

HOUSE No. 4716

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, November 3, 2016.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 4709) of Jay R. Kaufman and Michael Rodrigues relative to tax return filing deadlines, reports recommending that the accompanying bill (House, No. 4716) ought to pass.

For the committee,

JAY R. KAUFMAN.

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**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

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