

## Administrative/Amnesty:

### Massachusetts: New Release Addresses Amnesty Program that Runs through December 30 and Offers Potential 100% Penalty Waiver

*Technical Information Release (TIR) 24-12: Amnesty Program for Taxpayers with Certain Tax Liabilities*, Mass. Dept. of Rev. (11/1/24). The Massachusetts Department of Revenue (Department) posted a technical information release (TIR 24-12) 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 amnesty program began on November 1, 2024 and runs through December 30, 2024. According to TIR 24-12, the program is open to individual and business taxpayers that meet listed eligibility requirements, and most Massachusetts tax types are eligible (e.g., personal income tax, corporate excise tax, and sales/use taxes). TIR 24-12 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 TIR 24-12 are the:

**URL:** <https://www.mass.gov/technical-information-release/tir-24-12-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](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240802_2.html)

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240920\\_1.html](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 answers to some frequently asked questions (FAQs). Please contact us with any questions.

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

— Bob Carleo (Boston)  
Managing Director  
Deloitte Tax LLP  
rcarleo@deloitte.com

Alexis Morrison-Howe (Boston)  
Principal  
Deloitte Tax LLP  
alhowe@deloitte.com

Inna Volfson (Boston)  
Managing Director  
Deloitte Tax LLP  
ivolfson@deloitte.com

Ian Gilbert (Boston)  
Senior Manager  
Deloitte Tax LLP  
iagilbert@deloitte.com

Tyler Greaves (Boston)  
Senior Manager  
Deloitte Tax LLP  
tgreaves@deloitte.com

Ray Cheng (Boston)  
Senior Manager  
Deloitte Tax LLP  
raycheng@deloitte.com

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