJECT TO TAXATION IN THIS CITY OR TOWN
PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 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. Complete all sections that apply. Please type or print.

A. Name of taxpayer: FID Number: _____ (Not SSN)

(1) Owner's name: _____

(2) Business name:

B. Assessors' use only

C. Indicate status:

☐ Individual. (Do not include social security number above)

☐ Partnership: Provide names of all partners: _____

☐ Association or Trust. Provide names of all members/trustees: _____

☐ Limited Liability Company. Provide names of all members: _____

If any of above, or other non-corporate entity, treated as corporation for federal income tax purposes (a) by default rules, check here ☐ or (b) by election form, check here. ☐ Effective date: _____. Attach federal election form 8832.

☐ Corporation. (Check this box only if an incorporated entity)

☐ Other. Specify: _____

D. Annual certification of entity tax status (all except individuals must complete):

Has entity filed Certification of Entity Tax Status as of this January 1 with Department of Revenue? Yes ☐ No ☐ (Certification must be filed annually on or before April 1. DOR Directive 12-05). If yes, provide confirmation number _____.

E. Nature of business:	F. State of formation:	G. Date of formation:

H. Business address

(1) Address of principal place of business: _____

(2) Mailing address (if different): _____

(3) Telephone number: ( ) _____

I. Location(s) of personal property:

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 2MT) must be filed each year by all individuals, partnerships, associations, trusts, corporations, limited liability companies and other legal entities in the business of providing cellular or mobile telecommunications, including, but not limited to, cellular providers or other personal service communications wireless providers, that own or hold taxable personal property on January 1.

B. WHEN AND WHERE RETURN MUST BE FILED. Returns must be filed by March 1 with the board of assessors in the city or town where the personal property is situated on January 1. If the property has no situs on January 1, it must be listed on a return filed with the assessors in the city or town where you are domiciled (legal residence or place of business). A return is not considered filed unless it is complete.

C. FILING EXTENSION. The board of assessors may extend the filing deadline if you make a written request and show sufficient reason for not filing on time. The latest the filing deadline can be extended is the last day for applying for abatement of the tax for the fiscal year to which the filing relates.

D. AUDITS. The board of assessors may audit your books, papers, records and other data in order to determine whether you have accurately reported all taxable personal property. Any audit will be conducted within 3 years of the date your return is due or filed, whichever is later. The assessors may assess taxes on unreported or inaccurately reported taxable personal property discovered by the audit within 3 years and 6 months of the date your return is due or filed, whichever is later.

E. PENALTY FOR NOT FILING, FILING LATE, OR NOT COMPLYING WITH AUDIT. If you do not file a return for the fiscal year and comply with audit requests for books, papers, records and other data, the assessors cannot abate for overvaluation of the personal property for that year. If your return is not filed, or you do not comply with audit requests, on time, the assessors can only abate 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 return had been timely and properly filed. In that case, only the amount over that percentage can be abated.

F. USE OF AND ACCESS TO RETURN AND RECORDS. The information in the return 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. **Personal property information listed in Schedules A-H, or obtained during an audit, is not available to the public for inspection under the state public records law. It is available only to the assessors and Massachusetts Department of Revenue for purpose of administering the tax laws.**

3. TAXABLE PERSONAL PROPERTY

In general, all tangible personal property situated in Massachusetts and all tangible personal property owned by Massachusetts domiciliaries is taxable unless expressly exempt. [G.L. c. 59, §§ 2 & 18]. Exemptions are usually based on (1) ownership, (2) type of property, or (3) use of property. The following chart summarizes the personal property that is taxable to a cellular/mobile telecommunications company and must be listed in the return. If you have any questions about the taxable status of your personal property, please contact your board of assessors.

A. INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS, TRUSTS, and LIMITED LIABILITY COMPANIES filing for federal income tax purposes as individuals, partnerships, or disregarded entities; and other non-corporate entities.	All tangible personal property requested in the schedules that follow.
B. BUSINESS CORPORATIONS as defined in G.L. c. 63, § 30 and taxable under G.L. c. 63, § 39, including Massachusetts and out-of-state corporations treated as such for federal income tax purposes and LIMITED LIABILITY COMPANIES and other unincorporated entities treated as corporations for federal income tax purposes.	Poles, underground conduits, wires and pipes. All "machinery used in the conduct of business," except machines that are (1) stock in trade, or (2) used directly in dry cleaning or laundering processes, to refrigerate goods or air condition premises, or in purchasing, selling, accounting or administrative functions. [G.L. c. 59, § 5, cl. 16(2)].

4. INSTRUCTIONS FOR COMPLETING SCHEDULES

List all items of taxable personal property owned or held on January 1 in the appropriate schedules that follow, including items in your physical possession on that date under a lease, consignment, license, mortgage, pledge or other arrangement. You must also list all real property owned in the city or town on January 1. 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 under such arrangements must be attached. The board of assessors may require that this list be filed electronically.

For purposes of Schedules A & B, "Original cost" shall mean the total cost of the acquisition and commissioning of the property at the time of installation as part of the system. This cost includes the amount of money paid for the property in an arms length transaction and does not include allocated account entries as a result of acquisition by merger, take-over, bankruptcy or any other asset impaired accounting treatment. It also includes the amount of money paid by a third party if the third party transfers the property to the company for other consideration or by grant or gift, such as contributions in aid of construction (CIAC). The total cost includes all direct and indirect costs and shall conform as closely as possible to the attached Mobile Telecommunication Property Asset Description Table, based on the Federal Communications Commission uniform system of accounts under 47 CFR 32.2000 et seq, particularly 32.2000(a)(2, 3 & 4), (b)(2)(i & ii), (c)(2)(i - xiv), (f)(9)(ii), (i) and (j). Construction work in progress (CWIP) and property no longer in service but not yet removed is taxable and must be separately listed as such, as shown in the tables.

