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Massachusetts Offers Tax Amnesty

STATE AND LOCAL TAX, TAX

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The Commonwealth of Massachusetts is offering tax amnesty once again from April 1 through May 31, 2016 for most taxes collected by the Massachusetts Department of Revenue. Taxpayers are invited to file delinquent returns or to amend previous tax filings. The program offers a limited three-year look-back period.

Tax Amnesty Eligibility

Eligibility exists for any individual or business that is not currently registered with the Department of Revenue, who has not filed a tax return, or has not reported the full amount of tax owed on a previously filed return for any tax return due on or before December 31, 2015.

Individuals or businesses who are the subject of a tax-related criminal investigation or prosecution, who have previously filed a false or fraudulent return or statement, or who have filed fraudulent amnesty returns are not eligible. In addition, any taxpayer who participated in the 2014 or 2015 amnesties are not eligible for the same tax types or tax periods.

Taxpayers not taking advantage of the amnesty may be subject to assessment of double the amount of tax due, penalties, loss of limited look-back period and possible escalating enforcement efforts, including criminal prosecution.

Additional information can be obtained by going to the Department's website.

Contact us with questions regarding your state and local tax laws and visit our [SALT services page](#) to learn about the services that Schneider Downs offers.

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