

Accompanying the sixteenth recommendation of the Department of Revenue (House, No. 290). Taxation.

The Commonwealth of Massachusetts

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

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 is
2 hereby amended by striking out subsection (a) as most recently
3 amended by section 22 of chapter 415 of the acts of 1976, and
4 inserting in place thereof the 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 is
9 the greater, in excess of four thousand four hundred dollars shall
10 make a return of such income.

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

23 Every individual, not otherwise required to file a return under
24 the foregoing provisions of this section, who is a resident for a

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

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

1 SECTION 2. Section 6 of said chapter 62C is hereby further
2 amended by striking out subsection (a), as most recently amended
3 by section one of this act, 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 is
9 the greater, in excess of five thousand dollars shall make a return of
10 such income.

11 Every nonresident, whose Massachusetts gross income, deter-
12 mined in accordance with section five A of chapter sixty-two, or
13 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 a
25 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 in
28 section five of chapter sixty-two, whichever is the greater, exceeds
29 four thousand four hundred dollars shall make separate returns as
30 a resident and a nonresident of his income subject to taxation
31 under 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 spouses has
34 neither income no deductions, provided that their taxable years
35 begin 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. Section 6 of said chapter 62C is hereby years
2 commencing on or after January first, nineteen hundred and
3 eighty-five and before January first, nineteen hundred and eighty-
4 six. Section two shall apply to taxable years commencing on or
5 after January first, nineteen hundred and eighty-six.

The first part of the report deals with the general situation of the country and the progress of the war. It is followed by a detailed account of the military operations and the results of the campaigns. The author then discusses the political and social conditions of the country and the measures taken by the government to deal with the crisis. The report concludes with a summary of the findings and recommendations for the future.

The second part of the report is a detailed account of the military operations and the results of the campaigns. It describes the movements of the army and the positions of the enemy. The author also discusses the tactics used by the army and the reasons for its success or failure. This part of the report is written in a more technical and detailed style than the first part.

The third part of the report discusses the political and social conditions of the country and the measures taken by the government to deal with the crisis. It describes the state of the economy, the situation of the population, and the actions of the government. The author also discusses the views of the different political parties and the public opinion on the war. This part of the report is written in a more general and descriptive style than the first two parts.

The fourth part of the report is a summary of the findings and recommendations for the future. It discusses the lessons learned from the war and the measures that should be taken to prevent a similar crisis in the future. The author also discusses the role of the government and the public in the reconstruction of the country. This part of the report is written in a more concise and summary style than the previous parts.