



# CERTIFICATE OF EXEMPTION TY07 APPLICATION

## Requesting a Certificate of Exemption for 2007

To be considered for a Tax Year 2007 Certificate of Exemption, you must demonstrate that you cannot afford a Connector health insurance product because you experienced at least one qualifying financial hardship event. Commonwealth Care is not a Connector health insurance product so if you are eligible for Commonwealth Care, you cannot apply for a Certificate of Exemption. **The Connector may revoke a Certificate if it determines at a later date that any of the information contained in this Application is inaccurate.**

### SECTION I. Clearly Print Your Information

First Name Initial Last Name

Mailing Address (Listed on your tax return)

City State Zip

Date of Birth

If married, name of Spouse Spouse Date of Birth

Number of Dependents

Name of Dependent(s) Age Relationship

Name of Dependent(s) Age Relationship

Name of Dependent(s) Age Relationship

Name of Dependent(s) Age Relationship

### SECTION II. Method of Filing Your 2007 Massachusetts Resident Income Tax Return (check one)

- Individual  Married Filing Jointly
 Married Filing Separately  Head of Household

### SECTION III: Affordability Questions

#### 1. Will you have health insurance coverage by 12/31/07?

- Yes [If yes, you do not need to fill out this application]
 No [If no, proceed to Question 2]

#### 2. What is your occupation?

#### 3. What is the name and corporate location of your primary employer?

Name

Location

## Instructions

SECTION I. If you qualify for an Exemption, this section is to enable us to notify the Department of Revenue. Furthermore, we need to know your family size to calculate how much you can afford for insurance. All information will be validated with the Department of Revenue.

SECTION II. You must state the method in which you file your taxes so that we may know your tax obligations.

### SECTION III.

Question 1. If you have health insurance as of as of December 31, 2007, you will not be subject to the penalty and you do not need to apply for a certificate of exemption. So if you answer yes to Question 1, you do not need to submit this application. If you answer no to Question 1, proceed to the next question.

Question 2. Your occupation is calculated in your health insurance premiums.

Question 3. The word 'Primary' means where you work the most hours or make the most of your income.



# CERTIFICATE OF EXEMPTION TY07 APPLICATION

**4A. Does your employer offer health insurance?**  Yes  No

[If you answered no, proceed to question 5]  
[If you answered yes, proceed to question 4B]

**4B. Are you eligible to purchase the insurance offered by your employer?**  Yes  No

[If you answered no, explain why and proceed to question 5]  
[If you answered yes, proceed to question 4C]

**4C. What monthly premium would you have to pay for your employer sponsored insurance?**

\$ \_\_\_\_\_

[Proceed to Question 5]

**5. Are you married?**  Yes  No

[If you answered no, proceed to question 7]  
[If you answered yes, proceed to question 6A]

**6A. Is your spouse employed?**  Yes  No

[If you answered no, proceed to question 7]  
[If you answered yes, proceed to question 6B]

**6B. What is your spouse's occupation?**

**6C. What is the name and corporate location of your spouse's employer?**

Name \_\_\_\_\_

Location \_\_\_\_\_

**6D. Does your spouse's employer offer health insurance?**

Yes  No

[If you answered no, proceed to question 7]  
[If you answered yes, proceed to question 6D]

**6E. Is your spouse eligible to purchase the insurance offered by his/her employer?**  Yes  No

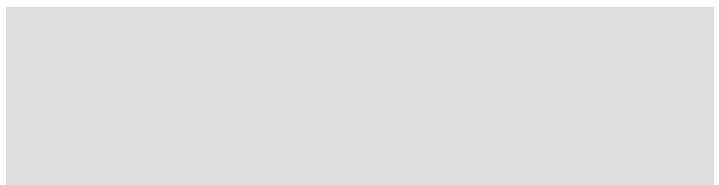
[If you answered no, explain why and proceed to question 7]  
[If you answered yes, proceed to question 6E]

