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| **Paid Family and Medical Leave update** As you no doubt have already heard, consensus was reached to move the start date for the new Paid Family and Medical Leave program from July 1, 2019 to October 1, 2019. Other dates will shift as well. Please check the website for the [Department of Family and Medical Leave](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dd3120e1206-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=HT8t6dKh4sWxx-eVdbXa_I_N5fwoZzU97kOdJxJ5Kfw&e=) for updated information. The changes will also be reflected on [DOR’s webpage](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dbf275c3516-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=6-3K5YPw8g_actworc7feRfsdly6gt0SqDgrq_fZvoU&e=). **Effective date is July 1 for short-term rental and lodging changes**The effective date for the new legislation that expanded room occupancy excise to include short-term rentals, and made other changes that will affect traditional lodging accommodations, is July 1, 2019. Intermediaries for short-term rentals or traditional lodging will need to register on [MassTaxConnect](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dde3ffa7aaa-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=jhNihy832c07z2xFy4Zt8jnx5rKeV153apLyOc-SBi4&e=), as will short-term rental operators. If rent is collected, there’s a requirement to also collect the appropriate tax and remit it to DOR and file returns. We have lots of information on the [webpage.](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D70bd2d71c8-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=dkyijKgWVQ3MLu5onFFhg5-KohhtAaEX0uY0UcH7Jzo&e=)**Tax season is mostly over and the tax bills are out**Over 120,000 tax bills were sent out to taxpayers for 2018 returns. Logging in to [MassTaxConnect](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dc6d28a172a-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=sq3blbzbnLguxuMUcfOF-FqfqQHubSEzc1tDBN4g3dI&e=) and choosing Request a payment plan in the I Want To section is the way to go for taxpayers who can’t pay the bill in full. They will be able to set up a payment agreement to pay it over time. Taxpayers must have received a bill and met the requirements before entering into an agreement. Payment plans are generally limited to 36 months. You can find [more information](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dacaf046b06-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=LurGhC-SA3HNX_hTPF-ocB_XF2n3KppL-V7n-rETk10&e=) on making personal income tax payments. **How quickly are we turning things around?**It’s a high priority for us to get things turned around quickly for taxpayers. We reviewed responses from taxpayers who received Information Request notices in 4.5 days on average. We turn around e-message responses on income tax queries in one day. Let us hear from you about anything we should be focusing on to be as responsive as possible. You can reach us with your suggestions at dor360@dor.state.ma.us. **No rest for the wicked**While tax practitioners take a well-deserved rest from preparing returns night and day, scammers are still hard at work.  You’ve been warned by the IRS and we just want to weigh in as well. With tax bills going out, the focus of the scam may turn to urgent requests for immediate payment or ploys to get personal information to gain access to accounts or steal identities. It’s well worth a reminder to clients to not let their guard down when it comes to scams. We have some [tips](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D04b19f5539-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=hB8tmkyuTv4d97cEqr5TG2_FjeEeCiAEPV_AJVq1AnY&e=) for protecting against tax identity theft, and contact information for reporting any attempts. **Case in point**A taxpayer just sent along a letter they received from “Tax Processing Center, Internal Processing Service, For Franklin County, Public Judgement Records.” The scammers had the name of the company, the address, and the right amount of an outstanding lien – very likely from public records. They were looking to collect the debt. It’s hard to stay ahead of them. Fair warning on this is worth sharing with others, particularly those that may be vulnerable.You can find previous [DOR News](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D77ac544790-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=OW93xowR0ixzgAscws9MzDRrQvD8JuVjz24MI-6d1Dw&s=f9c27VubHfY5O15QnFSCXTGq6O47-ufsOT7T1oEqfFM&e=) on the DOR website. |

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| **DOR News - June 2019**  |

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