

February 24, 2017

The Honorable Brian S. Dempsey
The House Committee on Ways and Means
State House, Room 243
Boston, MA 02133

Re: Tax Return Due Date Conformity

Dear Chairman Dempsey,

As organizations that represent thousands of Massachusetts taxpayers, we write in support of language to conform Massachusetts law to the federal tax return due dates that was included in Sections 16 and 17 of **House bill 72**, Governor Baker's supplemental budget. We appreciate your time and attention to this very important matter.

As you know, in 2015, the federal government modified the due dates for corporate and partnership tax returns. These new changes, which apply to the 2016 tax returns prepared during the current tax filing season, will make the partnership and S corporation returns due first, on March 15, and individual and C corporation returns due a month after on April 15. Currently, Massachusetts is only one of two states that has not adopted these changes.

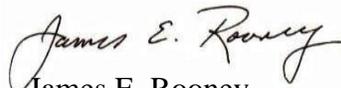
The language proposed by the Governor would take effect in 2018 and apply to 2017 tax returns. While this delay is not ideal for Massachusetts taxpayers because of the conflicting federal and state due dates they will face when filing for 2016, we understand the fiscal challenges presented if revenues from the current fiscal year are shifted to the next. However, a further delay is unacceptable for Massachusetts taxpayers. By adopting this proposal now, Massachusetts taxpayers will be able to plan effectively for the year ahead, without the confusion and additional costs associated with different state and federal tax return due dates. Such predictability and uniformity are essential components of a voluntary tax system.

As you work to craft the House version of the supplemental budget, please include this critical update to our tax laws. If you have any questions or concerns, please don't hesitate to contact us.

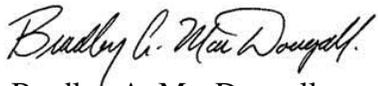
Sincerely,



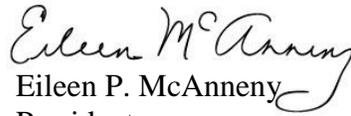
Amy A. Pitter
President & CEO
Massachusetts Society of CPAs



James E. Rooney
President & CEO
Greater Boston Chamber of Commerce



Bradley A. MacDougall
Vice President, Government Affairs
Associated Industries of Massachusetts



Eileen P. McAnney
President
Massachusetts Taxpayers Foundation



Christopher Kealey
Deputy Director
Massachusetts Business Roundtable

cc: The Honorable Stanley C. Rosenberg, President of the Senate
The Honorable Robert A. DeLeo, Speaker of the House
The Honorable Karen E. Spilka, Chair, Senate Committee on Ways and Means