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| |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | **Filing season**   * Open and Close - DOR will begin accepting electronic returns on January 28. After testing a variety of returns for up to a week, DOR will open for all returns. The due date for submitting 2018 returns is April 17. Keep an eye on the [filing season overview](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dfe76074bf5-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=ZSlgAIn60ES9tl4FdQ1RdEulVdHuX_uFDroljt7jOrA&e=) page throughout the filing season. * Check your software vendor’s testing status for e-filing and 2D with the [Approval status for tax software vendors](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Df7905ca609-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=BGtaAGEvSrWHk-dmYqmzdz8054fXU6TlZ_GMYaKo_Bg&e=) lists on the DOR website, which will be updated with new information as needed. * Information about major 2018 tax changes, including the annual Circuit Breaker update, impact of federal tax reform, and much more is [available for your review](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D573f3afbd4-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=iqwF02t_9LjsaRhXtPtGyfcAoZyj6qbG1TM9otzygBM&e=).   **Looking ahead to 2019** What’s coming up this year? There’s a lot going on. Here are some of the important highlights:   * Income tax rate drops to 5.05% as of January 1, 2019. [More information](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D39ce3b80c3-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=YnwBJ5dQa4Qfd0ddzte7eKgmbB6rqUHuAxqjJR027ek&e=). * A centralized fax number for POAs is now available. If you are working with a specific DOR auditor, collector or other employee, please fax the POA to that individual. If not, please fax an executed [Form M-2848](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Db4e5fe9528-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=GdPaejTpOGRpRMKG-5uCooiru4-qvfLWfozGGcH3DI8&e=)  to 617-887-3995. It will be added to the taxpayer’s account within 24-48 hours. * Paid Family Medical Leave is new on the horizon for Massachusetts. The Department of Family and Medical Leave would like you to know that their website was recently updated to include [listening sessions for draft regulations](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dae9acca7e0-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=kJKFA4pdNb9igcdYG3B7i7YeCTi5WTnHU7AXV1u6-lI&e=). Draft regulations will be posted on or before January 23. * Annual Certification of Tax Entity Status deadline is April 1. Boards of assessors in Massachusetts rely on this list to provide critical information to determine applicability of specific property tax exemptions for different classifications of corporations. Learn more about filing the [Annual Certification of Entity Tax Status](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D4d33868e5b-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=0AkV_Z9kNV-w6tu1GUQ2jC3lKhQpYkiDrrrX0evXg04&e=). * Links for new programs and other important information: [marijuana retail taxes](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D45f01e89d2-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=mWUkLi7Ae2JoZsMQIMtE4fd80SMwnL8JOAMJ0S7U4kI&e=), [room occupancy excise on short-term rentals](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D218bce179d-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=Dye_qsttDjdqD5Tntu8qGAB6yEysK8NHBYR4mIyGVhs&e=), [small business energy exemption](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D5248a7e21e-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=cLM1NPE3YpF2YOgYKE5TzXj7KG6vItnymqlezWt3M-I&e=), [surcharge on vehicle rental transactions](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D111f045b95-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=xoLgtxZelz2rum9bzZDzcQPHv3uI3J5gInBdZJQUdrc&e=), [Paid Family Medical Leave](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dd036252935-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=vTYR5GJP8oHDnM5oI5zb884mIb631IV2j_FbyWZooOc&e=), [HIRD](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Db127c432bd-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=wldMXmElgEjnyXle5V1p6jaDadW-aLGCnOg2XAy9n-U&e=) (FAQs top of page).    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-3De0aaf0d8eb-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=gBm0JieK9XK6wXaybob8yriWVD6iBUEnIlNXbfGEYaQ&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-3Df7fb605487-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=o3QO9BgnlMYBU6c0_XzS8cVCAQb4Sgtzh3_DP56nyK8&e=) page. | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | |  |  |  |  | | --- | --- | --- | --- | |  | |  |  | | --- | --- | | |  | | --- | | **DOR News - January 2019** | | | | |
| |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | Follow us on social media for continual updates and information | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | [Twitter](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dfb55cd0514-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=Tz9v03zuT6IqOsWfsZz6MN2If3NioZhYc4NnuiBmZKk&e=) | | |  | | --- | | [Facebook](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D354913a7a1-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=zn01OvbFZptmiDS-5-HDRabfsRBP-A8ivmaA3rG8ZQ0&e=) | | |  | | --- | | [Website](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D8b47c0a69f-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=p5Knog-bjmSM2tfqFvhpEfeU4PWr6ouhIbIgSo3YUP4&e=) | | |  | | --- | | [Instagram](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D1cff951af5-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=sovYt85qykmvdyzjxncL_6G8-u8S1qOFxMvr04ZY2ws&e=) | | |  | | --- | | [YouTube](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Da924830d23-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=VsfecKVchTXSIxOp8bZM5SNLokvE5x5iWTOdiRdsg-c&e=) | | | | | |  |  |  | | --- | --- | | |  | | --- | |  | |  |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | Copyright © 2019 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 Revenue  100 Cambridge Street  8th Floor, Web and Media Services  Boston, 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=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=WnFzl8iJrw6-eSoMugmJcoeotGw8NQp7eboirO7RX8s&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=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=BBkdVskbAPyPVxZWhktqTeavvcd0Faepb6B7DNHf1hI&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-3D96dcd64cec&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OFwheUgUwg-naBLIeumat5uyByvRqpg7EqOOkWMQt1Y&s=FJe-ckFkDH66k4M576-m_T45pDu8j18zMuODqSBMtT8&e=) | | | |