Index

ACTUARIAL SETTLEMENT METHOD (SSP-3)

Inheritance tax, future interests, **10:36**

AGENTS OR AGENCY

Sales tax, agent for exempt entity, 11:70

AIRCRAFT

Sales tax, airplanes as tangible personal property, 11:23; 11:65

AIRCRAFT FUEL

Sales tax, exemption for, 11:38

AIRPORTS

Property tax, exemption, 19:37

AIR RAID SHELTERS

Property tax, exemption, 19:38

ALCOHOLIC BEVERAGES

Sales tax, alcoholic beverages as exempt as subject to other taxes, 11:34

ALLIED-SIGNAL DOCTRINE

Corporation excise tax, apportionment of net income to Massachusetts, 8:5

AMBULANCES

Sales tax, exemption for ambulances, 11:51

AMNESTY

Tax amnesty program, 13:15

ANIMALS

Property tax, assessments and tax rates, 21:4

APPELLATE DIVISION

Abatement appeals, 15:7

APPELLATE TAX BOARD

Appeal to Appellate Tax Board, generally, **15:5**

APPELLATE TAX BOARD

-Cont'd

Property tax abatement, appeal, 15:5

ARMED FORCES

Domicile, 17:8

ASSOCIATIONS

Property tax, exemptions, 19:11
Sales tax, distribution of tangible
personal property to members as
within definition of sale, 11:9

BAD DEBTS

Sales tax, bad debt reimbursement, 11:75

BANK REPURCHASE AGREEMENTS (REPOS)

Personal income tax, interest income, **3:4**

BANKS AND BANKING

Accounts, personal income tax, interest income, **3:5**

BARTER

Sales tax, barter as within definition of sale, 11:2

BASIS OF PROPERTY

Massachusetts capital gains and losses, personal income tax, 3:13

BENEVOLENT ORGANIZATIONS

Personal income tax returns, 5:31

BLIND PERSONS

Property tax, exemptions, 19:22

BOATS AND BOATING

Sales tax, boats as tangible personal property, 11:23

BULLION

Sales tax, exemption for bullion, 11:63

BURDEN OF PROOF

Domicile, 17:12 Inheritance tax, 10:42 Sales tax exemptions, 11:69 Tax abatement, 18:14

BUSES

Sales tax, exemption for motor buses, 11:54

CEMETERIES

Property tax, exemptions, 19:12

CHARITABLE CORPORATIONS AND FOUNDATIONS

Sales tax, exemption for sales to charities, 11:33

CHARITABLE DEDUCTIONS

Trusts and estates, personal income tax, **4:6**

CHILDREN AND MINORS

Domicile of minors, **17:6**Property tax, exemptions, **19:18**

CHURCHES AND RELIGIOUS ORGANIZATIONS

Property taxes, exemptions, 19:8

CIGARETTES

Sales tax, cigarettes as exempt as subject to other taxes, 11:34 Use tax, 12:7

CIRCUIT CREDIT

Personal income tax, 4:10

COINS

Sales tax, exemption for rare coins, 11:63

COLLEGES AND UNIVERSITIES

Tuition, personal income tax, deduction for college tuition, **4:6**

COLOSTOMY

Sales tax, exemption for medical implements, pads, pouches and solutions needed as result of colostomy, 11:53

COMMUTER VESSELS

Sales tax, exemption for commuter vessels, **11:64**

COMPARABLE SALES

Property tax, method of valuation, **20:3**

COMPENSATION

Personal income tax, definition of wages for withholding of taxes, 2:5

COMPOSITE RETURNS

Personal income tax, partnerships and S corporations, 2:7

COMPOSITORS

Sales tax, exemption for compositors, 11:59

COMPROMISE AND SETTLEMENT

Administration of tax laws, 13:11

COMPUTERS AND COMPUTER SYSTEMS

Sales tax, computers as tangible personal property, 11:21

CONCRETE MIXERS

Sales tax, exemption for concrete mixers, 11:52

CONSERVATION

Restrictions, property tax, valuation, **20:9**

CONSIDERATION

Sales tax, consideration as essential element of sale, 11:3

CONSTITUTIONAL LAW

Capital gain, constitutionality, 3:12
Personal income tax, constitutional
amendment authorizing, 1:1
Sales tax, exemptions based on
constitutional law, 11:28

CONTRACTORS

Sales tax, contractors and subcontractors as consumers, 11:22

CORPORATION EXCISE TAX

Affiliated corporations

net income, reporting of net income by affiliated corporations, before 2009, **8:10**

CORPORATION EXCISE TAX CORPORATION EXCISE TAX -Cont'd -Cont'd Affiliated corporations—Cont'd Income component of tax—Cont'd property component of tax, corporations, before 2009, combined returns of affiliated 8:10 corporations, 7:8 allied-Signal doctrine, apportion-Allied-Signal doctrine, apportionment of net income to Masment of net income to Massachusetts, 8:5 sachusetts, 8:5 alternative apportionment methods, Arrangement of general laws, 8:11 Chapter 63, 6:1 apportionment of net income to Business corporation as subject to Massachusetts tax, 6:1 generally, 8:5 Chapter 63 of General Law, arrangeallied-Signal doctrine, 8:5 ment, 6:1 alternative apportionment Chart, computation of corporation methods, 8:11 excise tax, 6:2 basic rules and sub-rules, 8:6 Combined returns, reporting of net payroll factor, Section 38(e), 8:8 income by affiliated corporaproperty factor, Section 38(d), tions, before 2009, 8:10 8:7 Components of corporation excise sales factor, Section 38(f), 8:9 tax, **6:2** combined returns, reporting of net Credits against excise, 6:4 income by affiliated corpora-Deductions in computing net income, tions, before 2009, **8:10** 8:4 deductions in computing net Dividends received, addition of to net income, 8:4 income, 8:3 dividends received, addition of to Domestic corporation, definition, 6:3 net income, 8:3 Domestic international sales corporadomestic international sales tions (DISCs), 8:14 corporations (DISCs), 8:14 Environmental clean-up credit, 6:4 foreign sales corporations, 8:14 Equal opportunity area credit, 6:4 gross income, 8:1; 8:2 Estimated tax of corporations, returns jurisdiction, Massachusetts tax and payment of tax, 6:8 jurisdiction, 8:13 Foreign corporation, definition, 6:3 net income Foreign sales corporations, 8:14 generally, 8:1; 8:2 **Forms** form 355A, 6:2; 8:3 additions, 8:3 form 355ES, 6:8 deductions in computing, 8:4 list of forms, 6:7 dividends received, addition, 8:3 Full employment credit, 6:4 form 355A. 8:3 Gross income, income component of net operating losses, addition, tax, 8:1; 8:2 Harbor maintenance tax credit, 6:4 schedule E-2, Loss Carry Over Income component of tax Deduction, 8:3 generally, 8:1 state, local and foreign taxes, additions to net income, 8:3 addition, 8:3 affiliated companies, reporting of net operating losses, addition of to net income by affiliated net income, 8:3

CORPORATION EXCISE TAX —Cont'd

Income component of tax—Cont'd nexus, Massachusetts tax jurisdiction, 8:13

payroll factor, apportionment of net income to Massachusetts, 8:8

property factor, apportionment of net income to Massachusetts, 8:7

reporting of net income by affiliated corporations, before 2009, **8:10**

sales factor, apportionment of net income to Massachusetts, **8:9**

short taxable years, 8:15

state, local and foreign taxes, addition of to net income, **8:3**

unitary taxation, 8:12

unitary taxation in Massachusetts, **8:12**

Jurisdiction, Massachusetts tax jurisdiction, 8:13

Low-income housing credit, **6:4** Manufacturing corporation, classification as to property component of tax, **7:5**

Net operating losses, addition of to net income, **8:3**

Net worth measure of tax, property component of tax as to Massachusetts and foreign corporations, 7:7

Nexus, Massachusetts tax jurisdiction, **8:13**

Payroll factor, apportionment of net income to Massachusetts, 8:8

Penalties, 6:7; 6:8

Poverty area credit and deduction, **6:4**

Poverty area investment credit, **6:4** Property component of tax

generally, 7:1

combined returns of affiliated corporations, 7:8

exceptions for local property taxation, Massachusetts and foreign corporations, 7:5

CORPORATION EXCISE TAX —Cont'd

Property component of tax—Cont'd manufacturing corporation, classification as, 7:5

net worth measure of tax, Massachusetts and foreign corporations, 7:7

short taxable years, 7:9

tangible or intangible property corporation, classification

foreign corporations under prior law, 7:3

Massachusetts corporations, 7:2

tangible property measure of tax, Massachusetts and foreign corporations, 7:6

tangible property subject to local taxation, Massachusetts and foreign corporations, 7:4

Property factor, apportionment of net income to Massachusetts, 8:7

Reporting of net income by affiliated corporations, before 2009, 8:10

Research credit, 6:4

Sales factor, apportionment of net income to Massachusetts, **8:9**

Schedules

schedule BC, Brownfields Credit, **6:4**

schedule E-2, Loss Carry Over Deduction, **8:3**

schedule EOA, Economic Opportunity Area Credit, **6:4**

schedule H2, Recapture Offset Worksheet, **6:4**

schedule HM, Harbor Maintenance Credit. **6:4**

schedule I and I1, Credit for Building Facility in Eligible Area, Additional Wage Deduction for Eligible Employees, **6:4**

schedule RC, Research Credit, **6:4** schedule RC-A, Research Credit-Aggregation, **6:4**

schedule VP, Vanpool Credit, **6:4** Security corporations, taxation, **6:6** Short taxable years

income component of tax, 8:15

CORPORATION EXCISE TAX -Cont'd Short taxable years—Cont'd property component of tax, 7:9 State, local and foreign taxes, addition of to net income, 8:3 Structure of corporation excise tax arrangement of general laws, Chapter 63, **6:1** business corporation as subject to tax, 6:1 chapter 63 of General Law, arrangement, 6:1 chart, computation of corporation excise tax, 6:2 components of corporation excise tax, 6:2 credits against excise, 6:4 domestic corporation, definition, 6:3 environmental clean-up credit, 6:4

equal opportunity area credit, **6:4** estimated tax of corporations, returns and payment of tax, **6:8**

foreign corporation, definition, **6:3** form 355A, **6:2** form 355ES, **6:8**

form M-2220, Underpayment of Estimated Tax by Corporations, **6:8**

forms, list, **6:7** full employment credit, **6:4** harbor maintenance tax credit, **6:4** low-income housing credit, **6:4** poverty area credit and deduction,

poverty area investment credit, **6:4** research credit, **6:4**

6:4

security corporations, taxation, **6:6** subject to tax, corporations, **6:3** subsection S corporations, taxation, **6:5**

tangible property investments/ investment credit, credit for, **6:4**

vanpool credit, **6:4** website, DOR Online Service Center, **6:7**

CORPORATION EXCISE TAX —Cont'd

Subject to tax, corporations, **6:3**Subsection S corporations, taxation, **6:5**

Tangible property investments/ investment credit, credit for, **6:4**

Tangible property measure of property component of tax, Massachusetts and foreign corporations, 7:6

Tangible property subject to local taxation, Massachusetts and foreign corporations, 7:4

Tax returns and tax payments, estimated tax of corporations, 6:8

Unitary taxation in Massachusetts, **8:12**

Vanpool credit, **6:4**Website, DOR Online Service
Center, **6:7**

CORPORATIONS

Forms

corporation excise tax, business corporation as subject to tax, 6:1

Personal income tax, S corporation shareholders, **4:11**

Stock and stockholders
inheritance tax, exemption for nonresident ownership of
transferable shares, 10:15

personal income tax, dividend income, **3:9**

CREDITS

Corporation excise tax, credits against excise, **6:4**

CUSTOM-MADE CLOSETS

Sales tax, Letter Ruling as to construction and installation of custom-made closets, 11:8

DECEDENTS' ESTATES

Personal income tax, final returns of decedents, **5:22**

DECLARATORY JUDGMENTS

Property tax, abatements, 18:12

DEDUCTIONS

Corporation excise tax, deductions in computing net income, 8:4

DEFICIENCIES

Interest, deficiencies and late payment of tax, **16:1**

DEPRECIATED REPRODUCTION COST

Property tax, method of valuation, **20:5**

DIES

Sales tax, exemption for dies, 11:56

DISCHARGE OR RELEASE

Inheritance tax, discharge of liens, 10:45

Liens, inheritance tax, 10:45

DISTRIBUTIONS

S corporations, to shareholders, 4:11

DIVIDENDS

Corporation excise tax, addition to net income of dividends received, 8:3

DOMESTIC CORPORATIONS

Corporation excise tax, definition of domestic corporation, **6:3**

DOMESTIC INTERNATIONAL SALES CORPORATIONS (DISCS)

Corporation excise tax, 8:14

DOMICILE OR RESIDENCE

Relation to physical residence, 17:2

DUE DATES

Tax returns and tax payments, 14:2

EARNED INCOME CREDITS

Personal income tax, 4:10

ECONOMIC DEVELOPMENT AREAS

Property tax, exemptions, 19:43

ECONOMIC DEVELOPMENT CORPORATION

Property tax, exemptions, 19:39

ECONOMIC OPPORTUNITY AREAS

Property tax, exemptions, 19:44

ELDERLY HOUSING

Property tax, exemptions for alterations for elderly housing, 19:15

ELDERLY PERSONS AND ELDER LAW

Income taxes, dependency deductions for elderly disable household members, **4:6**

Property tax exemptions, **19:15**; **19:18-19:20**

ELECTRONIC FILING AND FORMS

Personal income tax, 2:1

EMPLOYMENT

Personal income tax, allowance of employee business expenses, **4:4**

ENERGY

Property tax, exemptions for alternate energy systems, 19:34

Sales tax, exemption for alternate energy sources, 11:55

ENERGY-RELATED PATENTS

Personal income tax, subtraction to Part B gross income of income from certain energy-related patents, **4:3**

ENVIRONMENTAL CLEAN-UPS

Corporation excise tax, environmental clean-up credit,

6:4

Personal income tax, environmental clean-up (Brownfields) credit, 4:10

EQUAL OPPORTUNITY AREA CREDIT

Corporation excise tax, **6:4** Personal income tax, **4:10**

EQUITABLE RELIEF

Abatement appeals, 15:8

ESTATE PLANNING

Individual retirement accounts (IRAs), personal income tax, subtraction to Part B gross income of income from IRAs, 4:3

ESTATE TAX

Generally, **5.2**; **9:1 et seq.**Extensions and returns, filing, **9:2**Federal change, **9:5**Interest and penalties, **9:2**; **9:3**Liens for tax, **9:4**Penalties
generally, **9:2**; **9:3**; **16:4**filing of returns and extensions, **9:2**Post-2002, **9:1**Returns and extensions, filing, **9:2**

ESTIMATED TAX

Corporation excise tax, returns and payment of estimated taxes, **6:8** Personal income tax, declaration and payment of estimated tax, **2:6**

EXEMPTIONS AND EXCLUSIONS

Use tax, exemptions from transactions taxable. 12:3

FABRICATING

Sales tax, processing and fabricating tangible personal property as within definition of sale, 11:6

FAIR CASH VALUE

Property tax, right to abatement if property taxed at more than fair cash value, 18:13

FARM EQUIPMENT AND PRODUCTS

Property tax, tax assessments and tax rates, 21:4

FILMS

Sales tax, exemption for motion picture and film school property, 11:41; 11:66

FINES AND PENALTIES

Generally, 16:3 Corporation excise tax, 6:7; 6:8 Fraud, 16:6

FINES AND PENALTIES—Cont'd

Inheritance tax, **10:46**Personal income tax, **2:6; 2:7**Waiver of penalties, **16:5**

FIREFIGHTERS AND FIRE DEPARTMENTS

Property tax, exemptions for surviving spouse and children, 19:21

FIRE TRUCKS

Sales tax, exemption for fire trucks, 11:51

FLAGS

Sales tax, exemption for flags, 11:50

FOOD

Sales tax, exemption for food products for human consumption, 11:35

FOOD STAMPS

Sales tax, exemption for sales tax, 11:62

FOREIGN CORPORATIONS

Corporation excise tax, definition of foreign corporation, **6:3**

FOREIGN EARNED-INCOME EXCLUSION

Personal income tax, addition to Part B gross income of foreign earned-income exclusion, **4:3**

FOREIGN SALES CORPORATIONS

Corporation excise tax, 8:14

FOREIGN TAXES

Corporation excise tax, additions to net income, 8:3

FORMS

Inheritance tax, Computation of Offer of Settlement (Form L-28A), 10:35

FRATERNITIES AND FRATERNAL BENEFIT SOCIETIES

Personal income tax, returns of fraternal organizations, 5:31

FRATERNITIES AND FRATERNAL BENEFIT SOCIETIES—Cont'd

Sales tax, distribution of tangible personal property to members as within definition of sale, 11:9

FRAUD

Interest and penalties, 16:6

FULL EMPLOYMENT CREDIT

Corporation excise tax, **6:4** Personal income tax, **4:10**

FUNERAL TRUSTS

Personal income tax, qualified funeral trusts, **5:12**

GAMBLING

Personal income tax, withholding, winnings, 2:5

GASOLINE

Sales tax, gasoline as exempt as subject to other taxes, 11:34

GRANTOR TRUSTS

Personal income tax, 5:12

GREEN FEES

Sales tax, exception from definition of retail sale for sale of green fees for use of golf course, 11:13

GROSS INCOME

Corporation excise tax, income component of tax, 8:1; 8:2

GROWTH CERTIFICATES

Personal income tax, interest income, 3:5

GUNSAFES

Sales tax, exemption for gunsafes, 11:61

HARBOR MAINTENANCE TAX CREDIT

Corporation excise tax, 6:4

HARDSHIP

Property tax, exemptions for individuals, 19:23

HEAD OF HOUSEHOLD

Personal income tax, tax return and tax payment by head of household, 2:8

HEALTH AND HEALTH CARE

Sales tax, exemption for health care items, 11:40

HEARINGS

Administration and procedure, 13:13

HEATING FUEL

Sales tax, exemption for heating fuel for residential use, 11:38

HISTORY AND HISTORICAL BACKGROUND

Buildings, historic, property tax, exemptions, 19:46

HUSBAND AND WIFE

Domicile and residence, wife, 17:5

HYDROPOWER GENERATING FACILITIES

Property tax, exemptions, 19:36

ILEOSTOMY

Sales tax, exemption for medical implements, pads, pouches and solutions needed as result of ileostomy, 11:53

