State Tax

Form 2BE-1

TO BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE THE LAST MONDAY OF OCTOBER

THE COMMONWEALTH OF MASSACHUSETTS

 SUTTON

NAME OF CITY OF TOWN

FISCAL \_\_ RETURN

Boats-Ships-Vessels

as required by General Laws, Chapter 60B, Section 2(b)

USE A SEPARATE FROM FOR EACH VESSEL

To the Board of Assessors of the city/town of SUTTON

The following described vessel was owned by 

On July 1 whose address is Tel. No 

 PERMANENT MAILING ADDRESS

And is habitually moored or docked or is principally situated atIn the city/town of

 BOAT YARD, WHARF, OR STREET ADDRESS

See instructions on reverse side

1. Type of vessel
2. Make of vessel
3. Model or class
4. Hull Ident. No.
5. Registration or documentation number
6. Year of manufacture
7. Length
8. Color
9. Type of motor or engine
10. Horsepower of motor or engine
11. Make of motor or engine
12. Serial number of motor or engine
13. Year of manufacture of motor or engine
14. Your estimate of the value of the vessel including motor or engine and all equipment as of July 1,
15. In the year preceding January 1, was the vessel
	1. Engaged in interstate or foreign carrying trade?
	2. Engaged exclusively in fishing and documented and carrying “paper” under the laws of the United States?
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.

SUBSRIBED THIS \_\_\_\_DAY OF UNDER THE PENALTIES OF PERJURY.

SIGNATURE

FULL NAME OF INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR TRUST

THIS FORM APPROVED BY THE DEPARTMENT OF REVENUE.

**INSTRUCTIONS**

 Any person who owns such a vessel on July first shall annually, on or before October 30, 2023 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 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.**

**Special Instructions**

1. Type Sail boat, inboard, outboard, cabin cruiser, etc.
2. Make Manufacture’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. Manufacturer Manufacturer’s name.
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.

File by

Address

No. Street

City/Town State

Zip Code

On

Date Filled

WITH THE BOARD OF ASSESSORS

OF

 SUTTON

Name of City or Town

Page Line Bill No.

THE COMMONWEALTH OF MASSACHUSETTS

FISCAL RETURN

BOATS, SHIPS AND VESSELS

As required by General Laws,

Chapter 60B, Section 2 (b)