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| **Filing season is on the way - make it an electronic one**We’ll begin accepting electronic income tax filings when the IRS opens in January. Once we know the date, we’ll post it on our website.  Of course, we continue to accept paper returns, but for so many reasons we urge taxpayers to submit electronically. Returns can be done through a [tax practitioner](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=52f06a2407&e=9521af11b2) or using one of the [free options](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=f0efb6b65f&e=9521af11b2) available, refunds are faster, it’s secure, no trip to the post office, electronic receipt…I’ll stop there but there are more. **Electronic signatures – yes, you can**The submission of an electronic signature is a convenience that is particularly important these days. When a taxpayer submits an electronic signature to DOR, whether it’s for a Power of Attorney, related to an abatement or for some other reason, they will include a statement in the email or an attached letter [as outlined by DOR](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=01a1b8f44d&e=9521af11b2) before submitting it. **Reminder about PPP loans forgiveness**Just a reminder that the Federal CARES Act provides loan forgiveness to small businesses for certain Paycheck Protection Program (PPP) loans. For individual taxpayers, PPP loan forgiveness is taxable income on your Massachusetts return.  Take a look at the [DOR guidance](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=76e9a2ca0b&e=9521af11b2) on this issue and more.**One more reminder – 1099s**It’s worth noting that beginning with tax year 2020, Form 1099-NEC is used when reporting nonemployee compensation. There’s [more information](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=7f818784bd&e=9521af11b2) about Massachusetts filing requirements for Form 1099 on our website.  **Have short-term rental property or lodging on Cape Cod?**There’s new legislation that gives eligible operators until January 15, 2021 to file a claim for abatement. The abatement is for the payment of the Cape Cod and Islands Water Protection Fund excise for an occupancy on a reservation that was made before January 1, 2019. You can [check out the eligibility requirements and the process](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=c5be2fd444&e=9521af11b2) for getting the money back.**Upgrade communications are out to taxpayers and third parties**Last month we announced that an upgrade to MassTaxConnect (MTC) is coming on January 19, 2021 with a new look and new functions. We are alerting taxpayers and third parties with MTC logons by email about the change. In all, three emails will go out in December and January. Each one will highlight a different feature of the upgrade. Information is available on the upgrade [webpage](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=7222723752&e=9521af11b2), including FAQs and a [sneak preview](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=22276db524&e=9521af11b2) of some of the changes. Current [video tutorials](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=7faffe5eed&e=9521af11b2) are being updated and new ones will be available on January 19. **Software vendor testing has begun**Early birds have already begun showing up to start the software vendor process – for 2D as well. You can [follow their progress](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=de6f7d1726&e=9521af11b2) to know when software developers have completed the process.  **Shutdown for business returns**The annual shutdown of the IRS’s MeF system for businesses to “Send Submissions” will start at 11:59 a.m. EST on Saturday, December 26, 2020. Since Massachusetts receives electronically filed forms through the MeF system, no returns can be filed until the IRS reopens to allow businesses to send submissions. You’ll find [more information](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=0b326129ca&e=9521af11b2) on the IRS website.**Our best wishes to you and your family for health and happiness in the coming year.** |

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| **DOR News - December 2020**  |

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