

Accompanying the nineteenth recommendation of the Department of Revenue (House, No. 220). Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-Six.

AN ACT REVISING THE INCOME REQUIREMENTS FOR FILING A MASSACHUSETTS INDIVIDUAL INCOME TAX RETURN.

*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. Section 6 of chapter 62C of the General Laws,  
2 as appearing in the 1984 Official Edition, is hereby amended by  
3 striking out subsection (a) and inserting in place thereof the  
4 following subsection: —

5 (a) Every individual inhabitant of the commonwealth who  
6 receives or accrues during the taxable year Massachusetts gross  
7 income, as defined in section two of chapter sixty-two, or total  
8 income, as defined in section five of chapter sixty-two, whichever  
9 is the greater, in excess of five thousand dollars shall make a return  
10 of such income.

11 Every nonresident, whose Massachusetts gross income,  
12 determined in accordance with section five A of chapter sixty-two,  
13 or total income, as defined in section five of chapter sixty-two,  
14 whichever is the greater, exceeds five thousand dollars, or the  
15 personal exemption to which he may be entitled under section  
16 three of chapter sixty-two, whichever is the lesser, every corporate  
17 trust taxable under section eight of chapter sixty-two, and every  
18 other corporate trust doing business within the commonwealth  
19 and every other partnership, association or trust whose federal  
20 gross income, as defined in section one of chapter sixty-two,  
21 exceeds one hundred dollars, shall make a return of such income.

22 Every individual, not otherwise required to file a return under  
23 the foregoing provisions of this section, who is a resident for a  
24 portion of a twelve-month period beginning on the first day of

25 a taxable year and a nonresident for a portion of the same twelve-  
26 month period and whose Massachusetts gross income, as defined  
27 in section two of chapter sixty-two, or total income, as defined  
28 in section five of chapter sixty-two, whichever is the greater,  
29 exceeds five thousand dollars shall make separate returns as a  
30 resident and a nonresident of his income subject to taxation under  
31 chapter sixty-two.

32 A husband and wife may make a single return jointly of income  
33 taxes under chapter sixty-two, even though one of the persons has  
34 neither income nor deductions, provided that their taxable years  
35 being on the same day and either end on the same day or on  
36 different days solely because of the death of either or both. Such  
37 return shall be known as a joint return and shall include the  
38 income, exemptions and deductions of both spouses. Each spouse  
39 shall be jointly and severally liable for the entire tax.

1 SECTION 2. This act shall apply to taxable years commencing  
2 on or after January first, nineteen hundred and eighty-six.