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| **Update on filing season open date**As the IRS goes....so goes DOR for accepting electronic returns. The IRS announced that they will begin accepting electronic returns on January 27, 2020 and DOR will follow suit. Don’t forget that we test returns during the first week before confirming receipt of filed returns. **Look online for the latest and greatest**We print a small number of forms and instructions as of a certain date. If any changes are made to forms (not typical) or instructions, the electronic versions are updated. Obviously we can’t update the printed booklets, so the [most up-to-date information](https://www.mass.gov/info-details/dor-personal-income-tax-forms-and-instructions) will always be on the DOR website. **January 31 deadline for PFML payment and reporting**The first required quarterly return, and payment, for the new Paid Family and Medical Leave program will cover the period from October 1, 2019 to December 31, 2019 and must be filed on or before January 31, 2020. All subsequent return filings will be due on or before the last day of the month following a calendar quarter’s close. There’s lots of information on the [PFML FAQ page.](https://www.mass.gov/info-details/paid-family-and-medical-leave-exemption-requests-registration-contributions-and) **EITC increasing to 30%**For Tax Year 2019 and going forward, the Massachusetts earned income tax credit is limited to 30% of the federal credit. This is an increase from 23% for Tax Year 2018. Take a look at the [EITC information page](https://www.mass.gov/service-details/earned-income-tax-credit-eitc) for more details, including qualifications for the credit. **Income tax rate drops to 5% and the charitable deduction returns**As of January 1, 2020, the individual income tax rate will be reduced from 5.05% to 5%. You may know that this cut is the result of a 2002 law to periodically lower the rate if certain state revenue milestones are reached.  Lowering the rate was to max out at 5%, a milestone the state just reached. In that same law was the reinstitution of the state charitable deduction once the 5% milestone was reached. The charitable deduction is scheduled to begin January 1, 2021, and will apply to the 2021 tax year return. **Not everyone will get a 1099-G for their 2019 tax refund**Don’t be alarmed if you don’t receive a Form 1099-G reporting Massachusetts tax refunds received during 2019. Only taxpayers who overpaid their Massachusetts tax and itemized deductions on last year’s federal tax return must be issued Form 1099-G.  As a result of federal tax reform, many taxpayers did not itemize deductions on their 2018 federal tax return and DOR will not be sending them a Form 1099-G.    **Don’t file forms with a watermark**Frankly we hate saying this every year because it applies to a very small number of folks. Don’t file a form printed from DOR’s website that says DO NOT FILE.  DRAFT forms have watermarks with warnings for a reason and are only on the website to collect comments before final forms are posted. This applies to 2-D forms that are printed from tax software too. Watermarks are removed from 2-D forms once the vendor has DOR approval.  So, please don’t file them - wait for the finals with no watermarks. Better yet, file electronically. It’s faster, it’s safe and refunds are quicker. **2020 personal income tax estimates**Taxpayers who used DOR-printed estimate forms [does not include vendor-generated forms] last year, will be mailed 2020 versions the first week of February. Specific PO boxes are listed on the printed forms. Trash old mailing labels and send only to the box number printed on the form to avoid sending to a closed box. **Check out the new DOR webpage**Take a look at the new design of the [DOR homepage](https://www.mass.gov/orgs/massachusetts-department-of-revenue). Featured at the top of the page are topics most often searched for by visitors. Choices will change as needed, driven by analytics. The balance of the page continues to feature topics by category for easy hunting. You can find previous [DOR News](https://www.mass.gov/lists/dor-news) on the DOR website. |

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| **DOR News - January 2020**  |

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