

Each entity registered with the Massachusetts Secretary of the Commonwealth (the “Secretary”) may be required to register for corporate excise and file an annual corporate return with the Massachusetts Department of Revenue (the “DOR”). If there is such a filing requirement, it ceases only when the entity is legally dissolved by the Secretary.

In order to determine whether an entity is required to register with the DOR please visit MassTaxConnect at https://mtc.dor.state.ma.us/mtc/_/ where the entity can file and pay its business taxes electronically. Some of the entities that are required to register with DOR include C corporations, S corporations, limited liability companies (“LLCs”) or limited liability partnerships (“LLPs”) that have elected to be treated as corporations, and certain incorporated charitable organizations. In general, a corporation subject to Massachusetts tax owes both an income measure tax and a non-income measure tax or a minimum corporate excise of \$456.

In addition, an entity operating in Massachusetts may have other business tax obligations, such as a requirement to collect sales or use tax, meals tax, or to withhold tax on wages paid. For more detailed information concerning the different types of business tax obligations, please visit www.mass.gov/business-taxes.