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| **Plan ahead - no taxes withheld from PUA payments**Payments of Pandemic Unemployment Assistance going out to those who wouldn’t typically qualify for unemployment, like self-employed and gig workers, are not currently set up to have  taxes withheld. We recommend setting aside some of the funds to make [estimated payments](https://www.mass.gov/info-details/dor-personal-income-and-fiduciary-estimated-tax-payments) to avoid a surprise tax bill down the line. **Trustee Tax filing and payments bumped to September 20**The Trustee Tax filing and payment due date of June 20 has been extended to September 20 to give taxpayers some time to comply during this COVID-19 emergency. You’ll find [more information](https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor), including the details of the extension and links to the TIR and emergency regulation amendments, on the DOR COVID-19 information page. **Speaking of payment extensions - income and fiduciary**This is just a reminder that income and fiduciary tax payment deadlines - that were due April 15 and June 15 - have been extended to July 15, 2020. There’s [more information](https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor)on the COVID-19 update page. **What are the tax implications of the CARES Act?**Take a look at the [Working Draft TIR](https://www.mass.gov/technical-information-release/working-draft-tir-20-xx-massachusetts-tax-implications-of-selected) to learn about the implications of some of the provisions of the CARES Act. For example, there is no income tax due on the stimulus payments of up to $1,200 for individual taxpayers and $500 for a qualifying child. Unemployment compensation, on the other hand, is subject to both federal and Massachusetts income tax.  You’ll find information on the treatment of retirement plan withdrawals, loans from Qualified Employer Retirement Plans, student loans and more. **Beware! Fraud is alive and well**Stay vigilant. In addition to the rampant [unemployment fraud](https://www.mass.gov/info-details/report-unemployment-benefits-fraud), sham artists are busy posing as tax collectors and sending out letters to unsuspecting taxpayers. Some are collecting on liens and others ask about stimulus checks. There’s no shortage of attempts. Some telltale signs of fraud include letters of questionable print quality or missing the official DOR seal. DOR letters will also have details about amounts owed, tax periods and suggestions for assistance, including calling the Contact Center at 617-887-6367. One sure way to confirm is to set up a MassTaxConnect account where copies of notices sent to the taxpayers are automatically included in the account and are available for viewing. **Billing Is Back**As we’ve reported, billing and various collection efforts were temporarily suspended due to the [COVID-19 emergency](https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor). Taxpayers are always able to see account balances and make payments through [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/). Billing is resuming now. Take a look at our recent [blog](https://blog.mass.gov/revenue/) on the Notices and Bills process with a high level summary of how you should respond to an NIA or NOA and some information on how to set up a payment agreement in less than two minutes. **Vaping dates to remember - June 1 and July 20**It’s new so worth another reminder. A license is required for the distribution and sale of vaping products as of June 1 - this is also the date that retailers must remove flavored tobacco products from shelves if they are no longer licensed to sell. June 1 is also the date to start collecting a 75% excise tax on the wholesale price of all electronic nicotine delivery systems. This is in addition to the 6.25% sales tax. July 20 is the date when the first excise tax payment and return is due. Excise is reported on a [separate return](https://www.mass.gov/info-details/dor-cigarette-tobacco-and-vaping-excise-tax) from the sales tax collected. Returns are then due monthly. **Free tax assistance in flux**Taxpayers who qualified for free tax preparation assistance from [VITA](https://www.irs.gov/individuals/free-tax-return-preparation-for-you-by-volunteers) and [AARP](https://www.aarp.org/money/taxes/aarp_taxaide/) sites and some tax clinics may wonder where to get help. Things have changed as a result of the COVID-19 emergency. While some in-person services have returned, many have not. Taxpayers should check directly with local sites to find out what’s available. What is new is [virtual assistance](http://getyourrefund.org/) from VITA. Taxpayers start the tax return process by answering some questions before a specialist follows up to verify identity and talk about documents. They will then be connected with a tax preparer to complete their federal and state tax returns.  |

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| **DOR News - June 2020** |

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