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| **Understanding the 14-day exemption for room occupancy tax**First, it doesn’t matter how many days each year you rent out a short-term rental, you still have to register on MassTaxConnect. However, if you believe the property will be rented for only 14 days or less in a calendar year, choose the exemption when registering and no one will be required to collect taxes and excise on the rental of the property.  Just be sure that the exemption really does apply to the property. The 14 days or less includes rental by anyone including the owner, manager, intermediary online services and others combined. If your property is rented for more than 14 days after claiming the exemption, you will be responsible for paying the room occupancy excise for the first 14 days. Your registration can be corrected on MassTaxConnect if the 14-day exemption will not apply.  [More information on room occupancy excise, including FAQs](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=76ebaa2ae3&e=9521af11b2) **Intermediaries require certificate info from property operators**For an intermediary, defined as anyone but the operator of a short-term rental (such as a real estate agent or intermediary online service), to rent and report on a short-term rental property, it’s essential to have the operator’s certificate number. An operator can be proactive and provide the certificate when they engage an intermediary, or be responsive when it’s requested by the intermediary. **Change in filing period for the HIRD**The Health Insurance Responsibility Disclosure launched last year is a required annual filing for employers to report on employer-sponsored insurance offerings. The filing period was moved back a couple of weeks this year to November 15 through December 15.  You will find FAQs that will answer your questions on what’s required, how to submit the form and much more [here](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=32c57375d2&e=9521af11b2). **DRAFT 2019 tax forms are ready for review**The 2019 [draft personal income tax forms](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=30f9407b54&e=9521af11b2) are posted on the DOR website, as are the [draft corporate tax forms](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=bf742eda0a&e=9521af11b2) for 2019. Please take a look and, if you want to weigh in, send your comments or questions to dorforms@dor.state.ma.us. Tax form instructions will be posted later this fall.**Looking for a few good women and men**Interviews have already started for DOR seasonal staff.  It’s part-time from March to June with options available for shift hours. The pay is respectable at $17 an hour and Saturdays could be available for extra pay. No experience is necessary, training is provided. If you know of anyone who may be interested, direct them to the [online application](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=693da6f93c&e=9521af11b2). They will filter by choosing Chelsea to review the Seasonal Tax Examiner and Seasonal Clerk descriptions. **Plan ahead for property tax exemptions**The application deadline is not until April 1 so you have time. But, be sure that you or your clients file the Annual Certification of Entity Tax Status by the deadline to qualify for specific property tax exemptions. DOR compiles a list annually from the applications of corporations, and businesses treated as corporations, for review by Boards of Assessors throughout the state to determine specific property tax exemptions. The application is now open and you can learn more about the exemption on the [information page](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=e6237706ba&e=9521af11b2). **Additional funding for low income taxpayer clinics** Additional FY20 funding was made available for low income taxpayer clinics to assist taxpayers with Massachusetts tax issues like collection matters, abatements and appeals to the ATB. Applications can be made on [COMMBUYS](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=3dbf025f41&e=9521af11b2), the state’s procurement website. Applications will be reviewed by DOR for possible funding. You can find previous [DOR News](https://mass.us11.list-manage.com/track/click?u=0e9e2209abd5f7062568d9a19&id=7420a136d4&e=9521af11b2) on the DOR website. |

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| **DOR News - October 2019**  |

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