

**COMMUNITY PRESERVATION SURCHARGE  
LOW/MODERATE INCOME EXEMPTION  
EXEMPTION ELIGIBILITY REQUIREMENTS  
FOR FISCAL YEAR 2011**

1. **Applicant must own the property as of January 1, 2010.**  
May be (1) sole owner, (2) co-owner, (3) life tenant or (4) trustee with sufficient beneficial interest in property under terms of trust.
2. **Applicant must occupy the property as domicile as of January 1, 2010.**
3. **Applicant and each co-owner must have household income for the calendar year before January 1, 2010 at or below the limit for that owner's household type and number. A copy of all owners, co-owners & trustees 2009 income tax returns is required to verify income. If you do not file income tax returns a 4506-T form (form available at the Assessors Office) will need to be filed with the IRS to verify income.**  
For property subject to trust, each co-trustee must meet income standard.

**Calculation of Each Owner's Household Income**

1. **Household Annual Gross Income from all sources.**
  - \* Includes wages, salaries and bonuses, public and private pensions, retirement income
  - Social Security, alimony, child support, interest and dividend income, net income from business, public assistance, disability and unemployment insurance, regular contributions/gifts from party outside the household.
  - \* **Includes income of all household members who were 18 or older and not full time students during calendar year. A copy of the 2009 income tax returns is required to verify income**
2. **Deduct Dependents Allowance.**
  - \* Number dependents on January 1 (not spouse) X \$300.00.
3. **Deduct Medical Expenses Exclusion.**
  - \* Total out of pocket expenses of all household members for calendar year **exceeding** 3% of household annual gross income (from line 1 above)
  - \* Out of pocket medical expenses include health insurance premiums, payments to doctors, hospitals and other health care providers, diagnostic tests, prescription drugs, medical equipment or other expenses **not paid or reimbursed** by employers, public/private insurers or other third parties.
4. **Equals Household Annual Income for CPA Exemption.**
  - \* Cannot exceed *Annual Income Limit for Household Type and Size.*

**FISCAL YEAR 2011  
COMMUNITY PRESERVATION SURCHARGE  
LOW/MODERATE INCOME EXEMPTION**

ANNUAL INCOME LIMIT BY HOUSEHOLD TYPE AND SIZE

**HOUSEHOLD TYPE: PROPERTY OWNED BY SENIOR (60 OR OLDER)**

HOUSEHOLD SIZE	ANNUAL INCOME LIMIT
1	\$ 62,000.00
2	\$ 70,900.00
3	\$ 79,750.00
4	\$ 88,600.00
5	\$ 95,700.00
6	\$ 102,800.00
7	\$ 109,900.00
8	\$ 116,950.00

**HOUSEHOLD TYPE: PROPERTY OWNED BY NON-SENIOR (UNDER 60)**

1	\$ 49,650.00
2	\$ 56,700.00
3	\$ 63,800.00
4	\$ 70,900.00
5	\$ 76,550.00
6	\$ 82,250.00
7	\$ 87,900.00
8	\$ 93,600.00

DEDUCTIONS FOR DEPENDENTS AND OUT OF POCKET MEDICAL EXPENSES MAY LOWER  
HOUSEHOLD INCOME

CP-4  
7/2009

The Commonwealth of Massachusetts

Assessor's Use only
Date Received
Application No.
Parcel Id.

**DRACUT**

Name of City or Town

LOW INCOME PERSONS-LOW OR MODERATE INCOME SENIORS  
 FISCAL YEAR **2011** APPLICATION FOR COMMUNITY PRESERVATION ACT EXEMPTION  
 General Laws Chapter 44B

Return to: Board of Assessors  
 Town Hall  
 62 Arlington Street  
 Dracut, MA 01826

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

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant \_\_\_\_\_

Telephone Number \_\_\_\_\_ Marital Status \_\_\_\_\_

Were you 60 years or older on January 1, 2010? Yes \_\_\_ No \_\_\_  
*If yes and first year of application, please attach copy of birth certificate.*

Legal residence (domicile) on January 1, 2010 \_\_\_\_\_  
 No. Street City/Town Zip code

Mailing address (if different) \_\_\_\_\_  
 No. Street City/Town Zip code

Location of property: \_\_\_\_\_ No. of dwelling units: 1, 2, 3, 4 or other

Did you own the property on January 1, 2010? Yes \_\_\_ No \_\_\_  
*If yes, were you: Sole Owner \_\_\_ Co-owner with spouse only \_\_\_ Co-owner with others \_\_\_*

Was the property subject to a trust as of January 1, 2010? Yes \_\_\_ No \_\_\_  
*If yes, please attach trust instrument including all schedules.*

Have you been granted any exemption in any other city or town for this fiscal year? Yes \_\_\_ No \_\_\_  
*If yes, name of city or town \_\_\_\_\_ Type of exemption \_\_\_\_\_*

**B. 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, the application 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.

