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[Home](#) > [Businesses](#) > [Help & Resources](#) > [Legal Library](#) > [Technical Information Releases](#) > [TIR 17-5: 2017 Supplemental Budget](#)

TIR 17-5: 2017 Supplemental Budget: Conforming Massachusetts Partnership and C Corporation Tax Return Filing Due Dates to Federal Due Dates

This Technical Information Release ("TIR") explains provisions in "An Act Making Appropriations for the Fiscal Year 2017 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects" (the "Act") relating to tax return due dates.^[1] The Act amends G.L. c. 62C, §§ 7, 11, and 12 to conform the filing due dates for Massachusetts partnership and C corporation tax returns to the federal filing due dates for such tax returns, beginning with tax returns due on or after January 1, 2018.^[2] This TIR also provides guidance as to the filing due dates for tax returns due on or before December 31, 2017.^[3]

I. Federal Tax Return Due Dates

As previously described in TIR 17-3, Public Law 114-41, the "Surface Transportation and Veterans Healthcare Choice Improvement Act of 2015," shifted the due date for federal C corporation tax returns from the 15th day of the third month after the close of a corporation's tax year (March 15th in the case of corporations filing on a calendar year basis) to the 15th day of the fourth month after the close of a corporation's tax year (April 15th in the case of corporations filing on a calendar year basis). The legislation also shifted the due date for federal partnership tax returns from the 15th day of the fourth month after the close of a partnership's tax year (April 15th in the case of partnerships filing on a calendar year basis) to the 15th day of the third month after the close of a partnership's tax year (March 15th in the case of partnerships filing on a calendar year basis). The due date for federal S corporation tax returns did not change. The legislation was effective for tax years beginning after December 31, 2015.

II. New Massachusetts Tax Return Due Dates

The Act conforms the due dates for Massachusetts partnership and C corporation tax returns to the federal filing due dates, beginning with tax returns due on or after January 1, 2018, determined without regard to extensions.^[4] It amends G.L. c. 62C, § 7 to require partnerships to file their tax returns on or before the 15th day of the third month following the close of each taxable year (March 15th in the case of partnerships filing on a calendar year basis). The Act also amends G.L. c. 62C, §§ 11 and 12 to require C corporations to file their tax returns on or before the 15th day of the fourth month following the close of each taxable year (April 15th in the case of corporations filing on a calendar year basis).

The Act does not change the filing due date for S corporation tax returns, which remains the 15th day of the third month following the close of each taxable year. The due dates for estimated payments for both partnerships and C corporations remain as prescribed in G.L. c. 62B, § 14 and G.L. c. 63B, § 3.

III. Extension Due Dates for Tax Returns Due on or After January 1, 2018

C corporations are allowed an automatic extension to file their tax returns if they satisfy the payment requirements stated in TIR 15-15. For C corporations participating in a combined report pursuant to G.L. c. 63, § 32B, tax returns filed on extension are due 7 months from the filing due date (under the Act, November 15th in the case of corporations filing on a calendar year basis). For C corporations filing returns reporting unrelated business income tax under G.L. c. 63, tax returns filed on extension are due 8 months from the filing due date (under the Act, December 15th in the case of corporations filing on a calendar basis). For all other C corporations, tax returns filed on extension are due 6 months from the due date (under the Act, October 15th in the case of corporations filing on a calendar year basis).

Partnerships are allowed an automatic extension to file their tax returns. See TIR 16-10. Partnership tax returns filed on extension are due 6 months from the filing due date (under the Act, September 15th in the case of partnerships filing on a calendar year basis).

IV. Extension Due Dates for Tax Returns Due on or Before December 31, 2017

The due dates for Massachusetts partnership and C corporation tax returns for tax years beginning after December 31, 2015 that are due on or before December 31, 2017 do not conform to the federal due dates for such returns. The Department of Revenue announced late-file penalty relief with respect to such returns in TIR 17-3. To further ease compliance for taxpayers, the Department now announces that, in general, it anticipates waiving late-file penalties imposed under G.L. c. 62C, § 33(a) with regard to C corporation returns that are filed on extension within one month of the extended due date, provided that the payment requirements for a valid extension have been met.^[5] For corporations filing on a calendar year basis, such tax returns filed on extension are due October 15th for corporations that are participating in a combined report pursuant to G.L. c. 63, § 32B, November 15th in the case of corporations that are reporting unrelated business income tax under G.L. c. 63, and September 15th for all other corporations. All other rules with regard to extensions of time to file a return by C corporations apply as explained in TIR 15-15.

For partnership tax returns due on or before December 31, 2017, the due date for tax returns filed on extension remains 6 months from the 15th day of the fourth month after the close of the partnership's tax year (October 15th in the case of partnerships filing on a calendar year basis).

[/s/Michael J. Heffernan](#)

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Commissioner of Revenue

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TIR 17-5

[1] St. 2017, c. 5, §§ 11-14.

[2] C corporations whose tax return filing due dates have been changed by the Act include business corporations subject to the corporate excise under G.L. c. 63, § 39, financial institutions subject to tax under G.L. c. 63, § 2, life insurance companies subject to tax under G.L. c. 63, §§ 20 and 21, insurance companies subject to tax under G.L. c. 63, §§ 22, 22A, or 23, capital stock corporations required to file a tax return under G.L. c. 62C, § 12(h), corporations required to file a tax return under G.L. c. 63, § 67, and urban redevelopment corporations subject to tax under G.L. c. 121A, § 10.

[3] See TIR 17-3 for further guidance with respect to such returns.

[4] The late-file penalty relief announced in TIR 17-3 is unaffected by the passage of the Act. The relief remains applicable for tax returns filed for tax years beginning after December 31, 2015 and due on or before December 31, 2017.

[5] G.L. c. 62C, § 19. Generally, to meet these payment requirements, corporate excise taxpayers must have paid the greater of (1) 50% of the total amount of tax ultimately due or (2) the minimum corporate excise, by the original due date for filing the return (March 15th in the case of corporations filing on a calendar year basis). See TIR 15-15. A failure to meet these requirements will render the extension void, and interest and penalties for late payment will apply. G.L. c. 62C, § 33.

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