

The Commonwealth of Massachusetts

Assessors' Use only
Date Received _____
Application No. _____
Parcel Id. _____

\_\_\_\_\_  
Name of City or Town

**SENIORS 65 AND OLDER**  
**FISCAL YEAR \_\_\_\_\_ APPLICATION FOR PROPERTY TAX DEFERRAL**  
**General Laws Chapter 59 §5, CLAUSE 41A**

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION  
(See General Laws Chapter 59 §60)

**Return to: Board of Assessors**

Must be filed with assessors on or before December 15 or 3 months after actual (**not** preliminary) tax bills are mailed for fiscal year if later. Tax Deferral and Recovery Agreement (Form 97-1) must accompany application unless already on file and persons with interest in property remain the same.

**INSTRUCTIONS:** Complete all sections fully. Please print or type.

**A. IDENTIFICATION.**

Name of Applicant: _____		Marital Status: _____	
Social Security No. _____ (optional)		Date of birth _____	
Telephone No. ( ) _____		<i>If first year of application, attach copy of birth certificate.</i>	
Legal residence (domicile) on July 1, _____		Mailing address (if different) _____	
No. _____	Street _____	City/Town _____	Zip Code _____
Location of property: _____		No. of dwelling units: 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> Other _____	
Did you own the property on July 1, _____ and for the prior 10 years? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If no, list the other properties you owned and/or occupied during the past 10 years.</i>			
Address	Dates	Owned	Occupied
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
Have you been granted any exemption in any other city or town (MA or other) for this year? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<i>If yes, name of city or town _____</i>		<i>Amount exempted \$ _____</i>	
Amount of tax you are seeking to defer this year \$ _____			

**DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)**

Ownership <input type="checkbox"/>	GRANTED <input type="checkbox"/>	Assessed Tax \$ _____	
Occupancy <input type="checkbox"/>	DENIED <input type="checkbox"/>	Deferred Tax \$ _____	
Age <input type="checkbox"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted Tax \$ _____	
Income <input type="checkbox"/>		Board of Assessors	
Date Voted/Deemed Denied _____			
Certificate No. _____			
Date Cert./Notice Sent _____			
Date: _____			

**B. PERSONS WITH INTEREST IN PROPERTY.**

Did you own the property on July 1, \_\_\_\_\_ as

Sole owner  Co-owner with spouse only  Co-owner with others?

Was there a mortgage on the property as of July 1, \_\_\_\_\_? Yes  No

If yes, amount due on mortgage \$ \_\_\_\_\_ Name of mortgagee(s) \_\_\_\_\_

Was the property subject to a life estate as of July 1, \_\_\_\_\_? Yes  No

If yes, name(s) of Remaindermen (person(s) receiving property after your death) \_\_\_\_\_

Was the property subject to a trust as of July 1, \_\_\_\_\_ Yes  No

If yes, please attach trust instrument including all schedules.

**C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.** Copies of your federal and state income tax returns, and other documentation, may be requested to verify your income.

	Applicant & Spouse
Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions).....	
Other Pensions and Retirement Allowances .....	
Wages, Salaries and other Compensation.....	
Net Profits from Business, Profession or Property Rental.....	
Interest and Dividends.....	
Other Receipts (Capital Gains, Public Assistance, etc.).....	
TOTALS	

**D. SIGNATURE.** Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

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## TAXPAYER INFORMATION ABOUT PROPERTY TAX DEFERRAL

You may be eligible to defer payment of all or a portion of the taxes assessed on property you own and occupy as your domicile if you meet certain age, ownership, residency and income qualifications, and enter into a tax deferral agreement with the board of assessors. If you also qualify for a personal exemption, you may defer all or a portion of the remaining taxes on the property.