**YOU MUST ALSO COMPLETE SCHEDULES C - F ON FOLLOWING PAGES**

APPLICATION FOR EXEMPTION MUST BE FILED ANNUALLY  
 FILING THIS APPLICATION DOES NOT STAY THE COLLECTION OF YOUR SURCHARGE  
 TO AVOID INTEREST & COLLECTION CHARGES, YOU MUST PAY SURCHARGE AS BILLED BY DUE  
 DATE. IF EXEMPTION IS GRANTED AND SURCHARGE IS PAID IN FULL, REFUND WILL BE MADE.  
 THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**C. HOUSEHOLD MEMBERS.** List all members of your household on January 1, 2010 and provide requested information. Please list any members who are 18 and older and not full time students last.

	Full Name (First, Middle, Last)	Relationship to Applicant	Age as of 1/1	Occupation or School Grade
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

*Continue list on attachment, in same format, as necessary.*

**D. HOUSEHOLD OUT OF POCKET MEDICAL EXPENSES DURING PRECEDING CALENDAR YEAR.**

List total medical expenses incurred by all household members during calendar year before January 1, 2010 that were not paid by or reimbursed by employer, public or private health insurance or other third party. Includes amounts paid in health insurance premiums, co-payments, deductibles and other out of pocket expenses. Documentation may be requested to verify expenses claimed.

TYPE OF EXPENSE	Total Out of Pocket for Preceding Calendar Year
Health insurance premiums	\$ _____
Doctors	\$ _____
Hospitals	\$ _____
Diagnostic tests	\$ _____
Prescription drugs	\$ _____
Medical equipment	\$ _____
Other	\$ _____
<b>TOTAL OUT OF POCKET</b>	<b>\$ _____</b>

**E. HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.** List income received from all sources for each member of household 18 and older and not full time students during calendar before January 1, 2010. Please list members in same order as shown in Schedule C above. Copies of federal and state income tax returns may be requested to verify income reported for each household member.

Applicant Name                      Member 1 Name                      Member 2 Name                      Member 3 Name

**TYPE OF INCOME**

Wages, salaries, other compensation	\$	\$	\$
Social Security			
Other pension/retirement benefits			
Interest/dividends			
Rental Income			
Net Profits from business or profession			
Capital gains			
Alimony			
Child Support			
Public assistance			
Unemployment compensation			
Disability compensation			
Other (specify):			
<b>TOTAL GROSS INCOME - MEMBERS</b>	\$	\$	\$
<b>TOTAL GROSS INCOME - HOUSEHOLD</b>			

Continue list on attachment, in same format, as necessary.

**F. CO-OWNERS' HOUSEHOLD GROSS INCOME DURING PRECEDING CALENDAR YEAR.**

Does Schedule E above include the gross income of all co-owners of the property as of January 1, 2010? Yes \_\_\_ No \_\_\_  
 If no, a Schedule B, C and E must be attached for each co-owner not included.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Age

Ownership

Occupancy

Applicant's Gross Income \$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Applicant's CPA Income \$ \_\_\_\_\_

Co-owner 1 Gross Income \$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 1 CPA Income \$ \_\_\_\_\_

Co-owner 2 Gross Income \$ \_\_\_\_\_

Dependent Deduction \$ \_\_\_\_\_

Medical Deduction \$ \_\_\_\_\_

Co-owner 2 CPA Income \$ \_\_\_\_\_

GRANTED

DENIED

Assessed surcharge \$ \_\_\_\_\_

Exempted surcharge \$ \_\_\_\_\_

Adjusted surcharge \$ \_\_\_\_\_

BOARD OF ASSESSORS

Date voted \_\_\_\_\_

Certificate Number \_\_\_\_\_

Date certificate/Notice sent \_\_\_\_\_

Date: \_\_\_\_\_