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| **How-to videos now available for Paid Family and Medical Leave**We just published videos on the Department of Revenue’s [DOR][Paid Family and Medical Leave information page](https://www.mass.gov/info-details/paid-family-and-medical-leave-exemption-requests-registration-contributions-and) covering exemption requests, registration, filing returns, remitting contributions and more topics as we head toward the October 1 start date for contributions. Check out the videos.  DOR is responsible for exemption requests, registration, contributions, and payments for Paid Family and Medical Leave and works closely with the [Department of Family and Medical Leave](https://www.mass.gov/orgs/department-of-family-and-medical-leave) [DFML], which oversees the entire program for the Commonwealth. If you haven’t already visited it, be sure to check out DFML’s page for comprehensive information for employees and employers.  **First tax return due August 20 for short-term rental excise and fees – if you haven’t registered, now’s the time**For short-term rentals that begin on July 1, 2019 or after, returns must be filed on August 20 and the 20th of the month thereafter. The property operator, and intermediary who’s responsible for collecting the rents, must first register on [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/).  The easiest way to remember this is –if you collect the rent for a short-term rental, you must also collect the taxes and fees associated with the rent, file a return and remit the taxes and fees to DOR. If you have an agreement with someone else to collect the rents on your property, then the responsibility for collecting the taxes and fees and filing returns shifts to them but all operators must still register with DOR. If you haven’t registered as an operator or intermediary, do that now. August 20 will also be the first date for a traditional lodging property, and/or their intermediary, to file a Room Occupancy Consolidated return.   So, unless your property is exempt – check out the[list of Exemptions](https://www.mass.gov/regulations/830-CMR-64g11-massachusetts-room-occupancy-excise-proposed-regulation#-4-exemptions) to see if they apply – you are responsible for collecting and remitting appropriate taxes and fees from July 1 on and filing your first return by August 20.  Check out the [how-to videos](https://www.mass.gov/info-details/masstaxconnect-room-occupancy-excise-video-tutorials-for-operators-and-intermediaries) on the information page. They cover a wide range of topics and will show you how to get things done. In addition to the videos, there’s lots of information covered on the [Room Occupancy information page](https://www.mass.gov/info-details/room-occupancy-frequently-asked-questions), including a comprehensive set of FAQs and legal guidance. **Don’t forget that rents on properties you own is reported as income**It may seem elementary but we are finding that not everyone knows that income derived from rental properties should be reported on income tax returns by the owners – whether it’s a room or an entire property. As we get up to speed on how short-term rents and taxes are collected, reported and remitted under the new legislation, let’s not forget that rent must be reported as income on your income tax return. You can find previous [DOR News](https://www.mass.gov/lists/dor-news) on the DOR website. |

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| **DOR News - August 2019** |

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