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| |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | **DOR billing temporarily suspended - but payments can still be made** Although DOR temporarily suspended billing and various collection actions as a result of the COVID-19 health emergency, taxpayers can still see the balance due in their account and make partial or full payments. Go to your account on [MassTaxConnect](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=37edaeacb7&e=7d79ed0572), choose the account type and “return payment” to make a credit card payment or have it withdrawn from your bank account. Billing will resume, of course, but we understand that the consequences of this emergency will not disappear for many of you. Make a partial payment if you can’t make a full payment, and wait for your bill to set up a payment plan for any new liability.  **1099 changes impact Paid Family and Medical Leave contributions** You probably already know that the IRS wants any nonemployee compensation paid on or after January 1 of this year to be reported on Form 1099-NEC. This is particularly important when figuring out contributions for paid family and medical leave (PFML). The Department of Family and Medical Leave recently determined that any compensation reported on Form 1099-NEC for this year and going forward will not figure into the calculation for PFML contributions. If you made contributions for 2020 compensation that were reported on Form 1099-NEC, you can amend your return for a refund. You’ll find more information about the changes [here](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=7101416378&e=7d79ed0572).   **What you should know about collections activity these days** Collections assistance is available these days. Taxpayers or third parties should contact the collector assigned to their particular case with any questions or concerns. If you’re a taxpayer who owes $5,000 or more and you’re uncertain who is assigned to your case, or you have a financial hardship and can’t make payments, call Collections at (617) 887-6400. If you owe less than $5,000 and have questions, call the Contact Center at (617) 887-6367. We are here to help, so whatever your need, don’t delay, act soon.     **Can we say it one more time? File and pay electronically!** Wouldn’t it be great if everyone filed and paid electronically? Okay, not just for us, but for everyone involved in the transaction. It’s fast, it’s secure, refunds get issued faster, and no trees are felled.  We could go on but nothing puts this into perspective the way the COVID-19 emergency does when business is being done in such a different way. When you file and pay electronically, it’s automated with no need for human intervention, which means it’s a much faster workflow. No disrespect to our hardworking DOR humans  - they’d recommend electronically filing and paying too.   **Got an estate tax transaction?** Again, the walk-in counters are closed but communication is open for estate tax. Corresponding through a MassTaxConnect e-message is a very good option. Calling Estate Tax by phone is another option.  You can reach them at (617) 887-6940.   **Audit communication tip** When responding to a Corporate Tax or Pass-through Entity Income Tax Audit, don’t use snail mail. For the fastest result, send an email to the assigned auditor. Just like many organizations now, DOR audit staff is working remotely and mail is not being checked as often as it once was. Electronic communication is the way to go.  **Tax practitioners: Protect yourself and your clients from scams** Yes, they are targeting you and posing as possible clients with some sophisticated phishing scams. Be sure to arm yourself ahead of time to be prepared. Take a look at the [DOR blog](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=e77418c2d3&e=7d79ed0572) on this subject, which will give you some reasonable steps to take and provide you with more information from the IRS and others. Check it out.   **Boat sales tax can be paid online** We need some good news and buying a boat may be in that mix. Yes, the DOR walk-in counters are temporarily closed but a quick trip to Quick Links on MassTaxConnect to file and pay sales or use tax on a boat is probably the fastest way of taking care of it. Happy boating!   **Registration opened May 1 for vaping and flavored tobacco license** Last month we let you know that license registration was opening May 1. If you have any issues adding the vaping license because you don’t have the necessary returns due to the COVID-19 emergency, you have options. You can send an e-message through MassTaxConnect after choosing any tobacco account. Be sure to include the business’s DBA name, address and whether it’s an age restricted store (smoke shop, vape shop or smoking bar). You can also call (617) 887-5090. Just a quick note: liquor stores are not considered age-restricted stores for the purpose of this license. Don’t forget, you have to be licensed by June 1 to sell these products. Take a look at our most [recent message](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=6c406f0d4c&e=7d79ed0572) on the subject or the [FAQs](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=878fcec1c1&e=7d79ed0572) for more information.   **Are masks taxable?** Yes, the purchase of a mask is taxable. This question may come up these days given the enormous increase in the need for masks. DOR put together [a blog](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=f60d2eaa77&e=7d79ed0572) to answer the question. Established businesses already know how to collect and pay sales tax and likely know that they need to charge sales tax on face mask transactions. New businesses cropping up in response to the need may not know. New businesses can find some [useful startup information](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=6200e71f09&e=7d79ed0572) and specifics on [sales and use tax](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=3287e8de3a&e=7d79ed0572) on the website. | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | |  |  |  |  | | --- | --- | --- | --- | |  | |  |  | | --- | --- | | |  | | --- | | **DOR News - May 2020** | | | | |