JO Knows the Massachusetts Tax Amnesty Program

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Taxpayers with outstanding tax liabilities or unfiled returns should consider taking advantage of the upcoming Massachusetts tax amnesty program, which is scheduled to open on November 1, 2024, and run through December 30, 2024. Tax amnesty programs are designed to encourage taxpayers to file outstanding returns and pay delinquent tax bills by eliminating the penalties that would otherwise be imposed. This particular amnesty program also offers a limited look-back period, an advantage for taxpayers who are behind on multiple years of tax filings.

From November 1, 2024 to December 30, 2024, the Commonwealth of Massachusetts will waive most penalties for eligible taxpayers who file outstanding returns and pay the required tax and interest. The amnesty program includes the following common tax types, among others: personal income, corporate excise, sales and use (including meals), trusts and estates. Most taxpayers, including those with pending audits and collection cases, can participate in the program, but there are some exclusions. Most notably, individuals who received tax amnesty relief in 2015 or 2016 for the same tax type and period are not eligible for relief, nor are taxpayers seeking a waiver of penalties related to a tax that was already paid. The relief that is offered is a waiver of the penalties associated with the late payment of tax; it does not include a waiver of the tax itself or of interest charges.

Special Rule for Non-Filers:

Outside of a tax amnesty program, if a taxpayer has not filed all required tax returns, the Massachusetts Department of Revenue (DOR) generally requires a taxpayer to file returns for the most recent seven years, referred to as the look-back period. But, for this tax amnesty program, DOR will only require an eligible non-filer to file returns for the three prior years—returns due from January 1, 2022, through December 31, 2024, without regard to extensions. This means that a taxpayer who takes part in the amnesty program will not have an obligation to file for the other four years that would otherwise be subject to tax, interest and penalties. This limited look-back period does not apply to taxpayers who have already been contacted by the DOR about unfiled returns.

Amnesty Process:

The amnesty program is running from November 1, 2024 to December 30, 2024. To be eligible, a taxpayer must submit an Amnesty Request on MassTaxConnect, pay the total tax and interest due, and file all required returns between those two dates. For taxpayers who already have existing tax liabilities that have not been paid, the DOR will be sending an Amnesty Eligibility Letter to the taxpayer, who will then have the opportunity to submit an Amnesty Request via MassTaxConnect and pay tax and interest due, without penalties.

If you have an outstanding tax liability with the Commonwealth of Massachusetts, or if you've fallen behind on your tax filing obligations, now is the time to reach out to your advisor at Johnson O'Connor. We can evaluate your options and advise on the best path forward to take advantage of this opportunity for the limited time it will be available.

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