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Massachusetts Department of Revenue Update on Underpayment of Estimated Income Tax

The Massachusetts Department of Revenue is following the IRS in its treatment of farmers and fishermen as it relates to the penalty for Underpayment of Estimated Income Tax. For the 2012 tax year, farmers or fishermen who miss the March 1, 2013 deadline will not be subject to the penalty if they file and pay by April 16, 2013. This exception to the penalty is explained on Form M-2210. If you qualify for this exception, be sure to enclose [Form M-2210](#) with your tax return. For more information, see [IRS Notice 2013-5](#).

Something to Smile About During Tax Time! Opportunity to Help Animals

Now, Something to Smile About During Tax Time! - your 2012 tax form gives you the opportunity to help animals.

The Homeless Animal Prevention and Care Fund is part of a new law that took effect on October 31, 2012. Massachusetts residents may now check off a donation on Line 32f of their 2012 tax return; contributions to this fund will:

- Help reduce the number of homeless cats and dogs by spaying/neutering and vaccinating animals in shelters and animal control facilities
- Assist families who would not otherwise be able to afford these services for their pets
- Provide training to municipal animal control officers so that they can safely and effectively protect animals and people in their communities



The text of the authorizing statute can be found here: www.malegislature.gov/Laws/SessionLaws/Acts/2012/Chapter193



MDAR's mission is to ensure the long-term viability of agriculture in Massachusetts. Through its four divisions – Agricultural Conservation & Technical Assistance, Agricultural Markets, Animal Health, and Crop and Pest Services – MDAR strives to support, regulate and enhance the rich diversity of the Commonwealth's agricultural community to promote economically and environmentally sound food safety and animal health measures, and fulfill agriculture's role in energy conservation and production. For more information, visit MDAR's website at mass.gov/agr, and/or follow at twitter.com/MDARCommish.