INCOME CAPITALIZATION

Property tax, method of valuation, **20:4**

INCOME TAXES

Abandoned-building renovation deduction, Part B income, **4:6**

Adjusted gross income, Massachusetts, **1:5**

Bank accounts, interest income, **3:5** Bank repurchase agreements

(REPOS), interest income, **3:4**

Benevolent organizations, returns, 5:31

Charitable corporations and foundations, returns, personal income tax, **5:31**

Charitable deductions, trusts and estates, **4:6**

Chart as to computation, 1:1

Index-8

NCOME TAXES—Cont'd	INCOME TAXES—Cont'd
Children	Employees and employers
college tuition, deduction for, 4:6	business expenses, allowance, 4:4
dependency deductions for underage-12 household members,	employee, definition for withholding of taxes, 2:5
4:6	full employment credit, 4:10
tax return and tax payment by	wages, definition for withholding
minors, 2:3	of taxes, 2:5
College tuition, deduction for, 4:6	Energy-related patents, subtraction to
Composite returns, partnerships and S corporations, 2:7	Part B gross income of income from certain, 4:3
Constitutional amendment authoriz-	Environmental clean-up
ing, 1:1	(Brownfields) credit, 4:10
Constitutionality of capital gain, 3:12	Equal opportunity area credit, 4:10
Contributory retirement plans and	Estates, trusts, and fiduciaries generally, 5:1
accounts	charitable trusts
deductions for contributions to	
contributory retirement plans	generally, 5:13
of other states, 4:6	qualified split-interest trusts, 5:14
gross income, addition to Part B	compromise and settlement of tax,
gross income of certain contributory retirement accounts,	5:20
4:3	corporate trusts, 5:26
Credits against tax	corporations acting as trustee or in
generally, 4:10	other fiduciary capacity, 5:17
estates, trusts, and fiduciaries, 5:15	credits, 5:15
	decedents, final returns, 5:22
Decedents, final returns, 5:22	deductions
Deductions	generally, 5:15
dependency deductions for under-	trusts and estates, 5:16
age-12 and elderly disabled household members, 4:6	domicile, 5:5
*	executors, trustees, and other
individuals, deductions other than personal exemptions, 4:6	fiduciaries, returns
	accounting method and taxable
Dependency deductions for underage-12 and elderly disabled	year, 5:24
household members, 4:6	estimated income tax returns, 5:25
Disabled persons	filing of returns, 5:21
personal income tax, dependency	final distribution return, 5:23
deductions for elderly disable	exemptions, 5:15
household members, 4:6	fiduciaries other than trustees
tax return and tax payment by dis-	generally, 5:18
abled persons, 2:3	personal liability of fiduciaries,
Distributions to shareholders from S	5:19
corporations, 4:11	funeral trusts, qualified, 5:12
Due date for filing return, 2:4	grantor trusts, 5:12
Earned-income credits, 4:10	income taxable to Massachusetts
Electronic filing and forms, methods,	estate or trust
2:1	generally, 5:9

INCOME TAXES—Cont'd	INCOME TAXES—Cont'd
Estates, trusts, and fiduciaries	Forms
—Cont'd	electronic filing and forms,
income taxable to Massachusetts	methods, 2:1
estate or trust—Cont'd	form 1 and Form 1-NR/PY, 2:1
decedents, income, 5:11	Fraternal organizations, returns, 5:31
method of taxation, generally,	Full employment credit, 4:10
5:10	Funeral trusts, qualified, 5:12
unborn, unascertained or uncertain persons, income	Gambling winnings, withholding of taxes on, 2:5
accumulated for, 5:9	Graduated income tax, 1:1
inhabitant, 5:5	Grantor trusts, 5:12
Massachusetts estates, 5:3	Gross income, Massachusetts, 1:4;
Massachusetts trusts, 5:6	3:1
non-Massachusetts estates, 5:4	Growth Certificates, interest income,
non-Massachusetts trusts	3:5
generally, 5:6 ; 5:7	Head of household, tax return and tax
income received by inhabitant	payment by, 2:8
beneficiary of non-Mas-	History, 1:1
sachusetts trust, classification, 5:8	Inhabitant as to estates, trusts, and fiduciaries, 5:5
nonresident estates and trusts, 5:1	Installment sales, capital gain, 3:14
returns, decedents, final returns, 5:22	Interest, deductions, interest income, 3:5
subject to tax, what estates, trusts,	IRAs, subtraction to Part B gross
and fiduciaries are subject to	income of income from, 4:3
tax	Joint returns, 2:2
generally, 5:2	Labor unions, returns, 5:31
domicile, 5:5	Lead paint, credit for removing or
inhabitant, 5:5	covering lead paint on residen-
Massachusetts estates, 5:3	tial premises, 4:10
Massachusetts trusts, 5:6	Limited-income credits for low-income individuals, 4:9
non-Massachusetts estates, 5:4	Low-income housing credit, 4:10
Estimated tax, declaration and pay-	Low-income individuals, no-tax
ment, 2:6	status and limited-income
Exemptions, personal exemptions,	credits, 4:9
4:7; 4:8	Mini-money certificates, interest
Federal adjusted gross income deduc-	income, 3:5
tions, disallowance, 4:5	Modifications to Part B gross income,
Federal gross income, relation to	4:3
Massachusetts gross income, 1:4	Mutual funds and flow-through enti-
Fiduciaries, gross income, subtraction	ties, capital gains and losses,
to Part B gross income of	
income taxable to fiduciaries, 4:3	Native Americans, residency status, 2:3
	Nonresidents
Foreign earned-income exclusion, addition to Part B gross income,	personal, income taxation of
4:3	nonresidents, 2:7
110	110111001001100, #01

INCOME TAXES—Cont'd	INCOME TAXES—Cont'd
Nonresidents—Cont'd	Part A and Part C income—Cont'd
personal exemptions, 4:8	interest—Cont'd
No-tax status for low-income	pawnbrokers, 3:6
individuals, 4:9	savings deposits, 3:5
NOW accounts, interest income, 3:5	S corporations, 3:7
183-day rule for residency, 2:3	state, municipal, etc. obligations,
Part A and Part C income	3:3
generally, 3:1	tax-exempt bonds, 3:3
bank accounts, interest income, 3:5	United States obligations, 3:4
bank repurchase agreements	mini-money certificates, interest
(REPOS), interest income,	income, 3:5
3:4	mutual funds and flow-through
basis of assets, Massachusetts	entities, capital gains and
capital gains and losses, 3:13	losses, 3:11
capital gains and losses	NOW accounts, interest income,
generally, 3:11	3:5
basis of assets, Massachusetts, 3:13	pawnbrokers, interest income, 3:6
	principal residence exclusion,
constitutionality of capital gain, 3:12	capital gains and losses, 3:11
installment sales, capital gain,	proposed regulation, capital gains
3:14	and losses, 3:11
mutual funds and flow-through	retroactivity of 1999 legislation,
entities, 3:11	capital gains and losses, 3:11
principal residence exclusion, 3:11	savings deposits, interest income, 3:5
proposed regulation, 3:11	state, municipal, etc. obligations,
retroactivity of 1999 legislation,	interest income, 3:3
3:11	stock dividends, 3:9
constitutionality of capital gain,	subchapter S corporations
3:12	dividend income, 3:10
deductions, interest income, 3:5	interest income, 3:7
dividends	tax-exempt bonds, interest income,
definition, 3:8	3:3
S corporations, 3:10	tax rates, 3:1
stock dividends, 3:9	United States obligations, interest
growth Certificates, interest	income, 3:4
income, 3:5	Part B income
installment sales, capital gain, 3:14	generally, 4:1
interest	abandoned-building renovation
bank accounts, 3:5	deduction, 4:6
bank repurchase agreements	adjusted gross income, Part B
(REPOS), 3:4	generally, 4:4
deductions, 3:5	employee business expenses,
definition, 3:2	allowance, 4:4
growth Certificates, 3:5	federal adjusted gross income
mini-money certificates, 3:5	deductions, disallowance,
NOW accounts, 3:5	4:5

INCOME TAXES—Cont'd	INCOME TAXES—Cont'd
Part B income—Cont'd	Part B income—Cont'd
adjusted gross income, Part B	gross income, Part B-Cont'd
—Cont'd	foreign earned-income exclu-
passive-activity losses, disallow-	sion, addition, 4:3
ance, 4:4	IRAs, subtraction of income
charitable deduction for trusts and	from, 4:3
estates, 4:6	modifications, 4:3
college tuition, deduction for, 4:6	retirement plans, subtraction of
contributory retirement accounts,	income from, 4:3
addition to Part B gross	Social Security Benefits,
income of certain, 4:3	subtraction, 4:3
contributory retirement plans of	subchapter S income of
other states, deductions for	corporate trusts, addition, 4:3
contributions to, 4:6	
credits against tax, 4:10	subchapter S shareholders, 4:3
deductions other than personal	IRAs, subtraction to Part B gross income of income from, 4:3
exemptions, 4:6	lead paint, credit for removing or
dependency deductions for under-	covering lead paint on resi-
age-12 and elderly disabled household members, 4:6	dential premises, 4:10
earned-income credits, 4:10	limited-income credits for low-
· · · · · · · · · · · · · · · · · · ·	income individuals, 4:9
employee business expenses, allowance, 4:4	low-income housing credit, 4:10
energy-related patents, subtraction	low-income individuals, no-tax
to Part B gross income of	status and limited-income
income from certain, 4:3	credits, 4:9
environmental clean-up	modifications to Part B gross
(Brownfields) credit, 4:10	income, 4:3
equal opportunity area credit, 4:10	nonresidents and part-year
federal adjusted gross income	residents, personal exemp-
deductions, disallowance, 4:5	tions, 4:8 no-tax status for low-income
fiduciaries, subtraction to Part B	individuals, 4:9
gross income of income tax-	partnerships, composite returns by
able to, 4:3	2:7
foreign earned-income exclusion,	passive-activity losses, disallow-
addition to Part B gross	ance, 4:4
income, 4:3	personal exemptions, 4:7; 4:8
full employment credit, 4:10	real estate tax credit (Circuit
gross income, Part B	Credit), 4:10
generally, 4:2	rental deduction, 4:6
contributory retirement	retirement plans, subtraction to
accounts, addition of	Part B gross income of
certain, 4:3	income from, 4:3
energy-related patents, subtrac-	septic credit, 4:10
tion of income from	Social Security (FICA) and
certain, 4:3	Railroad, U.S., and Mas-
fiduciaries, subtraction of	sachusetts retirement systems
income taxable to, 4:3	deductions, 4:6

INCOME TAXES—Cont'd	INCOME TAXES—Cont'd
Part B income—Cont'd	Partnerships—Cont'd
Social Security Benefits, subtrac-	taxable years of partners and
tion to Part B gross income,	partnerships, 5:29
4:3	Part-year residents
solar and wind energy credit, resi-	file returns, obligation to, 2:3
dential, 4:10	personal exemptions, 4:8
subchapter S income of corporate trusts, addition to Part B gross	Passive-activity losses, disallowance, 4:4
income, 4:3	Pawnbrokers, interest income, 3:6
subchapter S shareholders, Part B	Penalties, 2:6 ; 2:7
gross income, 4:3	Personal exemptions, 4:7 ; 4:8
taxable income, Part B	Principal residence, exclusion, capital
abandoned-building renovation deduction, 4:6	gains and losses, 3:11
charitable deduction for trusts and estates, 4:6	Proposed regulation, capital gains and losses, 3:11
college tuition, 4:6	Rates, tax
contributory retirement plans of	generally, 1:7
other states, deductions for	part A and Part C income, 3:1
contributions to, 4:6	Real estate tax credit (Circuit Credit),
deductions other than personal	4:10
exemptions, 4:6	Rental deduction, 4:6
dependency deductions for	Resident, definition, 2:3
under-age-12 and elderly	Retirement plans and accounts
disabled household	IRAs, subtraction to Part B gross
members, 4:6	income of income from IRAs,
nonresidents and part-year residents, personal exemp-	4:3
tions, 4:8	part B gross income, subtraction of
personal exemptions, 4:7 ; 4:8	income from retirement plans, 4:3
rental deduction, 4:6	
Social Security (FICA) and	Social Security (FICA) and Railroad, U.S., and Mas-
Railroad, U.S., and Mas-	sachusetts retirement systems,
sachusetts retirement	deductions from Part B
systems, 4:6	income, 4:6
taxes paid to other jurisdictions,	Revenue measure, income tax as, 1:2
credits against tax for, 4:10	Sale of business interests by
Partnerships	nonresidents, 2:7
generally, 5:27	Savings deposits, interest income, 3:5
classification of partnerships, 5:27	S corporation shareholders, 4:11
common trust funds, 5:30	Septic credit, 4:10
composite returns, 2:7	Social Security (FICA) and Railroad,
filing of returns, 5:29	U.S., and Massachusetts retire-
nonresident limited partner of	ment systems, deductions, 4:6
security partnerships, 5:28	Social Security Benefits, subtraction
returns	to Part B gross income, 4:3
composite returns, 2:7	Solar and wind energy credit, resi-
filing of returns 5.29	dential 4·10

INCOME TAXES—Cont'd	INCOME TAXES—Cont'd
State, municipal, etc. obligations,	Tax returns and tax payments
interest income, 3:3	—Cont'd
Stock dividends, dividend income,	joint returns, 2:2
3:9	labor unions, returns, 5:31
Structure, general structure of income tax law, 1:3	minors, 2:3
	native Americans, residency status
Subchapter S corporations composite returns by S corpora-	2:3
tions, 2:7	nonresidents, taxation, 2:7
corporate trusts, addition to Part B	resident, definition, 2:3 sale of business interests by
gross income of subchapter S	nonresidents, 2:7
income of corporate trusts,	S corporations, composite returns
4:3	by, 2:7
dividend income, 3:10	telefile, 2:1
interest income, 3:7	unincorporated organizations,
shareholders, Part B gross income	returns, 5:31
of subchapter S shareholders,	wages, definition for withholding
4:3	of taxes, 2:5
Subchapter S shareholders, 4:11	website, DOR, 2:1
Taxable income, Massachusetts, 1:6 Taxes paid to other jurisdictions,	who must file, residents and
credits against tax for, 4:10	nonresidents, 2:3
Tax-exempt bonds, interest income,	withholding of taxes, 2:5
3:3	Telefile, 2:1
Tax returns and tax payments	Unincorporated organizations, returns, 5:31
183-day rule for residency, 2:3	United States obligations, interest
benevolent organizations, returns,	income, 3:4
5:31	Wages, definition for withholding of
charitable organizations, returns,	taxes, 2:5
5:31	Website, DOR, 2:1
composite returns, partnerships	Who must file, residents and
and S corporations, 2:7	nonresidents, 2:3
disabled persons, 2:3	Withholding of taxes, 2:5
due date for filing return, 2:4	INDIVIDUAL RETIREMENT
electronic filing and forms,	ACCOUNTS (IRAS)
methods, 2:1	Personal income tax, subtraction to
employee, definition for withhold-	Part B gross income of income
ing of taxes, 2:5	from IRAs, 4:3
employer, definition for withhold-	
estimated tax, declaration and pay-	INFORMATION
ment, 2:6	Sales tax, publishing and furnishing
form 1 and Form 1-NR/PY, 2:1	of information as within definition of sale, 11:7
fraternal organizations, returns,	Tax returns, 14:5
5:31	1 ax 10 turns, 17.3
gambling winnings, withholding of	INHERITANCE TAX
taxes on, 2:5	Generally, 10:1
head of household, 2:8	Abatements, 10:41

INHERITANCE TAX—Cont'd	INHERITANCE TAX—Cont'd
Actuarial settlement method (SSP-3),	Form L-28A, Computation of Offer
future interests, 10:36	of Settlement, 10:35
After death, transfers to take effect	Future interests
after death as taxable transfers,	generally, 10:32
10:8	actuarial settlement method (SSP-
Applicable law, 10:4	3), 10:36
Beneficiaries, tax as imposed upon, 10:29	bureau policy towards prepayment 10:34
Burden of proof, 10:42	force of mortality tables, actuarial
Class A limitation, 10:26	settlement method (SSP-3),
Computation of tax	10:36
amount received, 10:24	form L-28A, Computation of Offer
class A limitation, 10:26	of Settlement, 10:35
\$5,000 limitation, 10:27	prepayment of tax, 10:33; 10:34
non-residents, 10:28	settlement tax rate table, actuarial
relationship to decedent, 10:25	settlement method (SSP-3),
Consideration, transfers for	10:36
consideration as taxable	simplified settlement method (SSP 2), 10:35
transfers, 10:9	History and scope of tax, 10:2
Contemplation of death, transfers in contemplation of death as tax-	Interest, 10:46
able transfers, 10:7	,
Deaths occurring only before 1/1/76,	Liens, 10:44; 10:45
application only to, 10:1	Limitation, \$5,000, 10:27
Deductions, 10:12	Mortgages, exemption for non-resi-
Discharge of liens, 10:45	dent ownership of mortgages, 10:15
Due date of tax	Nature of tax, 10:3
generally, 10:30	Non-residents, computation of tax,
after discovered property, 10:31	10:28
Exemptions	Penalties, 10:46
generally, 10:13	Powers of appointment, taxable
charitable bequests	transfers, 10:11
generally, 10:16	Practice and procedure
religious rites, bequests for per-	abatements, 10:41
formance, 10:18	burden of proof, 10:42
societies or institutions, bequests	discharge of liens, 10:45
to, 10:17	interest, 10:46
trust, bequests in, 10:19	liens, 10:44; 10:45
effective date, 10:21	penalties, 10:46
mortgages, non-resident owner-	refunds, 10:40
ship, 10:15	statute of limitations, 10:43
residential real estate, 10:14	valuation disputes, 10:39
securities, tax exempt, 10:20	Prepayment of tax, future interests,
shares, non-resident ownership of transferable shares, 10:15	10:33; 10:34
Force of mortality tables, actuarial	Property subject to tax, 10:5
settlement method (SSP-3) for	Rates, tax, 10:22
future interest, 10:36	Refunds, 10:40

INTEREST ON MONEY

Personal income tax, 4:9

11:47

MACHINERY AND EQUIPMENT

Sales tax, exemption for machinery,

Relationship to decedent, computa-Deficiencies and late payment of tax, tion of tax. 10:25 16:1 Residential real estate, exemption for, Estate tax, 9:2; 9:3 10:14 Inheritance tax, 10:46 Securities, exemption for tax exempt Refunds, 16:2 securities, 10:20 **INVENTORY** Settlement tax rate table, actuarial Property tax, inventory of property, settlement method (SSP-3) of 18:9 future interests, 10:36 Shares, exemption for non-resident JOINT RETURNS ownership of transferable Personal income tax, 2:2 shares, 10:15 **JURISDICTION** Simplified settlement method (SSP-2), future interests, 10:35 Corporation excise tax, Massachusetts tax jurisdiction, 8:13 Sponge Tax, 10:46 Statute of limitations, 10:43 LABOR ORGANIZATIONS Taxable transfers Personal income tax, returns of labor generally, 10:6 unions, 5:31 after death, transfers to take effect, LEAD PAINT 10:8 Personal income tax, credit for consideration, transfers for, 10:9 removing or covering lead paint contemplation of death, transfers on residential premises, 4:10 in. 10:7 powers of appointment, 10:11 LETTER RULINGS trust, transfers in trust, 10:10 Requests for letter rulings, 13:12 Trust, transfers in trust as taxable LIENS AND ENCUMBRANCES transfers, 10:10 Estate tax, 9:4 Valuation Inheritance tax, 10:44; 10:45 generally, 10:37 annuities, 10:38 LIFE SCIENCES COMPANIES life estates, 10:38 Sales tax, exemption for, 11:67 Who pays tax, 10:29 LIMITED-INCOME CREDITS **INNOCENCE** Personal income tax. 4:9 Spouse, administration and proce-LOCAL TAXES dure, 13:14 Corporation excise tax, additions to **INSANITY** net income. 8:3 Domicile, 17:7 LOW-INCOME HOUSING CREDIT **INSTALLMENT SALES** Corporation excise tax, 6:4 Personal income tax, capital gains, Personal income tax, 4:10 3:14 LOW-INCOME INDIVIDUALS **INTANGIBLE PROPERTY**

