FORM M-65-1 Revised 08-10 **2010 GRAND LIST**

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

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

This form must be **filed on or before November 1**, 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, 2005 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)	**Lessor Information**:	**Person to be contacted if there are any questions**:
Name ______	Name ______	Name ______
Business Address ______	Business Address ______	Title ______
City/ State/Zip ______	City/ State/Zip ______	Telephone #: ______ Fax #: ______

Required Identification Numbers	
Connecticut State Tax I.D. No. ______	Are you currently receiving benefits under CGS. §12-81 (60) OR (70) *Distressed Municipality Program?* YES ☐ NO ☐
Federal Taxpayer I.D. No. ______	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 ☐ NO ☐

Property Location (Number, street, and town where machinery and equipment is installed.)

1 ☐ manufacturing, processing or fabricating	**2** ☐ research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing	**3** ☐ the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use	**4** ☐ the significant overhauling or rebuilding of other products on a factory basis	**5** ☐ measuring or testing
6 ☐ metal finishing	**7** ☐ used in the production of motion pictures, video and sound recordings	**8** ☐ used in connection with biotechnology	**9** ☐ used in connection with recycling, as defined in C.G.S. §22a-260, **if** acquired and installed **on or after** July 1, 2006	

Described the business activity (in specific terms), which conforms to the above definition of manufacturing, processing, fabricating, measuring or testing or biotechnology, as further defined in C.G.S. § 12-81(72); 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 10/02/05 - 10/01/06 **2006 List**			**50%**			
Installed between 10/02/06 - 10/01/07 **2007 List**			**60%**			
Installed between 10/02/07 - 10/01/08 **2008 List**			**70%**			
Installed between 10/02/08 - 10/01/09 **2009 List**			**80%**			
Installed between 10/02/09 - 10/01/10 **2010 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, 2005, 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

Itemized Listing Of Manufacturing Machinery And Equipment
2010 Grand List

INSTRUCTIONS:
- Print or type only. You may submit a computer printout containing **All Required Information In The Prescribed Format.**
- List only manufacturing machinery and equipment acquired and installed on or after October 2, 2005. Items listed on prior years' claims must continue to be listed on this year's M-65 in order to be considered for exemption.
- **Do Not Include Sales Tax**.
- All monetary amounts should be rounded to the nearest whole dollar.
- Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification;* Please refer to IRS Code Section 168(e). **Do Not Provide Class Life**

TERMS:
- Total cost of acquisition is the price paid for the property, including the value of a 'trade-in', plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The purchase price for self-constructed machinery and equipment is the unit cost.
- Date installed for leased property is the beginning date of the lease.

Inaccurate information may affect qualification for exemption.

The information requested on this form is essential to the applicant or machinery and equipment qualifying for exemption. Regardless of past practices, M-65 forms submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily identifiable. Property described as "miscellaneous", "manufacturing machinery or equipment", or numeric entries are not acceptable.

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	Name/Address of Company from whom property was acquired (Seller/Lessor & Lease ID#)	IRS* Classification	Purchase Price	Transportation/ Installation Cost	Total Cost of Acquisition
							Page Total	
							Grand Total	

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

C.G.S. §12-81(72) *provides that 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 §12-81k and upon payment of the late filing*

Property Description & Model ID #	# of Items	Date Acquired Mo./Day/Yr.	Date Installed Mo./Day/Yr.	Name/Address of Company from whom property was acquired (Seller/Lessor & Lease ID#)	IRS* Classifi-cation	Purchase Price	Transportation/ Installation Cost	Total Cost of Acquisition
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