

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:	DATE ADDED:
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>	<i>1/12/2017</i>
<i>Keiko M. Orrall</i>	<i>12th Bristol</i>	<i>1/12/2017</i>
<i>William N. Brownsberger</i>	<i>Second Suffolk and Middlesex</i>	<i>2/3/2017</i>
<i>Lori A. Ehrlich</i>	<i>8th Essex</i>	<i>1/25/2017</i>
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>	<i>2/1/2017</i>
<i>James M. Kelcourse</i>	<i>1st Essex</i>	<i>1/18/2017</i>
<i>Eric P. Lesser</i>	<i>First Hampden and Hampshire</i>	<i>2/3/2017</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/26/2017</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>2/1/2017</i>
<i>Harold P. Naughton, Jr.</i>	<i>12th Worcester</i>	<i>2/2/2017</i>
<i>Michael J. Rodrigues</i>	<i>First Bristol and Plymouth</i>	<i>1/13/2017</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>1/17/2017</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>1/17/2017</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