INHERITANCE TAX—Cont'd

INTENT

Domicile, 17:3

Sales tax, inapplicability, 11:18

MAGAZINES

Sales tax, exemption for magazines, 11:41

MANUFACTURERS AND MANUFACTURING

Corporation excise tax, classification as manufacturing corporation as to property component of tax, 7:5

MEALS

Sales tax, exclusion from exemption for food products for human consumption for meals, 11:35; 11:36

MINI-MONEY CERTIFICATES

Personal income tax, interest income, 3:5

MORTALITY TABLES

Inheritance tax, force of mortality tables for actuarial settlement method (SSP-3) for future interest. 10:36

MORTGAGES

Inheritance tax, exemption for nonresident ownership of mortgages, **10:15**

MOTIVE

Domicile, 17:4

MOTOR VEHICLES

Property tax, tax assessments and tax rates, 21:5

Sales and use taxes on motor vehicles generally, **11:20**

exemptions

ambulances, 11:51

disabled veterans, motor vehicles for, 11:49

fire trucks, 11:51

motor buses, 11:54

paraplegics, motor vehicles for, 11:49

MOVING

Domicile, moving to or from Massachusetts, 17:9

MUNICIPAL OBLIGATIONS

Personal income tax, interest income, 3:3

MUTUAL FUNDS

Personal income tax, capital gains and losses, **3:11**

NATIVE AMERICANS

Personal income tax, residency status of Native Americans, 2:3

NET OPERATING LOSSES

Corporation excise tax, addition of net operating losses to net income, 8:3

NEWSPAPERS AND PERIODICALS

Sales tax, exemption for newspapers, 11:41

NONPROFIT CORPORATIONS

Property tax, exemptions, 19:10

NO-TAX STATUS

Personal income tax, 4:9

NOW ACCOUNTS

Personal income tax, interest income, 3:5

183-DAY RULE FOR RESIDENCY

Personal income tax, 2:3

OPEN SPACE

Property tax, valuation, 20:8

PARAPLEGICS

Property tax, exemptions for paraplegic veterans and surviving spouses, 19:31

Sales tax, exemption for motor vehicles for paraplegics, 11:49

PASSIVE-ACTIVITY LOSSES

Personal income tax, disallowance of passive-activity losses, **4:4**

PATTERNS

Sales tax, exemption for patterns, 11:56

PAWNBROKERS

Personal income tax, interest income, **3:6**

PAYROLL FACTOR

Corporation excise tax, apportionment of net income to Massachusetts, 8:8

PERSONAL EXEMPTIONS

Personal income tax, 4:7; 4:8

PERSONAL SERVICES

Sales tax, personal services as excluded from definition of retail sale, 11:14

POLICE

Property tax, exemptions for surviving spouse and children of police officers, 19:21

POLLUTION AND POLLUTION CONTROL

Property tax, exemptions for machinery and equipment to control pollution, 19:35

POSTPONEMENT

Assessed by Commissioner, postponement of tax, **15:4**

POVERTY AREA CREDIT AND DEDUCTION

Corporation excise tax, 6:4

POVERTY AREA INVESTMENT CREDIT

Corporation excise tax, 6:4

PREPAYMENT

Inheritance tax, future interests, 10:33; 10:34

PRICE

Sales tax, sales price, 11:74

PRINCIPAL RESIDENCE

Property tax, exemptions, 19:14

PRINCIPAL RESIDENCE EXCLUSION

Personal income tax, capital gains and losses, 3:11

PROBATE AND FAMILY COURTS

Appeal to Probate Court, 15:6

PROCESSING

Sales tax, processing and fabricating tangible personal property as within definition of sale, 11:6

PROFESSIONAL SERVICES

Sales tax, professional services as excluded from definition of retail sale, 11:15

PROPERTY

Corporation excise tax, apportionment of net income to Massachusetts, 8:7

PROPERTY TAX

Generally, 18:1-18:13

Abatements

generally, 18:10

applications, 18:10

burden of proof, 18:14

classification, right to abatement if classification improper, 18:13

declaratory relief, 18:12

exemption, right to abatement if taxpayer or property qualifies for statutory exemption, 18:13

fair cash value, right to abatement if property taxed at more than fair cash value, 18:13

legal issues, 18:13

proportionality, right to abatement if tax is not proportional, 18:13

reasonableness, right to abatement if tax is not reasonable, 18:13 remedies other than appeal, 18:12 share, right to abatement if taxed more than his share, 18:13

void tax, contest, 18:12

Aged persons, exemptions for alterations for elderly housing, 19:15

Agricultural land exemptions, 19:42

valuation, 20:7

Airports, exemption, 19:37

PROPERTY TAX—Cont'd	PROPERTY TAX—Cont'd
Air raid shelters, exemption, 19:38	Depreciated reproduction cost,
Animals, assessments and tax rates,	method of valuation, 20:5
21:4	Economic development areas,
Appeal and review	exemptions, 19:43
abatements, appeal to appellate tax board, 18:11	Economic development corporation, exemptions, 19:39
exemptions, 18:11	Economic opportunity areas, exemp-
Applications	tions, 19:44
abatement applications, 18:10	Elderly housing, exemptions for alterations for, 19:15
statutory exemptions, forms for,	Energy, exemptions for alternate
19:47	energy systems, 19:34
Assessments and tax rates	Exemptions
generally, 21:1 animals, 21:4	generally, 19:1
assessment date, 18:4	abatement, right to abatement if
boat excise, 21:6	taxpayer or property qualifies
classification law, 21:2	for statutory exemption,
date of, 18:4	18:13
farm equipment, 21:4	agricultural lands, 19:42
fishing and commercial ships, 21:7	airports, 19:37
motor vehicles, 21:5	air raid shelters, 19:38
proposition 2 1/2, 21:3	appeals, 19:3
Associations and organizations,	application forms
exemptions, 19:11	generally, 19:2
Blind persons, exemptions, 19:22	statutory exemptions, 19:47
Burden of proof of tax abatement,	associations and organizations,
18:14	blind persons, 19:22
Cemeteries, exemptions, 19:12	cemeteries, 19:12
Children, exemptions, 19:18	charitable organizations, property
Classification, right to abatement if	generally, 19:6
classification improper, 18:13	filing requirements, 19:7
Classification law, tax assessments	corporate taxpayers, property
and tax rates, 21:2	owned by
Comparable sale, method of valuation, 20:3	generally, 19:9
Conservation restrictions, valuation,	non-profit corporations, 19:10
20:9	economic development areas, 19:43
Constitution	economic development corpora-
challenges, constitutional, 18:2	tion, 19:39
legislative authority to assess	economic opportunity areas, 19:44
taxes, 18:1	elderly housing, alterations for,
Dates 18.4	19:15
assessment date, 18:4	energy, alternate energy systems,
payment dates, 18:5	19:34
rate dates, 18:5	filing requirements
valuation date, 18:4	generally, 19:3
Declaratory relief, abatements, 18:12	charitable organizations, 19:7

PROPERTY TAX—Cont'd	PROPERTY TAX—Cont'd
Exemptions—Cont'd	Exemptions—Cont'd
firefighters, surviving spouse and children, 19:21	police officers, surviving spouse and children, 19:21
forest lands, 19:40	pollution, machinery and equip-
hardship exemption, individuals,	ment to control, 19:35
19:23	principal residence, 19:14
historic residences, 19:46	recreational land, 19:41
horticultural land, 19:42	religious organizations, property
hydropower facilities, 19:36	owned by, 19:8
increase in certain exemptions for individuals, 19:32	senior citizens, 19:15; 19:18-19:20 septic systems, 19:17
individuals, exemptions in favor	sewer increases, 19:16
blind persons, 19:22	small businesses, 19:45
deferment of tax, 19:20	surviving spouse, 19:18
elderly housing, alterations for, 19:15	United States, property owned by, 19:4
firefighters, surviving spouse	water increases, 19:16
and children, 19:21	Fair cash value, right to abatement if
hardship exemption, 19:23 increase in certain exemptions,	property taxed at more than fair cash value, 18:13
19:32	Farm equipment, tax assessments and tax rates, 21:4
minors, 19:18	Firefighters, exemptions for surviving
multiple exemptions, 19:33	spouse and children, 19:21
paraplegic veterans and surviving spouses, 19:31	Forest land exemption, 19:40
personal property, 19:13	valuation, 20:6
police officers, surviving spouse and children, 19:21	Hardship exemption, exemptions for individuals, 19:23
principal residence, 19:14	Historic residences, exemptions,
senior citizens, 19:15; 19:18-	19:46
19:20	Horticultural land
septic systems, 19:17	exemptions, 19:42
sewer increases, 19:16	valuation, 20:7
surviving spouse, 19:18	Hydropower facilities, exemptions,
veterans, 19:24-19:31	19:36
water increases, 19:16	Income capitalization, method of
Massachusetts, property owned	valuation, 20:4
by, 19:5 minors, 19:18	Increase in certain exemptions for individuals, 19:32
multiple exemptions in favor of	Inventory of property, 18:9
individuals, 19:33	List of property, 18:9
non-profit corporations, property owned by, 19:10	Massachusetts, exemption for property owned by, 19:5
paraplegic veterans and surviving spouses, 19:31	Motor vehicles, tax assessments and tax rates, 21:5
personal property of individuals,	Multiple exemptions in favor of
19:13	individuals, 19:33

PROPERTY TAX—Cont'd Non-profit corporations, exemptions for property owned by, 19:10	PROPERTY TAX—Cont'd Valuation—Cont'd agricultural land, valuation, 20:7
Open space, valuation, 20:8	comparable sale, methods of valua-
Paraplegic veterans and surviving	tion, 20:3
spouses, exemptions, 19:31	conservation restrictions, 20:9
Payment dates, 18:5	date of valuation, 18:4
Personal property	depreciated reproduction cost,
individuals, exemptions, 19:13	methods of valuation, 20:5
taxable personal property, 18:7	forest land, valuation, 20:6
Police officers, exemptions for surviving spouse and children,	horticultural land, valuation, 20:7
19:21	income capitalization, methods of
Pollution, exemptions for machinery	valuation, 20:4
and equipment to control, 19:35	methods of valuation
Principal residence, exemptions,	generally, 20:2
19:14	comparable sale, 20:3 depreciated reproduction cost,
Property taxable	20:5
personal property, 18:7	income capitalization, 20:4
real property, 18:6	open space, valuation, 20:8
Proportionality, right to abatement if tax is not proportional, 18:13	recreational land, valuation, 20:8
Proposition 2 1/2, tax assessments	Valuation date, 18:4
and tax rates, 21:3	Void tax, contest, 18:12
Rate dates, 18:5	Water increases, exemptions, 19:16
Real property taxable, 18:6	•
Reasonableness, right to abatement if	PROPORTIONALITY
tax is not reasonable, 18:13	Property tax, right to abatement if tax
Recreational land	is not proportional, 18:13
exemptions, 19:41	PROPOSITION 2 1/2
valuation, 20:8 Religious organizations, exemptions	Property tax, tax assessments and tax
for property owned by, 19:8	rates, 21:3
Senior citizens, exemptions, 19:15;	PUBLICATION
Septic systems, exemptions, 19:17	Sales tax, exemption for publications,
Sewer charges, exemption for sewer	11:41
increases, 19:16	RAILROADS
Share, right to abatement if taxed	Fuel, sales tax, exemption for railroad
more than his share, 18:13	fuel, 11:38
Situs of property, 18:8	Sales tax, exemption for railroad fuel,
Small businesses, exemptions, 19:45 Statutory authority, 18:1	11:38
Surviving spouse, exemptions, 19:18	RATES AND CHARGES
Tax structure, 18:3	Inheritance tax, 10:22
United States, exemption for property	Sales tax, 11:73
owned by, 19:4	Sales tax, 11./5
Valuation	REAL ESTATE
generally, 20:1	Sales tax, inapplicability, 11:18

REAL ESTATE TAX CREDIT (CIRCUIT CREDIT)

Personal income tax, 4:10

REASONABLE OR REASONABLENESS

Property tax, right to abatement if tax is not reasonable, **18:13**

RECORDS AND RECORDING

Sales tax, exemption for books, 11:41

REFUNDS

Inheritance tax, 10:40 Interest, 16:2

RENEWALS AND EXTENSION OF TIME

Assessments, extension of time for tax assessments, 13:8

Tax returns and tax payments, 14:3

RENTAL

Sales tax, rental as sale, 11:2; 11:4

RENTAL DEDUCTION

Personal income tax, 4:6

RESEARCH CREDIT

Corporation excise tax, 6:4

RESIDENTIAL REAL ESTATE

Inheritance tax, exemption for residential real estate, **10:14**

RESIDENTS OR NONRESIDENTS

Definition of resident, personal income tax, 2:3

Inhabitant as to estates, trusts, and fiduciaries, personal income tax, 5:5

SALE OR TRANSFER OF PROPERTY

Personal income tax, sale of business interests by nonresidents, 2:7

Sales tax, tax returns and tax payments where sale of business, 11:72

SALES FACTOR

Corporation excise tax, apportionment of net income to Massachusetts, 8:9

SALES TAX

Agent for exempt entity, 11:70
Agriculture, exemptions related to,
11:44

Aircraft, exemption for, 11:65 Aircraft fuel, exemption for, 11:38 Airplanes, 11:23

Alcoholic beverages, as exempt as subject to other taxes, 11:34
Ambulances, exemption for, 11:51
Bad debt reimbursement, 11:75
Barter, as within definition of sale, 11:2

Boats, 11:23

Books, exemption for, 11:41
Bullion, exemption for, 11:63
Burden of proof, exemptions, 11:69
Buses, exemption for motor buses,
11:54

Business sales, tax returns and tax payments where sale of business, 11:72

Certificates

exemption certificate, 11:68 resale certificates, 11:11; 11:12 Charities, exemption for sales to,

Charities, exemption for sales to 11:33

Cigarettes, as exempt as subject to other taxes, 11:34

Clothing, exemption for, 11:39
Clubs, distribution of tangible
personal property to members as
within definition of sale, 11:9

Coins, exemption for rare coins, 11:63

Colostomy, exemption for medical implements, pads, pouches and solutions needed as result of colostomy, 11:53

Commuter vessels, exemption for, 11:64

Compositors, exemption for, 11:59 Computers, 11:21

Concrete mixers, exemption for, 11:52

Consideration, consideration as essential element of sale, 11:3

Constitution, exemptions based on, 11:28

SALES TAX—Cont'd	SALES TAX—Cont'd
Containers	Exemptions—Cont'd
exemption for, 11:45	disabled veterans, motor vehicles
exemption for containers, 11:45	for, 11:49
Contractors and subcontractors as consumers, 11:22	energy, alternate energy sources, 11:55
Custom-made closets, Letter Ruling	films, 11:41
as to construction and installa-	fire trucks, 11:51
tion, 11:8	flags, 11:50
Dies, exemption for, 11:56	food products for human consump-
Disabled veterans, exemption for motor vehicles for, 11:49	tion, except meals, 11:35 food stamps, 11:62
Energy, exemption for alternate	fuels
energy sources, 11:55	aircraft fuel, 11:38
Exemptions	exemption for heating fuel for
generally, 11:27	residential use, 11:38
agent for exempt entity, 11:70	gasoline, as exempt as subject to
agriculture, 11:44	other taxes, 11:34
aircraft, 11:65	heating fuel for residential use,
aircraft fuel, 11:38	
alcoholic beverages, as exempt as	materials, tools, and fuel, 11:46 railroad fuel, 11:38
subject to other taxes, 11:34	special fuels, as exempt as
ambulances, 11:51	subject to other taxes,
books, 11:41	11:34
bullion, 11:63	funerals, 11:42
burden of proof, 11:69 buses, motor, 11:54	gasoline, as exempt as subject to
casual sales	other taxes, 11:34
generally, 11:29; 11:30	governmental agencies
governmental agencies, casual	casual sales by governmental
sales by, 11:31	agencies, 11:31
certificate, exemption, 11:68	sales to governmental agencies, 11:32
charities, sales to, 11:33	gunsafes, 11:61
cigarettes, as exempt as subject to	health care items, 11:40
other taxes, 11:34	heating fuel for residential use,
clothing, 11:39	11:38
coins, rare, 11:63	ileostomy, medical implements,
colostomy, medical implements,	pads, pouches and solutions
pads, pouches and solutions	needed as result of colostomy,
needed as result of colostomy,	11:53
11:53	life sciences companies, 11:67
commuter vessels, 11:64	machinery, 11:47
compositors, 11:59	magazines, 11:41
concrete mixers, 11:52	materials, tools, and fuel, 11:46
constitution-based exemption,	meals, exclusion from exemption
11:28	for food products for human
containers, 11:45	consumption, 11:35; 11:36
dies, 11:56	molds, 11:56

SALES TAX—Cont'd	SALES TAX—Cont'd
Exemptions—Cont'd	Ileostomy, exemption for medical
motion picture and film school	implements, pads, pouches and solutions needed as result of
property, 11:66 newspapers, 11:41	ileostomy, 11:53
out-of-state vendors, 11:29	Information, publishing and furnish-
paraplegics, motor vehicles for,	ing of information as within
11:49	definition of sale, 11:7
patterns, 11:56	Intangible personal property, inap-
publications, 11:41	plicability of sales tax, 11:18
railroad fuel, 11:38	Life sciences companies, exemption
scientific equipment, donation,	for, 11:67
11:58	Machinery, exemption for, 11:47
telephone, residential, 11:60	Magazines, exemption for, 11:41
tools, material, tools and fuel, 11:46	Materials, tools, and fuel, exemption for, 11:46
trigger locks, 11:61	Meals, exclusion from exemption for
typographers, 11:59	food products for human consumption, 11:35; 11:36
utilities, 11:37	Molds, exemption for, 11:56
vending machines, sales through, 11:48	Motion picture and film school prop-
vessels	erty, exemption for, 11:66
commuter vessels, 11:64	Newspapers, exemption for, 11:41
large vessels, 11:43	Out-of-state vendors
waste service, 11:57	application of sales tax to, 11:16
Fabricating, processing and fabricat-	exemption for sales by, 11:29
ing tangible personal property as	Paraplegics, exemption for motor
within definition of sale, 11:6	vehicles for, 11:49
Films, exemption for, 11:41 Fire trucks, exemption for, 11:51	Patterns, exemption for, 11:56
Flags, exemption for, 11:50	Personal services, as excluded from
Food products for human consump-	definition of retail sale, 11:14
tion, exemption for, 11:35	Practice procedure, 11:76 Price, sales, 11:74
Food stamps, exemption for, 11:62	Processing, processing and fabricat-
Fraternities, distribution of tangible	ing tangible personal property as
personal property to members as	within definition of sale, 11:6
within definition of sale, 11:9	Professional services, as excluded
Funerals, exemption for, 11:42 Gasoline, as exempt as subject to	from definition of retail sale,
other taxes, 11:34	11:15
Green fees for use of golf course,	Publications, exemption for, 11:41
exception from definition of	Railroad fuel, exemption for, 11:38
retail sale for sale, 11:13	Rates, tax, 11:73
Gunsafes, exemption for, 11:61	Real property, inapplicability of sales tax, 11:18
Health care items, exemption for,	Rental, as sale, 11:2; 11:4
11:40	Retail sale
Heating fuel for residential use, exemption for, 11:38	definition, general, 11:10
History, 11:1	exceptions, 11:13
1110101 y, 11.1	CACCPHOID, 11.15

