DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Michael J. Heffernan
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

TO: Boards of Assessors

FROM: Sean R. Cronin, Senior Deputy Commissioner of Local Services

DATE: June 8, 2016

SUBJECT: 2016 list of Corporations Subject to Taxation in Massachusetts

This is to inform you that the 2016 list of Corporations Subject to Taxation in Massachusetts, issued pursuant to G.L. c. 58, § 2, was published on our Internet website on June 8, 2016. We publish this list solely on the Internet to facilitate keyword and community based searches.

The Corporations Subject to Taxation in Massachusetts listing contains business entities registered to do business in Massachusetts as of January 1, 2016, including corporations that were granted "manufacturing" status or whose manufacturing status was revoked. The financial institutions and insurance companies are listed separately under their own section headings because they are taxed differently from business corporations. Corporations included in these lists that are not classified as manufacturing have been listed based solely on registrations or returns they filed; such inclusion does not indicate DOR's approval of any applications for classification or other review and determination of their corporate status.

Every effort is made to include all manufacturing (M), revocation (R), and Research & Development decisions made by the Massachusetts' Department of Revenue, Audit Division, Business Income Unit in this listing. However, some decisions occur after the listing release and are retroactive to January 1 of the current year. It is the policy of DOR to notify assessors of the subsequent decisions by letter. For informational purposes, a separate compilation of subsequent manufacturing and revocation decisions applicable in the current calendar year will be posted (updated) on our website throughout the year until the next list is issued. Assessors should periodically check the website for these updates.