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 (mm/dd/yyyy)	
Street address	City/Town	State	Zip
Social Security number(s)	Federal Identification number (if applicable)		Date

The undersigned, doing business as

Name of business	Type of business	○ Individual ○ Partnership ○ Trust ○ Estate	
Principal business address	City/Town	State	Zip

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

Day	Month

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 of taxpayer	Title	Date
Signature (if a partnership)	Title	Date

Mail to: **Massachusetts Department of Revenue, PO Box 7011, Boston, MA 02150.** Form can also be submitted via e-mail to: form13@dor.state.ma.us

Department of Revenue (DOR) Approval

Signature of DOR representative	Title	Date

Note: A photocopy of this form must be included with any returns filed using this fiscal year period and any short year returns filed.