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| **Update on unemployment income deduction**Lots going on with the new unemployment income deduction. [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#unemployment-benefits-and-unemployment-fraud-) have been updated. We sent a series of communications to taxpayers who had filed returns with unemployment income to let them know we received their return before we knew of the deduction. We let taxpayers know that we’d be doing some recalculations and that we’d inform them of the results by mail. Some will result in refunds and those checks have already started heading out the door. New legislation requires us to waive penalties related to unemployment income through the end of the year. We understand some taxpayers may be missing unemployment information and we encourage them to make a payment and file on extension.**Out of state, out of mind? New telecommuting FAQs**Nonresident telecommuting guidance has been updated. Check out the [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#employees-working-remotely-due-to-the-covid-19-pandemic-) about the tax impact of telecommuting in ’20 on commuters across state lines before the COVID-19 state of emergency. Other information includes whether someone telecommuting can claim a credit for taxes paid to another state, what happens for a nonresident whose Massachusetts location closed permanently, and more.**What difference does it make? MA/Fed differences now posted online**As many of you know, Massachusetts mostly follows the Internal Revenue Code (IRC) as of January 1, 2005 for personal income tax. Find out the differences between Massachusetts and federal tax law on a [new DOR webpage](https://www.mass.gov/info-details/differences-between-massachusetts-state-tax-law-and-federal-tax-law-for-personal-income). **Mind your business taxes – new extension for some sales, room and meals tax vendors**October 30, 2021 is the new deadline for returns and payments for sales and use tax, meals tax and room occupancy excise for vendors who are [eligible for the extension](https://mailchi.mp/70e5ed5bb1a8/deadline-extendedfor-eligible-vendors-collecting-sales-and-use-taxes-room-occupancy-excise-282306). The new extension applies to periods beginning February 1, 2020 through April 30, 2021, with payment and return due dates of March 20, 2020 through June 1, 2021.**Hi, I’m Max and I’m not just a bot**Actually, Max is just a bot but one that we hope will add another layer of communication help for practitioners and taxpayers. Max joined DOR last month with an assignment to help taxpayers with automated answers to their questions or with links to more information. You’ll find Max’s clickable picture in the top right corner of the [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/) homepage. Max is not flying solo, a human group monitors Max’s work regularly. Give it a try. You can also send feedback to max@dor.state.ma.us.**Don’t fall behind – first advance payment was due April 25, 2021**As we’ve been reporting, new legislation required some vendors and operators to make an advance tax payment before the return is due. If you don’t make your required advance payment, you could end up with a penalty. [Watch how to make the payment](https://www.youtube.com/watch?v=bmvq9SqTAu0) through MassTaxConnect and learn more about advance payment by checking out the [FAQs](https://www.mass.gov/info-details/tax-filing-season-frequently-asked-questions#new!-advance-payment-requirements-). **October 15 extension deadline for income tax didn’t change**Although the deadline was extended until this past Monday for income tax returns and payments, that’s not the end of the story. Make a note that the October 15 extension date deadline is unchanged. **Ships ahoy! It’s boating season – let’s get you out there quickly**Boat owners need proof of sales tax payment when they go to register their boat with the Environmental Police. The ST-6 payment process is spelled out on the [Sales and Use tax on boats, recreational off-highway vehicles, and snowmobiles page](https://www.mass.gov/info-details/sales-and-use-tax-on-boats-recreational-off-highway-vehicles-and-snowmobiles), which we’re updating. How-to videos on MassTaxConnect are on the way and you can get direct assistance when you call (617) 887-6400 and choose option #1. Look for us on Instagram **@insidemassrevenue**. If you missed a [prior DOR News](https://www.mass.gov/lists/dor-news) issue, you can always find it on the [Tax Professionals](https://www.mass.gov/service-details/tax-professionals) page. |

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