|  |  |  |
| --- | --- | --- |
|

|  |  |
| --- | --- |
|

|  |
| --- |
| https://gallery.mailchimp.com/0e9e2209abd5f7062568d9a19/images/d90bf80c-1cab-40d9-9245-8385b4fa63bd.jpg |

 |

 |
|

|  |  |  |
| --- | --- | --- |
|

|  |  |
| --- | --- |
|

|  |
| --- |
| **Initial testing of e-file process**Just a heads up that once e-file opens in Massachusetts, DOR tests a variety of returns for approximately one week before opening up the floodgates. This might result in a delay for early bird filers to receive a confirmation. **Massachusetts is adopting the 10-business-day rule for e-filing**DOR is adopting a Federation of Tax Administrators recommendation for 2018 tax returns. Over 30 states have already implemented the change. Users of tax preparation software are now required to download and apply product updates if e-filing a return 10 or more business days after the product update release. Some software vendors have already communicated this change to customers. Check with your vendor if you have questions.   **Remote vendor FAQ page just posted**Information on sales and use tax for remote vendors was just posted on the DOR website in the form of [frequently asked questions](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D8a5ae344de-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=Z_RAEE7fPQZ4nvgg2qJ1a565k7A1vGN1sJqQn4t63d0&e=). **Information request notices – prepare taxpayers just in case**We understand the impact of receiving a DOR notice and are taking great care not to send any more than is absolutely necessary to taxpayers. Additional third-party data is being added to the mix to reduce the number of requests. There are some practical suggestions to help prevent notices from going out to your clients. Waiting for the W-2s before filing is always a practical idea. If we have that information, we won’t need to ask. And, adding driver’s license information on the return helps provide another data point. It’s always a good idea to prepare taxpayers for the possibility of a request for information during filing season.**Don’t risk losing credits – respond on time and online**Don’t forget that DOR now has an option to respond to a notice for more information online through [MassTaxConnect](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D1fcb9d7269-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=byR7_sV5On1hkhuVdtt6iXtV-UnEkkTPcjVTjcutNfU&e=). A Notice of Intent to Assess-Information Request is sent generally because more information is needed to verify some credits – not because the return was prepared incorrectly. The request may ask for more information regarding the withholding, EITC or Circuit Breaker credits. The majority of responses were done online for TY17. Be sure to include page 2 of the notice when responding, either online or by mail. **New! Vehicle rental surcharge to begin January 1**As of January 1, 2019, any vehicle rental contract in Massachusetts with a duration of more than 12 hours and less than 30 days will add a $2 surcharge to be collected by the vendor. The surcharge proceeds are being collected to fund the Municipal Police Training Fund. Vendors are being notified of this surcharge you’ll find more information on the [webpage](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D1cdbdd5ac9-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=GgKWrXreyf4IOV0U0bJiMiudnmbGzYOpx1aaeNR8qtw&e=). Look for us on Instagram **@insidemassrevenue**. If you missed a [prior DOR News](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Df52cd64d92-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=iYrwgBdKJbeEScHdClwr6LRPBHMwZyTpkyuJ1FK92s8&e=) issue, you can always find it on the [Tax Professionals](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dfcd812360c-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=Odou0XVhRuSJbp6UitDkvD_mDmimoYlwzwNHNvfldPI&e=) page. |

 |

 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|

|  |  |  |  |
| --- | --- | --- | --- |
|  |

|  |  |
| --- | --- |
|

|  |
| --- |
| **DOR News - December 2018**  |

 |

 |

 |

 |
|

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |
| --- |
| Twitter |

 |

|  |
| --- |
| Facebook |

 |

|  |
| --- |
| Website |

 |

|  |
| --- |
| Instagram |

 |

 |

 |

 |

 |

|  |  |
| --- | --- |
|

|  |
| --- |
|  |

 |

|  |  |  |
| --- | --- | --- |
|

|  |  |
| --- | --- |
|

|  |
| --- |
| Copyright © 2018 Massachusetts Department of Revenue, All rights reserved. You are a subscriber to the DOR Rulings & Regulations Mailing List. **Our mailing address is:** Massachusetts Department of Revenue100 Cambridge Street8th Floor, Web and Media ServicesBoston, MA 02114[Add us to your address book](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_vcard-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D9ac8b63e31&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=aPGAtkbGaghRWWTwuJzqcrsr1SvX2lnwZ---SGTUJJU&e=)Want to change how you receive these emails?You can [update your preferences](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_profile-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D9ac8b63e31-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=EX3RvkpBP3fK-TO5s8RRXxwDpi_xhZhjb7Ey-7csXCg&e=) or [unsubscribe from this list](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_unsubscribe-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D9ac8b63e31-26e-3D7e58768395-26c-3D34d594e7fb&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=uuaskqiuqP2H5dpAjpWr8zQLWdYhBt-wxr1YBfvISdg&s=-mMCp3p3FPweWTAL4U4ZYk4l24ZMdUmdUyAagcsHA90&e=)  |

 |

 |

 |