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| |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | **New process for small business energy exemptions** As of January 1, 2019, small businesses will be required to request an energy exemption certificate online through MassTaxConnect. Businesses will no longer file on paper with Form ST-13. Current 2018 exemptions have already been automatically extended through March 31, 2019. No further action is required of the business to receive the extension. More information is available on the [DOR website](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D61d82836df-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=1tbhr7J3qdHKm9Th2kVfxavRcWuiHyAcXf9aU-8lqyE&e=).   **New Schedule FCI – deemed repatriation of income** We frequently get asked about repatriation of income when it comes to federal tax reform. Some business corporations will be required to file a new [MA Schedule FCI](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D6d5f76f395-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=umJPkSc38q5k5-Vy1f6HdKvq2g9aOKyAF1euC1QCIt8&e=) (Foreign Corporation Income) with their tax returns to report pro rata share of foreign corporation income. Take a look at the draft schedule.  You can also take a look at the new webpage on [the implications of federal tax reform](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D5f2595a84c-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=y3bm-ZL_gquTvaNV8STMuc2QvRPdYeWsHDz0RYswbaU&e=). Information will be added as it becomes available.                                                                                                               **Low income taxpayer clinics – DOR to issue grants** In 2016, legislation authorized DOR to issue grants for low income taxpayer clinics to assist taxpayers with Massachusetts tax issues like collection matters, abatements and appeals to the ATB. The most recent budget funded the grants and DOR will accept grant applications for review. Applications were recently posted on [COMMBUYS](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dbe5efebbdf-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=3TTOxemPkqBLJuMABcaWL1lTOXegPhPts0wdxXCg1U8&e=), the state’s procurement website.   **Changes coming for sending large files to DOR** Approximately 1,500 large businesses that currently transfer bulk files to DOR (generally W-2, 1099, liquor wholesaler and bank data) will see an upgrade likely before the end of this year. A communication about the new process will be sent directly to all businesses currently on record for transferring files. The communication will provide details for complying with the transfer of files using the new file transfer portal, and timing for when it will be available. Additionally, there will be changes to the way data files can be uploaded on MassTaxConnect, which will be covered in the communication as well.   **Message from the Massachusetts Health Connector – Stay Covered** The Health Connector has launched a campaign to reduce confusion among Massachusetts residents and businesses.  The state continues to have an individual health care mandate, which should not be confused with the elimination of individual penalties associated with the Affordable Care Act starting in 2019.  Individuals who do not have insurance in 2019 may still have to pay a penalty under state law. You can find more information on the [Massachusetts Health Connector website](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D310975f41c-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=X64gL7dKOnuivieE34WvLsFfD3AIjso9XIqz6TV6w20&e=).  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-3Dd0340904da-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=4alzTwA1QgRGhslm7G063iwlhPxDJcXe2_t5iDOuUw0&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-3Def4cb53002-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=KIQrPpPBoOommpSvIuRRd-jR4BCE75Hu7ZZM3UU8V_c&e=) page. | | |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | |  |  |  |  | | --- | --- | --- | --- | |  | |  |  | | --- | --- | | |  | | --- | | **DOR News - October 2018** | | | | |
| |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | |  | | --- | | [Twitter](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D8923cfb4e2-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=FCN7JazHiCe2YUoRkQD48R3-9Md1JAG4zoTFdb_Vq-0&e=) | | |  | | --- | | [Facebook](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dcfdc5b7845-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=DTP9aF_-shrWM_SEKp7bqLjCZa6B8MVwiDScjPRiHZA&e=) | | |  | | --- | | [LinkedIn](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D57f1020258-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=HGnx9e29c8dkCr404M9sNI_jEgkNx4JmOesrVJ9ON6o&e=) | | |  | | --- | | [Website](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dea610aaf31-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=_DOPNIDaN4qREqZ3WPBEX0yXkJLD3VJisry2YN69r8E&e=) | | | | | |  |  |  | | --- | --- | | |  | | --- | |  | |  |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | Copyright © 2018 Massachusetts Department of Revenue, All rights reserved.  You are a subscriber to the DOR Rulings & Regulations Mailing List.   **Our mailing address is:**  Massachusetts Department of Revenue  100 Cambridge Street  8th Floor, Web and Media Services  Boston, MA 02114  [Add us to your address book](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_vcard-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D9ac8b63e31&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=aAJR9AkeW0fr_FhFGptuIGU9j4nMqhILdhby_Gqn9TE&e=)  Want to change how you receive these emails? You can [update your preferences](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_profile-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D9ac8b63e31-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=c4zHLKFZuWyxYD2gMdUbbq5QAk6rzWUhyLHahQFsJhE&e=) or [unsubscribe from this list](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_unsubscribe-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D9ac8b63e31-26e-3D7e58768395-26c-3D2343b8a505&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=kYKaYe7PivnDKeqNzHMYsm3eKdHFyeU_muZNil_PT6E&s=GIbSQTRFqOdoApZkVAJeyNeAV7taCxC9A7jVseneNf4&e=) | | | |