



Bulletin

BUL-2019-5

TO: Boards of Assessors

FROM: Joanne Graziano, Chief, Bureau of Local Assessment

DATE: December 4, 2019

SUBJECT: New Optional Forms of List for FY2021 – Gas and Electric Companies Filing with Local Assessors (Property Use Code 504)

This *Bulletin* describes two new optional personal property returns approved by the Commissioner of Revenue under G.L. c. 58, § 5 for FY2021. The optional returns, State Tax Form (STF) 2-504-G (for gas companies) and STF 2-504-E (for electric companies) are for legal entities in the business of providing transmission and distribution of gas or electricity (property use code 504). These returns are optional for FY2021 to give companies additional time to comply with the electronic filing format. For FY2021, companies may continue to file the STF 2 or they may file the optional return, STF 2-504-G or STF 2-504-E, as appropriate. No penalty may be imposed upon a company that does not file the optional return. The filing deadline is March 1 unless extended by the assessors under G.L. c. 59, § 29. *Note, for Fiscal Year 2022, due on March 1, 2021, the new returns will be required and STF 2 will be revised to address this.*

The new optional returns ([STF 2-504-G](#) and [STF 2-504-E](#)) can be found on the Division of Local Services' website. The attached chart describes the forms.

If an assessing office ordinarily transmits the STF 2 to taxpayers, we suggest that for FY2021, the assessing office transmit both the STF 2 to the taxpayer, together with a link to the DLS website where the optional electronic forms are posted. You may also include a link to [this Bulletin](#). Taxpayers must direct all questions about completion of a return to your office.

On Tuesday, December 17, at 10AM, the division will host a conference call that will provide an overview of the forms and process and to answer any questions submitted. By December 10th, each Board of Assessors will receive an emailed invitation to join the call. If you do not receive this invitation, please email bladata@dor.state.ma.us prior to December 17th.

FISCAL YEAR 2021 FORM REVISIONS
BUSINESS PERSONAL PROPERTY RETURNS

FORM NAME	NUMBER	REVISED	REVISIONS
Form of List – Return of Personal Property Subject to Taxation in the Business of providing Transmission and Distribution of Gas.	<u>State Tax Form 2-504 G</u>	12/2019	<ul style="list-style-type: none">• New Form of List with specific instructions in Section 4 on Schedules I through V to be provided. This form of list must be filed electronically.• Optional for FY2021• Required for FY2022
Form of List – Return of Personal Property Subject to Taxation in the Business of providing Transmission and Distribution of Electricity	<u>State Tax Form 2-504 E</u>	12/2019	<ul style="list-style-type: none">• New Form of List with specific instructions in Section 4 on Schedules I through V to be provided. This form of list must be filed electronically.• Optional for FY2021• Required for FY2022