

Amnesty/Administrative:

Massachusetts: Draft Release Addresses Amnesty Program Offering Potential 100% Penalty Waiver that Begins November 1

Working Draft TIR: Amnesty Program for Taxpayers with Certain Tax Liabilities, Mass. Dept. of Rev. (10/17/24). The Massachusetts Department of Revenue (Department) posted a draft technical information release (“draft TIR”) for practitioner comment, addressing recently enacted legislation authorizing it to establish a tax amnesty program where qualifying participants potentially may receive a 100% waiver of underlying penalties [see H.B. 4800, signed by gov. 7/29/24, and *State Tax Matters*, Issue 2024-31, for more details on this legislation]. As previously announced [see *State Tax Matters*, Issue 2024-38, for details on this previous announcement], this program will run from November 1, 2024, through December 30, 2024. According to the draft TIR, the program will be open to individual and business taxpayers that meet listed eligibility requirements, and most Massachusetts tax types will be eligible (e.g., personal income tax, corporate excise tax, and sales/use taxes). The draft TIR also explains that eligible taxpayers may “be able to file delinquent or amended returns, pay the outstanding tax and interest, and benefit from a waiver of most tax penalties,” and non-filers “may also benefit from a three-year look-back period.” Among the topics addressed in the draft TIR are the:

URL: <https://www.mass.gov/technical-information-release/working-draft-tir-amnesty-program-for-taxpayers-with-certain-tax-liabilities#:~:text=Amnesty%20will%20also%20be%20granted,all%20additional%20tax%20and%20interest>

URL: <https://malegislature.gov/Bills/193/H4800>

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240802_2.html

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240920_1.html

- Amnesty period and payment due date;
- Eligibility requirements – both taxpayers and tax types;
- General criteria of the amnesty program;
- Benefits of the amnesty program;
- Amnesty program procedures; and
- Exceptions to and limitations of the amnesty program.

Additional information about the amnesty program is available on the Department’s website, including newly posted answers to some frequently asked questions (FAQs). The Department states that comments on the draft TIR will be accepted through October 29. Please contact us with any questions.

URL: <https://www.mass.gov/info-details/massachusetts-tax-amnesty-2024>

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