



Town of Falmouth

OFFICE OF THE TOWN MANAGER

59 TOWN HALL SQUARE, FALMOUTH, MASSACHUSETTS 02540

TELEPHONE (508) 495-7325

<<Mailing Address>>

October 28, 2016

Re: <<*Property Address*>>

VERIFICATION LETTER TITLE V CREDIT G.L. Ch. 62, s. 6(i)

BACKGROUND: An owner of residential property located in Massachusetts who occupies the residential property as his or her principal residence may claim a credit (the Title V credit) against Massachusetts personal income tax liability for certain expenditures associated with the repair or replacement of a failed septic system.

In 2008 the Massachusetts Department of Environmental Protection issued a Final Total Maximum Daily Load report for nitrogen in Little Pond of Falmouth, MA. The Town of Falmouth responded in 2013 with the development of a Comprehensive Wastewater Management Plan (CWMP) for the Little Pond watershed. The CWMP, which has been approved by Mass DEP, includes construction of a wastewater collection system to collect and treat wastewater from approximately 1400 residential properties in the Little Pond watershed. Construction of the collection system began in 2015 in an area known as the Little Pond Sewer Service Area. All properties within the sewer service area are required by town bylaw to abandon on-site septic systems and connect the property to the sewer system. See c. 180-6 Code of Falmouth.

MANDATAORY CONNECTION: The residential property referenced in this verification letter is situated within the Little Pond Sewer Service Area and the Town bylaw requires the property owner to abandon the on-site septic system and to connect the property to the sewer system. The on-site septic system must be abandoned in accordance with Title V regulations. See 310 CMR 15.354.

TAX CREDIT: The Title V tax credit is available only to Massachusetts taxpayers who occupy the residential property as his or her principal place of residence. This verification letter is for informational purposes only and the taxpayer should seek the advice of a Massachusetts income tax professional for detailed information on the credit. The Title V credit is claimed for the tax year in which expenses are incurred by filing Schedule SC with the Massachusetts income tax return.

Town of Falmouth, MA
Julian M. Suso, Town Manager