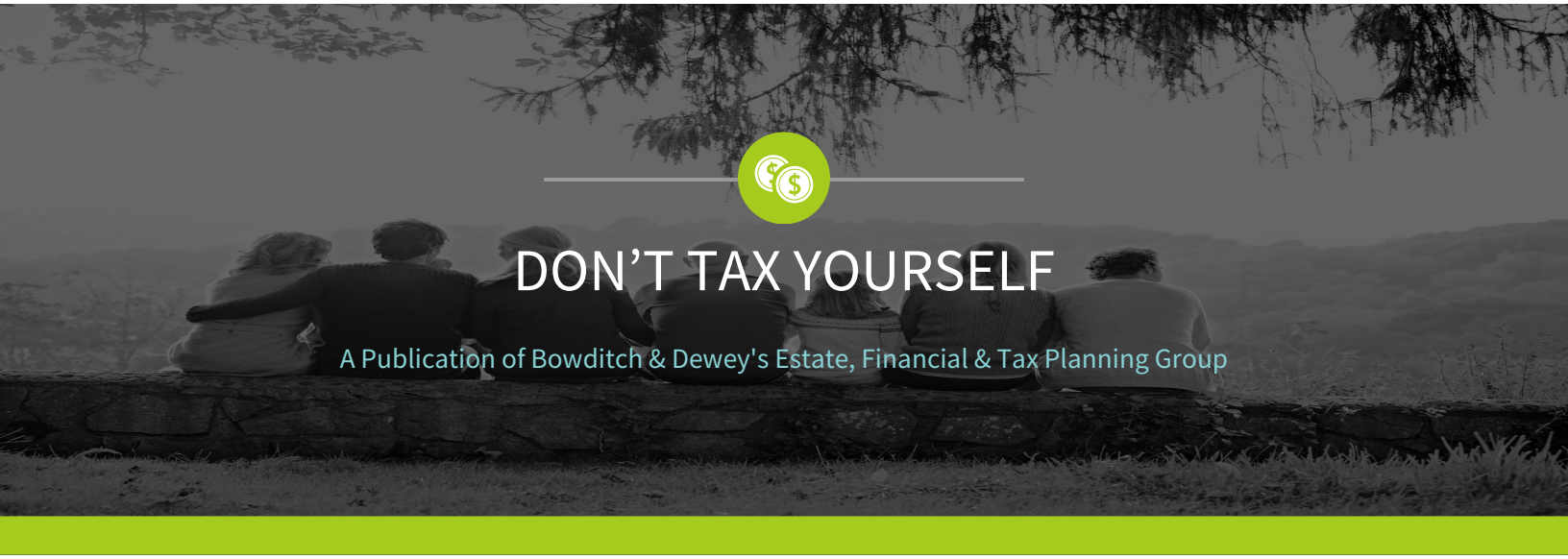


DON'T TAX YOURSELF

A Publication of Bowditch & Dewey's Estate, Financial & Tax Planning Group

Massachusetts Tax Amnesty Announced

BY SCOTT C. CASHMAN • OCTOBER 4, 2024

The Massachusetts Department of Revenue (DOR) recently announced a tax amnesty program for non-filers and those with outstanding tax liabilities. From November 1 to December 30, 2024, most penalties for eligible taxpayers who file outstanding returns and pay outstanding tax and interest will be waived.

Eligible taxpayers include:

- Individuals, businesses, estates, or trusts
- Taxpayers with unfiled returns and existing tax liabilities
- Taxpayers currently under audit that will result in a penalty assessment
- Taxpayers with pending cases with the Appellate Tax Board, and open Collection cases

In addition to being an eligible taxpayer, you must submit an "Amnesty Request" on MassTaxConnect beginning on November 1st, pay all tax and interest included in the Amnesty Request and file all required returns with the Department of Revenue by December 30, 2024.

You will not be eligible to seek relief if:

- You are seeking a waiver of penalties related to assessments already paid
- You received prior amnesty relief in 2015 or 2016 for the same tax type and period
- You are in active bankruptcy
- You are subject to a tax-related criminal investigation or prosecution
- You filed a false or fraudulent return, statement, or amnesty claim

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- You are seeking a refund of tax or a credit for an overpayment

Additional information on the process for claiming amnesty and a full list of eligible and ineligible taxpayers can be found on the DOR's Tax Amnesty website.

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