

## Fiscal Year 2016

# **C.P.A. TAX RELIEF FOR MODERATE INCOME SENIORS C.P.A. TAX RELIEF FOR LOW INCOME HOUSEHOLDS**

### **MODERATE INCOME SENIOR CITIZENS:**

If you are a Provincetown homeowner age 60 or older, you may be eligible for an exemption from your FY 2016 Community Preservation Act property tax surcharge if you meet certain basic criteria:

1. Applicant must own and occupy the property (domiciled) as of January 1, 2015.
2. At least one owner of the property must be 60 years of age or older as of January 1, 2015.
3. You must apply *each year* to the Board of Assessors for this exemption.
4. The applicant's annual gross 2015 household income must not exceed the following limits:

Household Size of 1 person:	\$ 53,950
Household Size of 2 persons:	\$ 61,700
Household Size of 3 persons:	\$ 69,400
Household Size of 4 persons:	\$ 77,100

(A chart for larger households, as well as full exemption criteria, is available from the Provincetown Assessor's Office)

***IMPORTANT NOTE:*** *You will not be asked to reveal your assets when applying for a Senior Citizen CPA exemption. The decision on whether you qualify for the exemption is based solely on your annual household income; assets are not considered. You will, however, be asked to verify your income by providing a copy of your 2015 tax return and other documents which reflect the gross income for all members of the household.*

### **LOW INCOME HOUSEHOLDS:**

Homeowners under the age of 60 may also qualify for a CPA exemption if your annual gross 2015 household income does not exceed the following limits:

Household Size of 1 person:	\$ 43,200
Household Size of 2 persons:	\$ 49,350
Household Size of 3 persons:	\$ 55,500
Household Size of 4 persons:	\$ 61,700

### **HELP IS AVAILABLE TO COMPLETE YOUR APPLICATION!**

- To receive details on the complete set of criteria for the exemption, and to receive an application, call or stop by the Provincetown Assessors' office. The office is located at Town Hall-260 Commercial St, Provincetown, Ma 02657, and is open Monday through Thursday from 8:00am to 5:00pm & Friday 8:00am to Noon (508-487-7017).

**NOTE: Applications for exemptions cannot be submitted until the FINAL (Actual) tax bills are distributed! Application must be received on or before 3 months from the date of FINAL (Actual) Tax Bill mailing date.**

- The Provincetown Council on Aging will help you determine if you qualify for the exemption. If you do, they will assist you in completing the application. Call the C.O.A. office at 508-487-7080.

**You must submit a copy of your Federal or State Income Tax forms for income verification. \*\***

**\*\* Certain documents may be substituted in special circumstances upon approval of the Board of Assessors.**

Provincetown

Name of City or Town

Assessors' Use only	
Date Received	
Application No.	
Parcel Id.	

**LOW INCOME PERSONS - LOW OR MODERATE INCOME SENIORS**  
**FISCAL YEAR 16 APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION**  
**General Laws Chapter 44B**

Board of Assessors  
Town of Provincetown  
260 Commercial Street  
Provincetown, MA 02657

Must be filed with the Board of Assessors on or before  
3 months after actual (not preliminary) tax bills are  
mailed for fiscal year. Board of Assessors - 260  
Commercial St, Provincetown, MA 02657

**INSTRUCTIONS:** Complete all sections. Please print or type.

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant \_\_\_\_\_ Telephone Number \_\_\_\_\_  
Social Security No. \_\_\_\_\_ Marital Status \_\_\_\_\_  
Were you 60 years or older on January 1, 2015? Yes  No   
*If yes and first year of application, please attach copy of birth certificate.*  
Legal residence (domicile) on January 1, 2015  
\_\_\_\_\_ No. Street City/Town Zip Code  
Mailing address (if different) \_\_\_\_\_ No. Street City/Town Zip Code  
Location of property: \_\_\_\_\_ No. of dwelling units: 1  2  3  4  Other \_\_\_\_\_  
Did you own the property on January 1, 2015? Yes  No   
*If yes, were you:* Sole owner  Co-owner with spouse only  Co-owner with others   
Was the property subject to a trust as of January 1, 2015? Yes  No   
*If yes, please attach trust instrument including all schedules.*  
Have you been granted any exemption in any other city or town for this fiscal year? Yes  No   
*If yes, name of city or town \_\_\_\_\_ Type of exemption \_\_\_\_\_*

