

COMMONWEALTH OF MASSACHUSETTS  
APPELLATE TAX BOARD

\_\_\_\_\_  
NAME OF COMPANY, INCLUDING )  
LTD, LP, LLC OR CORP & )  
DBA, if applicable, )  
Appellant )  
APPEAL FROM THE COMMISSIONER )  
OF REVENUE’S CENTRAL )  
VALUATION OF TELEPHONE )  
COMPANY PERSONAL PROPERTY )  
FOR FY 2004 )  
\_\_\_\_\_

DOCKET NOS.  
C000000 – C000000 and  
C000000, C000000

*AND MORE PARTICULARLY*

\_\_\_\_\_  
NAME OF COMPANY, INCLUDING )  
LTD, LP, LLC OR CORP & )  
DBA, if applicable, )  
Appellant )  
v. )  
COMMISSIONER OF REVENUE and )  
BOARD OF ASSESSORS OF )  
NAME OF CITY OR TOWN, )  
Appellee )  
\_\_\_\_\_

DOCKET NO.  
C000000

**APPELLEE BOARD OF ASSESSORS OF CITY OF OR TOWN OF NAME’S  
FIRST REQUEST FOR PRODUCTION AND INSPECTION  
OF DOCUMENTS AND THINGS  
FROM APPELLANT COMPANY NAME**

The Appellee Board of Assessors of the **City of or Town of Name** hereby requests the Appellant taxpayer telecommunications company, to produce at the offices of the **City of or Town of Name, City or Town Department, Address, City or Town Name, MA** within 20 days of the date of this request and to permit counsel to inspect and copy the following described documents as are in the possession, custody or control of the Appellant, his agents, servants, employees, or attorneys.

## **INSTRUCTIONS**

1. Each request shall be deemed continuing and, in the event that at any time between the response to any request and the date of the trial of this matter you shall acquire additional knowledge or information responsive to any request, please file supplemental responses containing such additional knowledge or information.
2. If you decline to respond to any request or part thereof, please fully describe the basis on which you contend you may decline to respond and identify the information withheld in a manner sufficient (a) to disclose the facts upon which you rely in asserting your claim, and (b) to permit the information withheld to be identified.
3. Unless otherwise stated in the request, the time period for which information is sought is hereby defined to be the "relevant tax date" which refers to January 1st of the year directly preceding the fiscal year in question. Specifically, "relevant tax date" of fiscal year 2004 means January 1, 2003.

## **DEFINITIONS**

1. As used herein, "document" means any printed, written, typed, recorded, transcribed, taped, photographic, or graphic matter, however produced or reproduced, including but not limited to: any letter, correspondence, or communication of any sort; note, notebook, diary, calendar, minutes, memorandum, contract, agreement, or any amendment thereto; telex, telegram, cable, summary, report or record of telephone conversation, discussion, interview, meeting, conference, investigation, negotiation, actor or activity; projection, work paper, or draft including in work papers showing allocations of expenses; computer output or input, data processing card; e-mail, electronic mail, electronic data; opinion or report of consultant; request order, invoice or bill of lading; analysis, diagram, map, index, advertisement, circular, newspaper or magazine clipping, press voucher; financial statement, statement of account, bank deposit slip, charge slip, tax return (income or other), requisition; file, study, graph, tabulation, and any and all other writings and recordings of whatever nature, whether signed or unsigned or transcribed, and any other data compilation from which information can be obtained, translated, if necessary, by the respondent into reasonably usable form.
2. As used herein "Identify", when referring:
  - (a) to a person means to state his or her full name, occupation, relationship to the Appellant, if any, and present or last known business or residential address;
  - (b) to a public or private corporation, partnership, association, or other organization or to a governmental agency means to state its full name, present or last known business address, business in which it is engaged (if appropriate), and person within the organization or agency with knowledge of the information sought;

(c) to an appraisal means to list in a schedule the following: (a) name and business address of the individual or entity responsible for that appraisal; (b) the purpose for which such appraisal was conducted; (c) the names and business addresses of each person and entity to whom the appraisal, or the conclusions stated therein, were furnished; (d) the specific facts and circumstances considered and the methods used in the conduct of such appraisal; (e) if comparable sales were used as a basis for the opinion of value, the specific comparable sales used; (f) if comparable rentals were used as a basis for the opinion of value the specific rentals used; (g) if the capitalization of income theory was used as a basis for the opinion of value, the income, expenses and capitalization rate used; (h) the conclusion stated, if any, as to the highest and best use of the subject property; and (i) the opinion or opinions of value rendered, if any;

(d) to a comparable sales employed within an appraisal means to list in a schedule, for each sale so employed, the following: (a) the address of the sale property; (b) the name of the grantor; (c) the name of the grantee; (d) the date, manner of, and the circumstances leading to, such sale; (e) the full consideration for the conveyance and the form in which such consideration was paid (e.g., cash, note, assumption of liabilities; (f) the Registry of Deeds references for all conveyancing instruments; (g) a description of the personal property, if any, included in the sale, the price paid therefor, and the manner in which the purchase price for the personal property was allocated; and (h) if the sale property was acquired with another property or properties in a single transaction, the manner in which the purchase price for the sale property was allocated;

(e) to a comparable rental employed within an appraisal means to list in a schedule, for each rental so employed, the following: (a) the address of the rental property; (b) the name of the lessor; (c) the name of the lessee; (d) the square footage of the rental property; (e) the amount of rent paid by the lessee; (f) the commencement and ending dates of the lease; (g) the number of rooms, offices, lobbies, kitchens and baths in the unit and the number of parking spaces available to the unit; (h) the income, if any received by the lessor from the lessee pursuant to tax, expense or any other escalator clauses, overage or percentage of gross sales clauses, and common area charges (i) whether the lessee occupied space at the same address prior to the commencement of the lease; and (j) the respective obligations of the lessor and lessee regarding payment of heat, utilities, and other expenses;

(f) to a document means to give a reasonably detailed description thereof, including, if applicable, when, where and how it was made; to identify who made it; to identify all persons who received copies of it; and to identify who has present or last known possession, custody or control thereof; and

(g) to any other tangible thing means to give a reasonably detailed description thereof, including, if applicable, when and how it was made; to identify who made it; and to identify who has present or last known possession, custody or control thereof.

3. As used herein "Appraisal" means any written report or other document prepared in connection with any engineering, feasibility, financial, economic, regulatory or other study or report which relates to, concerns or contains any conclusions or opinions as to the fair cash value of all or any portion of the subject property, whether prepared for purposes of or in connection

with this litigation, or for purposes of or in connection with the purchases, feasibility, construction, sale, lease, financing or insurance of such property, or the regulation of the owner of the subject property, or in connection with any other purpose for the time period from 24 months prior to the "relevant tax date" to the date of these requests for the productions of documents, inclusive.

4. As used herein "Subject Property" means the machinery, cables, wires, poles, pipes, conduit, fiber optic cables and/or conduit, underground conduit, machinery, equipment, real estate and/or personal property located in **Name of City or Town** Massachusetts owned, leased, present, and/or utilized by the Appellant taxpayer telecommunications company on the relevant tax date which is the subject of the herein Appellate Tax Board appeal, including but not limited to, all internet access systems, all telephone systems, all cable television systems, all radio frequency transmission and reception systems, all microwave transmission and reception systems, all satellite transmission and reception systems, all wireless cellular telecommunications systems, and all equipment, machinery, personal property, and real estate utilized to support said systems.

5. As used herein "You" means the Appellant in the herein Appellate Tax Board appeal, **Name of Company**, and/or any predecessor or successor and/or any affiliated, related or subsidiary entity, in the herein Appellate Tax Board appeals.

6. As used herein "Appellant" means the taxpayer telecommunications company **Name of Company**, and/or any predecessor or successor and/or any affiliated, related or subsidiary entity, in the herein Appellant Tax Board appeals.

7. As used herein "Relevant tax date" refers to January 1st of the year directly preceding the fiscal year in question. Specifically, "relevant tax date" of fiscal year 2004 means January 1, 2003.

8. As used herein "Income Statement" means any and all financial reports that list any and all sources of income, any and all fixed and variable expenses and a sum total of net operating income (Income less Expenses) derived in a specific period of time. The time period is typically twelve months.

9. As used herein "Income" means all sources of money or other consideration paid to you, the Appellant, and/or the subject property owner, and/or the subject property owner's representative, derived from the use of the subject property. Income may also include additional sources of money or other consideration not directly attributable to the use of the subject property.

10. As used herein "Expenses" mean fixed and variable costs paid, or to be paid, paid to you, the Appellant, and/or the subject property owner, and/or the subject property owner's representative, derived from the use of the subject property, that are relevant to ownership (other than costs for mortgage financing) or use of the subject property.

11. As used herein "Net operating income" is the dollar value difference derived by deducting the total expenses from the total income.

**DOCUMENTS TO BE PRODUCED AND INSPECTED FOR COPYING**

1. Regarding the assertions, allegations, opinion(s) of value, tax status, and classification (including but not limited to Appellant's assertion that it is subject to central assessment and that it constitutes a telephone company pursuant to M.G.L. c. 59, §39) contained in Appellant's Appeal regarding the instant action, for each and every individual piece of cables, wires, poles, pipes, conduit, fiber optic cables and/or conduit, underground conduit, machinery and/or personal property, including but not limited to, all internet access systems, all telephone systems, all cable television systems, all radio frequency transmission and reception systems, all microwave transmission and reception systems, all satellite transmission and reception systems, all wireless cellular telecommunications systems, and all equipment, machinery, personal property, and real estate utilized to support said systems located in **Name of City or Town** Massachusetts owned, leased, present and/or utilized by Appellant for Calendar Years 2000, 2001, 2002, 2003, 2004, and 2005 to date, please produce any and all of the following documents:

- A. bills or contracts of sale including original purchase and subsequent sale or disposition;
- B. cancelled checks or otherwise, indicating payment made upon purchase and payment received upon sale or disposition;
- C. invoices;
- D. purchase orders;
- E. secured transactions, liens filed and/or any and all security interests;
- F. leases;
- G. photographs;
- H. charts, maps, diagrams or drawings;
- I. insurance policies;
- J. Instructional and/or operational manuals;
- K. expenses;
- L. income and revenue;
- M. net operating income;

- N. maintenance costs;
- O. capital improvements;
- P. Maintenance logs and/or maintenance records;
- Q. appraisals;
- R. Accounting documents which indicate depreciation;
- S. U.S. Federal IRS returns for 2000, 2001, 2002, 2003, 2004, and 2005 which indicate value, depreciation, income, revenue, and/or expenses;
- T. Massachusetts Department of Revenue state returns for 2000, 2001, 2002, 2003, 2004, and 2005 which indicate value, depreciation, income, revenue, and/or expenses.
- U. Massachusetts Department of Revenue Form 5941 in its entirety including any attachments and/or Forms of Lists for 2000, 2001, 2002, 2003, 2004, and 2005 which indicate value, depreciation, income, revenue, and/or expenses.
- V. Any and all Forms of Lists submitted to **Name of City or Town** and/or the Massachusetts Department of Revenue for 2000, 2001, 2002, 2003, 2004, and 2005 which indicate value, depreciation, income, revenue, and/or expenses.
- W. Any and all Returns submitted to **Name of City or Town** and/or the Massachusetts Department of Revenue for 2000, 2001, 2002, 2003, 2004, and 2005 which indicate value, depreciation, income, revenue, and/or expenses.
- X. Depreciation schedules for 2000, 2001, 2002, 2003, 2004, and 2005
- Y. Any and all regulatory filings by the Appellant to the Massachusetts Department of Telecommunications and Energy for 2000, 2001, 2002, 2003, 2004, and 2005
- Z. Any and all regulatory filings by the Appellant to the Federal Communications Commission for 2000, 2001, 2002, 2003, 2004, and 2005

2. As to each and every individual piece of subject property located in **Name of City or Town** Massachusetts owned, leased, present, and/or utilized by the Appellant on the relevant tax date, please produce any and all documents which identify and/or describe what function each individual piece of subject property performed, including whether or not each piece of subject property performed functions of or exists as a component of Appellant's internet access system, telephone system, cable television system, radio frequency transmission and reception system, microwave transmission and reception system, satellite transmission and reception system, and/or is used to support any of said systems.

3. Any and all documents which Appellant intends to introduce as evidence in a trial of this instant action.

4. Any and all documents upon which Appellant intends to rely upon in support of the assertions, allegations, opinion(s) of value, tax status, and classification (including but not limited to Appellant's assertion that it is subject to central assessment and that it constitutes a telephone company pursuant to M.G.L. c. 59, §39) contained in Appellant's Appeal regarding the instant action.

5. Any and all documents rendered to you by any proposed expert witness regarding the assertions, allegations, opinion(s) of value, tax status, and classification (including but not limited to Appellant's assertion that it is subject to central assessment and that it constitutes a telephone company pursuant to M.G.L. c. 59, §39) contained in Appellant's Appeal regarding the instant action.

6. Any and all documents rendered to you by any proposed non-expert witness regarding the assertions, allegations, opinion(s) of value, tax status, and classification (including but not limited to Appellant's assertion that it is subject to central assessment and that it constitutes a telephone company pursuant to M.G.L. c. 59, §39) contained in Appellant's Appeal regarding the instant action.

7. Any and all documents which were referred to or consulted by Appellant in responding to the **City of or Town of Name's** First Set of Interrogatories in this instant action.

8. Any and all documents which were mentioned or listed in Appellant's responses to **City of or Town of Name's** First Set of Interrogatories in this instant action.

9. All documents which support or tend to support the assertions, allegations, opinion(s) of value, tax status, and classification (including but not limited to Appellant's assertion that it is subject to central assessment and that it constitutes a telephone company pursuant to M.G.L. c. 59, §39) set forth in Appellant's Appeal in the instant action.

10. All notices, demands, correspondence or any other written communication received by Appellant from the Commissioner of Revenue and from the **City of or Town of Name**.

11. All correspondence, statements or written communications to the Massachusetts Department of Revenue, and to the **City of or Town of Name**, from Appellant, regarding the assertions, allegations, opinion(s) of value, tax status, and classification (including but not limited to Appellant's assertion that it is subject to central assessment and that it constitutes a telephone company pursuant to M.G.L. c. 59, §39) contained in Appellant's Appeal regarding the instant action.

12. All Operating agreements to which Appellant is a party which concern the business operations of Appellant and the Appellant's use of cables, wires, poles, pipes, conduit,

fiber optic cables and/or conduit, underground conduit, machinery, personal property, equipment, and any other property in Massachusetts.

13. All Operating agreements to which Appellant is a party which concern the business operations of Appellant and the Appellant's use of cables, wires, poles, pipes, conduit, fiber optic cables and/or conduit, underground conduit, machinery, personal property, equipment, and any other property in **Name of City or Town** Massachusetts.

14. All documents evidencing Appellant's ownership interest in or right to use any use of cables, wires, poles, pipes, conduit, fiber optic cables and/or conduit, underground conduit, machinery, personal property, equipment, and any other property located in **Name of City or Town** Massachusetts.

15. All documents describing, reflecting, referring, and/or relating to the right to use, lease, or operate any use of cables, wires, poles, pipes, conduit, fiber optic cables and/or conduit, underground conduit, machinery, personal property, equipment, and any other property in **Name of City or Town** Massachusetts.

16. All agreements between Appellant and any other person or entity and any successor entities, describing, reflecting, referring, and/or relating to ownership, use or operation of use of cables, wires, poles, pipes, conduit, fiber optic cables and/or conduit, underground conduit, machinery, personal property, equipment, and any other property in **Name of City or Town** Massachusetts.

17. All documents describing, reflecting, referring, and/or relating to tax consequences for Appellant if it were to be centrally valued as a "telephone or telegraph company."

18. All documents describing, reflecting, referring, and/or relating to tax consequences for Appellant if it were to be not centrally valued as a "telephone or telegraph company."

19. All documents describing, reflecting, referring, and/or relating to the function, construction and operation for each of the following assets of Appellant, including but not limited to documents concerning the materials which are used to construct the asset; the exact services performed by the asset; the services which Appellant expects the asset to be able to perform at any time; how the asset operates in conjunction with other assets used in Appellant's operations; its physical location; configuration; architecture; life expectancy; function; construction; operation; how utilized; warranties; brand; model; description; the asset's construction and manufacture; whether owned or leased by Appellant; instruction manuals; operational manuals; maintenance logs; maintenance records; photographs; drawings; maps; schematics; appraisals or opinion letters; value and calculations of value; depreciation; depreciation schedules; sources of depreciation; method of depreciation; date of purchase; cost; purchase price; invoices indicating payment made upon original purchase and payment received upon subsequent disposition; bills of sale including original purchase and subsequent disposition; ownership agreements; leases; cancelled checks indicating payment made upon original purchase

and payment received upon subsequent disposition of asset; labor costs to assemble and/or installation of asset; labor costs to disassemble and/or uninstall asset at subsequent disposition; expenses; income and revenue; net operating income; maintenance costs; capital improvements; insurance policies; secured transactions; security interests; collateral for security; liens filed; financing; refinancing; credit, revolving credit, credit agreements, loans, promissory notes, and pledges for each of the following assets of the Appellant:

- A. cables
- B. wires
- C. poles
- D. pipes
- E. conduit
- F. fiber optic cables and/or conduit
- G. underground conduit
- H. machinery
- I. personal property
- J. equipment
- K. real estate
- L. any other property

20. Documents describing, reflecting, referring and/or relating to the circuit and frequency capacity, efficiency and/or reliability of Appellant's purported services provided in **Name of City or Town** Massachusetts consisting of cable television, telephone, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, and/or wireless cellular telecommunications.

21. Documents describing, reflecting, referring and/or relating to how Appellant's purported telephone service and/or wireless cellular communications service integrates, operates or otherwise connects with any other provider of local or long distance telephone service.

22. Documents describing, reflecting, referring, and/or relating to agreements or arrangements with Bell Atlantic or any other telephone company, any local access provider and any long distance providers of telephone or telecommunication services for telephone, telecommunications or other services in **Name of City or Town** Massachusetts.

23. For each business activity conducted by the Appellant in **Name of City or Town** Massachusetts, including its cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in **Name of City or Town** Massachusetts, please provide any and all documents which describe, reflect, refer, and/or relate to the following:

- A. gross and net revenues,
- B. allocation of gross and net revenues,
- C. financial receipts,
- D. proportion of entire income comprised,
- E. capital invested,

- F. percentage of entire capital invested,
- G. number of persons employed,
- H. number of persons employed as compared with total number of employees of Appellant,
- I. ratio to the entire business activities of Appellant

24. For each business activity conducted by the Appellant in Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in Massachusetts, please provide any and all documents which describe, reflect, refer, and/or relate to the following:

- A. gross and net revenues,
- B. allocation of gross and net revenues,
- C. financial receipts,
- D. proportion of entire income comprised,
- E. capital invested,
- F. percentage of entire capital invested,
- G. number of persons employed,
- H. number of persons employed as compared with total number of employees of Appellant,
- I. ratio to the entire business activities of Appellant

25. For each business activity conducted by the Appellant in **Name of City or Town** Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in **Name of City or Town** Massachusetts, please provide any and all organizational charts, plans, schematics, and documents that describe, reflect, refer, and/or relate to the personnel and/or employees of Appellant and their time, labor, training, responsibilities and duties.

26. For each business activity conducted by the Appellant in Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in Massachusetts, please provide any and all organizational charts, plans, schematics, and documents that describe, reflect, refer, and/or relate to the personnel and/or employees of Appellant and their time, labor, training, responsibilities and duties.

27. For each business activity conducted by the Appellant in **Name of City or Town** Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in **Name of City or Town** Massachusetts, please provide any and all organizational charts, plans, schematics, and documents that describe, reflect, refer, and/or relate to the technology employed and/or architecture of Appellant.

28. For each business activity conducted by the Appellant in Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in Massachusetts, please provide any and all organizational charts, plans, schematics, and documents that describe, reflect, refer, and/or relate to the technology employed and/or architecture of Appellant.

29. For each business activity conducted by the Appellant in **Name of City or Town** Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in **Name of City or Town** Massachusetts, please provide any and all informational, advertising, and marketing brochures and documents issued, sent, mailed, distributed, utilized or provided by Appellant or Appellant's agent to customers, potential customers, persons or entities in **Name of City or Town** Massachusetts that describe, reflect, refer, and/or relate to Appellant's cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies)

30. For each business activity conducted by the Appellant in Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in Massachusetts, please provide any and all informational, advertising, and marketing brochures and documents issued, sent, mailed, distributed, utilized or provided by Appellant or Appellant's agent to customers, potential customers, persons or entities in Massachusetts that describe, reflect, refer, and/or relate to Appellant's cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies).

