

READ THE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND FILING NO LATER THAN NOVEMBER 2, 2009

GENERAL INFORMATION

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 and biotechnology (defined below). The portion the State pays for eligible machinery and equipment on the October 1, 2006 Grand List is 20% (a taxpayer pays 80% 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 (Code #15a): 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 (Code #15b): 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, Code #15a and Code #15b before completing the applicable schedules which are on the reverse side of this form. 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 Code.

Do not report any machinery and equipment under Code #15a or Code #15b that you do/did not claim for federal income tax purposes. You may report machinery and equipment under Code #15a or Code # 15b 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 Code.

CODE EXPLANATIONS**Code #10: NOT ELIGIBLE FOR ANY EXEMPTION**

Use this category to report machinery and equipment not included under Code #13 or Code #15a or Code #15b. 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 #15a or Code #15b.) 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: ELIGIBLE FOR EXEMPTION IF:

Use this category to report machinery and equipment, acquired and installed between October 2, 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 #15a: ELIGIBLE FOR PARTIAL EXEMPTION WHEN USED FOR MANUFACTURING IF:

Use this category to report eligible machinery and equipment acquired in an assessment year ending October 1, 2004 or before only. Eligible property includes machinery and equipment that (1) the owner or lessee claims/claimed as five-year or seven-year property for federal income tax purposes, (2) is installed and predominantly used for manufacturing, and (3) 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.)

Code #15b: ELIGIBLE FOR PARTIAL EXEMPTION WHEN USED FOR BIOTECHNOLOGY IF:

Use this category to report eligible machinery and equipment acquired in an assessment year ending October 1, 2004 or before only. Eligible property includes machinery and equipment that (1) the owner or lessee claims/claimed as five-year or seven-year property for federal income tax purposes, (2) is installed and predominantly used for biotechnology, and (3) 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.)

Complete this form in its entirety. If necessary, make copies to attach additional information. **Sign, date the Supplemental Form and file it no later than November 2, 2009.**

OCTOBER 1, 2009 SUPPLEMENTAL FORM FOR MANUFACTURING MACHINERY & EQUIPMENT AND BIOTECHNOLOGY MACHINERY & EQUIPMENT ONLY

READ THE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND FILING NO LATER THAN NOVEMBER 2, 2009

Company Reporting:

Name _____
 DBA _____
 Street _____
 Town/State/Zip _____
 Business Activity/Product Manufactured _____
 Connecticut State Tax ID # _____
 Federal Taxpayer ID # _____

Person to be contacted with questions:

Name/Title _____
 Street _____
 City/State/Zip _____
 Telephone No. _____
 Facility location _____
 Street _____
 Town/State/Zip _____

Assessor's Use Only

UID	
Town Code	060
Tax District	NONE

#10. Manufacturing Machinery & Equipment; Not Eligible For Exemption

Acquired	Total Cost	% Good	Depreciated Value
10-2-2008 to 10-1-2009		95%	
10-2-2007 to 10-1-2008		90%	
10-2-2006 to 10-1-2007		80%	
10-2-2005 to 10-1-2006		70%	
10-2-2004 to 10-1-2005		60%	
10-2-2003 to 10-1-2004		50%	
10-2-2002 to 10-1-2003		40%	
10-1-2002 and Before		30%	
Total		Total	

#13. Machinery & Equipment; Eligible For Exemption; Must also file Form M65

Acquired	Total Cost	% Good	Depreciated Value
10-2-2008 to 10-1-2009		90%	
10-2-2007 to 10-1-2008		80%	
10-2-2006 to 10-1-2007		70%	
10-2-2005 to 10-1-2006		60%	
10-2-2004 to 10-1-2005		50%	
Total		Total	

Code #	Assessment
10	
13	

#15a. Manufacturing Machinery & Equipment; Eligible For Partial Exemption

Acquired	Total Cost	% Good	Depreciated Value
After 10-1-2004	These years are reported under Code# 13		
10-2-2003 to 10-1-2004		50%	
10-2-2002 to 10-1-2003		40%	
10-1-2002 and Before		30%	
Total		Total	

#15b. Biotechnology Machinery & Equipment; Eligible For Partial Exemption

Acquired	Total Cost	% Good	Depreciated Value
After 10-1-2004	These years are reported under Code# 13		
10-2-2003 to 10-1-2004		20%	
10-2-2002 to 10-1-2003		20%	
10-1-2002 and Before		20%	
Total		Total	

Code #	Assessment
15a (TOTAL)	
15b (TOTAL)	
TOTAL	
FACTOR	X 80%
EXEMPTION	

Complete if reporting company **leases from** another entity any Code #15a or Code #15b property **and** the reporting company claims it for federal tax purposes.

Acquired	Code #15a Depreciated Value	Code #15b Depreciated Value	Name of Lessor
10-2-2003 to 10-1-2004			
10-2-2002 to 10-1-2003			
10-1-2002 and Before			
Total			

Complete if reporting company **leases to** another entity any Code #15a or Code 15b property **and** the reporting company claims it for federal tax purposes.

Acquired	Code #15a Depreciated Value	Code #15b Depreciated Value	Name of Lessee
10-2-2003 to 10-1-2004			
10-2-2002 to 10-1-2003			
10-1-2002 and Before			
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: _____

Signature: _____

Date _____

THE AFFIDAVIT ON PAGE 9 OF THE PERSONAL PROPERTY DECLARATION MUST ALSO BE SIGNED AND/OR NOTARIZED AND FILE NO LATER THAN NOVEMBER 2, 2009