

TY 2023 DOR Filing Season Update: Resources



Here is a list of available resources for the tax year 2023 Filing Season Update.

Click on the [name](#) of the resource to open.

#	Name/Link	Description	Resource Type
1	Tax Filing Season Overview	Learn about important new issues from the Department of Revenue including topics that are new to the TY 2023 filing season like the new due date for some returns.	Website
2	Information for Tax Professionals	Resource page with links to topics of interest, communication channels, updates.	Website
3	2023 Tax Relief Legislation	Tax relief legislation that includes changes to multiple tax credits, deductions, the annual caps for business credits, and the estate tax threshold.	Website
4	Working Draft TIR: Provisions in the 2023 Tax Relief Legislation	Explains certain provisions included in the 2023 tax relief legislation	Website
5	FY24 Budget	Legislation that impacts Massachusetts taxation, including the 4% surtax.	Website
6	FY23 Budget	Legislation that impacts Massachusetts taxation, including the Code update for personal income tax.	Website
7	TIR 23-12: Provisions in the Fiscal Year 2024 Budget	Explains the provisions of the FY24 Budget that relate to the 4% income surtax and the extension of the Brownfields tax credit.	Website
8	4% Surtax FAQs	Provides detailed information about the implementation of the 4% Surtax on Taxable Income over \$1,000,000	Website
9	TIR 23-11: Annual Update of Real Estate Tax Credit	Info for an owner or renter of a principal residence located in Massachusetts who is age 65 or older and may be eligible to claim	Website

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	for Certain Persons Age 65 and Older	a refundable real estate tax credit called the Senior Circuit Breaker tax credit.	
10	Massachusetts Senior Circuit Breaker Tax Credit	Webpage with detailed information on the Senior Circuit Breaker tax credit, including eligibility criteria, and how to calculate income for purposes of the credit.	Website
11	Earned Income Tax Credit (EITC)	Info about the Massachusetts Earned Income Tax Credit, including the credit amount for 2023 and the eligibility criteria.	Website
12	2023 Massachusetts Personal Income Tax forms and instructions	Electronic (PDF) versions of DOR's 2023 personal income tax forms and instructions.	Website
13	TIR 22-5: Tax Provisions in Recent Massachusetts Legislation	Explains certain provisions included in the Economic Development Act, the FY22 Budget, and the Recovery Act.	Website
14	TIR 08-19: Tax Relief for Taxpayers Affected by a Presidentially Declared Disaster	Explains Massachusetts tax relief for personal income taxpayers affected by a presidentially declared disaster.	website
15	TIR 23-6: Tax Provisions in Certain Massachusetts Legislation Enacted in 2022	Explains certain provisions included in legislation enacted in 2022. This includes the National Guard Hire credit and two Wind Power Incentive credits.	website

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16	G.L. c. 62, § 3.B(a)(13)	Charitable contribution deduction	Website
17	G.L. c. 62, § 2(a)(2)(R)	Exclusion of discharges of certain student loans	website
18	FAQs: New Estate Tax Changes	Answers to frequently asked questions regarding changes to the estate tax.	Website
19	TIR 22-17: Individual Mandate Penalties for Tax Year 2023	Info about the penalty schedule for tax year 2023 for individuals who fail to comply with the requirements under the Massachusetts Health Care Reform Act.	
20	TIR 21-9: Expansion of Certain Electronic Filing and Payment Requirements	Explains DOR's expanded requirements for electronic filing and payment of taxes for certain filers.	Website
21	Avisos fiscales del DOR en español	Electronic (PDF) versions of common DOR tax notices translated <u>in Spanish</u> .	Website
22	How to Translate a Website, Webpage, or Document into the Language You Want	Info on how to use free resources to translate websites and documents into the language of your choice, including DOR content.	Website
23	Personal Income Tax for Residents	General information guide about personal income tax for Massachusetts residents.	Website
24	DOR Notices and Bills	Info on various types of notices and bills issued by DOR and instructions on how to respond.	Website

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25	Notice of Intent to Assess - Request for Information	A one-page PDF resource with helpful info about a Request for Information and how to respond to such notices.	Website
26	What's Trending	The latest tax news and resources updated periodically.	Website
27	DOR Social Media Accounts	Stay connected 24/7 with DOR Facebook , DOR Twitter , DOR YouTube , DOR LinkedIn , DOR Instagram , DOR Blog	Social media
28	MassTaxConnect	MassTaxConnect is the Department of Revenue's web-based application for filing and paying taxes	Website
29	MassTaxConnect Video Tutorials	Video tutorials to help beginners and experienced users navigate MassTaxConnect . Spanish subtitles are available for select videos.	Website
30	Contact DOR	Connect with DOR via email, MassTaxConnect messaging, phone and in person.	Website
31	DOR payment agreement frequently asked questions	Answers to common questions regarding how to set up a payment agreement with DOR.	Website
32	DOR Hot Topics for Tax Professionals	Follow current and important updates from DOR relevant to Massachusetts taxpayers and tax practitioners.	Website
33	Stay Informed	Sign up to be on the DOR Mailing List to get important tax news as it develops.	Website
34	2023 Filing Season Update Online Presentation	DOR's Senior Deputy Commissioner and other DOR representatives provide an overview of a number of topics, including the 2023 tax relief legislation, DOR initiatives, as well as other updates for tax year 2023.	Online Video Tutorial

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35	Slides for the 2023 Filing Season Presentation	This document provides the PowerPoint slides used in the creation of this year's filing season update presentation. You'll find active links to various topics discussed. Note: Added in response to a Survey Feedback request.	PDF Document
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