

TO BE FILED WITH THE BOARD OF ASSESSORS ON OR BEFORE AUGUST 1,  
THE COMMONWEALTH OF MASSACHUSETTS

State Tax  
Form 2BE.1

NAME OF CITY OR TOWN

FISCAL \_\_\_\_\_ Return

Boats — Ships — Vessels  
as required by General Laws, Chapter 60B, Section 2 (b)

USE A SEPARATE FORM FOR EACH VESSEL.

To the Board of Assessors of the city/town of \_\_\_\_\_  
The following described vessel was owned by \_\_\_\_\_  
On July 1, \_\_\_\_\_ whose address is \_\_\_\_\_ PERMANENT MAILING ADDRESS Tel. No. \_\_\_\_\_  
and is habitually moored or docked or is principally situated at \_\_\_\_\_  
\_\_\_\_\_ in 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  
(a) Engaged in interstate or foreign carrying trade? \_\_\_\_\_  
(b) Engaged exclusively in fishing and documented and carrying "papers" 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, \_\_\_\_\_

SUBSCRIBED THIS ..... DAY OF ..... UNDER THE  
PENALTIES OF PERJURY.

SIGNATURE .....  
FULL NAME OF INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR TRUST

## INSTRUCTIONS

Any person who owns such a vessel on July first shall annually, on or before August first, 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 the 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.**

### Specific Instructions

1. Type	Sail boat, inboard, outboard, cabin cruiser, etc.
2. Make	Manufacturer'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 multitonned, 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.

### WITH THE BOARD OF ASSESSORS

of

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)

Filed by .....

Address .....

No. .... Street .....

City/Town ....., State ....., Zip Code .....

On ..... Date Filed .....