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[Home](#) > [Businesses](#) > [Help & Resources](#) > [Legal Library](#) > [Letter Rulings](#) > [Letter Rulings - By Year\(s\)](#) > [1984 and Prior](#) > [1980 Rulings](#) >

## Letter Ruling 80-15: Required Signatures on Returns

April 1, 1980

You inquire whether non-officer level employees of your corporation and its subsidiary corporations may sign Massachusetts tax returns on behalf of the corporations.

The corporation has always submitted tax returns under the signature of an officer of the corporation. Due to a large increase in the number of returns which must be signed and reviewed, the Boards of Directors of the corporation and its subsidiaries are considering resolutions permitting the signing of returns by the following high level employees of the parent corporation's tax department: the Director of Taxes, the Manager of Federal Taxes; the Manager of State and Local Taxes; and the Payroll Tax Administrator.

The only provision in the Massachusetts statutes with respect to signing returns is contained in Massachusetts General Laws Chapter 62C, Section 15 which states that corporation returns shall be signed by the treasurer, assistant treasurer or in their absence or incapacity by any other principal officer of the corporation making the return. The General Laws have no express provisions as to the signing of other returns. By reasonable inference the intent is that other tax returns filed by corporations such as those for income taxes withheld or for sales taxes, be similarly signed.

Therefore, we require that all tax returns filed by a corporation be submitted under the signature of an officer of the corporation.

Very truly yours,

/s/L. Joyce Hampers

L. Joyce Hampers  
Commissioner of Revenue

LJH/JXD/jmcd

LR 80-15

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