SALES TAX—Cont'd	SALES TAX—Cont'd
Retail sale—Cont'd	Sale—Cont'd
green fees for use of golf course, exception for sale, 11:13	as within definition of sale, 11:9
out-of-state purchaser, application of sales tax to shipment of property to, 11:16	information, publishing and furnishing of information as within definition of sale, 11:7
out-of-state vendors, application of	leases
sales tax to, 11:16 personal services, as excluded	definition of sale, lease within, 11:2; 11:4
from definition of retail sale, 11:14	retroactivity, leases entered into before sales tax law, 11:5
professional services, as excluded from definition of retail sale, 11:15	processing, processing and fabricating tangible personal property as within definition
resale certificate	of sale, 11:6
generally, 11:11	rental, as sale, 11:2; 11:4
subsequent disposition of property, 11:12	special orders, as within definition of sale, 11:8
sale other than for resale in ordinary course of business, retail sale as, 11:10	Scientific equipment, exemption for donation, 11:58
telecommunication services,	Software
application of sales tax to,	generally, 11:21
11:17	tangible personal property, 11:21
tickets for admission to social, educational or athletic events,	Special orders, as within definition of sale, 11:8
exception for sale, 11:13 transportation services, as	Specific types of tangible property, Letter Rulings as to, 11:19
excluded from definition of retail sale, 11:14	Statutory format, 11:1 Tangible personal property
Sale	airplanes, 11:23
barter, as within definition of sale,	boats, 11:23
11:2	computers, 11:21
clubs, distribution of tangible personal property to members	contractors and subcontractors as consumers, 11:22
as within definition of sale,	definition, general, 11:18
11:9 consideration, for consideration as	motor vehicles, 11:20
essential element of sale, 11:3	software, 11:21
custom-made closets, Letter Rul-	specific types of tangible property,
ing as to construction and	Letter Rulings as to, 11:19
installation, 11:8	trailers, 11:20
definition, general, 11:2	Tax returns and tax payments
fabricating, processing and	generally, 11:71
fabricating tangible personal	business, sale, 11:72
property as within definition of sale, 11:6	Telecommunication services, applica tion of sales tax to, 11:17
fraternities, distribution of tangible personal property to members	Telephone, exemption for residential, 11:60

SALES TAX—Cont'd

Tickets for admission to social, educational or athletic events, exception from definition of retail sale for sale, 11:13

Tools, exemption for material, tools and fuel, 11:46

Trailers, 11:20

Transportation services, as excluded from definition of retail sale, 11:14

Trigger locks, exemption for, 11:61
Typographers, exemption for, 11:59
Utilities, exemption for, 11:37
Vending machines, exemption for sales through, 11:48

Vendor

appeal of Commissioner's determination, 11:26

commonwealth and subdivisions, as within definition of vendor, 11:24

definition, general, 11:24 determination by Commissioner, 11:26

retailer, definition, 11:24

Vessels, boats, as tangible personal property, 11:23

Waste service, exemption for, 11:57

SAVINGS AND SAVINGS BANKS

Deposits, personal income tax, interest income, **3:5**

SCIENTIFIC EQUIPMENT

Sales tax, exemption for donation of scientific equipment, 11:58

S CORPORATIONS

Excise tax, 6:5

SECURITIES

Inheritance tax, exemption for tax exempt securities, 10:20

SECURITY CORPORATIONS

Corporation excise tax, 6:6

SEPTIC CREDIT

Personal income tax, 4:10

SEPTIC SYSTEMS

Property tax, exemptions, 19:17

SERVICES, LABOR AND MATERIALS

Sales tax, exemption for materials, tools, and fuel, **11:46**

SEWERS AND SEWER SYSTEMS

Charges, property tax exemption for sewer increases, 19:16
Property tax exemption for sewer increases, 19:16

SIGNATURES

Tax returns, 14:4

SIMPLIFIED SETTLEMENT METHOD (SSP-2)

Inheritance tax, future interests, 10:35

SITUS OF PROPERTY

Property tax, 18:8

SMALL BUSINESSES

Property tax, exemptions, 19:45

SOCIAL SECURITY

Personal income tax, subtraction to Part B gross income of Social Security benefits, **4:3**

SOFTWARE

Generally, 11:21

SOLAR AND WIND ENERGY CREDIT, RESIDENTIAL

Personal income tax, 4:10

SPECIAL ORDERS

Sales tax, special orders as within definition of sale, 11:8

SPONGE TAX

Inheritance tax, 10:46

STATE OBLIGATIONS

Personal income tax, interest income, **3:3**

STATE TAXES

Corporation excise tax, additions to net income, 8:3

STATUTE OF LIMITATIONS	TAXES AND TAXATION—Cont'd
Collection of taxes, 13:5	Amnesty, tax amnesty program,
Inheritance tax, 10:43	13:15 Change federal tay change
SUBCONTRACTORS	Change, federal tax change duty to notify as to change in
Sales tax, contractors and subcontractors as consumers, 11:22	federal tax, 13:10
,	report of federal change, 14:6
SURVIVING SPOUSE	Cigarettes, excise tax, 12:7
Property tax, exemptions, 19:18	Contesting deficiencies and claiming refunds
TAXES AND TAXATION	generally, 15:1
Administration and procedure	abatements
generally, 13:1	applications for abatement, 15:2
assessment of tax	discretionary abatements by
generally, 13:7	Commissioner, 15:3
extension of time for tax assessments, 13:8	appeals
failure to file a tax return, 13:9	abatements
collection of taxes	appeals Court, appeal to, 15:7
	equitable relief, 15:8
enforcement of foreign tax claims, 13:2	appellate tax board, appeal to, 15:5
officers and employees, liability	probate Court, appeal to, 15:6
of corporate, 13:6	appeals Court, abatement appeal
powers, collection powers of Commissioner, 13:2	to, 15:7
statute of limitations, 13:5	appellate tax board, appeal to, 15:5
corporations	applications for abatement, 15:2
liability of corporate officers and	discretionary abatements by Com-
employees, 13:6	missioner, 15:3
liens, sale of corporate assets,	equitable relief, abatement appeals, 15:8
13:3	postponement of tax assessed by
extension of time for tax assess-	Commissioner, 15:4
ments, 13:8	probate Court, appeal to, 15:6
failure to file a tax return, 13:9	Domicile
federal tax change, duty to notify	generally, 17:1 et seq.
as to change in federal tax,	armed services, 17:8
13:10	burden of proof, 17:12
hearings, 13:13	cooperation with other states,
innocent spouse, 13:14	17:11
liens	estates, trusts, and fiduciaries,
generally, 13:3	domicile for personal income
sale of corporate assets, 13:4	tax, 5:5
ruling requests, 13:12	incompetent persons, 17:7
settlement procedure, 13:11	intent, 17:3
statute of limitations, collection of	minors, 17:6
taxes, 13:5	motivation, 17:4
website, Department of Revenue website and Online Service	moving to or from Massachusetts, 17:9
Center, 13:1	physical residence, 17:2
COIICI, 13.1	physical residence, 17.2

TAXES AND TAXATION—Cont'd

Domicile—Cont'd

returns, failure to file after change of domicile, 17:10

Funerals, sales tax, exemption for funerals, 11:42

Payments, application of, **14:7**Personal income tax, credits, taxes paid to other jurisdictions, **4:10**

Returns

generally, 14:1

application of payments, 14:7 domicile change, failure to file returns after change of domicile, 17:10

due dates. 14:2

extensions, 14:3

federal change, report, 14:6 information return, 14:5

signatures, 14:4 use tax, 12:5

TAX-EXEMPT BONDS

Personal income tax, interest income, 3:3

TELECOMMUNICATIONS SERVICES AND SYSTEMS

Sales tax, application, 11:17

TELEFILE

Personal income tax, 2:1

TELEPHONES AND TELEGRAPHS

Sales tax, exemption for residential telephones, 11:60

TICKETS

Sales tax, exception from definition of retail sale for sale of tickets for admission to social, educational or athletic events, 11:13

TOOLS

Sales tax, exemption for materials, tools, and fuel, **11:46**

TRAILERS

Sales tax, trailers as tangible personal property, 11:20

TRANSPORTATION

Sales tax, transportation services as excluded from definition of retail sale, 11:14

TRIGGER LOCKS

Sales tax, exemption for trigger locks, 11:61

TYPOGRAPHERS

Exemption for, 11:59
Sales tax, exemption for typographers, 11:59

UNINCORPORATED ORGANIZATIONS

Personal income tax returns, 5:31

UNITARY TAXATION IN MASSACHUSETTS

Corporation excise tax, 8:3

UNITED STATES OBLIGATIONS

Personal income tax, interest income, **3:4**

USE TAX

Generally, 11:1; 12:1

Exemptions, transactions taxable, **12:3**

Liability for tax, 12:4

Practice and procedure, 12:6

Tax returns and tax payment, 12:5

Transactions taxable

generally, 12:2

exemptions, 12:3

UTILITIES

Sales tax, exemption for utilities, 11:37

VANPOOL CREDIT

Corporation excise tax, 6:4

VENDING MACHINES

Sales tax, exemption for sales through vending machines, 11:48

VENDOR AND PURCHASER

Appeal of Commissioner's determination, 11:26

INDEX

VETERANS

Property taxation, exemptions, 19:24-19:31

Sales tax, exemption for motor vehicles for disabled veterans, 11:49

VOID TAX

Property tax, contest of tax as void, 18:12

WAIVER AND ESTOPPEL

Penalties, waiver, 16:5

WASTE SERVICE

Sales tax, exemption for waste service, 11:57

WATER CHARGES

Property tax, exemption for water increases, 19:16

WEBSITES

Department of Revenue (DOR), 2:1; 13:1 DOR Online Service Center, 6:7; 13:1

WITHHOLDING

Personal income tax, 2:5

Table of Contents

PART I ADMINISTRATION OF THE GOVERNMENT (CH. 1-182)

TITLE IX TAXATION (CH. 58-65C)

CHAPTER 58 GENERAL PROVISIONS RELATIVE TO TAXATION

§	1	Commissioner; establishment of minimum standards of assessment performance	3
8	1A	Commissioner; general powers and duties	4
§ §	2	Commissioner; annual lists to board of assessors; classifications; objections; appeal	6
8	3	Commissioner; assistance to local assessors	7
8	4	Noncompliance by assessors	8
§ § §	4A	Continued non-compliance with minimum standards by cities or towns; contracts by commissioner; court orders	8
§	4B	Compliance with court orders by cities or towns; provision of services by commissioner	ç
§	4C	Costs of services provided by commissioner	ç
§	5	Notices and lists; instructing assessors	10
8	6	Real estate values; collecting information	10
§	7	Unpaid taxes; obtaining information; affidavits	10
\$ \$ \$ \$ \$ \$	7A to 7E	Repealed, 1979, 797, Sec. 7	10
§	8	Delinquent collections; proceedings by attorney general; abatement of certain taxes, etc.; expedited abatement procedure for abandoned real property	10
§	8A	Repealed, 2014, 62, Sec. 9	12
§	8B	Reimbursement claims by cities and towns; filing; time limitation	12
§	8C	Affordable housing sites; abatement of real	14
0		estate tax obligations	12
8	9	Proposed equalized valuation; establishment	13
8	10	Determination of equalized valuation	13
§ §	10A	Proposed equalized valuation; notice and hearing; changes	14
§	10B	Appeal to appellate tax board	14
§	10C	Final equalization and apportionment; establishment; report to general court	14
§§	11, 12	Repealed, 1941, 609, Sec. 1	15
	13	Definitions applicable to Secs. 13 to 17	15
§	14	Determination of fair cash valuation of state- owned land located within municipalities; land	
§	15	held by division of watershed management Notification of land acquired or disposed of by	17

		Т	AXATION
e	1 F A	commonwealth	18
§ §	15A 16	Repealed, 2016, 218, Sec. 108	18
		percentage for each municipality where state- owned land located	18
§	17	Reimbursement of municipalities where state- owned land located	18
§ §	17A	Repealed, 2016, 218, Sec. 109	18
8	17B	Property taken for flood control; loss of taxes; reimbursement	18
8	17C	Forest Products Trust Fund	19
8	18	Repealed, 1969, 546, Sec. 6	20
888	18A	Repealed, 1990, 268, Sec. 1	20
8 8			20
8	18B	Distribution of highway fund; notification of	20
0	100	amount required; fractions	20
§	18C	Distribution of budgeted aid to cities and towns	21
§	18D	Repealed, 2011, 194, Sec. 26	21
§	18E	Repealed, 1990, 121, Sec. 23	21
§	18F	Distributions to cities, towns, or regional school districts; receipt of certification of prior	
		financial reports	21
§	19	Repealed, 1931, 428, Sec. 1	22
§	20	Repealed, 1966, 14, Sec. 31	22
§	20A	Deductions from sums payable to cities and towns	22
§§	21 to 23	Repealed, 1934, 323, Sec. 1	$\frac{22}{22}$
	24, 24A		22
§§		Repealed, 1951, 641, Sec. 2	22
§	25	Amounts due municipalities; determination;	00
0	0 - 1	payment	22
§	25A	Amounts due municipalities; annual estimates	23
§	25B	Proceeds of cigarette excise; certification for	
		payment by commissioner of revenue	23
§	26	Repealed, 1934, 323, Sec. 1	24
88	26A, 26B	Repealed, 1976, 415, Sec. 99	24
§	27	Repealed, 1970, 601, Sec. 1	24
§	28	Annual assessments for deposits with state	
		treasurer; trust funds	24
§	28A	Withholding taxes; internal revenue code of	
9	_011	United States	24
§	28B	Withholding statements; federal taxes	$\frac{21}{24}$
§	28C	Reciprocal enforcement of tax liabilities	$\frac{24}{25}$
8		Descaled 1000 207 Co. 1	
§ §	29	Repealed, 1989, 397, Sec. 1	25
8	30	Repealed, 1976, 415, Sec. 99	25
§	31	Forms; authority of commissioner	25
§§	31A to 51	Repealed, 1976, 415, Sec. 99	26
C]	HAPTER	58A APPELLATE TAX BOARD	
§		ate tax board; establishment; appointment; terms;	
		pensation; removal; performance evaluations	27
§		um; decisions by a single member of board	29
§	2 Princip	pal office; meetings; hearings	30

Table of Contents

§ §	3 4	Reports and opinions; publication; sale	30 30
00 00 00 00 00 00 00 00 00 00 00 00 00	5 5A	Traveling expenses	30 31
§	6	Jurisdiction	31
§	7	Appeals; petition; answers; fees; abatement	32
§	7A	Înformal procedure	34
§	7B	Small claims procedure	35
§	8	Hearings	38
§	8A	Discovery procedure	38
§	9	Service of process	39
§	10	Recording of proceedings; electronic transcription; costs; waiver of appeal	39
§	11	Oaths; witnesses; depositions	40
§	12	Costs; witness fees; service of process	40
8	12A		41
§ §	12B		-11
2	121)	property; admissibility	41
§	12C	Appeals; reports of assessment ratios; admissibility in	41
8	120	evidence; abatement	41
§	12D		41
8	121)		41
2	13	reclassification; appeals	
§ §		Findings; decisions; opinions; reports; appeals; costs	$\frac{42}{44}$
8	14	Disproportionate assessments; measure of damages	44
C :	HAF	PTER 59 ASSESSMENT OF LOCAL TAXES	
8	1	Repealed, 1963, 160, Sec. 7	51
§ § § §	$\overline{2}$	Property subject to taxation; exceptions	51
8	$\overline{2}A$	Real property; mortgages; classifications	51
8	2B	Certain types of interest or ownership taxable;	01
9	20	liens; public purposes	53
§	2C	Real estate sold by governmental or exempt	00
8	20	entities; pro rata taxation; computation;	
		collection remedies	54
2	οD		54
§	2D	Taxation of improved real estate based on value	==
66	0	at issuance of occupancy permit; pro rata	55
	3,		56
§	3B	Real estate acquired by eminent domain;	
0	0.0	exceptions	56
§	3C	Pipe lines	56
§		Repealed, 1974, 383, Sec. 2	57
§	3E	Real estate owned by the United States and	
		leased to private interests; enforcement by lien	
		or sale; collection remedies	57
§	3F	Child care facilities; classification as property	
		used for human habitation	57
§	4	Property taxable as personal estate	57
§ § §	5	Property; exemptions	58
8	5A	Repealed, 1965, 620, Sec. 3	101
§	5B	Appeals; eligibility for exemption under Sec. 5,	
		third clause; corporations or trusts	101

§	5C	Exemptions for residential real property in cities or towns assessing at full and fair cash	101
§	$5C^{1/2}$	valuation	101103
§ §	5C ³ / ₄ 5D	Residential exemption	103104
§	5E	Valuation of land held by city or town in another city or town; certification; appeals	105
§	5F	Holding municipalities or districts; tax liability for lands held in other municipalities or	
§	5G	districts; stumpage fees	106108
§	5H	Payments to municipalities for certain watershed land; difference in assessment	109
§	5I	Exemption; conditions	110
§ §	5J	Special assessment policy; historic owner-occupied residences	110
§	5K	Property tax liability reduced in exchange for volunteer services; persons over age 60	111
§	5L	Deferral of taxes due by member of the Massachusetts National Guard or reservist on	
§	5M	active duty outside commonwealth Exemption for market rate units contained in a	112
§	5N	certified housing development project Reduction of property tax obligation of veteran in	112113
§	50	exchange for volunteer services Property tax exemption for real property classified as Class One, residential in the city	114
22	6 to 71	or town; qualifications; municipal ordinances	114
8 88	6 to 7A 8	Repealed, 1978, 580, Sec. 30	
§	8A	vessels; assessment; abatement Excise tax on farm machinery and equipment and farm animals; abatement; collection; voter approval to not impose excise	115115
88	9, 10	Repealed, 1963, 160, Sec. 12	116
	11	Real estate	116
8	12	Mortgaged real estate	118
§ §	12A	Statement of estate liable to taxation	118
8	12B	Mortgagors and mortgagees deemed joint owners; tax bill	118
§	12C	Taxes paid by tenant; recovery from landlord	119
§	12D	Assessment against real estate of decedent;	
2	100	liability of heirs and devisees	119
§ §	12E 12F	Assessment against real estate of decedent; lien Real estate unassessed where right or titled	119
		unascertained: lien for expenses to determine	

