# Form 13

## Notice of Designation of Fiscal Year

**Name(s) of taxpayer(s)**

**Date of death (if applicable)**

**Date fiscal year ends**

**Street address**

**City/Town**

**State**

**Zip code**

**Social Security number(s)**

**Federal Identification number (if applicable)**

**Date**

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The undersigned, doing business as

**Business name**

**Type of business**

- Individual
- Partnership
- Trust
- Estate

**Principal business address**

**City/Town**

**State**

**Zip code**

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The undersigned hereby gives notice to the Commissioner of Revenue that (he/she/it) has established a fiscal year ending on

**Day**

**Month**

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of each calendar year, upon the basis which (his/her/its) books of account are regularly kept upon the accrual basis; and hereby makes application for the approval of the Commissioner of Revenue of the use of said fiscal year thus established for the making of (his/her/its) income tax returns of business income on the basis thereof, in lieu of returns upon the basis of the calendar year. The undersigned hereby agrees that if this application is granted, (he/she/it) will continue to make such returns upon the basis of such fiscal year period thereafter until permission is given by the Commissioner of Revenue in writing, to change to the calendar year or to some other fiscal year period; and further agrees that until such permission to change is granted, the returns will be made in accordance with further requirements as may be issued from time to time, to which requirements the undersigned hereby expressly assents.

**Signature**

**Title**

**Date**

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Signature (if a partnership)

**Title**

**Date**

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For the Commissioner of Revenue

**Title**

**Date**

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Mail to: Massachusetts Department of Revenue, 200 Arlington Street, Room 4300, Chelsea, MA 02150.