**6F. What monthly premium would your spouse have had to pay for his/her employer sponsored insurance?**

\$ \_\_\_\_\_

**Question 4A, 4B, 4C.** Under the Massachusetts health reform law, you are required to purchase insurance offered by an employer if it is available and affordable to you. Tell us whether you are able to purchase employer offered insurance. If you are employed, and you are claiming that you are not eligible for insurance offered by the employer, you must provide an explanation in the space provided. If you were eligible for insurance offered by your employer, you must tell us the cost to you of that insurance. You must tell us only the amount that you will pay monthly, not the amount, if any, that your employer will pay on your behalf. If you are single, you must provide the premium cost to cover you alone. If you are married with no dependents, you must provide the premium cost to cover you and your spouse. If you are married with dependents or a head of household, you must provide the premium cost to cover your family. If you are claiming that you cannot afford the premium, you must provide us with proof of that premium amount, such as an employee benefit manual or some other communication from your employer. If your employer has offered you insurance that you are eligible for and you decline it, the employer will provide you with a Health Insurance Responsibility Disclosure (HIRD) form; you must enclose a copy of the HIRD form with this application.

**Question 5-6E.** If your spouse's employer offers health insurance that is available and affordable to you, you should purchase that insurance unless you are already covered through your own employer. You must tell us whether your spouse's employer offers health insurance in 2007 that your spouse is eligible to purchase. If your spouse is employed, and you are claiming that your spouse is not eligible for insurance offered by the employer, you must provide an explanation in the space provided. If your spouse was eligible for insurance offered by the employer, you must tell us the cost to you of that insurance. You must tell us only the amount that you will pay monthly, not the amount, if any, that your spouse's employer will pay. If you are married with no dependents, you must provide the premium cost to cover you and your spouse. If you are married with dependents or a head of household, you must provide the premium cost to cover your family. If you are claiming that you cannot afford the premium, you must provide us with proof of that premium amount, such as an employee benefit manual or some other communication from your spouse's employer. If your spouse's employer has offered insurance that your spouse is eligible for and your spouse declines it, the employer will provide your spouse with a Health Insurance Responsibility Disclosure ("HIRD") form; you must enclose a copy of the HIRD form with this application.





# CERTIFICATE OF EXEMPTION TY07 APPLICATION

**7A. What was your reported household Adjusted Gross Income on your 2006 Tax Return? See line 37 of Form 1040; line 71 of Form 1040A; or line 4 of Form 1040EZ.**

\$ \_\_\_\_\_

*(Note—if you do not have a 2006 Tax Return, please explain why in the space below.)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**7B. What do you estimate your household Adjusted Gross Income will be for your 2007 Tax Return?**

\$ \_\_\_\_\_

*(Note—if the difference between Question 7A and 7B is more than \$5000, please explain why in the space below, and provide documentation.)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**8A. What is the monthly premium you can afford based on TABLE 1? \$ \_\_\_\_\_**

\_\_\_\_\_

Question 7A and 7B. You must tell us what you made in 2006 and what you expect to make in calendar year 2007. This includes all forms of income, including earned income (such as salaries), or unearned income (such as interest or dividends). You must include the income earned by you, and your spouse if any. If you are self-employed or own your own business, you should include only your “net income,” i.e., the total income earned in your business less any business expenses that you can deduct on your income taxes. You must provide proof of your income with this application such the first page of your 2006 Federal or State tax reform. After entering your income, proceed to the next question.

**WARNING:** If you underestimate the amount of income you make in 2007, and the actual amount you report in your 2007 resident income tax return would have been sufficient so that you could have afforded insurance, **your certificate may be revoked and you may be assessed the penalty, along with interest and other tax penalties for underpayment of taxes.**

\_\_\_\_\_

Question 8A. You must consult the Affordability Table [TABLE 1] on page 8 to determine how much money you are deemed to be able to pay for health insurance. Single people or people who file their income taxes as “married filing separately” must consult the table for individuals. Married couples who file income taxes jointly and have no dependents must consult the table for couples. Married couples who file income taxes jointly and do have dependents, and persons who file taxes as heads of household, must consult the table for families. Using the correct table, find the row for your income, and look at the number in the column for “Monthly Premium.” This is the amount that the Connector will deem you can spend on health insurance. You must enter this in Question 8A, and proceed to Question 8B.

**If your household income is in the range that is marked “deemed affordable” on the Affordability Table, that means that you are deemed able to afford health insurance, and you are not eligible for an exemption.** You must purchase health insurance or be subject to the penalty. The Connector offers a range of comprehensive, reasonably priced insurance coverage options through its Commonwealth Choice program. Find out more information at [www.MAhealthconnector.org](http://www.MAhealthconnector.org). If you believe that you are not able to afford health insurance, despite your income, because you suffered a financial hardship in 2007, proceed to Question 14 to explain your financial hardship.

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# CERTIFICATE OF EXEMPTION TY07 APPLICATION

**8B. If your employer offered health insurance, is the answer to Question 4C greater than the answer to Question 8A?**

Yes  No  N/A (not offered)

**8C. If your spouse's employer offered health insurance, is the answer to Question 6F greater than the answer to Question 8A?**

Yes  No  N/A (not married)

**9. Is your annual income below 300% of the federal poverty level based on TABLE 3?**

Yes  No

[If you answered no, proceed to question 14]

[If you answered yes, proceed to question 10]

**10. Are you a U.S. Citizen or Qualified Alien?**

Yes  No

[If you answered no, proceed to question 11 and 12]

[If you answered yes, proceed to question 12]

**11. What is your resident status?**

Question 8B, and 8C. If you answered no to either question 8B or 8C (if applicable), you will be deemed to be able to afford health insurance and you will be denied your request for an exemption. You will receive an exemption only if you can show that you had a financial hardship event in 2007 that prevented you from affording insurance, despite your income. To claim a hardship, you must proceed to Question 14. If you answered yes to Question 8B or 8C (if applicable), you may still be eligible for government-subsidized insurance such as Commonwealth Care, which is offered by the Connector. To determine your eligibility, please proceed to Question 9.

Question 9. Commonwealth Care is subsidized health insurance available to eligible residents of Massachusetts. To be eligible, your household income must be at or below 300 percent of the federal poverty level. In order to determine if your income is within that range, consult TABLE 3 on page 10. If you determine that your household income is at or below 300 percent of the federal poverty level, answer "yes" and proceed to Question 10. If you answer "no," proceed to Question 14. (Note-if you are disabled, you may still be eligible for state-subsidized health insurance even if your income is above the amount listed in the prior table. If you think this make be the case, or to get more information and see which programs you may be eligible for, call 1-877-MA-ENROLL.)

Questions 10 and 11. Commonwealth Care is only available to Massachusetts residents who are U.S. citizens or who are "qualified aliens." Qualified aliens, defined in §431 of PRWORA, as amended, include: Aliens lawfully admitted for permanent residence under the Immigration and Nationality Act (INA), 8 USC 1101 et seq.; Refugees, admitted under §207 of the INA; Aliens granted asylum under §208 of the INA; Cuban and Haitian Entrants, as defined in §501(e) of the Refugee Education Assistance Act of 1980; Aliens granted parole for at least one year under §212(d)(5) of the INA; Aliens whose deportation is being withheld under (1) §243(h) of the INA as in effect prior to April 1, 1997; or (2) §241(b)(3) of the INA, as amended; Aliens granted conditional entry under §203(a)(7) of the INA in effect before April 1, 1980; Battered aliens, who meet the conditions set forth in §431(c) of PRWORA, as added by §501 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, P.L. 104-208 (IIRIRA), and amended by §5571 of the Balanced Budget Act of 1997, P.L. 105-33 (BBA), and §1508 of the Violence against Women Act of 2000, P.L. 106-386. Section 431 (c) of PRWORA, as amended, is codified at 8 USC 16419 (c); and Victims of a severe form of trafficking, in accordance with §107(b)(1) of the Trafficking Victims Protection Act of 2000, P.L. 106-386.

If you are not a U.S. citizen or qualified alien, answer Question 10 "no", proceed to Question 11, state your immigration status and provide proof (such as a copy of a visa), and then proceed to Question 12. If you are a U.S. citizen or qualified alien, answer "yes," and directly proceed to Question 12.



# CERTIFICATE OF EXEMPTION TY07 APPLICATION

**12. Do you have employer subsidized insurance?**

Yes  No

[See instructions for next step]

Question 12. “Subsidized health insurance” means insurance for which the employer pays more than 20 percent for a family plan or 33 percent for an individual. If you do not know whether your employer offers “subsidized health insurance,” you must find out from your employer. It also means Medicare, Veteran’s Administration Program Enrollment, Fishing Partnership Health Plan, TRICARE and Massachusetts Division of Unemployment Assistance Medical Security Program.