Table of Contents

		ownership
§§	13 to 17A	1 / /
§	18	Personal property; assessment
§	19	Mortgaged or pledged personal property; assessment
§	20	State treasurer; duties
§	20A	Increase in assessments
§	20B	Regional veterans' districts, regional water
		districts or regional sewerage districts;
		increase in assessments
§ §	21	Assessors; duties
§	21A	Additional compensation of assessors for courses
		of study
§	$21A^{1/2}$	Certified assessors; compensation
§	21B	Training programs for assessors
§	21C	Limitations on total taxes assessed;
		determination by voters
§	21D	Calculation of total limit; adjustment of limit;
e	00	certification of amount of limit; approval
§ §	22 23	Repealed, 1925, 343, Sec. 9
8	40	Annual assessment; amount; deductions;
§	23A	approval
8	23B	Notice of abatements
8	23C	Repealed, 1990, 280, Sec. 1
\$\text{\$\phi\$} \text{\$\phi\$}	23D	Notice of preliminary tax
8	24	Railroad subscriptions; interest on debts
8	25	Additional assessments.
8	26	Number of assessments
§	27	Assessors' neglect to assess
§	28	Unpaid taxes; collection
	29	Notice of assessments; lists
§ § §	30	Blank lists
§	31	Verification of lists; oaths
§	31A	Examination of records to verify completeness
		and accuracy of accounting of taxable personal
		property required to be filed under Sec. 29
§	32	Inspection of lists
§	33	Storage warehouses; information regarding
2	2.4	customers
§ s	34	Mortgagors and mortgagees; statements
§ §	35 36	Repealed, 1989, 718, Sec. 4
§	36 37	Failure to furnish lists; estimating value
§	38	Fair cash valuation; classification of assessed
2	90	valuation; taxable valuation
§	38A	Pipelines; valuation; exceptions
§§		Repealed, 1978, 580, Sec. 30
8	38D	Written return of information to determine
Ð		valuation of real property
8	38E	Testimony under oath concerning written return

T	AXATION	
1.7	MALIUN	

		filed under Sec. 38D or application for
		abatement
§	38F	Written return of information to determine
		valuation of personal property
§	38G	Testimony under oath concerning written return
		filed under Sec. 38F
§	38H	Transition payments to municipalities in which
		an affiliated generation facility is located
§	39	Telephone and telegraph companies; valuation of
		machinery, poles, wires, etc
§	40	Telephone and telegraph companies; assessors;
		informing commissioners
§	41	Telephone and telegraph companies; returns
§	42	Telephone and telegraph companies; failure to
		make returns
§	42A	Amended valuation of property held by pipeline
		or telephone or telegraph company; collection
		of additional assessment; appeals
§	43	Valuation and assessment books; public
		inspection
§	44	Lists; contents
§	45	Books and records of assessors furnished by
		municipalities; electronic format
§	46	Entries in books
	47, 48	Repealed, 1969, 532, Sec. 2
§	49	Repealed, 1985, 300, Sec. 1
§	50	Required books or records of assessors;
		explanatory notes
§	51	Exempted property; entries on valuation lists
888	52	Valuation lists; statement of assessors; penalties.
Š	52A	Plans showing boundaries in city or town;
		delivery to court
§	52B	Official inspection of valuation information,
		release of comparable sales data
§	52C	Public access to terminals or other data
		processing equipment
§	53	Tax lists; commitment; warrants; collector of
		taxes
§	54	Tax lists; form; contents
§	55	Warrants; form; contents
§	56	Lost or destroyed warrants
§	57	Bills for taxes; due date; interest; amounts
e	A	overdue; date of delivery for payment
§	57A	Unpaid taxes not in excess of one hundred
e	r a D	dollars; interest
§	57B	Repealed, 2016, 218, Sec. 141
§	57C	Preliminary tax for real estate and personal
		property; notice; installment payments; date of
e	FED	delivery of payments
§	57D	Affidavit of address
8	58	Discounts on taxes

§ §	58A 59	Minimum abatement or refund of property tax Abatements	166 166
§	59A	Abatements for purpose of continuing environmental cleanup on sites zoned for	
		commercial or industrial use where there has	
		been a release of oil or hazardous material	168
§	60	Records of abatements	169
8	61	Conditions of abatement	170
§ §	61A	Discovery; failure to comply	170
8	62	Costs; prepayment	171
8	63	Notice of decision	$171 \\ 171$
§ §	64	Appeals; county commissioners; appellate tax	111
8	04	board	171
2	65	Appeals; appellate tax board	$171 \\ 174$
§ §	65A		1/4
8	AGO	Sale or taking real property for taxes; effect upon	175
e	CFD	abatement	175
§	65B	Appeals; inability to pay balance of tax	175
§	65C	Late appeals	176
§	65D	Mistake in payments; appeal; abatement	176
§§	66 to 68A	1 / / /	177
8	69	Reimbursement; interest	177
8	70	Certificate of abatement	177
8	70A	Procedure after abatement	177
© © © © © © © ©	71	Uncollectible taxes; abatement	178
8	72 72 A	Repealed, 2016, 218, Sec. 153	178
8	72A	Unpaid real estate taxes; abatement	178
8	73	Repealed, 1955, 344, Sec. 2	178
8	74	Corporations liable to franchise taxes; abatement	150
0		of local taxes; notice	178
§ §	75 76	Omitted property; assessments	179
8	76	Revision of valuation or classification	179
8	77	Reassessments	180
§ § §	78	Collection of reassessed taxes	180
8	78A	Real estate divided after assessment;	100
0.0	5 0 00	apportionment of tax	180
§§		Repealed, 1978, 580, Sec. 36	181
§	81	Appeal from apportionment	181
§	82	Validity of excessive assessments	181
§	83	Corporations having capital stock divided into	
	0.4	shares; returns by assessors	181
§	84	Repealed, 1985, 300, Sec. 3	182
§	85	Repealed, 1945, 271	182
§	86	Exempted property; returns by assessors	182
§	87	Responsibility of assessors	182
§	88	Repealed, 1926, 29	182
S S S S S S S S S S S S S S S S S S S	89	Compromise assessments; penalties	182
§	90	Evasion of taxation; penalties	182
Š	91	Fraudulent lists; penalties	183
§	92	Taverns and boarding houses; refusing	
		information; penalties	183
8	93	Failure to aggest required taxes penalties	183

§	94	Violation of Sec. 46; penalty	183
C	HAPTI	ER 59A CLASSIFICATION OF REAL PROPERT	ΓY
$[\mathbf{F}]$	REPEA	LED]	
§ §	1 to 4	2 Repealed, 1980, 261, Sec. 16	184
C	HAPTI	ER 60 COLLECTION OF LOCAL TAXES	
§ §	$\frac{1}{2}$	Definitions	189 191
§	2A	Banks designated to receive tax payments; agreements	192
§	2B	Municipal taxes; collection services; agreements; compensation; reports; accounting	192
§	2C	Assignment or transfer of tax receivables; conditions of sale; limitations	193
§ §	3 3A	Tax bills; notices; affidavits of sending Form of bill or notice; electronic format; notices for rates of utility fees; nonpolitical municipal	204
e	o.D.	informational material	205
§ §	3B 3C	Repealed, 2016, 218, Sec. 158	206
§	3D	distribution City or town aid to elderly and disabled taxation	206 208
§ §	3E 3F	fund; voluntary check off donations	208
§§ §	4, 5 6	motor vehicle excise bills	209 209
§ §	7 8	tax lists; duty to keep	209 210
§	9	examination	210 210
§§ §	10, 11 12	Repealed, 1923, 128, Sec. 2	$\frac{210}{210}$
§	13	Necessity and duty to give bond	210
§	14	Special collector; bond	211
8 8 8	15	Fees of collector	211
§	15A	Repealed, 1963, 160, Sec. 27	212
8	15B 16	Tax title collection revolving fund Demand for payment of tax prior to sale of land, distraining of goods or arrest; statement of	212
§	16	amount Demand for payment of tax prior to sale of land, distraining of goods or arrest; statement of amount	214214
§	17	Unpaid taxes; collection	$\frac{214}{215}$
§	18	Repealed, 1932, 54, Sec. 1	215

§	19	Special warrant for distress or imprisonment without demand, and for acceptance of early payments 2	15
§	20		16
§	21	Error in name of person; collection from intended	16
§	22		16
§	22A	Separate tax bills or notices; partial payments on	17
§	23	, <u>1</u>	$\overline{17}$
§	23A	Certificate of liens; fee schedule; acceptance of	Τ,
o			19
§	23B		19
§	$\frac{2}{24}$		$\frac{1}{20}$
§	25	<i>y</i> 1	$\frac{20}{20}$
8	25		$\frac{20}{20}$
§	26		$\frac{20}{21}$
8	27	3	$\frac{21}{21}$
§ §	28	Accounting for surplus	$\frac{21}{21}$
8 §	29	Issuance of warrant to collect; hearing;	4 1
8	49		21
8	30		$\frac{21}{22}$
§ §	31		$\frac{22}{22}$
8	32		$\frac{22}{22}$
§	33		$\frac{22}{22}$
§ §		8	
8	34	,	$\frac{23}{23}$
§	34A	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	_
§ §	35		23
8	36		23
§	37		24
§	37A	Sales, etc., that cannot be legally made; statements	0.5
§	37B	Certification of amounts necessary for taking land	$\frac{25}{25}$
§	38		$\frac{-6}{26}$
§	39	Service of tax notice; designating place	$\frac{-6}{26}$
	40	, 6 61	$\frac{-6}{26}$
§ §	41		$\frac{-6}{26}$
§	42		$\frac{-6}{26}$
§	43		$\frac{27}{27}$
§	44		$\frac{-1}{27}$
	45		$\frac{-1}{27}$
§	46	Defective titles; reimbursement of purchasers;	
3	10		28
§	47		$\frac{20}{29}$
8	48	Insufficient bids; municipality as purchaser;	20
2	-10		29
8	49		$\frac{25}{29}$
§ §	50		4 J
8	50	Municipalities as purchasers; deeds; tax title	30
8	50A	accounts; foreclosures	υU
§	JUA		30

§	50B	Municipalities; foreclosure proceedings;
		appropriations
§	51	Several parcels of small value; sale together
§	52	Management and sale of land acquired for taxes
888888888888888888888888888888888888888	52	Management and sale of land acquired for taxes
8	53	Taking for taxes; notice
8	54	Instrument of taking; form; contents; effect
8	55	Fees for taking
8	56	Taking in name of one of several owners; extent of
9		taking
§	57	Affidavit of collector, etc.; evidence
8	57A	Payment by check or electronic funds transfer not
9	0111	duly paid; penalty
8	58	Payments by mortgagee; addition to debt
8	59	Payments by mortgagors or mortgagees
8	60	Payments by other than fee owners
8	61	Taxes subsequent to sale or taking
888888	61A	Lands subject to tax titles held by municipalities;
8	UIA	taking for nonpayment of taxes
§	62	Land taken or sold for taxes; redemption
8	62A	Municipalities; payment agreements
8	63	Payments to treasurer instead of purchaser;
8	00	certificate of release
§	64	Absolute title after foreclosure
8	64	Absolute title after foreclosure; right to receive
8	04	
§	64A	excess equity
8	04A	foreclosing right of redemption; judgment holder's
		election; claims for excess equity; determination of
§	65	disputes
8	00	
§	65	fees
8	00	
2	CC	fees Title examinations; notice
§	66	
8	67	Default
§ §	68	Answer; offer of redemption; hearing
8	69	Decree barring redemption; vacating decree; petition.
§	69A	Decree barring redemption; time for vacating decree
ç	CO A	entered by person other than petitioner
§	69A	Vacating, reversing or modifying decree of
e	70	foreclosure
8	70	Validity of title; questioning; decree of court
00 00 00 00 00 00 00 00 00 00 00 00 00	71	Jury trials; waiver; framing issues
8	$\frac{72}{72}$	Questions of law reported
Š	73	Costs and fees; deposit by petitioner
Š	74	Repealed, 1973, 515, Sec. 1
Š	75	Practice and procedure
Š	75	Practice and procedure
	76	Jurisdiction of land court; petition for redemption
8	76A	Partial redemption: divided lands

§	76B	Errors or irregularities in water, sewer use or	
§	76C	municipal light rates and charges Tax titles held by towns; notice of assignments,	254
8	100	redemptions or foreclosures	255
§	77	Foreclosure by municipalities; tax titles; covenants	055
§	77A	calling for money payments by owners	255
_		foreclosure; recording deeds	255
§	77B	Management, sale, or lease by municipalities; land acquired through foreclosure or under Sec. 80;	050
§	77C	notice	256
_		foreclosure; taxes	258
§	78	Repealed, 1936, 194	259
§	79	Sale without foreclosure; inquiries	259
§	80	Lack of or inadequate bids; sales without foreclosure.	260
§	80A	Title to land conveyed under Sec. 79 or Sec. 80;	0.01
e	000	questioning barred	261
§	80B	Title acquired under Sec. 79 or Sec. 80; petition to establish; procedure	261
§	80C	Title to land conveyed under Sec. 79 or Sec. 80;	201
2	000	curing defects	263
§	81	Repealed, 1925, 241, Sec. 8	264
§	81A	Land with unoccupied buildings; inspection;	
		abandonment; foreclosure of rights of redemption	264
§	81B	Purchase of land or taking of land for nonpayment of	
		taxes under Sec. 43 or Sec. 53; redemption amount	
		exceeds assessed value; foreclosure of rights of	005
e	00	redemptions	265
§	82	Notice to holder of invalid tax title; release of	265
2	09	interest	200
§	83	notice by collector	266
§	84	Reassessment or collection of taxes where title	_00
0	01	invalid; disclaimer by municipality of title	266
§	84A	Certificates of invalidity; refunds to tax holders	266
§	85	Taxes paid by co-tenants; lien on co-tenants' interest.	$\frac{267}{267}$
§	86	Enforcement of lien of co-tenant	$\frac{267}{267}$
§	87	Directions to collectors; ordinances or by-laws	268
§	88	Tax lists and warrants; posting by sheriff or	200
		deputies	268
§	89	Fees of sheriff for collecting taxes	268
§	90	Treasurer as collector; warrants	268
§	91	Foreign corporation; non-resident; failure to pay	
		taxes; restraint on business	268
§	92	Deputy collectors; appointment and removal;	
		bookkeeping; reports; deposit and transfer of	
	0.0	funds	269
§	93	Money due taxpayer from municipalities;	060
S	94	withholding for delinquent taxes	269
§	34	Accounts and receipts of collectors; exhibiting on	

		T	AXATION
		request of municipal officers	270
§	95	Credits and payments to collectors	270
§ §	96 97	Removal of collectors	271
		with assessors; uncollected tax lists	271
§	98	Back taxes; actions to recover	271
§ §	99	Collectors; failure to exhibit accounts or receipts	271
§	100		272
888888888888888888888888888888888888888	101		272
§	102		272
§	103		272
Š	104		272
	105		272
§	106	Repealed, 1985, 598, Sec. 2	272
		PTER 60A EXCISE TAX ON REGISTERED MOTO	OR
V	ЕHI	ICLES IN LIEU OF LOCAL TAX	
§	1	Excise tax on motor vehicles; assessment and levy;	
		exemptions; abatement for theft of motor vehicle	273
§	1A	Repealed, 1955, 587, Sec. 2	280
§	2	Collection of tax; abatement	280
§	2A	Nonpayment of taxes; collection; nonrenewal of driver's	
		license and vehicle registration	282
§	3	Remedies of collectors	283
§	4	Laws respecting registration of motor vehicles; effect of	
		this chapter	283
§	5	Repealed, 1953, 654, Sec. 40	283
§	6	Where excise laid and collected	283
8888	7	Uncollectible tax; abatement	284
§	8	Unpaid tax; abatement	284
Ş	9	Deferral of excise due by Massachusetts National Guard	
		members and reservists on active duty and dependents.	284
A	PPF	ENDIX TO CHAPTER 60A	
A	GRE	EMENT ON BUS REGISTRATION PRORATION	
§	1-1	Form and contents	286
8		Administrator defined	292
	1-3	Exemptions	292
§ §	1-4		292
§	1-5	Buses registered in commonwealth	293
		PTER 60B EXCISE ON BOATS, SHIPS AND VES	SELS
§	1	Definitions	294
8	$\frac{1}{2}$	Excise taxes	$\frac{294}{294}$
8	3	Exemptions	296
8888	4	Collector of taxes; penalties	297
8	5	Collection provisions.	297
o	-		

§	6	Ship and vessel information	297
		PTER 61 CLASSIFICATION AND TAXATION OF EST LANDS AND FOREST PRODUCTS	
8888	1 2 2A 3	Definitions	298 299 301
§	4	Valuation of buildings and dwellings located on forest production land	302
§ §	5 6	Special and betterment assessments	303
§	7	Disqualification of land from classification; roll-back taxes; calculation; interest	305
§	8	Conversion of land to residential, industrial or commercial use; notice to city or town; first refusal option	307
		PTER 61A ASSESSMENT AND TAXATION OF	
A	GRI	CULTURAL AND HORTICULTURAL LAND	
8888	1 2 2A 3	Land in agricultural use defined	313 313 313
§	4	and program payment standard	314 315
§	4A	Tax rate for land actively devoted to agricultural or horticultural use	315
§	5	Contiguous land under one ownership within more than one city or town	316
§	6	Annual determination of eligibility for valuation; application; form; certification	316
§	7	Additional assessment; change in use in pre-tax year between October 1 and June 30	316
§	8	Timely filing of application in towns or cities with programs of revaluation; abatement	317
§	9	Allowance or disallowance of application for valuation; notice; liens	318
§	10	Factors to be considered in valuing land	319
§	11	Farmland valuation advisory commission; expenditures.	319
§	12	Sale of land or change of use; liability for conveyance tax; exemptions	320
§ §	13 14	Change of use; liability for roll-back taxes	322 324
		_	

§ §	15 16	Taxation of buildings and land occupied by dwelling Continuance of land valuation, assessment and taxation under this chapter dependent upon	328
§	17	qualifying use	328
		remainder	329
§	18	Special or betterment assessments; payment; interest	329
§ §	19	Roll-back taxes; procedures for assessment; appeal to	
_		appellate tax board	330
§	19A	Sale of land; certification of taxes paid or payable	330
§	20	Valuation and assessment for purposes other than	
		provisions of this chapter; equalization	331
§	21	Factual details on tax list	331
§ §	22	Rules and regulations; forms and procedures	331
§	23	Use of valuation, etc. procedures to evade taxes;	
		penalties	332
§	24	Severability	332
	TT A T		
		PTER 61B CLASSIFICATION AND TAXATION OF REATIONAL LAND	
11.			
§		Recreational land and uses	333
§		Value of recreational land; rate of tax	334
§	2A	Tax rate for recreational land	334
§		Eligibility for classification as recreational	334
§ § §	4	Changes in use; valuation; additional assessments	335
Š	5	Revaluation programs; time for application for	~~~
e		recreational classification	335
§	6	Allowance or disallowance of applications; time; records;	000
e	_	liens	336
§	7	Land sold for other uses; conveyance tax; nonexempt	997
2	0	transfers	337
§ §		Disqualification of land; roll-back taxes	339
8	9	Notice of intent to sell for or convert to other use; option	341
§	10	of first refusal; assignment of option	541
8	10	dwellings or used for family living; taxation	345
§	11	Continuance of classification	345
§	12	Separation of land for non-recreational use	346
8	13	Special or betterment assessments	346
§	14	Roll-back taxes; procedures for assessment, etc.;	OTO
2	1-1	modification or abatement; appeals	346
§	15	Certificate of amount of conveyance or roll-back tax	347
8	16	Equalized valuation based on recreational use	348
§ §	17	Tax list of board of assessors; information required	348
8	18	Rules and regulations; forms and procedures	348
Ð			
\mathbf{C}	HAF	PTER 62 TAXATION OF INCOMES	
8	1	Definitions	351
§ §	$\overline{2}$	Gross income, adjusted gross income and taxable	

