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| **Note to self – pay taxes on unemployment compensation**It’s the law – unemployment compensation is taxable and must be reported on your tax return. That includes the special unemployment compensation authorized under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted this spring. Tax practitioners can help by reaching out to clients before the end of the year and discussing estimated tax payment options. Estimated payments are easy on [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/) and no account is required – but taxpayers with an account can adjust scheduled payments.**Renew 2019 small business energy exemption certificates**Small businesses that registered for an energy exemption certificate in 2019 will need to renew those certificates by December 31, 2020. The renewal option will be available through MassTaxConnect as of November 1. Keep an eye on the [information page](https://www.mass.gov/info-details/small-business-energy-exemption) for instructions on how to renew. **Time to claim or renew a 14-day short term rental exemption** All short-term rental properties are required to be registered with DOR through MassTaxConnect just once. However, if you project that an individual property will be rented for 14 days or less in a calendar year, either by you as an owner or through an intermediary such as an online service or a real estate agent, you should claim the 14-day exemption. The exemption must be filed annually and there’s no need to collect taxes or excise on the rental if rented for only 14 days or less. Filing for a 14-day exemption for the first time can be done through MassTaxConnect. If renewing, you can do that through MassTaxConnect as of November 1. The exemption process must be completed no later than January 15 to be effective for the 2021 calendar year. If you do not complete this process by January 15, you will collect taxes and excise on your short-term rental even if rented for less than 14 days. The [information page](https://www.mass.gov/info-details/room-occupancy-excise-tax) will be updated soon with instructions for renewal.**HIRD due soon** The filing period for the Health Insurance Responsibility Disclosure, a required annual filing for employers to report on employer-sponsored insurance offerings, is November 15 through December 15. Find out what you need to know about HIRD, including how to submit the form, by reviewing the [FAQs](https://www.mass.gov/info-details/health-insurance-responsibility-disclosure-hird-faqs).**Voluntary Disclosure Program will be done on MassTaxConnect**The Voluntary Disclosure Program is for any taxpayer who wants to voluntarily come forward to report unpaid Massachusetts tax liabilities. What’s new is that the process for coming forward will be done entirely on MassTaxConnect. The new process will be available as of November 1. However, as of December 1, it will be required that taxpayers use MassTaxConnect for voluntary disclosure. Corporations will be required to complete the Massachusetts Activity Questionnaire as part of the process. You’ll find [more information](https://www.mass.gov/service-details/voluntary-disclosure-program#:~:text=In%20an%20effort%20to%20further,user%2Dfriendly%20and%20informal%20process.) on the Voluntary Disclosure page. **Draft 2020 tax forms are available for review**If you want to review or weigh in on the 2020 draft personal income tax forms or draft corporate tax forms, they are available on the [DOR website](https://www.mass.gov/service-details/dor-tax-forms-and-instructions). If you have comments or questions, send them to dorforms@dor.state.ma.us. Tax form instructions will be posted later this fall. |

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| **DOR News – October 2020**  |

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