If you answered yes to Question 12, you will not be eligible for Commonwealth Care, but you may be able to purchase insurance from a private insurer. Proceed to Question 13A.

If you answered no to Question 12, you are likely eligible for Commonwealth Care. Persons who are eligible for Commonwealth Care will be denied an exemption because they are considered able to obtain health insurance. This means that, if you are eligible for Commonwealth Care, but do not enroll in it, you will be subject to the penalty. Enrolling in Commonwealth Care gives you access to low-cost comprehensive insurance. You can learn more by visiting [www.macommonwealthcare.org](http://www.macommonwealthcare.org) or calling 1-877-MA-ENROLL. If you believe that you cannot afford Commonwealth Care premiums because of a financial hardship event, like the ones listed in Question 14, you should still apply for Commonwealth Care and then seek a temporary waiver of premiums on the grounds of hardship. You can obtain information about waivers from the Commonwealth Care Customer Service Center, after you have been found eligible for Commonwealth Care.

**13A. What is the monthly premium cost of the least expensive insurance plan available to you from the Connector?**

\$ \_\_\_\_\_

**13B. Based on TABLE 2, what is the monthly premium cost of the least expensive insurance plan available to you?**

\$ \_\_\_\_\_

**13C. Is the amount in Question 13A greater than the amount in Question 8A?**  Yes  No

[See instructions for next step]

Question 13A. You must get a premium quote from the Connector Authority that shows the least expensive health insurance premium that is available to you. Enter the amount of the least expensive premium that is available to you *by your family type*. You must then enclose a copy of the quote with this Application. The Connector offers a range of comprehensive, reasonably priced insurance coverage options through its Commonwealth Choice program. Find out more information at [www.MAhealthconnector.org](http://www.MAhealthconnector.org).

Question 13B. You must consult the Premium Schedule in TABLE 2 on page 9. It will tell you the cost of a premium for you, you and your spouse or you and your family. Because insurance costs vary depending on where you live, you must check the table for your county. If you do not know which county you live in, you can consult the Guide on pages 11 and 12, which provides the counties for each town and city in Massachusetts. Enter the amount of the least expensive premium on the market that is available to you by your county and family type pursuant to TABLE 2.

Question 13C. If the answer to Question 13C is no, you may then be deemed able to afford insurance and are not eligible for an exemption, unless you can show that you had a financial hardship event in 2007 that prevented you from affording insurance. To claim a hardship, you must proceed to Question 14. If the answer to Question 13C is yes, you should sign this Application and submit it along with any supporting documentation, unless you wish to claim a financial hardship. If so, proceed to Question 14.





# CERTIFICATE OF EXEMPTION TY07 APPLICATION

**14. In 2007, have you experienced a financial hardship?**

- Yes  No

[If you answered no, proceed to SECTION III]

[If you answered yes, proceed to question 15]

**15. What financial hardship event did you experience? (check all that apply)**

- You are homeless, or more than 30 days behind in rent or mortgage payments, or have received a current eviction or foreclosure notice.
- You have a shut-off notice from your utility company (gas, electric, oil, water, or telephone), or one of your utilities has been shut off, or one or more of your utility companies is refusing to deliver services because you cannot pay.
- You have a large increase in expenses in the past six months due to domestic violence.
- You have a large increase in expenses in the past six months due to death of your spouse, family member, or partner with primary responsibility for child care.
- You have a large increase in expenses in the past six months due to the sudden responsibility for providing full care for an aging parent or other family member, including a major long illness of your child that requires a working parent to hire a full-time person to care for your child.
- You have a large increase in expenses in the past six months due to a fire, flood, natural disaster, or other unexpected natural or human-caused event causing large damage to you or, your home, or your property or personal possessions.
- You have had non-cosmetic medical and/or dental out-of-pocket expenses (not including premium payments) totaling more than 7.5% of your household's adjusted gross income that were not subject to payment by a third party.
- You can establish that the expense of purchasing health insurance that meets minimum credible coverage would have caused you to experience serious deprivation of food, shelter, clothing or other necessities.
- Your family size is so large that reliance on TABLE 1 to estimate what monthly premium you can afford would result in significant inequity.

