



This Week in State Tax (TWIST)

September 30, 2024



Massachusetts: Tax Amnesty to Run November 1 through December 30, 2024

The Massachusetts Department of Revenue (Department) has released [additional information](#) regarding administration of the recently authorized tax amnesty program. Recall, the FY 2025 Commonwealth budget authorized the Department to establish a 60-day amnesty program to be conducted prior to June 30, 2025. The amnesty is to provide eligible taxpayers with a waiver of all penalties associated with most returns and payments due prior to December 31, 2024.

Highlighting the guidance is that the program will run from November 1, 2024, through December 30, 2024. To avail themselves of the program, taxpayers must apply, file any required returns, and remit necessary payments of tax and interest within that window. Applications to participate may be made only on [MassTaxConnect](#), the Department's filing portal. Taxpayers with an existing liability will automatically receive an Amnesty Eligibility Letter from the Department with the amount owed and instructions for participation. Those filing amended returns with additional liability, or new returns, will need to determine the amount owed, file an Amnesty Application with payment for the amount owed, and file required returns prior to December 30 to be eligible. Beyond the penalty waivers, first time filers will receive a 3-year limited lookback, unless they were previously contacted by the Department, have collected but not remitted trustee taxes (e.g., sales tax), or are filing estate tax returns.

Taxpayers eligible for the amnesty include those with unfiled returns, underreported tax, or other unpaid assessments; a current audit that will result in assessment of penalties; and matters Pending Resolution, Appellate Tax Board, and Collection cases. [Tax types eligible for amnesty](#) include corporate excise, partnership income, personal income, sales, meals, and room occupancy, among others. Taxpayers are not eligible to participate if they are: recipients of prior amnesty relief in 2015 or 2016 for the same tax type and period; seeking waiver of penalties related to tax that was already paid; seeking a refund of tax or a credit for an overpayment; under tax-related criminal investigation or prosecution; in active bankruptcy; or the subject of a tax-related criminal investigation or prosecution, currently or previously, for fraudulent filing. A [Tax Amnesty 2024 Frequently Asked Questions](#) document provides additional details. For further information on the Massachusetts Tax Amnesty, please contact [Ryanne Tannenbaum](#) or [Nikhil Sequeira](#).

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