**REPAYMENT.** Unlike an exemption, a tax deferral simply allows you to postpone payment of your taxes. If you qualify, you must enter into a tax deferral agreement that requires the deferred taxes along with interest to be paid in full (1) when the property is sold or transferred, (2) upon your death, or (3) upon the death of your surviving spouse if he or she qualifies for a deferral and enters into a new tax deferral agreement. Anyone having any legal interest in the property must also approve the tax deferral agreements.

Once you have entered into a tax deferral agreement, the assessors will record a statement at the Registry of Deeds. That statement continues the lien that already exists on your property by law to ensure the payment and collection of your taxes. Once the deferred taxes are repaid, the lien is released. However, if the deferred taxes are not repaid when due, your city or town will then be able to recover the amount by foreclosing on the lien in Land Court.

**INTEREST.** If you qualify for a deferral in subsequent years, you may defer taxes until the amount due, including accrued interest, equals 50% of your share of the full and fair cash value of the property. Interest at an annual rate of 8%, or a locally adopted lower rate, is charged on deferred taxes until the property is sold, your death, or the death of your surviving spouse if a new agreement has been entered into. Your board of assessors can tell you the rate that applies to the taxes deferred for each fiscal year. After the property is sold or your death, the annual interest rate increases to 16% until the deferred taxes are repaid.

**WHO MAY FILE AN APPLICATION.** You may file an application if as of July 1 you:

- Are 65 or older,
- Owned and occupied the property as your domicile,
- Owned and occupied any property in Massachusetts as your domicile for at least 5 years,
- Lived in Massachusetts for at least the prior 10 years, and
- have an annual income not more than \$20,000 or a locally adopted income limit. Locally adopted income limits cannot be more than \$40,000. Your board of assessors can tell you the limit that applies in your community.

**WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed with the Board of Assessors by December 15 or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United States Postal Service. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.**

**PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If a deferral is granted and you have already paid the entire year's tax as deferred, you will receive a refund of any overpayment.

**ASSESSORS DISPOSITION.** Upon applying for a deferral, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether a deferral has been granted or denied.

**APPEAL.** You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.

**MORE DETAILED INFORMATION ABOUT THE TAX DEFERRAL MAY BE OBTAINED FROM YOUR BOARD OF ASSESSORS.**

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THE COMMONWEALTH OF MASSACHUSETTS

\_\_\_\_\_  
Name of city or town

**Tax Deferral and Recovery Agreement**

This Agreement is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
by and between the Board of Assessors (the "Assessors") of the City/Town of \_\_\_\_\_  
acting on behalf of the city/town and \_\_\_\_\_ (the "Owner").

WITNESSETH

WHEREAS, General Laws Chapter 59, Section 5, Clause 41A allows qualifying property owners to defer payment of local property taxes if they enter into a tax deferral and recovery agreement with the Board of Assessors acting on behalf of the city or town; and

WHEREAS, the Owner seeks to defer payment of local property taxes on the real property described below beginning in fiscal year \_\_\_\_\_:

DESCRIPTION OF PROPERTY

(The description must be sufficiently accurate to identify the property. In the case of registered land, the certificate of the title number and the registry volume and page must be given.)

NOW THEREFORE, in consideration of the granting of a property tax deferral by the Assessors, the Assessors and the Owner agree as follows:

