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| **July 15 extended filing and payment date is here**As you know, this year the date for income tax returns to be filed, and payments to be made, for both federal and Massachusetts taxes, was moved from April 15 to July 15 because of the COVID-19 emergency. In addition to personal income tax, the July 15 due date applies to fiduciary income tax and income tax due with a partnership composite return with an April 15 original due date. The extension to July 15 also applied to the personal income estimated payment installments originally due April 15 and June 15. Taxpayers who have already filed their 2019 return must make any payment due by July 15. Please file and pay electronically - it checks every box of convenience, speed, and security. You’ll find [more information](https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor) on the DOR website about DOR’s response to COVID-19. **October 15 is the due date for returns filed on extension**As it is most years, October 15 is the extension filing date for 2020. Although the original tax filing date for personal income was moved from April 15 to July 15 as a result of the COVID-19 emergency, the extension date remains October 15. There will be an [automatic extension](https://www.mass.gov/info-details/file-an-extension-for-filing-massachusetts-personal-income-or-fiduciary-tax) to October 15 for personal income tax as long as the amount due for a valid personal income tax extension is paid by July 15, 2020. **File your petition with the ATB - then get a copy to DOR**If you’re [appealing a DOR decision to the Appellate Tax Board](https://www.mass.gov/filing-an-appeal-with-the-appellate-tax-board), your petition has to be postmarked or received by the ATB within 60 days after the date on the Notice of Abatement Determination from DOR. The ATB’s website has forms and helpful information about the appeal process. DOR wants to be sure that you also know that a copy of the petition, and any attachments, must be sent to Commissioner of Revenue, Litigation Bureau, PO Box 9565, Boston, MA 02114-9565 or to [**DORcopiesofATBpetitionsfiled@dor.state.ma.us**](DORcopiesofATBpetitionsfiled%40dor.state.ma.us), our new email address.  Why is that important? Because sending a copy to DOR helps ensure that collection action is put on hold in a timely manner. **CARES Act - final TIR just posted and blog published**There are lots of provisions in the CARES Act that impact your federal taxes and some have an impact on your state taxes. The [final TIR](https://www.mass.gov/technical-information-release/tir-20-9-massachusetts-tax-implications-of-selected-provisions-of-the) explaining the Massachusetts impacts was just posted. Take some time to review the details to understand what you need to know about the Massachusetts implications of the Paycheck Protection Program and many other provisions. We also published [a blog](http://blog.mass.gov/revenue/current-affairs/how-does-the-cares-act-impact-massachusetts-state-tax/) with some highlights of the provisions. **Sales tax holiday dates are set**This year, the sales tax holiday will occur on August 29 and August 30. Customers can take a holiday from sales tax on items purchased for their personal use on those dates. Find out what is and isn’t included in the holiday from sales tax by reviewing the [FAQs](https://www.mass.gov/info-details/sales-tax-holiday-frequently-asked-questions). **Let us have it. Need feedback on tax forms, schedules, instructions.**Now’s the time to report in on anything you would like to see changed in forms, schedules or instructions.  Are there ways that Massachusetts is capturing information, largely through commercial software programs, that could be improved? We welcome suggestions for all tax types. We’re always looking to simplify the process for you. Send us a note with any suggestions. |

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| **DOR News - July 2020** |

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