§	3	income defined; classes	354
§	4	deductions and exemptions	367
8	4	Rates of tax for residents, non-residents and corporate trusts	376
§	5	Exempt income of individuals; exemption of stock bonus, pension or profit-sharing trust	378
§	5A	Taxation of income earned by non-residents;	
e	r D	regulations; certain military personnel	379
§ §	5B 5C	Repealed, 1973, 723, Sec. 2	381
		association	381
§	6	Credits	381
§	$6^{1/2}$	Repealed, 2021, 68, Sec. 2	425
	6A, 6B	Repealed, 1971, 555, Sec. 5	425
§	6C	Massachusetts State Election Campaign Fund;	
		voluntary contributions	425
§	6D	Natural Heritage and Endangered Species Fund; contributions	425
§	6E	Organ Transplant Fund; voluntary contributions.	426
§	6F	Gross income; determination of capital gains;	
		basis of property	426
§	6G	Massachusetts State Public Health HIV and	
		Hepatitis fund; voluntary contributions; use of	
		contributions	429
§	6H	Massachusetts United States Olympic Fund;	
		voluntary contributions	429
§	6I	Low-income housing tax credit	430
§	6J	Massachusetts historic rehabilitation tax credit	436
§	6K	Refunds and contributions credited to	
		Massachusetts Military Family Relief Fund	440
§	6L	Application and refund of certain credits under	
		Sec. 6; substantiation of claims; regulations	441
§	6M	Contribution of refund to Homeless Animal	
		Prevention and Care Fund; annual report	441
§ §	6M	Community investment tax credit	442
	6N	Repealed, 2012, 224, Sec. 41A	448
§	6O	Massachusetts homeownership tax credit;	
		application; amount awarded; completion of	
		qualified homeownership development project;	
		sponsor; transfer, sale or assignment of tax	
		credit; duties of director; adoption and	
	_	promulgation of rules and regulations	448
§	7	Repealed, 1979, 409, Sec. 4	453
88	7A, 7B	Repealed, 1971, 555, Sec. 5	453
88888888	8	Repealed, 2008, 173, Sec. 19	453
§	9	Estates of deceased persons	453
Š	10	Income from trust estates; deductions	454
Š	10A	Qualified funeral trusts	457
		Income received from nonresident trustee	457
8	11 A	Income from pooled income funds and charitable	

		remainder annuity trusts or unitrusts;	
		deduction and withholding	458
§	11B	Pooled income funds and charitable remainder	
		annuity trusts or unitrusts; returns,	
		declarations of estimated tax and payments;	
		liability	458
22	19 19 4	Repealed, 2004, 262, Sec. 16	459
§§			
§	13	Application of sections to all fiduciaries	459
§	14	Applicability to corporate trustees	459
§	15	Duties of corporate trustees	459
§	16	Agreement as to total tax due from trustees	459
§	17	Partners subject to tax; distributive shares;	
		partners' separate returns; determination of	
		income; common trust funds	460
§	17A	Taxation of shareholders of S corporations	462
§	18	Repealed, 1976, 415, Sec. 100	463
§	19	Repealed, 2008, 173, Sec. 22	463
\$ §§		Repealed, 1966, 698, Sec. 18	463
8 22	21A	Repealed, 1938, 489, Sec. 8	463
			463
§§		Repealed, 1976, 415, Sec. 100	400
§	25	Individuals, fiduciaries and estates subject to	400
	25.4	tax	463
§	25A	Repealed, 1971, 555, Sec. 14	465
§	26	Repealed, 1976, 415, Sec. 100	465
§	27	Repealed, 1956, 128	465
§§	28 to 33	Repealed, 1976, 415, Sec. 100	465
§	34	Repealed, 1947, 483, Sec. 2	465
§§	35 to 37B		465
§	38	Repealed, 1953, 654, Sec. 45	465
§	39	Repealed, 1976, 415, Sec. 100	465
8	40	Repealed, 1961, 251	465
§ § §	41	Repealed, 1976, 415, Sec. 100	465
8	42	Liability of fiduciaries	465
\$ §		Repealed, 1976, 415, Sec. 100	465
8 22	47	Repealed, 1930, 416, Sec. 2	465
8 §	48		465
§ §§		Repealed, 1976, 415, Sec. 100	465
	54	Repealed, 1931, 426, Sec. 184	
§ 88		Severability	465
	55 to 60	Repealed, 1976, 415, Sec. 100	465
§	61	Repealed, 1971, 555, Sec. 17	465
§ §	62	Methods of accounting; fiscal years	465
8	63	Installment transactions	466
§	64	Optional tax table	467
		COA CIMDI IDIDID MEMILOD OD COMPUNDA	
		62A SIMPLIFIED METHOD OF COMPUTING	G
11	DIVIDUA	AL INCOME TAXES [REPEALED]	
§ §	1 to 6 R	Repealed, 1972, 590	469
§	7 Ren	pealed, 1971, 555, Sec. 22	469
§		pealed, 1972, 590	469
Ð	P		0

		TER 62B WITHHOLDING OF TAXES ON WAGES DECLARATION OF ESTIMATED INCOME TAX	•
§ §	$\frac{1}{2}$	Definitions	470
§ §	3 4	commissioner	471 474
§	5	employee to furnish; forms	474
§	6	withheld taxes; liability Failure of employer to withhold, or to pay over	476
§	7	taxes withheld; assessment	477
2	0	penalty	477
§ §	8 9		478 478
8	10	Credit against taxes Employer's liability	478
§ §	11	Repealed, 1983, 233, Sec. 29	478
8	11A		478
§ § §	12	Effect of payment	479
8	12A		479
Š	13	Amount of estimated tax	479
§ §	14	Underpayment of estimated tax; installments	479
§	15	Credit on estimated tax payments	481
§ §		to 18 Repealed, 1985, 593, Sec. 11	482
§§	19	to 21 Repealed, 1976, 415, Sec. 101	482
		PTER 62C ADMINISTRATIVE PROVISIONS ATIVE TO STATE TAXATION	
§	1	Definitions	487
\$ §	2 3	Application of chapter	489
§	3A	letter rulings; public notice; missing children inserts Disallowance of sham transactions and related doctrines; burden on taxpayer to show business purpose and economic substance commensurate with	489
§	4	claimed tax benefit	491
§	5	credit, refund, or abatement	491
§	5A	filings	491
§	6	tax return. Persons required to make returns; fiduciaries; time for	492
8	7	making	492 494
§ §	7 8	Partnerships required to file returns	
		trustee and fiduciary reports	494

xxiii

		Г	AXATION
§ §	8A 8B	Show promoters; reports; records Employment-sponsored health plans; annual	495
§	9	statements for covered individuals; penalties Failure to file returns required by Sec. 6 or Sec. 7;	496
		petition for mandamus; hearings; costs	497
§	10	Withholding tax returns; payment	497
§	11	Corporate returns	497
§	11A		
		reporting corporation treated as agent for all participating corporations with respect to required	
		notices and actions	498
§	12	Banks, insurance companies and certain other	100
0		corporations; additional returns; contents	499
§	12A		501
§	13	Tangible personal property; reports by organizations	
		filing return under Sec. 11 or Sec. 12	501
§	14	Report of gross receipts by taxpayers subject to chapter	= 0.1
e	1 -	63A; computation of tax	501
§ §	15 16	Signing of returns required by Secs. 11 to 14	501
8	10	and 64C, 64E to 64J, 64L to 64M and 138	501
§	16A		505
§	16B	1 / /	303
Ü		of regulations	505
§	17	Return by executor	506
§	18	Beano, raffle, or bazaar; organizations required to file	
		returns	507
§	19	Extension of time for filing return	507
§	20	Inspection of returns, books, accounts and other records	508
§	21	in possession of commissioner	508
§	21A		513
8	21B		010
Ü		contained in return or document filed with the	
		commission; penalties	513
§	22	Inspection or use of returns or other information by	
0	00	governmental agencies	514
§	23	Participation of commissioner with governmental	
		officers or agencies to determine tax liability;	515
§	24	certificate by commissioner	516
8	24A		510
0		pass-through entity; unified audit procedure; statute	
		of limitations for tax assessment; opting out of unified	
		audit procedure	516
§	25	Records to be kept by taxpayers subject to chapters	
0	0.0	64A and 64C, 64E to 64J, 64M and 138; inspection	520
§	26	Assessment of taxes	520
§ §	27 28	Extension of time for assessment	524
8	40	determination and assessment of tax	525

§	29	Collection of tax jeopardized by delay; immediate
§	30	assessment. Federal income tax changes; assessment; abatement;
9	00	penalty
§	30A	Adjustments based on final determination of tax due in certain other jurisdictions; report to commissioner; additional tax due or credit allowed in the commonwealth
§	30B	Partnership-level audit
§	31	Notice of assessment in excess of amount on return
8 8	31A	Notice of unpaid corporate or partnership assessment;
8	JIA	liability of individuals; abatement
§	32	Payment date; interest; notice; contested taxes not
2	02	collected involuntarily during time taxpayers contest
		taxes
§	32A	Outstanding obligations on installment transactions;
Ð		method for determining interest
§	33	Late returns; penalty; abatement
§	33A	United States postmark; alternative private delivery
_		service; date of payment; application of section
§	34	Penalty for failure to file returns; payment
§ §	35	Payment by check or electronic funds transfer; penalty
		for nonpayment of check or electronic funds transfer
§	35A	Penalty for underpayment of tax required to be shown
		on return
§	35B	Good faith defense for underpayment penalty; list of
		abusive transactions or tax strategies
§	35C	Understatement of liability with respect to any return
e	٥٣٦	or claim for abatement or refund; penalty
§	35D	Inconsistent position in reporting of income;
e	2512	disclosure
§	35E	False or deliberately misleading statements
		respecting allowability of deduction or credit, excludability of income or securing other tax benefits;
		penaltypenalty
§	35F	Penalties for sale or offers for sale of an automated
2	551	sales suppression device or phantom-ware
§	36	Overpayment of tax, interest, or penalty; refund or
9	0.0	credit; persons against whom a default or arrest
		warrant has been issued
§	36A	Correction of error without application of taxpayer;
	· -	demand for repayment of erroneous payments made
		by commissioner
§	36B	Erroneous written advice from department of
_		revenue; waiver of penalty
§	37	Application for abatement; hearing; notice of decision
§	37A	Settlement of tax liability
§	37B	Installment payment agreements; modification or
		termination
§	37C	Acceptance of amount less than proposed or assessed
		tax liability in full and final settlement

§	38	Prerequisites for abatement	556
§	39	Appeal from refusal for abatement	556
8	40	Refund of overpaid taxes; interest	557
8	41	Remedies; restrictions	558
§ § §	42	Abatement of taxes by appellate tax board	559
§	43	Unpaid taxes not warranting collection; abatement	559
8	44	Sale of business; withholdings to cover tax; liability of	000
9		purchaser; certificate from commissioner	559
§	45	Designation of banks as depository for receiving taxes	560
8	45A	Quarterly returns; regulations; underpayment	560
§ §	45B	Declarations of estimated tax and estimated tax	500
8	40D	payments; filing or payment made to bank designated	
		as depositary and fiscal agent	561
§	46	Powers and remedies of commissioner for collection of	301
8	40	taxes; warrant for collection; fees	561
8	47		562
§ §	47A	Action of contract for unpaid taxes	302
8	41A	· · · · · · · · · · · · · · · · · · ·	
		governmental entities; persons furnishing goods,	
		services or real estate space to governmental entities; lists; determination of unpaid taxes; appeal and	
			562
§	47B	hearing	362
8	41D		
		of motor vehicle registration; revocation, suspension or nonrenewal for failure to file return or pay tax;	
			564
2	10	appeal and hearing	565
§ §	48	Liability of lessee for tax due from lessor	
8	49	Information for collection of taxes; injunction	565
8	49A	Certification of compliance with tax laws as	
		prerequisite to obtaining license or governmental	
		contract; confirmation of good tax standing; improper	
		registration of motor vehicle in another state;	
		misrepresentation on documents for purpose of	ECE
2	F0	evading payment of tax; appeal and hearing	565
§	50	Liens upon property for nonpayment of taxes	568
§	51	Sale or transfer of corporate assets; procedure	570
§	52 52	Waiver of lien; certificate showing good standing; fees	571
§	53	Levy upon property for payment of tax	571
§	54	Surrender of property or discharge of obligation;	F70
e		exceptions; personal liability; penalty	572
§	55	Books or records relating to property subject to levy	574
§	55A	Exempt property	574
§	56	Seizure of property; notice; sale	576
§	57	Disposition of hard to keep property; notice to owner;	
0		public sale	577
§ §	58	Redemption of property	578
	59	Certificates of sale; execution of deeds	578
§	60	Effect of certificates of sale and deeds	579
§ §	61	Record of sales and redemptions of real property	580
	62	Expenses of levy and sale	580
§	63	Disposition of money realized under Secs. 53 through	F 00
		64	580

TAXATION

§	64	Release of levy; return of wrongfully levied property	581
§	65	Time for collection of taxes; bankruptcy cases	581
§	66	Bonds of licensees and registrants subject to chapters	
		64A to 64C, 64E to 64J or 64M	582
§	67	Licenses and registration certificates of taxpayers	
		under chapters 64A, 64C, 64E to 64J or 64M	583
§	67A	Shows; registration certificates	586
§	67B	Reciprocal agreements with other states for payment	
		of sales and use taxes	587
§	67C	Revision of procedures for issuance, acceptance and	
•		recognition of sales and use tax certificates	587
§	67D	Biotechnology or medical device manufacturing	
o	0.2	companies; jobs incentive payment	587
§	68	Suspension or revocation of license or registration;	00.
3	00	appeal; reissuance of registration	591
§	69	Destruction of certain copies, returns, statements or	001
2	00	documents	592
§	70	Testimony and proofs under oath taken by	002
8	10	commissioner; witnesses; production of books, paper,	
			593
2	71	etc	
§	71	Notice under this chapter	593
§	72	Person defined	593
§	73	Tax evasion, failure to collect or pay tax, keep records	5 00
0		or supply information; penalties	593
§	74	Disclosure of information by tax preparer	596
§	75	False statements by taxpayers subject to Secs. 11 and	
		30; liability; penalty	596
§	76	Failure to possess license or registration as required by	
		Secs. 67 and 67A; penalty	597
§	77	Failure to file return, list or report, or information	
		required by Sec. 8; penalty	597
§	78	Repealed, 1986, 488, Sec. 57; 1996, 450, Sec. 112	597
§	79	Time; filing returns; payments	597
§	80	In-person interviews with taxpayers; explanations	598
§	81	Armed forces personnel; extended deadline	599
§	82	Aggregate statistical report of taxes collected; contents.	601
8	83	Report to state secretary; corporations required to	
		report; contents	602
§	84	Understatement of tax on joint return; liability for	
•		deficiencies; relief for portion not attributable to	
		spouse; conditions	607
§	85	Electronic funds transfers	610
§	86	Convention center financing surcharges;	010
0	00	administration; collection	611
§	87	Presidentially declared disaster; terroristic or military	011
2	01	action; tax liability	611
§	88	[There is no 62C:88.]	612
8	89	Annual reports on tax credit programs: contents	612

C.	HAI	PTER 62D SET-OFF DEBT COLLECTION	
§	1	Definitions	613
8	$\overline{2}$	Minimum amount for set-off and collection	61
§ §	3	Assistance in collection rendered by department;	
•		distribution	616
§	4	Notice and furnishing of information to department by	
		claimant agency; notice to debtor	616
§	5	Transfer of funds owed to claimant agency; deposit in	
_		escrow account; notice to taxpayer	61'
§	6	Hearing on disputed claims	618
	7	Right of appeal; finalization of set-off	618
§ §	8	Removal and forwarding of amount from escrow upon	
		final determination; crediting of obligation; notice	619
§	9	Notice to debtor of finalization of set-off; disbursement	
		of outstanding balance due	619
§	10	Disclosure of information; use	619
§	10A	Wage information sharing; reciprocal agreements with	
		other states	620
§	11	Rules and regulations	620
§ §	12	Additional remedies	620
§	13	Priority of set-off	62
§	14	Deposit of reimbursements	62
§	15	Offset agreement with Secretary of the Treasury	62
§	16	Reciprocal state offset agreements	623
C :	HAI	PTER 62E WAGE REPORTING SYSTEM	
§	1	Definitions	62'
§ §	2		04
~		Report of wages paid; hiring reports	629
Š	2A	Report of wages paid; hiring reports	
§ §		Application of new hire reporting requirements Financial institution match system; operation of	629
§	2A	Application of new hire reporting requirements Financial institution match system; operation of	629
8	2A	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements	629 629
§	2A 3	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings	629 629
§	2A 3	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions	629 629 630
§ §	2A 3	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings	629 629 630
§ §	2A 3	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits	629 629 630 631
§ § §	2A 3 4 5	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits Fraudulent actions by benefit recipients; bureau of special investigations	629 629 630 631
§ § §	2A 3 4 5	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits Fraudulent actions by benefit recipients; bureau of	629 629 630 631
§ § §	2A 3 4 5	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits Fraudulent actions by benefit recipients; bureau of special investigations Access to records and accounts Fraud; notification of other state agencies	629 629 630 631 632
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2A 3 4 5 6 6A	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits Fraudulent actions by benefit recipients; bureau of special investigations Access to records and accounts Fraud; notification of other state agencies	629 629 630 631 632 633 633
	2A 3 4 5 6 6A 6B 7	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits Fraudulent actions by benefit recipients; bureau of special investigations	629 629 630 631 632 633 633 633
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2A 3 4 5 6 6A 6B	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits Fraudulent actions by benefit recipients; bureau of special investigations Access to records and accounts	629 629 630 631 632 633 633 634
	2A 3 4 5 6 6A 6B 7 7A	Application of new hire reporting requirements	629 629 630 631 632 633 633 634
	2A 3 4 5 6 6A 6B 7 7A	Application of new hire reporting requirements	629 629 630 631 632 633 634 634
	2A 3 4 5 6 6A 6B 7 7A 8	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions Identification of recipients receiving benefits exceeding threshold requirements; termination of benefits Fraudulent actions by benefit recipients; bureau of special investigations	629 629 630 631 632 633 634 634 634
	2A 3 4 5 6 6A 6B 7 7A 8	Application of new hire reporting requirements Financial institution match system; operation of reporting systems; inter-agency agreements Report of recipients' deposits and withdrawals in savings institutions	629 629 630 631 632 633 634 634
	2A 3 4 5 6 6A 6B 7 7A 8	Application of new hire reporting requirements	629 629 630 631 632 633 634 634 634
	2A 3 4 5 6 6A 6B 7 7A 8 9	Application of new hire reporting requirements	629 629 630 631 632 634 634 634 634 634
	2A 3 4 5 6 6A 6B 7 7A 8 9	Application of new hire reporting requirements	629 629 630 631 632 634 634 634 634 634