1. The Owner will not sell or transfer the property described above unless all taxes deferred have been paid together with interest at the rate set forth in General Laws Chapter 59, Section 5, Clause 41A, or a lesser rate adopted locally in accordance with General Laws Chapter 59, Section 5, Clause 41A or applicable special act.
2. The total amount of the deferred taxes, plus interest, will at no time be more than fifty percent of the Owner's proportionate share of the full and fair cash value of the property.
3. Upon the Owner's death, the heirs-at-law, assignees or devisees will have first priority to the property by paying in full the total amount of deferred taxes, plus interest, unless the heir-at-law, assignee or devisee is a surviving spouse who qualifies for a deferral and enters into a new tax deferral and recovery agreement under General Laws Chapter 59, Section 5, Clause 41A. If so, the deferred taxes and interest due will be added to any additional taxes that are deferred under the new agreement signed by the surviving spouse. The total amount of deferred taxes, plus interest, subject to the fifty percent limitation in Paragraph 2 will include all taxes deferred, plus interest, under both this agreement and the new agreement signed by the surviving spouse.
4. The Assessors will record a statement at the Registry of Deeds making the deferred taxes, plus interest, a lien on the property. The amount of the recording fee, if any, will be added to and become part of the deferred taxes. If the deferred taxes, plus interest, are not paid as provided in this agreement, the interest rate set forth in General Laws Chapter 60, Section 62 will apply from the date the property was sold or the Owner died, whichever is applicable, and recovery of the amount owed will be enforced as provided by law.
5. Every other person with any legal interest in the property has given written approval for this agreement. That approval is attached as Schedule A, which is made a part of this agreement.

IN WITNESS WHEREOF, the Owner and Assessors have signed this agreement on the date first written above.

Witness

_____	_____	Owner
_____	_____	Owner
_____	_____	Owner
_____	_____	Board of Assessors of _____
_____	_____	
_____	_____	
_____	_____	

SCHEDULE A APPROVAL

\_\_\_\_\_ Date

The following persons having a legal interest in the property described above hereby approve the execution of this tax deferral and recovery agreement.

Witness

Person

_____	_____
_____	_____
_____	_____
_____	_____

The Commonwealth of Massachusetts

\_\_\_\_\_ ss.

On this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, before me, the undersigned notary public, personally appeared \_\_\_\_\_ (Owners) \_\_\_\_\_ (Approvers), and \_\_\_\_\_ as Board of Assessors for the city/town of \_\_\_\_\_, proved to me through satisfactory evidence of identification, which were \_\_\_\_\_, to be the persons whose names are signed on the preceding document in my presence, and acknowledged to me that they signed it voluntarily for its stated purpose.

\_\_\_\_\_ Notary Public

My commission expires \_\_\_\_\_

## Request for Transcript of Tax Return

OMB No. 1545-1872

▶ Request may be rejected if the form is incomplete or illegible.

**Tip.** Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can also call 1-800-829-1040 to order a transcript. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code	
4 Previous address shown on the last return filed if different from line 3	

5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number. The IRS has no control over what the third party does with the tax information.

**Attn. Janet Miller, Principal Clerk 2    Tel. No. 617-376-1176**  
**Board of Assessors**  
**1305 Hancock Street Quincy, MA 02169**

**Caution.** If the transcript is being mailed to a third party, ensure that you have filled in line 6 and line 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy.

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ \_\_\_\_\_

a **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120A, Form 1120H, Form 1120L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days . . . . .

b **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 30 calendar days. . . . .

c **Record of Account**, which is a combination of line item information and later adjustments to the account. Available for current year and 3 prior tax years. Most requests will be processed within 30 calendar days . . . . .

7 **Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days . . . . .

8 **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2007, filed in 2008, will not be available from the IRS until 2009. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 45 days . . . . .

**Caution.** If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

\_\_\_\_\_ 12/31/12 \_\_\_\_\_

**Signature of taxpayer(s).** I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note.** For transcripts being sent to a third party, this form must be received within 120 days of signature date.

		Telephone number of taxpayer on line 1a or 2a
Signature (see instructions)	Date	
Title (if line 1a above is a corporation, partnership, estate, or trust)		
Spouse's signature	Date	

## General Instructions

**Purpose of form.** Use Form 4506-T to request tax return information. You can also designate a third party to receive the information. See line 5.

**Tip.** Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

**Where to file.** Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different RAVS teams, send your request to the team based on the address of your most recent return.

**Automated transcript request.** You can call 1-800-829-1040 to order a transcript through the automated self-help system. Follow prompts for "questions about your tax account" to order a tax return transcript.

