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| **Another filing season behind us**For the second year in a row, there was nothing ordinary about the filing season – except maybe that the October 15 extension date did not change. More than 3.6 million returns are in so far. The e-file percentage is up again – just over 90% this year. Customer calls have taken a nosedive over the last few years – down 47% compared to three years ago, down 36% compared to two years ago and down slightly compared to last year. We’re hoping it’s due to our efforts to address things early and fill the website with timely information like FAQs. Fraud notices were down 19% compared to last year – 30K fewer went out the door.**Billing begins for 2020 income tax returns**Next month, billing will begin for outstanding payments on 2020 income tax returns. When a bill is received (Notice of Assessment), the taxpayer can [request a payment agreement](https://www.youtube.com/watch?v=VxdEQC5V9rQ&list=PLfBnwDVE7DgHY2jfwPIXKWWpNM4WR7tBR&index=4) after logging in to [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/). Remember, there are no penalties assessed through the end of 2021 if the tax due is related to unemployment income. **Coming up on the third advance payment – due June 25**The new provision that calls for some vendors and operators to make an advance payment for sales/use, meals and marijuana retail taxes is coming up on the third payment – due June 25. Many taxpayers made advance payments on April 25 and May 25, but not all. If you had more than $150,000 in liability for those taxes or excise in the previous year, you are subject to the advance payment. Make those payments to avoid penalties. Learn more through [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#new!-advance-payment-requirements-) and the [latest communication](https://mailchi.mp/12f38fd483e8/calculating-the-advance-payment-accurately-282426). **Plan ahead – some important dates this month*** June 25: Advance payment for June 1-21 period. For more information, see [Calculating the Advance Payment Accurately](https://mailchi.mp/12f38fd483e8/calculating-the-advance-payment-accurately-282426).
* June 30: Return due date for May sales/use, meals, room occupancy. Remember, [COVID extensions](https://www.mass.gov/info-details/covid-19-response-from-dor#filing-and-payment-due-date-extensions-) don’t apply for any returns and payments due after June 1, 2021 – back to normal.

**Non-resident telecommuting rules**The telecommuting rules that were put in place to minimize disruption for employers and employees during the Massachusetts COVID-19 state of emergency, will cease to be in effect as of September 13, 2021. For information on the rules currently in place, see the [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#employees-working-remotely-due-to-the-covid-19-pandemic-) on the website. **More helpful stuff available – FAQs, how-to video tutorials**Check out the [FAQ page](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions) for updates on penalties related to unemployment income and the impact of extended COVID-19 relief on vendors and operators required to make advance payments. We now time-stamp the FAQs when we add a new one or update one – thanks for that suggestion. There are new video tutorials for [making an advance payment](https://www.youtube.com/watch?v=bmvq9SqTAu0) and [accounting for an advance payment when filing a return](https://www.youtube.com/watch?v=Ktnq4HZtHoo).  |

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| **DOR News - June 2021** |

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