



# Form CRFS Composite Return Filing Statement

**Massachusetts  
Department of  
Revenue**

This statement authorizes a pass-through entity to file a composite return on behalf of a non-resident individual. A pass-through entity may use its own form in lieu of this form. Use of the language below will ensure that legal requirements are met. The pass-through entity will retain this statement in its records for possible inspection by the Commissioner.

## Entity Information

Name of pass-through entity	Federal Identification number		
Address	City/Town	State	Zip

## Member Information

Name of composite return member	Federal Identification or Social Security number		
Address of principal place of residence	City/Town	State	Zip

## Option to Pay Higher Tax Rate

I direct the entity named above to pay tax on my behalf at the optional higher tax rate of 5.85%. (If box is not checked, tax will be paid at the rate set in MGL, ch. 62, sec. 4).

## Statement

I am an individual nonresident of Massachusetts. (Only full-year nonresidents may participate in composite returns.)

I acknowledge that I have an obligation to file a return, make estimated tax payments if required, and pay my pro rata share of any penalty and interest due for any underpayment of estimated taxes. I agree to be subject to jurisdiction in Massachusetts.

I elect to participate in a composite return filed on my behalf by the entity named above. My participation in a composite return by the entity named above will meet my obligation to file a return and make estimated payments with regard to my distributive share from that entity.

I waive the right to claim, with regard to the income reported on the composite return, any deductions, exemptions, and credits.

I have given the filing agent a power of attorney to represent me in making, executing, and filing the composite return, making tax payments and estimated tax payments, and receiving notices from the Department of Revenue on my behalf. (Attach a properly completed Massachusetts Power of Attorney Form M-2848 to fulfill the power of attorney authorization requirement.)

## Signed under the penalties of perjury.

Member's signature	Date
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