**SECTION IV. Please Provide Any Additional Information as to why you need a Certificate of Exemption? (Additional space on next page.) (Attached additional pages if necessary.)**

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Question 14 and 15. For each claim of financial hardship you make, you will need to provide documentation to provide proof of your financial hardship. If you are not claiming a financial hardship, then sign this form and submit it to the Connector along with any supporting documentation.

SECTION IV. This is an opportunity for you to explain any of the data you have provided on this application, or to add any other information you wish us to consider.



# CERTIFICATE OF EXEMPTION TY07 APPLICATION

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**SECTION V. Designation of Representative**

To have a Representative receive information on your behalf, you must submit a *Representative Form*. To submit the *Representative Form* with this Application, you may download the Form from our website at [www.MAhealthconnector.org](http://www.MAhealthconnector.org). By designating a Representative, you are authorizing the Connector to share information with that Representative about you, including your personal information.

**SECTION VI. SIGN HERE.**

**Under penalties of perjury, I declare that to the best of my knowledge and belief this Application and enclosures are true, correct and complete.**

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name (First, Last)

\_\_\_\_\_  
Spouse’s Signature (if filing your tax return jointly)

\_\_\_\_\_  
Spouse’s Print Name (First, Last)

**SECTION V.** If someone is assisting you in filling out this form, you do not need to designate that person. If you wish to have someone receive information on your behalf, you will need to formally declare that individual. We will not send information to that individual unless the Representative Form is completed and sent back to us.

**SECTION VI.** Since you are making financial claims that will impact your tax return, you are swearing under oath that the information you have provided or the claims you have made are true. If we conduct an audit and your claims turned out to be false, we may revoke your certificate of exemption and you will be liable for the penalty, plus interest and fines, as well as be subject to other legal action.



# CERTIFICATE OF EXEMPTION TY07 TABLES

## TABLE 1

### Individual Affordability Table

Annual Income		Monthly Premium
Starting Point	End Point	
\$0	\$15,315	\$0
\$15,316	\$20,420	\$35
\$20,421	\$25,525	\$70
\$25,526	\$30,630	\$105
\$30,631	\$35,000	\$150
\$35,001	\$40,000	\$200
\$40,001	\$50,000	\$300
\$50,001	None	Affordable

- Find the row for your income range.
- Then look right to the “Monthly Premium” column to find the monthly premium amount you should be able to pay, based on your income and family type.

### Couple Affordability Table

Annual Income		Monthly Premium
Starting Point	End Point	
\$0	\$20,535	\$0
\$20,536	\$27,380	\$70
\$27,381	\$34,225	\$140
\$34,226	\$41,070	\$210
\$41,071	\$50,000	\$270
\$50,001	\$60,000	\$360
\$60,001	\$80,000	\$500
\$80,001	None	Affordable

- Find the row for your income range.
- Then look right to the “Monthly Premium” column to find the monthly premium amount you should be able to pay, based on your income and family type.

### Family Affordability Table

Annual Income		Monthly Premium
Starting Point	End Point	
\$0	\$25,755	\$0
\$25,756	\$34,340	\$70
\$34,341	\$42,925	\$140
\$42,926	\$51,510	\$210
\$51,511	\$70,000	\$320
\$70,001	\$90,000	\$500
\$90,001	\$110,000	\$720
\$110,001	None	Affordable

- Find the row for your income range.
- Then look right to the “Monthly Premium” column to find the monthly premium amount you should be able to pay, based on your income and family type.

Note: Married couple would be married filing jointly (claiming no dependents). Family would be married filing jointly (with dependents) or head of household (a special tax designation for an unmarried person with one or more dependent)





# CERTIFICATE OF EXEMPTION TY07 TABLES

## TABLE 2

### Region 1 - Counties: Berkshire, Franklin and Hampshire

Age	Individual	Married Couple	Family
Up to age 26	\$150	\$300	\$720
27-29	\$210	\$420	\$720
30-34	\$225	\$450	\$800
35-39	\$240	\$480	\$820
40-44	\$260	\$520	\$830
45-49	\$285	\$570	\$830
50-54	\$370	\$740	\$900
55-59	\$380	\$760	\$1,030
60+	\$380	\$760	\$1,240

- Look at the “Age” column and find your age. If you are married and your spouse is older, use your spouse’s age.
- Then look across this row to the column that corresponds with your family type (individual, married couple or family).

