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| **Questions? We’ve got answers on unemployment and more.**We’re publishing answers to your questions on our website on a variety of subjects like the new unemployment deduction, PPP, the newly-legislated due date, new advance payment for trustee taxes, coronavirus relief fund grants and the extended deadline for filing and paying income tax. We update the [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions) as new questions come in or when we have new information. Bookmark the link to the FAQs and check back regularly to stay up to date.**Determine unemployment deduction eligibility**A recent law change allows for the possibility of a deduction of unemployment benefits when calculating the amount of tax owed on that income for tax years 2020 and 2021. We put together a [worksheet](https://www.mass.gov/service-details/massachusetts-unemployment-deduction-worksheet) to help taxpayers determine their eligibility for the deduction. Keep in mind that the Massachusetts threshold is different from the federal threshold, so it’s possible that a taxpayer could be eligible for the federal deduction and not the state deduction. [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#unemployment-benefits-and-unemployment-fraud-) are available about the deduction of unemployment benefits, and we’ll add to them as needed.**Reminder of changes in deadline dates Individual income tax and return payments** for the 2020 tax year have been extended from April 15, 2021 to May 17, 2021. Take a look at the [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#filing-season-faqs-%E2%80%93-new-may-17-deadline,-ppp,-and-more-) to answer any questions.**Important changes to trustee tax due dates** for sales tax, meals tax, marijuana excise, and room occupancy excise. For sales or rentals on or after April 1, 2021, the due date has been moved from the 20th of the following month to 30 days after the close of the month. Please see the [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#new!-return-due-date-for-sales-and-use-taxes-and-room-occupancy-excise-) we have developed to answer your questions about the change. You can learn what the new deadline applies to and what it doesn’t.**New advance payment effective April 1**Included in the FY21 budget is a provision calling for an advance payment for sales/use, meals, and marijuana retail taxes, as well as room occupancy excise (including local option). This new provision applies to vendors and operators with more than $150,000 in liability for those taxes or excise in the previous year. Learn about who’s required to make the advance payments, when the payments are due, how to make the payments on MassTaxConnect and more in the [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#new!-advance-payment-requirements-). You’ll also find guidance in the [Technical Information Release](https://www.mass.gov/technical-information-release/tir-21-4-tax-provisions-in-the-fiscal-year-2021-budget). **Boat sales tax transactions can be done online**Tis the season despite the snow today. Boat owners can file and pay sales tax through [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/%22%20%5Cl%20%221%22%20%5Ct%20%22_blank) under “File” on the homepage. They can print out a receipt as proof for the Environmental police. They can also retrieve the information later on MassTaxConnect through “Quick Links” on the homepage by choosing “Find a Submission” and following the prompts. [More information](https://www.mass.gov/info-details/sales-and-use-tax-on-boats-recreational-off-highway-vehicles-and-snowmobiles) can be found on the website.**New requirements in place for online vaping retailers**As of March 27, new requirements were put in place for online retailers who sell and ship electronic nicotine delivery systems into Massachusetts. A communication was sent last month to those on record with DOR who may be impacted. The [new requirements](https://mailchi.mp/93edf39762b3/new-requirements-for-ends-online-vaping-retailers-in-massachusetts) were outlined in the communication.  |

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| **DOR News - April 2021** |

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