

# CAUTION:

This tax return must  
be filed electronically.

Paper versions of this return  
**will not** be accepted.

If you have questions about filing electronically,  
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.





Form M-8453ELT  
63D Entity Level Tax  
Declaration for Electronic Filing

2025  
Massachusetts  
Department of  
Revenue

Please print or type. Privacy Act Notice available upon request. For the year January 1–December 31, 2025.

Name of electing pass-through entity	Federal Identification number		
Address of electing pass-through entity	City/Town	State	Zip

Part 1. Tax Return Information for Electronic Filing

1 Total income subject to 5% entity-level tax (Form 63D-ELT, line 1)	1	
2 5.0% entity-level tax due. (Form 63D-ELT, line 2)	2	
3 Amount of entity-level tax overpaid (Form 63D-ELT, line 8)	3	
4 Entity-level tax balance due. (Form 63D-ELT, line 11)	4	

Part 2. Declaration and Signature of Taxpayer

Under penalties of perjury, I, the undersigned officer authorized to sign this return, declare that I have examined this return, including the accompanying schedules and statements, and, to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith for the taxable year stated pursuant to the income tax laws of the State of Massachusetts. I further declare I am authorized to and have made the required annual voluntary election for the taxpayer to pay tax at the entity level under MGL chapter 63D as reported herein. I understand that once made the election is irrevocable and only valid for the current taxable year. I have provided to my Electronic Return Originator and that the amounts above agree with the amounts shown on this 2025 Massachusetts return. To the best of my knowledge and belief this information is true, correct and complete. I consent that this return, including this declaration and statements be sent to the Massachusetts Department of Revenue by my Electronic Return Originator. I authorize DOR to inform my Electronic Return Originator and/or the transmitter when this electronic return has been accepted. In the event that it is rejected, I authorize DOR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of this tax liability, I will remain liable for the tax liability and all applicable penalties and interest.

Your signature	Date
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Part 3. Declaration and Signature of Electronic Return Originator (ERO)

I declare that I have reviewed the above taxpayer's return and that the entries on this M-8453ELT are complete and correct to the best of my knowledge. (Collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that the M-8453ELT accurately reflects the data on the return.) I have obtained the taxpayer's signature before submitting this return to the Massachusetts Department of Revenue. I have provided the taxpayer with a copy of all forms and information filed with the Massachusetts Department of Revenue. If I am also the paid preparer, under pains and penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct and complete. I declare that I have verified the taxpayer's proof of account and it agrees with the name(s) shown on this form. This declaration of paid preparer (other than taxpayer) is based on all information of which the preparer has any knowledge. Original Forms M-8453ELT should not be sent to DOR, but must instead be retained by the ERO on the ERO's business premises for a period of three years from the date the return to which the M-8453ELT relates was filed.

ERO's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed	
Firm name (or yours, if self-employed) and address	City/Town	State	Zip	<input type="checkbox"/> Check if also paid preparer

Part 4. Declaration and Signature of Paid Preparer (if other than ERO)

Under penalties of perjury, I, the undersigned officer authorized to sign this return, declare that I have examined this return, including the accompanying schedules and statements, and, to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith for the taxable year stated pursuant to the income tax laws of the State of Massachusetts. I further declare I am authorized to and have made the required annual voluntary election for the taxpayer to pay tax at the entity level under MGL chapter 63D as reported herein. I understand that once made the election is irrevocable and only valid for the current taxable year.

Paid preparer's signature and SSN or PTIN	Date	EIN	<input type="checkbox"/> Check if self-employed
Firm name (or yours, if self-employed) and address	City/Town	State	Zip