

Commonwealth of Massachusetts Division of Local Services

Supporting a Commonwealth of Communities

The Corporations Book:
A Brief History and
the Online Search Tool
February 7, 2024

The Corporations Book – Purpose



G.L. c. 58, § 2

- Issue a list of Corporations Subject to Taxation in Massachusetts
- Indicate corporation classified as manufacturing and research and development or revoked
- List financial institutions and insurance companies separately
- May file appeal with Appellate Tax Board



The Corporations Book – Changes over the Years

Full book published every five years with intervening year supplements

- Pre-1988 IBM cards
- 1988 MASSTAX developed
- 1993 Corp Book issued with missing "M" designations
- 1998 Corp Book distributed in paper and on CD-ROM

Full book published annually beginning in 2002

- Corp Book solely on Internet and added separate listing of financial institutions
- 2010 Directive 12-05 issued and Annual Certification of Entity Tax
 Status application launched
- 2016 Genisys Corp Book Warehouse commenced



The Corporations Book – Production

The content is compiled from:

- DOR tax database
- New corporate registrations from the Secretary of State's Corporations Division
- Annual Certification Entity Tax Status DOR Directive 12-5

Because the data comes from multiple sources:

- Review entire database for conflicting duplicates
- Scrutinize all manufacturing classifications





Corporations Book Search

Corporations Book Search Select the year Year 2023 ∨ Effective Date 01/01/2023 Release Date 05/30/2023 Search Criteria Note: If using more than one search term, only records containing ALL terms will be retrieved. Enter key word(s) First Term Item (Required) Second Term Item (Optional) Third Term Item (Optional) Select Class Negative Term Item (Optional) ☐ Corporations ☐ Financial Institutions ☐ Insurance Companies Class Initiate Search Clear Search Search Manufacturing, Revocation and Other Updates Check update list Page Updated on: 10/31/2023 **General Information** What is the Corporation Book What is the Corporation Book Secretary of State's Corporate Database Link to Secretary of State website Ouestions? - corpbook@dor.state.ma.us **Downloadable Data Files** Corpbook email Full Corporations Book Financial Institutions Insurance Companies Downloadable files



The Corporations Book – Concerns and Questions

- Book is produced based on the best available data
- If there are missing entries or cannot find an entity, please send email to Corpbook@dor.state.ma.us and DLS will investigate
- Remember to check the Manufacturing, Revocation and Other Updates periodically
- Gateway Corp Book contains publications back to 2003
- State House Library has publications in its *Corporations Subject to Taxation in Mass. Annual Reports* collection back to 2002



Division of Local Service – Gateway, Online Search, Email

Division of Local Services

Mass.gov/dls

https://www.mass.gov/orgs/division-of-local-services

Corporations Book Search

https://dlsgateway.dor.state.ma.us/gateway/DLSPublic/CorpBookSearch/CorpBookSearch

corpbook@dor.state.ma.us