**B. SIGNATURE.** Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, the application and all accompanying documents and statements are true, correct and complete.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

**YOU MUST ALSO COMPLETE SCHEDULES C - F ON FOLLOWING PAGES**

FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR SURCHARGE.  
TO AVOID INTEREST AND COLLECTION CHARGES, YOU MUST PAY SURCHARGE AS BILLED BY DUE DATE.  
IF EXEMPTION IS GRANTED AND SURCHARGE IS PAID IN FULL, REFUND WILL BE MADE.

**C. HOUSEHOLD MEMBERS.** List all members of your household on January 1 and provide requested information. Please list any members who are 18 and older and not full time students last.

Full Name (First, Middle, Last)	Relationship to Applicant	Date of Birth	Occupation or School Grade	Social Security No. (for verification)
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____

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

**D. HOUSEHOLD OUT OF POCKET MEDICAL EXPENSES DURING PRECEDING CALENDAR YEAR.** List total medical expenses incurred by all household members during calendar year before January 1 that were not paid by or reimbursed by employer, public or private health insurance or other third party. Includes amounts paid in health insurance premiums, co-payments, deductibles and other out of pocket expenses. Documentation may be requested to verify expenses claimed.

**Calendar Year 2015**

TYPE OF EXPENSE	Total Out of Pocket for Preceding Calendar Year
Health insurance premiums	\$ _____
Doctors	\$ _____
Hospitals	\$ _____
Diagnostic tests	\$ _____
Prescription drugs	\$ _____
Medical equipment	\$ _____
Other	\$ _____
<b>TOTAL OUT OF POCKET</b>	<b>\$ _____</b>

**E. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.** List income received from all sources for each member of household 18 and older and not full time student during calendar before January 1. Please list members in same order as shown in Schedule B above. Copies of federal and state income tax returns may be requested to verify income reported for each household member.

**From 2015 Tax Returns**

**Applicant  
Name**

**Member 1  
Name**

**Member 2  
Name**

**Member 3  
Name**

**TYPE OF INCOME**

TYPE OF INCOME	Applicant Name	Member 1 Name	Member 2 Name	Member 3 Name
Wages, salaries, other compensation	\$	\$	\$	\$
Social Security				
Other pension/retirement benefits				
Interest/dividends				
Rental income				
Net profits from business or profession				
Capital gains				
Alimony				
Child support				
Public assistance				
Unemployment compensation				
Disability compensation				
Other (specify):				
<b>TOTAL GROSS INCOME - MEMBERS</b>	\$	\$	\$	\$
<b>TOTAL GROSS INCOME - HOUSEHOLD</b>				\$

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

**F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.**

Does Schedule E above include the gross income of all co-owners of the property as of January 1, 2015? Yes  No

*If no, a Schedule B, C and E must be attached for each co-owner not included.*

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Age   
Ownership   
Occupancy

Applicant's Gross Income

\$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Applicant's CPA Income \$ \_\_\_\_\_

Co-owner 1 Gross Income

\$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 1 CPA Income \$ \_\_\_\_\_

Co-owner 2 Gross Income

\$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 2 CPA Income \$ \_\_\_\_\_

GRANTED

DENIED

Assessed surcharge

\$ \_\_\_\_\_

Exempted surcharge \$ \_\_\_\_\_

Adjusted surcharge

\$ \_\_\_\_\_

BOARD OF ASSESSORS

Date voted \_\_\_\_\_

Certificate number \_\_\_\_\_

Date certificate/Notice sent \_\_\_\_\_

Date: