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Accompanying the sixth recommendation of the State Tax Commission (House, No. 83). Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Sixty-Four.

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AN ACT RELATING TO THE FILING OF INFORMATION RETURNS UNDER THE INCOME TAX LAW.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 62 of the General Laws is hereby  
2 amended by striking out section 33, as most recently amended  
3 by section 1 of chapter 54 of the acts of 1958, and inserting in  
4 place thereof the following section:—

5 *Section 33.* Every person who, during any calendar year,  
6 makes payment to any other person of any business income, in-  
7 terest, dividends or annuities which is subject to taxation under  
8 this chapter and who is required to report such payments to the  
9 federal government shall file with the commissioner a return, in  
10 such form and manner and to such extent as may be prescribed  
11 by him, setting forth the amount of such business income, in-  
12 terest, dividends or annuities and the name and address of the  
13 person to whom paid.

14 Every trustee or other fiduciary who is an inhabitant of or has  
15 derived his appointment from a court of the commonwealth and  
16 who in such capacity receives income which, if received by an in-  
17 dividual inhabitant of the commonwealth, would be taxable un-  
18 der this chapter, but which is not so taxable to such trustee or  
19 fiduciary, shall file with the commissioner, for each calendar  
20 year during which he has distributed to such an inhabitant any  
21 such income not previously returned and upon final distribution  
22 of the estate or trust in case any such income is distributed as

23 aforesaid, a return in such form as the commissioner may from  
24 time to time prescribe, giving the name and address of every  
25 such inhabitant and the amount and kind of income so distrib-  
26 uted to him which is taxable under this chapter.

27 The returns required by this section shall be made on or be-  
28 fore June first in each year; but the commissioner may authorize  
29 such returns to be made at any other date and in connection with  
30 any other report or return that such person may be required to  
31 file with him. For the purposes of this section, the word "per-  
32 son" shall mean any individual, corporation, joint stock com-  
33 pany, estate, trust, partnership, association, government or  
34 political subdivision, public corporation or authority, two or  
35 more persons having a joint or common trust or any other legal  
36 or commercial equity.

1 SECTION 2. The second paragraph of section 55 of said chap-  
2 ter 62, as appearing in section 1 of chapter 298 of the acts of 1958,  
3 is hereby amended by striking out the first sentence and inserting  
4 in place thereof the following sentence: — If any person, as de-  
5 fined in section thirty-three, required to file a return of a pay-  
6 ment to another person under section thirty-three fails to file  
7 the same within the time prescribed by said section, he shall be-  
8 come liable to a penalty at the rate of one dollar for each such  
9 return of a payment to another person not so filed; provided,  
10 however, that the total penalty imposed on such person for all  
11 such failures during any calendar year shall not exceed one thou-  
12 sand dollars.

1 SECTION 3. Said chapter 62 is hereby further amended by  
2 striking out section 57, as appearing in the Tercentenary Edi-  
3 tion, and inserting in place thereof the following section:—

4 *Section 57.* Any person, as defined in section thirty-three,  
5 failing without reasonable excuse to file a return or otherwise  
6 give information, as required by section thirty-three, shall be  
7 punished by a fine of not less than twenty-five nor more than  
8 five hundred dollars.

1 SECTION 4. This act shall apply with respect to payments  
2 made on and after January first, nineteen hundred and sixty-  
3 five.