31. For each business activity conducted by the Appellant in **Name of City or Town** Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in **Name of City or Town** Massachusetts, please provide a copy of a sample **Name of City or Town** customer bill

32. For each business activity conducted by the Appellant in Massachusetts, including cable, telephone, television, internet, radio frequency transmission and reception, microwave transmission and reception, satellite transmission and reception, wireless cellular telecommunications, and/or any other business activity(ies) conducted in Massachusetts, please provide a copy of a sample Massachusetts customer bill.

33. Any and all documents which evidence, describe, reflect, refer, and/or relate to the business manner in which Appellant was held and/or Appellant's jural status (partnership,

limited partnership, limited liability company, corporation, etc...) for 2000, 2001, 2002, 2003, 2004, and 2005 including but not limited to the following:

- A. Filings, decrees, consents, certificates, transfers, memorandum, schedules, agreements, applications, registrations, register, shares, and/or resolutions
- B. Records, books, and minutes of general meetings, annual meetings, special meetings, and shareholders meetings, directors meetings, board of directors meetings, and of all votes and proxies taken
- C. Appellant's Bye-Laws
- D. Shares of stock
- E. Articles of Incorporation, memorandum
- F. Filings, decrees, consents, certificates, transfers, memorandum, schedules, agreements, applications, registrations, register, shares, and/or resolutions with any Secretary of State,
- G. Filings, decrees, consents, certificates, transfers, memorandum, schedules, agreements, applications, registrations, register, shares, and/or resolutions with any foreign authority,
- H. Filings, decrees, consents, certificates, transfers, memorandum, schedules, agreements, applications, registrations, register, shares, and/or resolutions with the Massachusetts Department of Revenue
- I. Filings, decrees, consents, certificates, transfers, memorandum, schedules, agreements, applications, registrations, register, shares, and/or resolutions with the US Internal Revenue Service
- J. Change, amendment, alteration, modification, or transfer in the business manner in which Appellant was held and/or Appellant's jural status (partnership, limited partnership, limited liability company, corporation, etc...)
- K. Reasons for any change, amendment, alteration, modification, or transfer in the business manner in which Appellant was held and/or Appellant's jural status (partnership, limited partnership, limited liability company, corporation, etc...)
- L. Tax consequences under M.G.L. c. 59, §39.
- M. Tax consequences under M.G.L. c. 59, §5, clause 16 (1).

34. Any and all documents which evidence, describe, reflect, refer, and/or relate to the Appellant's filing status with the Massachusetts Department of Revenue for income tax purposes, excise tax purposes, utility tax purposes, and franchise tax purposes for 2000, 2001, 2002, 2003, 2004, and 2005.

35. Any and all documents which evidence, describe, reflect, refer, and/or relate to the Appellant's filing status with the US Internal Revenue Service for income tax purposes, excise tax purposes, utility tax purposes, and franchise tax purposes for 2000, 2001, 2002, 2003, 2004, and 2005.

36. Any and all documents which evidence, describe, reflect, refer, and/or relate in any manner to Appellant's assertion that some, all or any of its personal property was exempt from tax under M.G.L. c. 59, §5, clause 16 (1).

37. Any and all documents which evidence, describe, reflect, refer, and/or relate in any manner to Appellant's assertion that it formed a successor corporation Bell Atlantic Mobile of Massachusetts Corporation, Ltd to Bell Atlantic Mobile of Massachusetts, LLC in Bermuda on January 31, 2003.

38. Any and all documents which evidence, describe, reflect, refer, and/or relate in any manner to Appellant's assertion that it should be treated as a corporation for purposes of exempting some, all or any of its personal property from tax under M.G.L. c. 59, §5, clause 16(1)(d).

39. Any and all documents which evidence, describe, reflect, refer, and/or relate in any manner to Appellant's assertion that it is eligible for exempting some, all, or any of its personal property from tax under M.G.L. c. 59, §5, clause 16(1).

BOARD OF ASSESSORS OF THE  
CITY OF OR TOWN OF NAME,  
By its attorney or assessor,

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Name  
Title  
BBO #000000, if applicable  
Department  
Address  
City or Town, MA 00000  
Tel. 000-000-0000

Dated: Month day, 2005