### Region 2 - Counties: Bristol, Essex, Hampden, Middlesex, Norfolk, Suffolk and Worcester

Age	Individual	Married Couple	Family
Up to age 26	\$150	\$300	\$570
27-29	\$185	\$370	\$570
30-34	\$185	\$370	\$760
35-39	\$185	\$370	\$750
40-44	\$235	\$470	\$750
45-49	\$235	\$470	\$780
50-54	\$280	\$560	\$880
55-59	\$370	\$740	\$1,020
60+	\$370	\$740	\$1,130

- Look at the “Age” column and find your age. If you are married and your spouse is older, use your spouse’s age.
- Then look across this row to the column that corresponds with your family type (individual, married couple or family).

### Region 3 - Counties: Barnstable, Dukes, Nantucket and Plymouth

Age	Individual	Married Couple	Family
Up to age 26	\$150	\$300	\$750
27-29	\$210	\$420	\$750
30-34	\$220	\$440	\$800
35-39	\$260	\$520	\$850
40-44	\$300	\$600	\$820
45-49	\$355	\$710	\$820
50-54	\$410	\$820	\$890
55-59	\$410	\$820	\$1,020
60+	\$410	\$820	\$1,230

- Look at the “Age” column and find your age. If you are married and your spouse is older, use your spouse’s age.
- Then look across this row to the column that corresponds with your family type (individual, married couple or family).

Note: Married couple would be married filing jointly (claiming no dependents). Family would be married filing jointly (with dependents) or head of household (a special tax designation for an unmarried person with one or more dependent)



# CERTIFICATE OF EXEMPTION TY07 TABLES

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## TABLE 3

### Income at 300% of the Federal Poverty Level (FPL)

Family Size	Income
1	\$30,636
2	\$41,076
3	\$51,516
4	\$61,956
5	\$72,396
6	\$82,836
7	\$93,276
8	\$103,716
9	\$114,156
10	\$124,596
11	\$135,036
12	\$145,476
13	\$155,916



# CERTIFICATE OF EXEMPTION TY07 TABLES

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**Barnstable County**

Barnstable  
Bourne  
Brewster  
Chatham  
Dennis  
Eastham  
Falmouth  
Harwich  
Mashpee  
Orleans  
Provincetown  
Sandwich  
Truro  
Wellfleet  
Yarmouth

**Berkshire County**

Adams  
Alford  
Becket  
Cheshire  
Clarksburg  
Dalton  
Egremont  
Florida  
Great Barrington  
Hancock  
Hinsdale  
Lanesborough  
Lee  
Lenox  
Monterey  
Mount Washington New  
Ashford  
New Marlborough  
North Adams  
Otis  
Peru  
Pittsfield  
Richmond  
Sandisfield  
Savoy  
Sheffield  
Stockbridge  
Tyringham  
Washington  
West Stockbridge  
Williamstown  
Windsor

**Bristol County**

Acushnet  
Attleboro  
Berkley  
Dartmouth  
Dighton  
Easton  
Fairhaven  
Fall River  
Freetown  
Mansfield  
New Bedford  
North Attleborough  
Norton  
Raynham  
Rehoboth  
Seekonk  
Somerset  
Swansea  
Taunton  
Westport

**Dukes County**

Chilmark  
Edgartown  
Gay Head  
Gosnold  
Oak Bluffs  
Tisbury  
West Tisbury

**Essex County**

Amesbury  
Andover  
Beverly  
Boxford  
Danvers  
Essex  
Georgetown  
Gloucester  
Groveland  
Hamilton  
Haverhill  
Ipswich  
Lawrence  
Lynn  
Lynnfield  
Manchester-by-the-Sea  
Marblehead

**Essex County,  
Continued**

Methuen  
Middleton  
Nahant  
Newbury  
Newburyport  
North Andover  
Peabody  
Rockport  
Rowley  
Salem  
Salisbury  
Saugus  
Swampscott  
Topsfield  
Wenham  
West Newbury

