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| **Filing season update**As of Wednesday, March 14, more than 1.5 million returns were processed, and just over 1.1 million refunds totaling approximately $619 million, went out the door. **Refunds changed from direct deposit to paper check**DOR recently released a number of income tax refunds via paper check where direct deposit had been requested on the tax returns. DOR sometimes changes the refund delivery method from direct deposit to paper check as an additional security measure and this action was taken in an effort to honor these early refund requests more quickly. These releases will happen periodically through the filing season. **Extensions for non-profits:**Forms 3M, M-990T and M990T-62The extension process has been [simplified](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Dccd9a3a9ba-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=mFMG4s2RhcUr9ra1hRpHmh8qu9HEv_pY70NkFUAX_vQ&e=) for most taxpayers, including non-profit taxpayers, and no longer requires an extension form. Payments can be made online through [MassTaxConnect](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D22034c1a84-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=_OHz-_q-HhhC-Cq-GQ6Qmf-WQakLBxQsYjYMlBJYR10&e=). If online payment is not [required](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D0ac14cee1f-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=QHHv5AbbXOSh7pmKQ2FBn3z3gWHxDKmYPXzxi9alIPA&e=), and the taxpayer chooses a paper check, [Form M-990T-7004](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D6b997693b1-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=WpKhaDeFepcgBoAp6UzxXpMynG3oQ_kAAkvSyA5Teps&e=) must accompany the payment. [Form M-8736](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D45bcc775f1-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=X961ZcCyO8YSqXw7gG1BYO48gwKC_IiLGYyKXqYpbmE&e=) is now for fiduciary filers only. Although Form M-990T-7004 should now be used by all non-profit taxpayers to make an extension payment, the extension rules have not changed. For filers of Form M-990T-62 and Form 3M, extensions are granted automatically for six months, provided 80% of the tax due is received by the payment due date. For filers of Form M990T, extensions are automatically granted for eight months provided that 50% of the tax is paid. This year, extension payments are due April 17, 2018  for all calendar year filers. **Heads up on corporate estimated payments and prior year overpayment credit**Massachusetts law changed this year [[TIR 17-5](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Ddaa1a83849-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=AXEv6N8uHqLC4vgAkEyIURjZZGtLtCIyTvckBmPzFA4&e=)] requiring C corporations to file returns by the 15th day of the fourth month after the close of the taxable year, lining up with the federal return. No changes were made to estimated tax payment due dates for corporations, but it’s important to check dates for overpayment credits to avoid penalties. You can find [more information on estimated payment due dates and prior year overpayment credit dates](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Db8cc7db5cd-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=NY7ksbyMuixAYkY60rGJkcQR1Ko_c9sJIgaxKtaT1AA&e=) on the website. **Changes to the DOR website**Transition to the new Mass.gov redesign is almost done. DOR has been migrating pages to the new look since last fall. Any bookmarked pages will automatically redirect you to the new pages. If you have not bookmarked pages, there are a few you might find helpful. On the [DOR homepage](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D5841296c18-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=4dgw67D1_JZxU0FBS1_fymdoKKyKcfcaRORP1tj5tEg&e=), you’ll find Featured Topics with listings that include [Tax Professionals Page](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D7156a2be90-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=4I3PS1NwktHAEJR0et8WNxlDvrIvZWsExdYXLXdclCs&e=), [Filing Season Overview](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3Ddc1df32ac0-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=nyYTwRRyQIwPYb9_G66CtO6fksxm8vOOvggtHQXyB2o&e=), and [Where’s my refund](https://urldefense.proofpoint.com/v2/url?u=https-3A__mass.us11.list-2Dmanage.com_track_click-3Fu-3D0e9e2209abd5f7062568d9a19-26id-3D143ebe5aa6-26e-3D7e58768395&d=DwMFaQ&c=Xhn9KFvv0VrhnMFbYtQjTGdTU13Xl3cIMh34YNGAA48&r=qsJfHyzAinbdVNM8vfXlCzg66oB4pGCCUQ-wC1smnWY&m=mMcxSOUqCkg-wyFS_Bc0lrw9EpUUZmy_rPWE_x7Mad0&s=IgWWqSyrCVDc7KXzJ8ExeszgY-v8t--9HTLBacK8aNQ&e=). The website’s search function is new and much improved. |

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| **DOR News - March 2018**  |

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