

Itemized Listing of Manufacturing Machinery and Equipment 2025 Grand List

INSTRUCTIONS:

- Print or type only. You may submit a computer printout containing all required information in the prescribed format.
- List only manufacturing machinery and equipment eligible under CGS 12-81 (76). See definitions.
- **Do Not Include Sales Tax.**
- All monetary amounts should be rounded to the nearest whole dollar.
- Lessees are to provide only their transportation and installation costs (purchase price will be obtained from lessor).
- For leased property, enter Lease ID # beneath the name and address of the lessor.
- Provide IRS Classification* Please refer to IRS Code Section 168(e), ie: (A)(iii) or (B)(ii). **Do not provide class life**

TERMS:

- **Total cost of acquisition** is the price paid for the property, including the value of a 'trade-in', plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes cannot be included.)
- The **purchase price** for self-constructed machinery and equipment is the unit cost.
- **Date installed for leased property** is the beginning date of the lease.

Inaccurate information may affect qualification for exemption

The information requested on this form is essential to the applicant or machinery and equipment qualifying for exemption. Regardless of past practices, applications submitted which are incomplete or do not conform to the prescribed format will not be accepted. Description of machinery and equipment should be complete and readily identifiable. Property described as "miscellaneous", "manufacturing machinery or equipment", or numeric entries are not acceptable.

Failure to file this form in the manner and form, and within the time limit prescribed, *shall result in the assessor not applying the exemption allowed under CGS §12-81(76).*

*Property shall be treated as

*Property shall be treated as: If it has a class life (in years) of:
5 year property more than 4 but less than 10
7 year property 10 or more but less than 16

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