

A corporation that has not completed the online application by April 12th may be omitted from the Corporations Book and may not receive personal property tax exemptions to which it would otherwise be entitled.

If you have never used WebFile for Business, you will need to register your business to access the application for certification. Please note that it takes a minimum of two days to confirm registration for WebFile for Business, and the Corporations Book Application cannot be filled in until that confirmation is received. Entities included in a combined return must be separately registered in WebFile for Business and separately file the entity status certification.

Note that an entity that is exempt from taxation under section 501(c)(3) of the Internal Revenue Code is not considered a business corporation for purposes of local property taxation, and is thus not required to fill out the Corporations Book Application. Additionally, partnerships and LLCs are not required to complete this process.

Step by step instructions:

1. Go to the MA Department of Revenue – Webfile for Business website. You can use the link below:

<https://wfb.dor.state.ma.us/webfile/business/Public/Webforms/Login/Login.aspx>

2. If your business is already registered with the MA DOR, enter your user name and password and click 'Log In'. If your business is not already registered, you will need to click on the 'Register Now' button in the upper left hand corner to complete the on-line registration process.
3. As part of this 'Annual Certification of Entity Tax Status', you will be asked 5 questions which are fairly straight forward. The questions are paraphrased below with likely responses.
 - a. Is the entity treated as a corporation? **Yes**
 - b. Is this a change from prior status? **No** (most likely)
 - c. Select method used to determine that the entity is treated as a corporation:
Incorporated under US federal law or the laws of a US state (1st option)
 - d. Is the entity a qualified subchapter S subsidiary (QSub)?
No (this is not asking if you are an S-Corp but rather an S-Corp subsidiary)
 - e. Entity is treated for MA state tax purposes as a:
Corporation taxable under GL C.63, sec 39 (includes business, manufacturing and R&D corporations) (1st option)