

Introduction to Penalties

Course Description

This e-Learning course provides basic information about the tax penalties established by the Massachusetts General Laws. This training is intended to be a high-level introduction; further detail on several topics will be provided in subsequent online penalties courses.

Topics Include

- What is a penalty?
- When is a penalty applied?
- The difference between a penalty and interest
- What is a timely return?
- When may a penalty be applied?
- Extensions
- Waivers
- Abatements

Intended Audience

- DOR Examiners
- DOR Auditors
- Interested employees
- Interested citizens of the Commonwealth

Length 1 hour

Prerequisite: None

Format: Online