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| **New deadline for paying some trustee taxes**The deadline for filing returns and making payments for Room Occupancy Excise and Sales and Use Tax, including sales tax on meals, for periods beginning March 20, 2020 through April 30, 2021, was extended to May 20, 2021 for certain small vendors. As you may know, the due date for such returns was already extended twice to June 20 and then to September 20 of this year due to the COVID-19 emergency. It will now be further extended to May 20, 2021 to give these vendors more time to file and pay. [Learn more](https://www.mass.gov/info-details/important-covid-19-response-update-from-dor) about the due date extension, including which vendors qualify, and other COVID emergency actions.  **If you close your business, let us know**It’s a difficult decision to close a business and we know that too many of you have struggled with that recently. Be sure to notify DOR if you do close your business, otherwise we will think you are still operating and just not filing or paying. When returns aren’t filed on time, a Notice of Failure to File might automatically be issued. When there’s no response, tax is assessed using your filing history. Then, penalties and interest will be charged in addition to the tax and DOR will proceed with collection actions that may include seizing money from your bank account or paycheck, sending your debt to a collection agency, or placing a tax lien on your property. Please be sure that doesn’t happen by closing your tax accounts as of your business’s shutdown date. If your business has closed temporarily, continue to file state tax returns that may be due for Sales & Use tax, Meals tax, Withholding tax, and room occupancy excise (except for short-term rentals) even if the tax is zero. To close your account(s), log in to MassTaxConnect; from the Accounts tab choose the Account hyperlink for the tax type you want to close; under “I Want To”, choose “Close my tax account” and follow the instructions for closing.**Expiration date for cigar and cigarette licenses extended**The expiration date for renewal of cigar and cigarette licenses has been extended to October 31, 2020 from September 30, 2020. This will give retailers an opportunity to take advantage of the extensions resulting from the COVID-19 emergency to file outstanding returns and pay any balances before renewing the license. You can file and pay on [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/). Continue to display current licenses until October 31. Although your MassTaxConnect account will show that the license expired on September 30, it will remain valid until October 31. Any questions about renewing can be directed to the tobacco group at 617-887-5090. **If you legally changed your name – pass it along** Be sure to let us know at the Department of Revenue that you legally changed your name. Don’t count on your actions to change your name with the Social Security Administration, the RMV, or any other agency making their way to DOR. We do not receive an automatic notification of a name change from these agencies. What you want to do is send a secure E-message through [MassTaxConnect](https://mtc.dor.state.ma.us/mtc/_/) with your legal name change. It’s the fastest and most efficient way to go. Be sure to submit documentation with the request, such as a driver’s license or social security card, that reflects the change. Confirmation will be sent to you once it’s complete. The request can also be made by mail to Massachusetts Department of Revenue, PO Box 7010, Boston, MA 02204. |

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| **DOR News – September 2020**  |

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