Massachusetts UFR Filing: What Nonprofit and Social Service Contractors Need to Know

SEPTEMBER 3, 2026 | BY: THE NONPROFIT TEAM

If your organization operates programs that are funded directly or indirectly by the Commonwealth of Massachusetts, you may be required to file a Uniform Financial Statements and Independent Auditor's Report, commonly known as a UFR.

With the Commonwealth's new UFR eFiling system becoming effective July 1, 2026, now is a good time to confirm your organization's filing responsibilities and prepare for several important process changes.

What Is a UFR?

The UFR is the annual financial filing required for many Massachusetts human and social service contractors. The filing generally includes:

- Audited financial statements
- Independent auditor reports
- Corrective action plans, if applicable
- Supplemental schedules, forms, and letters
- Required management certifications and related filing documents

The UFR is submitted electronically through the Commonwealth's UFR eFiling system and is used to report financial and program-related information for applicable contractor organizations.

Who Needs to File a UFR?

In general, a UFR filing is required for every individual, group, partnership, trust, corporation, or other legal entity that owns or operates one or more programs of social, special education, mental health, intellectual or developmental disabilities, habilitative, vocational, employment and training, or elder services, and from which the Commonwealth of Massachusetts, any Commonwealth department, or a political subdivision purchased social services during the contractor's fiscal year.

This includes services purchased directly or indirectly through subcontract, including arrangements such as MO3, MM3, and M3M contracts. Certain exemptions or alternate filing requirements may apply, so organizations should review their specific circumstances each year.

When Is the UFR Due?

The UFR is generally due on or before the 15th day of the fifth month after the organization's fiscal year-end. For example, organizations with fiscal years ending June 30, 2026 have a UFR due date of November 15, 2026.

Because extension requests are limited and must be submitted in advance, we recommend reviewing your filing timeline early and coordinating with your CPA well before the deadline.

Changes Effective July 1, 2026: New UFR eFiling System

Beginning July 1, 2026, new UFR filings for contractors with fiscal years ending June 30, 2026 will need to be completed in the new UFR eFiling system. If you are filing a UFR for a fiscal year ending prior to June 30, 2026, the filing must still be completed in the old filing system, which will remain active until it is decommissioned on June 30, 2027.

Key changes to know include:

A New Organizational Profile Must Be Created

- Logins from the prior filing system **will not** work, so you must create a new organizational profile in the new system using your Federal Employer Identification Number (FEIN)
- Your organization profile must be approved before it is activated. After approval is received, a temporary password will be emailed for first-time login and will expire after 20 minutes.
- Once an organizational profile is created, multiple users can be added to each profile, and we recommend having at least two contractor users to avoid access issues during filing season.

Add CPA Assignment to FY26 Filing

- Assign your CPA to the FY26 UFR filing within the new system so your CPA can access the necessary filing information.

Download Contractor-Specific Excel Workbook

- Download the contractor-specific UFR workbook in the new system and use it as your base workbook template. It will be pre-populated with certain contractor and CPA-specific information pulled directly from the organizational profiles. **Do not** use or rollforward last year's Excel workbook.

Contractor vs. CPA Roles & Responsibilities

- Your CPA may still assist with the UFR filing process (including the final submission), but certain actions must now be completed by the contractor in the new eFiling system, including:
- Extension requests
- Waiver requests
- Corrective Action Plan entry (if required)

Practical Steps to Take Now

To help ensure a smoother transition, we recommend that organizations begin preparing before the filing deadline approaches:

1. **Identify the appropriate internal owner for the UFR system account** to monitor emails, complete setup promptly, and coordinate with finance leadership and your CPA.
2. **Create the organizational profile early** using the organization's FEIN and allowing time for approval.
3. **Complete first-time login as soon as approval is received** and reset the password immediately since the temporary password expires after 20 minutes.
4. **Add at least one backup user** to reduce delays if the primary user is unavailable.
5. **Add your CPA assignment** in the system so your CPA can access the necessary filing information.
6. **Confirm contractor-owned filing tasks** by assigning who will submit extension requests, waiver requests, and any required Corrective Action Plan in the new system.
7. **Download the current contractor-specific UFR workbook** and use it as the starting point (or provide it to your CPA) for preparation and review.

How We Can Help

If you are unsure whether your organization must file a UFR or need assistance navigating the new eFiling system, please contact us. We can help assess your filing requirements, coordinate with your finance team, and support a smooth transition to the new platform.

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