

FISCAL YEAR 2016 - Telephone or Telegraph Company
Return of personal property subject to valuation by the Commissioner of Revenue
General Laws Chapter 59, § 41

TO BE FILED BY ALL TELEPHONE AND TELEGRAPH COMPANIES OWNING
PERSONAL PROPERTY SUBJECT TO TAXATION IN THIS COMMONWEALTH

Return to: Bureau of Local Assessment, P.O. Box 9569, Boston, MA 02114-9569

This form must be filed by March 1, 2015

1. TAXPAYER INFORMATION. Complete all sections that apply. Please submit this form and the taxable personal property list electronically in the prescribed Excel format and mail a paper copy signed by the Treasurer to the above address. If any information cannot be provided on this form, please provide it by means of attachments including any federal tax status election form.

A. Identity of Filer: Federal ID # of Filing Company _____
Legal Name of Company: _____
Company Business Name (DBA): _____
Business address: _____
Billing address (if different): _____
Authorized Agent & Title: _____ Telephone number: () _____
Agent's FAX number: () _____ Agent's E-Mail Address: _____
Agent's Mailing Address: _____

B. Owner's Legal Status. (Check actual legal form of entity. If entity is not a corporation in fact, but is treated as a corporation for federal income tax purposes, check Corporation as well. Do NOT check corporation if entity is treated as a disregarded entity for federal income tax purposes.)
 Partnership. List names of all partners (general & limited): _____
 Association, Trust or Corporate Trust. List names of all members or trustees: _____
 Corporation.
State of incorporation: _____ Date of incorporation: _____
 Limited Liability Company. List names of all members: _____
State of organization: _____ Date of formation: _____
 Other Form of Organization. Specify: _____
State of organization: _____ Date of formation: _____

C. Check the services provided in Massachusetts:
 local exchange long distance VoIP cable TV/video ISP paging cellular/mobile
 reseller wholesaler other services (specify) _____

***** All Companies must complete the attached Form 5941 Appendix I and II to be considered complete*****

D. Company owns telephone switching equipment in Massachusetts: Yes No

2. GENERAL INFORMATION

A. WHO MUST FILE A RETURN. This Return (State Tax Form 5941) must be filed each year by all telephone or telegraph companies, including individuals, partnerships, associations, trusts, corporations, limited liability companies and other legal entities, that own taxable telephone and telegraph personal property, subject to valuation by the Commissioner of Revenue, situated in any city or town of the Commonwealth on January 1. OWNERS OF PROPERTY, NOT HOLDERS OF IRUs, MUST REPORT PERSONALTY. Cellular/mobile telecommunications service providers that do not provide substantial landline telephone services are not considered telephone or telegraph companies and are not subject to central valuation. Such companies must file a State Tax Form 2MT with local boards of assessors. Cellular/mobile telecommunications companies that also provide substantial landline telephone service must file Form 5941, 5941 Appendix and 5941 Appendix II to be considered for central valuation as a telephone or telegraph company. Any such company should also file Form 2MT with the local boards of assessors, but advise them that the company is seeking to be valued centrally as a telephone company.

