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Massachusetts Authorizes Tax Amnesty Program

STATE AND LOCAL TAX

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Relief may be forthcoming for taxpayers with outstanding filing and/or payment obligations with the Massachusetts Department of Revenue (Department).

Massachusetts Governor Charlie Baker signed into law [H.B. 52](#), which authorizes the Commissioner of Revenue (Commissioner) to establish a tax amnesty program (Program) for a period of sixty days in fiscal year 2015.

While many of the specific terms and conditions of the Program are to be determined by the Commissioner, H.B. 52 set forth general guidelines such as;

- Corporate excise taxes are to be included in the Program
- All required payments must be made in full on or before June 30, 2015. If the taxpayer fails to do so, the Program shall not apply and the Commissioner shall retain any payments made and apply them against the taxpayer's outstanding liability.
- Penalties may be waived under the Program for both taxpayers who have unpaid self-assessed liabilities and taxpayers who have been assessed liabilities which remain unpaid.
- Any taxpayer who takes advantage of the current Program is prohibited from utilizing any future tax amnesty program for the next 10 consecutive years.

Being that corporate excise taxes are not usually included in tax amnesty programs offered by the Department, the current Program would be an excellent opportunity for taxpayers to get current with their Massachusetts filings, avoid costly penalties and start with a clean slate.

If you would like additional information on the program, please contact a member of our [State and Local Tax \(SALT\) team](#).

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