### Chart for individual transcripts (Form 1040 series and Form W-2)

If you filed an individual return and lived in:	Mail or fax to the "Internal Revenue Service" at:
Florida, Georgia, North Carolina, South Carolina	RAIVS Team P.O. Box 47-421 Stop 91 Doraville, GA 30362  770-455-2335
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team Stop 6716 AUSC Austin, TX 73301  512-460-2272
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	RAIVS Team Stop 37106 Fresno, CA 93888  559-456-5876
Arkansas, Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia	RAIVS Team Stop 6705 P-6 Kansas City, MO 64999  816-292-6102

### Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to the "Internal Revenue Service" at:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, a foreign country, or A.P.O. or F.P.O. address	RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409  801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250  859-669-3592

**Line 1b.** Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

**Line 6.** Enter only one tax form number per request.

**Signature and date.** Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected.

**Individuals.** Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

**Corporations.** Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer.

**Partnerships.** Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

**All others.** See Internal Revenue Code section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

**Documentation.** For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the Letters Testamentary authorizing an individual to act for an estate.

### Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 12 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to file* on this page.

## **EXEMPTION INFORMATION REQUEST FORM**

**In order for us to determine if you qualify for a statutory exemption, certain information must be verified in order to process your application. Please bring or mail the following information to the Assessors Office with your application. IF PROPERTY IS IN A TRUST, A COPY OF THE TRUST IS REQUIRED, ALONG WITH THE APPLICATION.**

**Cl. 17E: (Surviving spouse or age 70 or over) If you are applying for this exemption (blue form) please bring or mail the following information to the Assessors Office together with your application:**

- 1. A copy of your 2012 Federal and State Tax return or complete form 4506-T if you do not file a tax return.**
- 2. Value of all assets owned on July 1, 2013. Please bring in or mail documentation to verify all assets. \***

**Cl. 41C: (Age 65 or over) If you are applying for this exemption (orange form) please bring or mail the following information to the Assessors Office together with your application:**

- 1. A copy of your 2012 Federal and State Tax Return or complete form 4506-T if you do not file a tax return.**
- 2. Income from all sources for calendar year 2012. For retirement benefits from Social Security, bring in the statement you received from Social Security that shows the total figure of Social Security you received for the year 2012.**
- 3. For any other pensions and retirement allowances, wages, salaries and/or other income bring in a statement that shows the received for the year 2012. For interest and/or dividend income and any other receipts such as rent, capital gains, etc., statements or receipts must be brought in to verify such income.**
- 4. Value of all assets owned on July 1, 2013. Please bring in Documentation to verify all assets. \***

**Cl. 41A (Tax Deferral – age 65 or over): If you are applying for a deferral (white form) please bring or mail the following information to the Assessors Office together with your application.**

- 1. A copy of your 2012 Federal and State tax return or complete form 4506-T if you do not file a tax return.**

2. **Income from all sources as stated above under #2 for Cl. 41D.**
3. **For new applicants, applicants with co-owner on the deed, and applicants with a mortgage or equity loan on their domicile, the Tax Deferral and Recovery Agreement (gold) form will have to be filled out and signed by all interested parties.**

**Cl. 42J Water Deferral (cream form) is also available. Applicant must qualify for the Cl. 41A (Tax Deferral) in order to qualify for the Water Deferral.**

**First time applicants for surviving spouse, Cl. 17E, will need to supply a death certificate and first time applicants for tax deferral and Cl. 41C, will need to supply a birth certificate.**

**Cl. 37 Blind (gold form) will require an annual certificate of blindness, form the Massachusetts Division of the Blind.**

**Assets include savings accounts, checking accounts, CD'S, IRA'S 401K'S, stocks, bonds, mutual funds, annuities, motor vehicles, second homes, etc., but do not include the value of your home (domicile).**

**If you have filed for a Clause 17E in the past, but feel that you may qualify for a Clause 41D, just bring in the information requested for Clause 41D and we will determine if you are eligible for the greater exemption.**