§ §	14 Disclo	aled, 2009, 4, Sec. 76	637 637
		62F LIMITATION ON THE GROWTH OF REVENUES	
8888	2 Definit	bleionstion on growth of allowable state tax revenues	638 638 640
§ § §	5 State a 6 Effect	ments to allowable state tax revenues auditor; oversight; monthly reports of net state tax revenues in excess of allowable tax revenues; tax credit	640 640
§ § §	6A Repert 7 Taxpay	aled, 2012, 165, Sec. 118	642 642 642
\mathbf{C}	HAPTER	63 TAXATION OF CORPORATIONS	
§ § §	1 2 2A	Definitions	647 654
§	2B	income	655
\$\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\exitt{\$\text{\$\tin\etitt{\$\text{\$\exitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\etitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\etitt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\etittin}\$\$\text{\$\text{\$\text{\$\text{\$\text{\$\texitt{\$\tex{	5, 6 7	amount. Repealed, 1976, 415, Sec. 102 Repealed, 1934, 323, Sec. 1 Effect of assessment on other levies Repealed, 1925, 343, Sec. 1 Repealed, 1984, 485, Sec. 3 Repealed, 1966, 14, Sec. 12 Repealed, 1976, 415, Sec. 102 Repealed, 1931, 426, Sec. 6 Repealed, 1984, 485, Sec. 4 Repealed, 1984, 485, Sec. 5 Repealed, 1984, 485, Sec. 5 Repealed, 1990, 499, Sec. 11 Repealed, 1976, 415, Sec. 102 Repealed, 1966, 14, Sec. 15 Premiums subject to taxation; rate Additional tax on foreign companies Domestic companies other than life; premiums subject to taxation; rate.	661 662 662 663 663 663 663 663 663 663 663
§	22A	Domestic companies; annual total gross investment income earned tax	665
§	22B	Investment privilege excise; net investment income	665
§ §	22C 22D	Credit against investment privilege excise Gains, determination for investment privilege excise purposes; definitions	667 667
§	23	Foreign companies; premiums subject to	007

		taxation; rate	668
§	24	Deductions	668
§	24A	Retaliatory taxes; applicability and reciprocal	
	~ -	exemption; definition	669
§	25	Repealed, 1976, 415, Sec. 102	669
§	26	Examination of records	669
88888	27	Repealed, 1976, 415, Sec. 102	669
§	28	Payment; time; basis for liability	669
8	29	Liability for taxes	670
§	29A	Fire and marine companies; tax on underwriting	CTO
2	90P	profit; computation	670
§	29B	Taxation of reciprocal or inter-insurance exchange agents	672
8	29C	Life insurance companies; credits against taxes	012
§	290		673
§	29D	imposed by Secs. 20 and 22	075
8	29D	taxes on premiums; credits against taxes	
		imposed by Secs. 22 and 23	674
§	29E	Definitions; property and casualty insurance	074
8	2011	companies; retaliatory taxes; credits against	
		taxes imposed by Sec. 22	674
§	30	Definitions; value of tangible property; net worth.	676
8	30A	Repealed, 1966, 698, Sec. 52	682
8	31	Repealed, 1962, 756, Sec. 4	682
8	31A	Investment credit for certain corporations;	002
2	0171	limitations	682
§	31B	Repealed, 2008, 173, Sec. 44	687
§	31C	Credit for certain corporations; increase in	00.
2	010	number of full-time employees	687
§	31D	Definitions applicable to Secs. 31D to 31F	692
§	31E	Credit for company shuttle van purchase or lease	002
Ð		expenses	693
§	31F	Vanpool vehicle registration; fee	694
§	31G	Expired. See 1988, 236, Sec. 43	695
§	31H	Definitions; state low-income housing tax credit;	
Ü		eligibility; allocation; recapture	695
§	31I	Transactions with related members; adding back	
		of certain deductions	701
§	31J	Deductible interest; interest paid to related	
_		member; taxpayer's burden to show	
		disallowance of deduction unreasonable	703
§	31K	Deductible interest; adjustments; applicability	704
§	31L	Repealed, 2021, 68, Sec. 4	705
Ş	31M	Life sciences tax credit	705
§	31M	Life sciences tax credit	706
§	31N	Determination of gross income; adjustment to	
		federal gross income	708
§	32	Repealed, 2008, 173, Sec. 47	709
§	32A	Repealed, 1960, 548, Sec. 5	709
§	32B	Combined reporting; corporations subject to	
		combination; apportionment of income; joint	

TAXATION

		and several liability; regulations; affiliated	
e	000		09
§ §	32C	, ,	16
8	32D	1 /	16
8	32E	Application and refund of credits earned under	-
e	0.0		17
8	33	1 / /	18
8 8 8	34		18
	34A		18
§§			18
§ §	37		18
8	38	Determination of net income derived from	10
e	20		18
§	38	Determination of net income derived from	26
2	38A		36 43
§ §			45
8	38B	Financial institutions and business corporations	
		engaged exclusively in buying, selling, dealing in or holding securities; excise rate	43
8	38C	,	$\frac{45}{45}$
§ §	38D	Repealed, 2008, 173, Sec. 66	40
8	30D		45
§	38E	1	$\frac{45}{47}$
8	38F	Deduction from net income for compensation	41
2	501	paid to individuals employed by eligible	
		business facility domiciled in present or former	
			48
8	38G		48
§ §	38H	1 0 0	49
§	38I	Wages deemed compensation paid in	10
3	301		50
8	38J	, ,	51
§ § §	38K		51
8	38L	Natural Heritage and Endangered Species Fund;	
Ð			51
§	38M	Credit against amount of excise due; research	
Ð			52
§	38N	Economic development incentive program; tax	
•			55
§	38 <i>O</i>	Economic target areas; tax deduction for	
Ü			58
§	38P		58
§	38Q		58
§	38R		61
§	38S	Automatic sprinkler system; depreciation	
			65
§	38T	Repealed, 2008, 173, Secs. 82 and 83	66
§	38U	Credit for cost of qualifying property; life	
		sciences 7	66
§	38U	Credit for cost of qualifying property; life	
		sciences	68

xxxi

§	38V	Deductions for qualifying clinical testing expenses; certified life sciences company	770
§	38V	Deductions for qualifying clinical testing expenses; certified life sciences company	771
§	38W	Credit for qualified research expenses; life sciences	771
§	38W	Credit for qualified research expenses; life sciences	773
§	38X	Credit against taxes imposed on persons filming motion picture for employment of persons within commonwealth in connection with filming or production	774
§	38Y	Unrelated business taxable income for certain exempt corporations	777
§	38Z	Dairy farm tax credit program	777
§	38AA	Credit against taxes imposed for qualified donation of certified land to public or private	778
§	38BB	conservation agency	780
2	38CC	housing development project	782
§ §		Life Sciences refundable jobs credit	102
_	38DD	Credit against excise tax imposed under Secs. 2(b), 2B(b) or 39(b)	782
8	38EE	Community investment tax credit	783
8	38FF	Repealed, 2012, 224, Sec. 56A	788
8	38GG	Hiring of qualified veterans; excise tax credit	788
8	38HH	Credit for wages paid to qualified apprentice	790
00000000	38 <i>II</i> 38JJ	Cranberry production	792
§	38KK	disabilities	794
§	38LL	members of the national guard Offshore wind tax incentive program; refundable	795
§	38LL	jobs credit	796
§	38MM	jobs credit	797
§	38MM	limitations; administration	797
§	38NN	limitations; administration	799 801
§	3800	credit amount Credit against the tax liability; transfer of credit;	802
§	3800	Credit against the tax liability; transfer of credit; carry forward of credit; disallowance of credit	302
§	38PP	by commissioner; adoption of regulations Massachusetts homeownership tax credit; amount allowed; eligibility certificate;	804

		affordability period; transfer, sale or
		assignment of tax credit; fees; adoption and
		promulgation of rules and regulations 806
§	39	Tax rate
§	39A	Tax on business subsidiary corporation 813
§	39B	Repealed, 1924, 26, Sec. 1
§	39C	Repealed, 1960, 548, Sec. 8
§	40	Repealed, 1976, 415, Sec. 102
§	41	Repealed, 1966, 698, Sec. 63
§	42	Alternative method of determining net income 814
§	42A	Taxable net income
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	42B	Manufacturing and research and development
		corporations 815
§	42C	Repealed, 1966, 698, Sec. 66
§	43	Repealed, 1945, 735, Sec. 3
§ § §§	44 to 46	Repealed, 1976, 415, Sec. 102
§	47	Repealed, 1953, 654, Sec. 60
§§	48 to 51	Repealed, 1976, 415, Sec. 102
§	52	Unconstitutionality of excise tax law; effect;
•		revival of former act
§	52A	Repealed, 2013, 46, Sec. 39
8	53	Repealed, 1976, 415, Sec. 102
8	54	Repealed, 1951, 641, Sec. 2
8	55	Valuation
8	56	Repealed, 1925, 343, Sec. 4
8	56A	Repealed, 1966, 698, Sec. 69
8	57	Repealed, 1928, 13, Sec. 2
8	58	Tax rate
000000000000000000000000000000000000000	58A	Repealed, 1925, 343, Sec. 6
8	59	Assessment of additional taxes 820
8	60	Repealed, 1976, 415, Sec. 102
	61 to 66	1 / /
§§	67	1 / /
§ §	68	Assessment; rate; return; deductions 820 Effect on other taxes 821
§ §	68A	
8	OOA	Conflict between local and state valuations;
e	COD	remedy
§	68B	
§	68C	Exemption from excise under Sec. 39 for certain
0	00	business corporations
§	69	Inspection of records; examination of officers 822
§§	70 to 76A	
§§		Repealed, 1930, 416, Sec. 2
§	79	Penalty for failure to make return for corporate
		franchise tax
§	80	Collection of penalties
§	81	Local taxation, defined
A]	PPENDIX	TO CHAPTER 63
CA	APITAL RES	SOURCE COMPANY ACT
§	1-1 Legis	slative findings and purpose
v		- O F

		_	_
		7	CAXATION
§	1-2	Definitions	825
§ § §	1-3 1-4	Gross investment income tax; inapplicability of surtax. Surtax on domestic life insurance companies and	826
		savings and insurance banks	826
§	1-5	Tax credits; amount of taxes imposed	827
Š	1-6	Additional investment privilege excise	827
8888	1-7 1-8	Additional excise; job levels	828
e	1.0	verification, and administration of taxes; penalties	829
§	1-9	Declarations of estimated tax	829
§	1-10	Inapplicability of gross investment income tax;	990
2	1-11	capital resource company investments	829 830
§ §	1-11	Tax credits; capital resource company investments Certificates and reports	830
	1-12		831
8	1-13	Capital resource company	832
§ § §	1-14	Contents of capital resource company certificate Management and investments of capital resource	004
8	1-19	company	834
§	1-16	Qualified investments of capital resource company;	
e	1 17	loan reports	835
§	1-17	Partners; loans; contributions; agreements;	000
e	1 10	indemnities	838
§	1-18	Furnishing financial statements and certificates of	000
e	1 10	capital resource company	839
§	1-19	Examination of capital resource company's affairs;	000
e	1 00	witnesses; hearings; rules; violations; review	839
§ s	1-20 1-20 <i>A</i>	Annual reports	841
§	1-20 <i>P</i>	A Short title	842
		TER 63A TAXATION OF CERTAIN	
		ORATIONS, ASSOCIATIONS AND ORGANIZAT GED IN THE SALE OF ALCOHOLIC BEVERAC	
E.	NGA	GED IN THE SALE OF ALCOHOLIC BEVERAC	JLS
§	_	Definitions	843
§		Rate	843
§§	3, 4	Repealed, 1976, 415, Sec. 103	844
§	5	Repealed, 1973, 708, Sec. 5	844
O.			7 DW
		TER 63B DECLARATION OF ESTIMATED TAX ORATIONS	BI
8	1 D	Definitions	845
8		ayment of estimated tax by corporations	845
§ § §		nterest on underpayment of estimated taxes;	040
9		installment payments	846
§		ime for payment of first installment	847
§	4A	Amount and time of installment payments	847
8		First year corporations with less than ten employees;	011
v	•	installment payments	848

Credit against taxes
Repealed, 1990, 121, Sec. 33.

Taxable years of less than twelve months

849 849 849

§ 5§ 6§ 7

8 8 8	9 Liabil pay 10 Addi	aled, 1990, 121, Sec. 34	849 849 850 850
		63C TAXATION OF INCOME OF CERTAIN ATIONS [REPEALED]	
§§ §§		Repealed, 1985, 593, Sec. 24epealed, 1976, 415, Sec. 105	851 851
	HAPTER NTITIES	63D TAXATION OF PASS-THROUGH	
8	2 Refund3 Applie4 Timind5 Collect6 Election	itions Indable credit for eligible pass-through entity It cation of chapter 63D It go f payment of excise tax It cition and administration of excise tax It cons It is a state of the control of excise tax It is a state of the control of exci	852 853 853 853 854 854
	REPEALI	-	
§§	1 to 17	Repealed, 1954, 353, Sec. 1	855
\mathbf{C}	HAPTER	64A TAXATION OF SALES OF GASOLINE	
§ §	1 1A	Definitions	856 859
§ §	2 3 3A	Record of sales	860 860
\$ \$ \$ \$ \$ \$ \$	4 4A to 4E	Repealed, 1976, 415, Sec. 106	861 862 862
§ §	7A 8	gasoline	862 863 864
§ §	8A 9	Regulation of tax free sales	864
§ § §	10 11 12	penalty	864 864 864

xxxvi

		excise tax; liability of distributors, retailers and residents; nonresident cigar distributors;	
§	7C	licenses; violations and penalties	886
	==	Protection Fund	890
§	7D	Personal and individual liability to commonwealth	
		upon failure to pay amount due under this	001
e	70	chapter	891
§	$7\mathrm{E}$	Electronic nicotine delivery systems; definitions;	
		excise taxes; liability for collection and payment;	
		payment amount; delivery and transfer; penalties	891
8	8	Prosecution for illegal possession, etc	896
8 8	9	Repealed, 1976, 415, Sec. 107	900
8	10	Regulation of vending machines; penalties for	300
2	10	particular offenses; sales to children	900
§	11	Records and reports of purchases and sales;	500
2		investigation, examination and search	901
8	12	Selling price; "loss-leaders" prohibited	902
8	13	Definitions of cost and sale terms	902
8	14	Unfair competition; penalty	904
8	15	Application of act to unusual sales	904
§	16	Fair competition; prices	905
§	17	Illegal contracts	905
© © © © © © © © © © ©	18	Fictitious prices; discounts	905
§	19	Invoice cost of goods purchased at forced sales	906
§	20	Cost survey as evidence	906
§	21	Liability of agents aiding violations	906
§§		Repealed, 1976, 415, Sec. 107	906
§ §	26	Police power	906
§	27	Severability clause	907
§ § §	28	Disposition of sums received	907
§	29	Payment of tax through use of adhesive stamps	907
8	30	Stamper; purchase and use of stamps;	
		appointment; compensation; payment for	007
2	31	stamps	907 909
§ §	32	Redemption of unused or mutilated stamps, etc Repealed, 1976, 415, Sec. 107	909
8	33	Unstamped cigarettes or stamps; prohibition of	909
8	99	sale, etc.; examination and replacement of	
		unstamped or improperly stamped packages	909
§	33A	Packages containing fewer than 20 cigarettes;	000
9	0011	stamps; penalties	909
§	34	Possession, sale, etc., of unstamped cigarettes;	000
9	01	penalty; prima facie evidence; presumptions	910
§	35	Possession or transportation of unstamped	010
·	-	cigarettes; penalty; arrest, search and seizure;	
		forfeitures	911
§	36	Possession or transportation of unstamped	
		cigarettes; necessity of invoices or delivery	
		tickets; prima facie evidence	911

§	37	Forgery, alteration, etc., of excise stamps; unauthorized use of metering machine;	010
§ §	38 38A	penalties; forfeitures	912 913
0	00	has not been paid	913
§ §	39 40	Application of Secs. 29 to 39	913
8	40	duties; meetings; annual report	914
C	HAF	PTER 64D EXCISE ON DEEDS, INSTRUMENTS A	ND
		INGS	
§ §	$\frac{1}{2}$	Rate of taxation; instrument excepted	916
§	3	"person" defined	917
§	3A	etcFunds at registries of deeds for purchase of excise	917
§	3B	stamps for sale, etc	918
0		premiums	919
§	4	Erroneously affixed stamps; abatement	919
8 8	5 6	Repealed, 1976, 415, Sec. 108 Powers and duties of commissioner; penalty for	919
		interference, false entries, etc.	919
§ §	6A	Failure to affix stamps; penalty	920
	6B	Refusal to register; lack of required stamps	920
§ § §	7	Penalty for false affixation of stamps	920
Š	8	Penalty for illegal removal of stamp	920
8	9	Penalty for fraudulent use of stamp	921
§ § §	10	Disposition of tax receipts	921
8	11	Deeds Excise Fund	921
8	11A		923
§	12	Disbursement of funds	925
§	13	Repealed, 2009, 61, Sec. 2	925
		PTER 64E TAXATION OF SPECIAL FUELS USED	IN
		PROPULSION OF MOTOR VEHICLES	
§		Definitions	926
§	2	Licenses; prohibited acts; penalty; lists of licensees	927
8888	3	Records and written statements	928
§	4	Payments; tax rate	929
§	5	Reimbursement of excise paid; procedure, etc	929
§§		± / / /	931
8	9	Foreign and interstate commerce	931
§ § §	10	Purchaser required to bear tax burden; penalty	931
8	11	Penalty for violations	931
8	12	under federal law	931
		unuel leueral law	391

§ § § §	13 14 15 16	Disposition of funds received	932 932 932 933
Fl	UELS A	ER 64F TAXATION OF FUEL AND SPECIAL ACQUIRED OUTSIDE AND USED WITHIN THI ONWEALTH	Œ
0 00 00 00 00 00 00 00 00 00 00 00 00 0	1 2 3 4 5 5A 6 7 to 9 10 11 12 13	Interstate and foreign commerce. Repealed, 1976, 415, Sec. 110 Penalty for violations. Actions to restrain collection of levies exempted by federal law.	934 935 935 936 937 937 938 938 938
§ § §	14 15 16	Disposition of funds received	938 938 939
C]	HAPTI	ER 64G ROOM OCCUPANCY EXCISE	
\$ \$ \$ \$	1 2 3 3A	Definitions. Exempted accommodations. Imposition and rate; payment Local excise tax; information concerning amount collected available	941 943 944 945
§	3B	Reversion of convention center financing fees imposed upon transfers of occupancy of short-	0.40
§	3C	term rentals in certain cities	946 946
8 8 8 8	3D 4 5 6 6A	Community impact fees	946 947 947 948
§ § §	7 7A 7B	prohibited	948 948 948
§§ § §	8 to 10 11 12	exemption	948 949 949

