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| |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | **March 31 deadline for small business energy exemptions** All 2018 small business energy exemptions were automatically extended to March 31, 2019 to give small businesses time to become familiar with the new electronic exemption process. It’s important that taxpayers with 2018 exemptions request the new exemption by March 31 to avoid being subject to sales tax. Learn more about the [small business energy exemption](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dbdcf873f1f-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=LnK4QFexS-DdELFVTuNvlRRm1qsWa6YS40JjfoK5NEk&e=), including that new exemptions will now be good for two years instead of one.   **Processing of paid family and medical leave exemptions begins April 29** Covered employers and business entities that provide paid family and medical leave benefits equaling or exceeding those offered under the Commonwealth’s plan can apply for Private Plan Exemptions starting April 29, 2019. Exemption requests will be processed through MassTaxConnect and be accepted on a rolling basis. If approved, Private Plan Exemptions will be valid for one year. There’s [more information about the new paid family and medical leave](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D0a131b96b8-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=DgE0e3aY_na07nmjSuHQKoaHMYNQ5V2smR-LBF5EV8g&e=) on the DFML website.   **Before faxing a POA, be sure the taxpayer is known to DOR** As we reported in January, there is now a centralized fax number for attaching a power of attorney to a taxpayer’s account (Please continue to send the POA directly if you are working with a specific individual at DOR). Before faxing a POA to the centralized number at 617-887-3995, check to be sure the taxpayer has previously registered with DOR through MassTaxConnect or has filed a return with the state. Otherwise, there will be no account to update with the POA.   **Taxpayers push online response rate up to 80%** Shortly after the launch of the new online response option for taxpayers to respond to notices asking for more information or verification of identity, more than half of the taxpayers chose the electronic response route. That was just a year ago and the number continues to increase. Now, over 80% of responses come in electronically.  Who knows where this will go – a 100% response rate by next year? Taxpayers are also choosing to send Schedule HC electronically when it’s missing from their return. Responding electronically is convenient and makes for quicker return processing.  **Taxpayers benefit from registering with MassTaxConnect** Immediate notification of important information from DOR is just one of the reasons for income taxpayers to register with [MassTaxConnect](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Da17e4e183a-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=C9sTuc1IgdEF1ZGIRiLKWb-xOHgRWhOwdmTNRWDkiFM&e=). Secure messages can be sent to DOR, which is even more convenient than calling – particularly during the busy tax season. To ensure that a tax professional is aware of their tax status, taxpayers can grant account access to a third party.   **In praise of e-messaging** Now here’s a quote, “Who do you have answering the e-messages tax pros send regarding their clients? I don’t know who they are but I have to tell you that I am receiving responses so fast that I am honestly blown away.” From Dave, a tax professional who uses the e-message feature on MassTaxConnect.    **Corporate estimated payment date reminder** Last March’s [message](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D599fb24fe8-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=36fU7xG5jFEmJREV8SGHxD1-w57HtWv836QKVHAxQTw&e=) may be worth repeating as we come up on March 15.   **Important links** Keep up with any changes to these new initiatives or programs: [room occupancy excise on short-term rentals](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D526b008802-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=wHfz0w0Inaks664ma5EEQ1OCnzzXWxmPdm8k6X3GrQk&e=), [small business energy exemption](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dde5d93ac30-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=HaqNNx7s6jRg2ZwNvEWHGh7_VoAsqeb6hvevtJ9gKtk&e=), [surcharge on vehicle rental transactions](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D3e72580ce0-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=0f33dbto4UsMv9QK8tu-qTrhfpAZN1AewcZY_6xmqyQ&e=), [paid family and medical leave](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D954f2086bc-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=V3L72gPsh2rV3s_26aWE9O-HjVVpMRjlMhALh_7LA8o&e=), [Health Insurance Responsibility Disclosure](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D2035009828-26e-3D9521af11b2&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=d89QJLLxuwMMW8H2cPHM1rQMwL_8z2jmLRr1OQdopJA&m=kQT-UutiO2-xiTH__WJIjx5rSMinJncbGW3G-Hfm3A0&s=7FjA-f5_fMIsCSe_iVb76jzuQ4vNwsUniiKQr3p6E2c&e=) (see FAQs @ top of page).  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