

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

This form must be **filed on or before November 1, 2023**, annually, with the Assessor by any person seeking the exemption provided under C.G.S. §12-81(72) and (76), as amended, for manufacturing and biotechnology machinery and equipment acquired and installed in a manufacturing or biotechnology facility . **Annual application for this property tax exemption is required.**

Machinery and equipment eligible for exemption under CGS §12-81(72) or 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. ***(All property previously defined as Code 13, Code 15a and Code 15b are now combined and is claimed below and reported on the annual Personal Property Declaration.)***

Complete this form in its entirety, also provide an itemized listing of manufacturing machinery and equipment by year of acquisition, including Description, Model#, Purpose of Use and how it is used in the M. &E. process, and the Total Cost.

NAME OF BUSINESS			
BUSINESS ADDRESS	STREET NAME AND NUMBER	TOWN/CITY NAME	STATE ZIP CODE
PROPERTY LOCATION	STREET NAME AND NUMBER	TOWN/CITY NAME	STATE ZIP CODE
CONNECTICUT STATE TAX ID #		FEDERAL TAXPAYER ID #	
CONTACT PERSON	NAME	TITLE	TELEPHONE # FAX # E-MAIL ADDRESS
Is the machinery and equipment listed here depreciated on your books for IRS purposes? If NO, then identify who is depreciating this machinery & equipment? <input type="checkbox"/> YES <input type="checkbox"/> NO			
LESSOR'S NAME			
LESSOR'S BUSINESS ADDRESS	STREET NAME AND NUMBER	TOWN/CITY NAME	STATE ZIP CODE

Check which description best applies and complete the detail description below:

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 of 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 C.G.S. §22a-260, if acquired and installed on or after July 1, 2013

Describe the business activity (in specific terms), which conforms to the above definition of manufacturing. Indicate the product manufactured:

#13 – Mfg. Exempt machinery & equipment		Original Cost	%	Net Depreciated	Assessor's	Assessor's
Year Ending	Was Declared in 2022	Transportation & Installation	Value	Value	Approved Cost	Depreciated Value
10-2-2022 to 10-1-2023			95%			
10-2-2021 to 10-1-2022			90%			
10-2-2020 to 10-1-2021			80%			
10-2-2019 to 10-1-2020			70%			
10-2-2018 to 10-1-2019			60%			
10-2-2017 to 10-1-2018			50%			
10-2-2016 to 10-1-2017			40%			
10-1-2016 and Before			30%			
			Total		Exemption Amt. Granted	

I hereby certify that I'm eligible for the property tax exemption provided under C.G.S. §12-81(72) & (76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing or biotechnology facility and continues to be located there and is predominantly used for a manufacturing or biotechnology purpose. I agree to maintain and make available upon request to the Assessor supporting documentation, including, but not limited to, invoices, bills of sale, & 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'm authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

Signature _____ Print Name _____ Date signed _____

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.

