

The Annual Certification of Entity Tax Status application is available through the Massachusetts Department of Revenue through WebFile for Business

https://wfb.dor.state.ma.us/webfile/business/public/webforms/login/login.aspx. S corp and C corps must file by April 1, 2014 in order to be placed on the *Division of Local Services List of Corporations*. This list is used by towns and cities throughout Massachusetts to determine which entities are treated as corporations and therefore entitled to local property tax benefits. The List also identifies those entities classified as a "manufacturing corporation" which may provides additional tax benefits.

Entities that have not yet registered on Webfile for Business must register before they can apply for the certification. Failure to apply for certification means that an entity will not be included on the List and therefore, will not be eligible for local property tax exemptions.

For more information

If you have questions or would like assistance with this filing, please contact your Edelstein advisor or you may reach us at spm@edelsteincpa.com and 617.227-6161.

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