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| **New! HIRD form to be filed electronically by November 30**The HIRD (Health Insurance Responsibility Disclosure) is new for 2018 and is a required filing for all employers with six or more employees. The new filing will be administered jointly by MassHealth and DOR, and must be completed by November 30 through [MassTaxConnect](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D2d09998f2b-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=Vs1mkzw5QFXK9lT_sfPHYam7tYXHTmhvKuYW6yqN9GA&e=). Please be sure to select your withholding account in MassTaxConnect where you will find File your health insurance responsibility disclosure under “I Want To”. For more information, you will find a comprehensive set of FAQs about the HIRD at the top of the MassTaxConnect homepage – select Health Insur. Resp. Disclosure. **Tax year 2017 returns had to be e-filed by November 17**The IRS temporarily shut down its Modernized e-file (MeF) system for maintenance and reprogramming on November 17. That was also the last day to e-file Massachusetts returns for tax year 2017.  While the vast majority of individuals have already filed their tax year 2017 federal tax returns, victims of the Merrimack Valley explosions, and any federally designated disaster areas, qualify for additional accommodation. Tax year 2017 returns that were not filed by November 17 should now be filed on paper. **Penalties waived through December 15 for Merrimack Valley explosion victims**For taxpayers in Lawrence, Andover, and North Andover who were affected by the September gas explosions, DOR will waive penalties associated with late returns or payments that were due September 12 – December 1. Penalties will be waived through December 15 and DOR will consider the need for any further extensions. You will find more information [here](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D82ce25c105-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=L_ByMl_zz0D64GEjJrMnNxNvA4HZYYzSa8QdkDeXT38&e=).**Update: Small business energy exemption**Last month we told you about the new electronic process for claiming a small business energy exemption certificate for 2019 and beyond.  A working draft of the amended small business energy regulation was just released. We will be adding to FAQs for small business customers and energy vendors regularly. Keep up with all the information on the [Small Business Energy Exemption page](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dddec4b7234-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=x3qP6ku1EkLewBiYp4QeoSyf96nFDSxH-wWwm3i7hYc&e=). **Changes to the Massachusetts estate tax return**Please note that changes were made recently to the Massachusetts online estate tax return, filed through [MassTaxConnect](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D4b0b26e321-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=i3IXE82fsG2STKyUV95CmNYfcFkvARSG-Nj1-FPMfaM&e=), and to the paper version ([M-706](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dbeccceb300-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=JUXTSheNOqIguPewzX_kdGQDWLt1m_MJ_tw_CWGiIuE&e=)).  The changes are as follows:* The Waiver of penalty requested option was removed as that is now covered when [filing an application for abatement](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D8fa61e7a63-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=964zFFc5t1zRFGdyNQNSm4hgrU_Lx0Nn6ziCYYA4Wj4&e=) online or using Form ABT.
* Information is now being captured if line 9 of U.S. Form 706 is more than zero [new line 6b on paper form]. Corresponding lines throughout the form were updated to reflect the addition.

The previous version of Form M-706 will not be accepted after January 1, 2019.  Please make a note of the change and discard any unused Forms M-706.  If you missed a [prior DOR News](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D5375e973e0-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=SnWNJFPKvnGLFnt8AwhZnbjRwEzjjoGgPD8n_z7net8&e=) issue, you can always find it on the[Tax Professionals](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dd114bb4193-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=59IDeErA10KThwCVDOtQZ6C431jGPILSWzsegVjrFsk&s=HK4nHrwg4sIs_WGz4sakOYDqNbSPKl8W4Bk1xTCaEI8&e=) page. |

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| **DOR News - November 2018**  |

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