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES. [Corporations separately list & designate poles & wires over public ways and place a "P" in the column entitled "New Asset" next to those listings]

B. CELLULAR/MOBILE TELECOMMUNICATIONS MACHINERY AND EQUIPMENT. Includes switching equipment, routers, computers, generating machinery and equipment (turbines, engines, etc.) and other machines, mechanical devices and equipment used in providing cellular/mobile telecommunications services.

C. OTHER MACHINERY. Includes construction, copying and reproduction machinery, automated data and word processing machinery, appliances (freezers, refrigerators, air conditioners, etc.), electronics (televisions, microwaves, etc.) and any other machines and mechanical devices not used in providing cellular/mobile telecommunications services.

D. TOOLS AND EQUIPMENT. Includes trade, business, or professional tools and equipment not listed as machinery and not used in providing cellular/mobile telecommunications services.

E. BUSINESS FURNITURE AND FIXTURES. Includes business, professional, commercial or service fittings and furnishings (desks, tables, cabinets, display cases), rugs, floor coverings and draperies, lamps, specialized lease-hold improvements (restaurant fittings, modular walls, etc.), works of art and decorations, books and professional libraries and all other fittings and effects.

F. MERCHANDISE. Includes goods, wares, or stock in trade in any store or other place of sale, in any warehouse or other place of storage, out on lease or consignment, etc.

G. UNREGISTERED MOTOR VEHICLES AND TRAILERS. Includes motor vehicles not carrying Massachusetts registration plates under G.L. Ch. 90, unregistered agricultural (except those subject to the farm excise under G.L. Ch. 59 §8A) and industrial tractors, trailers, snowmobiles, motorized golf carts and all other kinds and type of unregistered vehicles.

H. OTHER TAXABLE PERSONAL PROPERTY. Includes all other tangible personal property not specifically exempt from taxation.

I. REAL PROPERTY. Includes all real property owned in the city or town on January 1.

A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES [Corporations should list and designate poles and wires over public ways separately from other poles and wires and by placing a "P" in the column entitled "New Asset" next to those listings]

*Own/ Other	Type	Quantity/Run Feet	Size	Make	New Asset (Mark with X)	Year of Installation	Year of purchase	Original Cost

Continue list on attachment, in same format, as necessary.

Subtotal Schedule A	0
Subtotal attachment	
TOTAL	0

B. CELLULAR/MOBILE TELECOMMUNICATIONS MACHINERY AND EQUIPMENT

*Own/Other	Address or Site Location	No.	Description (Select from List)	Account Code	New Asset (Mark with X)	Year of Installation	Original Cost

Continue list on attachment, in same format, as necessary.

Subtotal Schedule B	0
Subtotal attachment	
TOTAL	0

C. OTHER MACHINERY

* Own/ Other	No.	Description	Nature of use	Manufacturer	Model	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule C		0
Subtotal attachment		
TOTAL		0

D. TOOLS AND EQUIPMENT

* Own/ Other	No.	Description	Nature of use	Type/model	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule D		0
Subtotal attachment		
TOTAL		0

E. BUSINESS FURNITURE AND FIXTURES

* Own/ Other	No.	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule E		0
Subtotal attachment		
TOTAL		0

F. MERCHANDISE

* Own/ Other	Type	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value
	Finished goods or products					
	Work in progress					
	Materials or supplies					

Continue list on attachment, in same format, as necessary.

Subtotal Schedule F		0
Subtotal attachment		
TOTAL		0

* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.
** List property by most recent to earliest year of manufacture.

G. UNREGISTERED MOTOR VEHICLES AND TRAILERS

* Own/ Other	Model, name, letter or number	Make	Type: Describe sufficiently for identification giving number of passengers, number of doors and type of body. If not required to be registered, so state and name use.	No. of cylinders or rated capacity	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule G		0
Subtotal attachment		
TOTAL		0

H. OTHER TAXABLE PERSONAL PROPERTY

* Own/ Other	No.	Description	** Year of Manufacture	Year of purchase	Purchase price	Estimated market value

Continue list on attachment, in same format, as necessary.

Subtotal Schedule H		0
Subtotal attachment		
TOTAL		0

I. REAL PROPERTY

Address	Use: residence or business

Continue list on attachment, in same format, as necessary.

5. SIGNATURES

A. SIGNATURE OF TAXPAYER. This list, prepared or examined by me, includes all taxable personal property owned or held by the maker of this list on January 1 (except, if applicable, property that must be listed on another local or central valuation property tax form or return) 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 _____, _____, under the penalties of perjury.

Signature _____ (Sign full name of individual or authorized officer)

Title of authorized officer _____

_____ (____) _____

(Print or type) Name of signer Address Telephone

Email Address _____ FAX Number

_____

B. DESIGNATION OF REPRESENTATIVE. If it is your desire to be represented by an employee, attorney, accountant or other agent with respect to any matter associated with this list, indicate the name of the person you have authorized and to whom the contents of this list may be disclosed, along with the information requested.

Name of designated representative

_____

Address _____ Telephone

(____) _____

Email Address _____ FAX Number

_____