## TO BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE AUGUST 1, 2019

THE COMMONWEALTH OF MASSACHUSETTS

State Tax Form 28 E.1

FISCAL 2020 Return •

Boats — Ships — Vessels as required by General Laws, Chapter 60B, Section 2(b)

## USE A SEPARATE FORM FOR EACH VESSEL

To the Board of Assessors of the city/town of \_\_\_\_\_

The following described vessel was owned by\_\_\_\_\_

On July 1, 2019 whose address is \_\_\_\_\_\_ Tel. No. \_\_\_\_\_\_ Tel. No. \_\_\_\_\_\_ and is habitually moored or docked or is principally situated at \_\_\_\_\_

in the city/town of\_\_\_\_\_

SOAT YARD, WHARF, OR STREET ADDRESS

See instructions on reverse side

1. Type of vessel Name of vessel
2. Make of vessel Number vessel
3. Model or class
4. Hull Ident. No.
4. Hull Ident. No.         5. Registration or documentation number
6. Year of manufacture
/. Length
8. Color
9. Type of motor or engine
10 Horsenower of motor or engine
11. Make of motor or engine
12. Serial number of motor or engine
11. Make of motor or engine
14. Your estimate of the value of the vesser including motor of engine and an equipment as of July 1,
<ul> <li>15. In the year preceding January 1, was the vessel</li> <li>(a) Engaged in interstate or foreign carrying trade?</li> <li>(b) Engaged exclusively in fishing and documented and carrying "papers" under the laws of the United States?</li> </ul>
16. Was the vessel actually used in the prosecution of his business by an owner who was engaged exclusively in commercial fishing?
THE FOREGOING is a TRUE RETURN relative to the vessel described therein which was owned or held by the
maker of this return on July 1, 2019
SUBSCRIBED THISDAY OF UNDER THE
PENALTIES OF PERJURY.
SIGNATURE
FULL NAME OF INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR TRUST

## **INSTRUCTIONS**

Any person who owns such a vessel on July first shall annually, on or before August first, make a return on oath to the assessors of the city or town where such vessel is habitually moored or docked, or in the case of a vessel which has no mooring or docking space, where said vessel is principally situated, setting forth the vessel's registration or documentation number, if any, an adequate description, as well as the owner's estimate of the fair cash value of said vessel, and any engine or motor used to propel said vessel, as of the next preceding July first, and the place of habitual mooring, or docking or other principal location of said vessel. Chapter 60B, Section 2, Clause (b).

## FAILURE TO FILE A RETURN SEASONABLY MAY RESULT IN A PENALTY EQUAL TO 50% OF THE TAX. A COMPLETE FAILURE TO FILE WOULD RESULT IN A DENIAL OF ANY APPLICATION FOR ABATEMENT.

Specific Instructions

1.Type	Sailboat, inboard, outboard, cabin cruiser, etc.
2.Make	Manufacturer's name, if homemade so indicate.
3.Model	Model name or number, Sailboats — Class.
4.H.I.D.	Hull identification number.
5.Registered	Mass. registration number or Federal Documented number.
6.Year	Year in which manufactured or homemade.
7.Length	Exclude bowsprits and similar extensions.
8.Color	Solid or multitoned, specify colors.
9. Motor Type	- Gas, Diesel, or other
10. Horsepower	Rated horsepower.
11. Manufacture	
12. Serial	Serial number of motor or engine.
13. Year of	
Manufacture	Year listed by manufacturer.
14. Estimate of	
value	Include value of all equipment.
15. Use	This applies only to vessels which were documented and carrying papers.
16. Fishing Vessel	Applies only if owner was exclusively engaged in commercial fishing.

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1