

HOUSE No. 1556

The Commonwealth of Massachusetts

PRESENTED BY:

Jay R. Kaufman

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to tax return filing deadlines.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>
<i>William N. Brownsberger</i>	<i>Second Suffolk and Middlesex</i>
<i>Lori A. Ehrlich</i>	<i>8th Essex</i>
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>
<i>James M. Kelcourse</i>	<i>1st Essex</i>
<i>Eric P. Lesser</i>	<i>First Hampden and Hampshire</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Harold P. Naughton, Jr.</i>	<i>12th Worcester</i>
<i>Michael J. Rodrigues</i>	<i>First Bristol and Plymouth</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>

HOUSE No. 1556

By Mr. Kaufman of Lexington, a petition (accompanied by bill, House, No. 1556) of Jay R. Kaufman and others relative to tax return filing deadlines for business corporations. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to tax return filing deadlines.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 7 of chapter 62C of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking out, in line 3, the word “fourth” and inserting in
3 place thereof the following word:- third

4 SECTION 2. Section 11 of said chapter 62C, as so appearing, is hereby amended by
5 striking out the first sentence and inserting in place thereof the following:-

6 Except as otherwise provided in this chapter, every business corporation, as defined in
7 section 30 of chapter 63, shall file a return providing such information as the commissioner
8 deems necessary for the determination of the taxes imposed upon it by chapter 63. Except as
9 otherwise provided in this chapter, an S corporation, as defined under section 1361 of the
10 Internal Revenue Code, as amended and in effect for the taxable year, shall file a return on or
11 before the fifteenth day of the third month following the close of each taxable year, and any other

- 12 business corporation shall file a return on or before the fifteenth day of the fourth month
- 13 following the close of each taxable year