



Rev. 4/99

Massachusetts
Department of
Revenue

Form 13

Notice of Designation of Fiscal Year

Name(s) of taxpayer(s)	Date of death (if applicable)	Date fiscal year ends
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Street address	City/Town	State	Zip code
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Social Security number(s)	Federal Identification number (if applicable)	Date
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The undersigned, doing business as

Business name	Type of business	<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust	<input type="checkbox"/> Estate
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Principal business address	City/Town	State	Zip code
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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.**