

HOUSE No. 1601

The Commonwealth of Massachusetts

PRESENTED BY:

Keiko M. Orrall

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>Keiko M. Orrall</i>	<i>12th Bristol</i>
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>
<i>William Crocker</i>	<i>2nd Barnstable</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>

<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Michael S. Day</i>	<i>31st Middlesex</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>
<i>Jonathan D. Zlotnik</i>	<i>2nd Worcester</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>

HOUSE No. 1601

By Mrs. Orrall of Lakeville, a petition (accompanied by bill, House, No. 1601) of Keiko M. Orrall 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