**Franklin County**

Ashfield  
Bernardston  
Buckland  
Charlemont  
Colrain  
Conway  
Deerfield  
Erving  
Gill  
Greenfield  
Hawley  
Heath  
Leverett  
Leyden  
Monroe  
Montague  
New Salem  
Northfield  
Orange  
Rowe  
Shelburne  
Shutesbury  
Sunderland  
Warwick  
Wendell  
Whately

**Hampden County**

Agawam  
Blandford

**Hampden County,  
Continued**

Chester  
Chicopee  
East Longmeadow  
Granville  
Hampden  
Holland  
Holyoke  
Longmeadow  
Ludlow  
Monson  
Montgomery  
Palmer  
Russell  
Southwick  
Springfield  
Tolland  
Wales  
West Springfield  
Westfield  
Wilbraham

**Hampshire County**

Amherst  
Belchertown  
Chesterfield  
Cummington  
Easthampton  
Goshen  
Granby  
Hadley  
Hatfield  
Huntington  
Middlefield  
Northampton  
Pelham  
Plainfield  
South Hadley  
Southampton  
Ware  
Westhampton  
Williamsburg  
Worthington

*List Continues on Next  
Page*



# CERTIFICATE OF EXEMPTION TY07 TABLES

**Middlesex County**

Acton  
Arlington  
Ashby  
Ashland  
Ayer  
Bedford  
Belmont  
Billerica  
Boxborough  
Burlington  
Cambridge  
Carlisle  
Chelmsford  
Concord  
Dracut  
Dunstable  
Everett  
Framingham  
Groton  
Holliston  
Hopkinton  
Hudson  
Lexington  
Lincoln  
Littleton  
Lowell  
Malden  
Marlborough  
Maynard  
Medford  
Melrose  
Natick  
Newton  
North Reading  
Pepperell  
Reading  
Sherborn  
Shirley  
Somerville  
Stoneham  
Stow  
Sudbury  
Tewksbury  
Townsend  
Tyngsborough  
Wakefield

**Middlesex County, Continued**

Waltham  
Watertown  
Wayland  
Westford  
Weston  
Wilmington  
Winchester  
Woburn

**Nantucket County**

Nantucket

**Norfolk County**

Avon  
Bellingham  
Braintree  
Brookline  
Canton  
Cohasset  
Dedham  
Dover  
Foxborough  
Franklin  
Holbrook  
Medfield  
Medway  
Millis  
Milton  
Needham  
Norfolk  
Norwood  
Plainville  
Quincy  
Randolph  
Sharon  
Stoughton  
Walpole  
Wellesley  
Westwood  
Weymouth  
Wrentham

**Plymouth County**

Abington  
Bridgewater  
Brockton  
Carver  
Duxbury  
East Bridgewater  
Halifax  
Hanover

**Plymouth County, Continued**

Hanover  
Hanson  
Hingham  
Hull  
Kingston  
Lakeville  
Marion  
Marshfield  
Mattapoisett  
Middleborough  
Norwell  
Pembroke  
Plymouth  
Plympton  
Rochester  
Rockland  
Scituate  
Wareham  
West Bridgewater  
Whitman

**Suffolk County**

Boston  
Chelsea  
Revere  
Winthrop

**Worcester County**

Ashburnham  
Athol  
Auburn  
Barre  
Berlin  
Blackstone  
Bolton  
Boylston  
Brookfield  
Charlton  
Clinton  
Douglas  
Dudley  
East Brookfield  
Fitchburg  
Gardner  
Grafton

**Worcester County, Continued**

Hardwick  
Harvard  
Holden  
Hopedale  
Hubbardston  
Lancaster  
Leicester  
Leominster  
Lunenburg  
Mendon  
Milford  
Millbury  
Millville  
New Braintree  
North Brookfield  
Northborough  
Northbridge  
Oakham  
Oxford  
Paxton  
Petersham  
Phillipston  
Princeton  
Royalston  
Rutland  
Shrewsbury  
Southborough  
Southbridge  
Spencer  
Sterling  
Sturbridge  
Sutton  
Templeton  
Upton  
Uxbridge  
Warren  
Webster  
West Boylston  
West Brookfield  
Westborough  
Westminster  
Winchendon  
Worcester