		T	AXATION
§	13	traveling on military orders	949
		remittance of excise by intermediary	949
§ §		Regulation of operators by cities or towns Prohibition on short-term rentals by homeowner's	950
e	10	association agreement, rental agreement, or other restriction, covenant, etc.	952
§		Short-term rental of units that are subject to rent control provisions	952
§	17	Report on the economic activity of short-term rentals rented for occupancy through a hosting	952
§	18	platform or intermediaryRules and regulations	952 953
		R 64H TAX ON RETAIL SALES OF CERTAIN E PERSONAL PROPERTY	N
§	1	Definitions	955
Š	2	Sales tax; services tax; imposition; rate; payment	963
§	2A	Repealed, 1991, 4, Sec. 7	963
§ § §	3	Payment by purchaser; collection by vendor; sales	0.00
e	0.4	of motor vehicles or trailers	963
§	3A	Prepayment of tax on tobacco products that will be held for retail sale; credit for prepaid taxes;	
		regulations	965
8	4	Computation of tax	966
§ §	5	Statement and collection of tax	966
8	6	Exemptions	966
8	6A	Annual sales tax holiday	983
8	7	Registration required	985
§ § § §	8	Presumption of sale at retail; burden of proof;	
§	9	resale and exempt use certificates	985
Ü		exempt sales	987
§§	10 to 13	Repealed, 1976, 415, Sec. 112	987
§	14	Repealed, 1969, 546, Sec. 4	987
	15	Repealed, 1976, 415, Sec. 112	987
	16	Liability for failure to pay tax	987
	17 to 22	Repealed, 1976, 415, Sec. 112	987
	23	Repealed, 2010, 131, Sec. 50	987
§	24	Repealed, 1976, 415, Sec. 112	987
§	25	Motor vehicles; presumption of sale at retail;	
		prerequisite for registration; penalties for failure	
0	0 T A	of payment	987
§	25A	Motorboats; aircraft; certificate issuance; evidence	000
§	25B	of tax payment	988
9	_02	commonwealth; reports	988
§	26	Trade-in of motor vehicles or trailers; sales tax	989
8	27	Repealed, 1990, 121, Sec. 55	989
8	27A	Trade-in boats and airplanes	989
§ § §	21A 28	Repealed, 1976, 415, Sec. 112	989
X	4 0	INC PCAICA, 1010, T10, DCC, 114	000

§ §	29 30 30A	Service of notices	989 990 990
8	31	definition	990
§ § §	32	Service of process; nonresident vendors	990
8	33		330
8	ออ	Worthless accounts; reimbursement without	991
§	34	interest	991
		R 64I TAX ON THE STORAGE, USE OR OTH	
	ONSUMI ROPERT	PTION OF CERTAIN TANGIBLE PERSONAL TV	4
			005
Š	1	Definitions	995
88888	2	Imposition; rate; payment	997
8	2A	Repealed, 1991, 4, Sec. 13	997
8	3	Liability for tax	997
8	4	Collection of tax; status of tax; sales of motor	997
2	4.4	vehicles	991
§	4A	Payment and accounting methods for use tax liability; estimated liability table	998
§	5	Computation of tax	999
8	6	Statement and collection of tax	1000
§ § §	7		1000
8		Exemptions	1000
8	8	Presumption of sale for use, storage or consumption; burden of proof; resale and exempt	
		use certificates	1001
§	9	Registration required	1003
§	10	Repealed, 1976, 415, Sec. 113	1003
§	11	Classified permits establishing percentage of	
		exempt sales	1003
§§		Repealed, 1976, 415, Sec. 113	1003
§	17	Liability for failure to pay tax	1003
88	18 to 23	Repealed, 1976, 415, Sec. 113	1004
§	24	Advertisement that vendor will assume or absorb	
		tax	1004
§	25	Repealed, 1976, 415, Sec. 113	1004
§	26	Motor vehicles; presumption of transfer for	
		storage, use or consumption; prerequisite for	
		registration; revocation of certificate for failure	
		of payment by check	1004
§	26A	Motorboats; aircraft; certificate issuance; evidence	1001
2	2011	of tax payment	1004
§	27	Trade-in of motor vehicles or trailers; use tax	1005
§	28	Repealed, 1990, 121, Sec. 66	1005
\$ §§			1005
	31A		TOOU
§	OIA	Bond or deposit; non-resident contractors;	1005
e	00	definition	1005
§	32	Repealed, 1976, 415, Sec. 113	1006
§	33	Service of process; nonresident vendors	1006
§	34	Claims for reimbursement on worthless accounts	1006

		PTER 64J TAXATION OF FUELS USED IN THE PULSION OF AIRCRAFT	
§	1	Definitions	1008
§	2	Licenses for user-sellers or suppliers; storage facilities; sale or delivery	1009
§	3	Records; statements with consignment or delivery	1010
§	4	Payment of tax	1010
§	5	Reimbursement for consumption except in operation of aircraft	1011
§	6	Tax borne by purchaser	1011
	7	Penalty for violation of chapter	1011
§ § §	8	Notice of discontinuance as licensee	1011
§	9	Liability for taxes	1012
§	10	Application of chapter to foreign or interstate	1010
8	11	commerce Jurisdiction to restrain collection	$1012 \\ 1012$
8 8 8	$\frac{11}{12}$	Disposition of moneys received	1012
8	13	Acceptance by cities	1013
§	14	Reserve to provide for extraordinary and unseen	1010
		expenditures	1013
[]	REP	PTER 64K CONTROLLED SUBSTANCES TAX PEALED]	
§§	1-	-14 Repealed, 2022, 126, Sec. 33	1015
C	HA	PTER 64L LOCAL OPTION MEALS EXCISE	
§	1	Definitions	1016
§	2	Local sales tax upon restaurant meals; distribution;	1010
§	3	effective date upon acceptance by municipality; reports Sourcing meal sales to business location of vendor; vendors with multiple business locations; meal delivery	1016
		companies and caterers	1017
§ §	4 5	Reimbursement to vendor by purchaser	1017
o		of alcoholic beverages consumed on premises	1018
§	6	Liability for failure to pay tax under this chapter	1018
_		PTER 64M TAXATION OF DIRECT BROADCAST ELLITE SERVICE	
§ §	$\frac{1}{2}$	Definitions	1019
§	3	payment	1021
-		provider by subscriber	1021
§	4	Registration of service providers	1022
8 8 8	5	Liability for failure to pay taxes under this chapter	1022
8	6	Out-of-state service providers; state secretary as agent for service of process	1022

C :	HA	PTER 64N MARIJUANA TAX	
_	1 2 3	Definitions	10 10 10
§ §	4 5	Exemptions	1(1(
		PTER 65A TAXATION OF TRANSFERS OF CERT ITES	ΊΑΙ
§ §	$\frac{1}{2}$	Imposition of tax Due date of tax; penalty for delinquent payment; extension of time	10
§ §	3 4	Credits on transfers of future interests	10
§	5B	respect to collection and refunds	10 10
§ §	6 7	Effect of change in federal revenue act	1(1(
\mathbf{R}	ESI	PTER 65B SETTLEMENT OF DISPUTES PECTING THE DOMICILE OF DECEDENTS FOR TH TAX PURPOSES	
888888888	1 2 3 4 5 6	Definitions Procedure to determine domicile for tax purposes Agreements as to tax Determination of domicile on failure to agree Penalties and interest for non-payment of tax Application of chapter	10 10 10 10 10 10
	7	Controlling provisions in case of conflict	10
		PTER 65C MASSACHUSETTS ESTATE TAX	
•	1 2 2A 3 3A 4	Definitions Computation of estate tax Transfer of estate and real property; tax Exemption and deductions Qualified terminable interest property Nonresident decedents; tax on certain property	10 10 10 10 10
§	4A	located in commonwealthGeneration-skipping transfers	10
\ \ \ \ \ \ \	5 6 7 8	Valuation; gross estate	10 10 10
§ §	9 10	regulations	10 10 10
§§	11 13	, 12 Repealed, 1976, 415, Sec. 115	10 10

		מ	Caxation
§ § §	14 15 16	Lien for unpaid tax; liability for delinquent tax; release or discharge of lien	1051 1053
\$ § §		duties	1054 1054
	22, 24 25 26 27	payment; filing	1054 1056 1056 1057 1057 1057
		NDIX TO CHAPTER 65C	1007
FC	RMI	ER CHAPTER 65 TAXATION OF LEGACIES AND SUCCES	SSIONS
8888888	2 3 4	Subjects of taxation; rates; exceptions	1059 1063 1063 1064 1064
PA	YME	ENT OF TAX	
00 00 00 00 00 00	7 8	Persons liable for taxes Time and manner of payment Repealed, 1927, 156, Sec. 2 Lien for tax; exempt property; discharge, etc. Repealed, 1922, 403, § 4 Repealed, 1976, 415, Sec. 114 Payment of tax out of capital, not income	1064 1064 1065 1065 1066 1066
VA	LUE	FOR TAXATION	
§	13	Basis of assessment	1067
		AL PROVISIONS FOR PAYMENT OF TAXES ON FUTURE ESTS	
\$ \$ \$	14 15 15A	Advance payment of tax	1067 1067 1068
ΡF	ROVI	SIONS AFFECTING ADMINISTRATION OF ESTATES	
§	16	Taxation of property given to executors or trustees in lieu of compensation	1069
§	17	Duties of executor or administrator holding taxable	1069

§	18	Legacies payable out of realty; payment of tax	1069
§	19	Taxation of money designated for payment of tax	1069
§	20	Refunds	1069
§ §	21	Selling real estate for payment of tax	1070
§	22	Duties of administrator; inventory; time for filing, fee	1050
0	20	and extension of time	1070
§	23	Allowance of final account; payment of tax as condition	1071
§	24	precedent	1071
2	4 7	interests	1071
§	24A	"Death tax," defined	1072
8	24B	Estates of non-residents; filing proof of payment of	10.2
0	_ 12	foreign death taxes	1072
§	24C	Non-resident's estates; payment of foreign taxes;	10.2
0	_10	procedure on failure to file proof of payment	1072
§	24D	Non-resident's estates; final accounting; conditions	1073
§	24E	Applicability of sections relating to non-residents	1073
§	24F	Liberal construction of sections relating to	10.0
3		non-residents	1074
VA	LUA'	TION AND APPRAISAL	
§	25	Determination of value by commissioner	1074
§	26	Alteration of valuation; appeal	1075
		·	
AS	SSESS	SMENT OF TAX	
A §	8 SES 8		
		Assessment; certification of additional amount due;	1075
			1075
§	27	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of	1075 1077
§ §	27	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest	
§	27 27A	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077
§ §	27 27A 28	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077
8 8 8	27 27A 28 29	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078
8 8 8	27 27A 28 29	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078
§ § § § § PI §	27 27A 28 29 ROCE 30	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078
§ \$ \$ \$ \$ \$ PI \$ \$ \$ \$	27 27A 28 29 ROCE 30 31	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32 33	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078 1078 1079
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32 33	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078 1078 1079
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32 33 33A	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078 1079 1079
S S S S S S S S S S S S S S S S S S S	27 27A 28 29 ROCE 30 31 32 33 33A 34	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy Repealed, 1976, 415, Sec. 114 Penalty for refusing to furnish information to commissioner EEDINGS TO DETERMINE AND COLLECT TAXES Jurisdiction and procedure of probate court Enforcement of tax lien on realty Unpaid taxes; procedure for recovery Repealed, 1976, 415, Sec. 114 Ten year assessment and collection; five year notice of death or accrual Repealed, 1976, 415, Sec. 114	1077 1078 1078 1078 1078 1079 1079
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32 33 33A 34 ENER	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078 1079 1079 1080
\$ \$ \$ \$ \$ \$ PI \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32 33 33A 34 ENER 35	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078 1079 1079
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32 33 33A 34 ENER	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078 1079 1079 1080
\$ \$ \$ \$ \$ \$ PI \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	27 27A 28 29 ROCE 30 31 32 33 33A 34 ENER 35	Assessment; certification of additional amount due; payment; refunds; deductions; abatement; interest Abatement of tax; hearing; decision; notice; scope of remedy	1077 1078 1078 1078 1078 1079 1079 1080

LETTER RULINGS OF COMMISSIONER OF REVENUE

2003 Ll	ETTER	RULIN	GS	
Letter	Ruling	03-1	Granting Permission to File a Composite	_
Letter	Ruling	03-2	Return Financial Services for Offshore	1
Letter	Ruling	03-3	Investment Funds; Nexus Issues Group of Related Partnerships/	6
Letter	Ruling	03-4	Composite FilingClassification of Massachusetts Common	12
Letter	Ruling	03-5	Law Trust	15
Letter	Ruling	03-6	Beneficiaries Personal Income Tax Treatment of	19
Letter	Ruling	03-7	Certain Advanced Refunding Bonds Sales Tax on Lease Settlements	$\frac{22}{25}$
	Ruling		Sales Tax Consequences of Certain	20
_			Merchandise Exchanges	29
Letter	Ruling	03-9	Machinery Exempt from Local Taxation Under TIF Subject to Non-Income	31
Letter	Ruling	03-10	Measure	
Letter	Ruling	03-11	Printing Process	34 37
2004 Ll	ETTER	RULIN	GS	
Letter	Ruling	04-1	Sales Tax Consequences of Multiproduct	42
Letter	Ruling	04-2	Discount Programs	
			Decommissioning Funds	43
2005 Ll	ETTER	RULIN	GS	
Letter	Ruling	05-1	Sales Tax on Wound Closure Device	57
Letter	Ruling	05-2	Water Desalination Plant	60
Letter	Ruling	05-3	Declining Balance Co-Ownership Program Deeds Excise	73
Letter	Ruling	05-4	Sales/Use Tax Liability of Commercial Real Estate Manager	78
Letter	Ruling	05-5	Qualification As a Manufacturing Corporation Corporate Excise	80
Letter	Ruling	05-6	Internet Intermediary Room Occupancy	
Letter	Ruling	05-7	Excise	84

vii

			T	'AXATION
Letter F	Ruling	05-8	Tax Corporate Nexus/Offshore Company Trading Commodities Through Independent Contractor Corporate Excise	87 94
2006 LE	TTER	RULIN	GS	
Letter F Letter F			Film Incentive	100
Letter F	Ruling	06-3	Corp/Income	102
Letter F	Ruling	06-4	Storage Sheds	107
Letter F	Ruling	06-5	Section 6(TT)	109
Letter F	Ruling	06-6	Desalination Plant	114
2007 LE	TTER	RIILIN	Corporate Excise	116
Letter F			Qualification As a Manufacturing Corporation Under G.L. c. 63, § 38(L)	120
Letter F	Ruling	07-2	Security Corporation Classification	124
2008 LE	TTER	RULIN	GS	
Letter F	Ruling	08-1	Foreign LLC treated as a disregarded entity for Massachusetts Tax Purposes	130
Letter F	Ruling	08-2	Separate Entity Status and Federal Classification for Each Series of an LLC	135
Letter F	Ruling	08-3	Exemption from Sales Tax for Medicine	142
Letter F			Application of Sales Tax to Sales of Beverages by Health Club Facilities	144
Letter F	Ruling	08-5	Sales of Reports of Individualized Information—G.L. c. 64H, s. 1, "sales" and "selling"	146
Letter F	Ruling	08-6	Use of personal digital devices or Interest browsers for submitting patient prescriptions	149
Letter F	Ruling	08-7	Taxation of Qualified Settlement Fund	154
Letter F			Taxation of Corporate Jet Employees	157
Letter F			Business Trust/Hospital Construction	
Letter F	Ruling	08-10	Project	163 167
Letter F	Ruling	08-11	Taxpayer Domiciled in New York, Resident in Massachusetts	168
Letter F	Ruling	08-12	Exemption for Drugs on Prescription	172

	Ruling Ruling		Senior Living Community Project Machinery and Equipment Used in	174
LCCCCI	runng	00-14	Quarry Operations	180
2009 L	ETTER	RULIN	GS	
Letter	Ruling	09-1	Massachusetts Sales/Use Tax Exemption for Mixed Housing & Commercial	
.	D 1:	00.0	Community Project	194
Letter	Ruling	09-2	Sale of Wireless Communication Device in Bundled Transaction	199
Letter	Ruling	09-3	Impact of Check-the-Box Legislation on Manufacturing Corporation	202
Letter	Ruling	09-4	Classification	202207
Letter	Ruling	09-5	Residency	210
Letter	Ruling	09-6	Sales Tax Treatment of Bone Growth	213
Letter	Ruling	09-7	Stimulators	
Letter	Ruling	09-8	Delivery Components "Liquor Store as Caterer"	$\begin{array}{c} 217 \\ 226 \end{array}$
2010 L	ETTER	RULIN	GS	
				001
	Ruling Ruling		Litigation Support Services	231 235
	Ruling		Sales Tax on Machinery Used to	200
Lottor	Ruling	10 4	Construct a Wind Turbine	240
Letter	ituiiiig	10-4	Digestion Systems	247
Letter	Ruling	10-5	Applicability of Brownfields Tax Credit to Solid Waste Facility	255
Letter	Ruling	10-6	Application of 830 CMR 63.32B.2(8)(f), Limitation on Use of Pre-Combination	
			NOL	259
2011 L	ETTER	RULIN	GS	
Letter	Ruling	11-1	Sales Tax; Installed Utility Poles	265
	Ruling		MA Sales/Use Tax; Sales of On-Line Services	268
Letter	Ruling	11-3	Authentication Services/Digital	
Letter	Ruling	11-4	Certificates	272
Letter	Ruling	11-5	Prospective Employees	276
Letter	Ruling	11-6	Compounds Used in Clinical Trials Security Corporation, Purchase of Tax	279
Letter	Ruling	11-7	Credits	281
Letter	Ruling	11-8	System	286

		T	AXATION
		Corporation Under G.L. c. 63, s. 38(l)	293
2012 LETTER	RULIN	IGS	
Letter Ruling Letter Ruling		Teleconferencing Services Prepackaged Individual Salads Sold by a	301
Letter Ruling	12-3	Supermarket	304
Letter Ruling	12-4	Excise	308
Letter Ruling	12-5	Tracking Service"	310
		Practice Customers	314
Letter Ruling Letter Ruling		Sales/Use Tax on Publishing Software Sales Tax on Material/Machinery used in	322
Takkan Dulina	10.0	Wind Turbine Project	325
Letter Ruling Letter Ruling		Cloud Computing Corporate Excise Filing Requirements of	332
g		An HMO	337
Letter Ruling	12-10	Screen-Sharing Software and the Massachusetts Sales/Use Tax	341
Letter Ruling		Data Back-Up and Restoration	350
Letter Ruling	12-12	Application of MA Sales Tax to Construction Progress Photographs	354
Letter Ruling	12-13	Massachusetts Sales/Use Tax on Internet-Based Marketing and	001
		Customer Communications Solutions	357
2013 LETTER	RULIN	IGS	
Letter Ruling	13-1	Permissibility of Charitable Contribution	
		by a Security Corporation	364
Letter Ruling	13-2	On-Line Marketing and Communications Solutions	367
Letter Ruling	13-3	Sales Tax Treatment of Mobile Medical Laser Eye Equipment and Technicians'	
Letter Ruling	13-4	Services	372 377
Letter Ruling	13-5	Insurance Charges	
Letter Ruling	13-6	Events Taxability of the Lease/Sale of Computers	381 386
Letter Ruling	13-7	by Public Schools	389

Letter Ruling 17-3

TABLE OF CONTENTS		
2014 LETTER RULI	INGS	
Letter Ruling 14-1	Sales/Use Tax on Subscription to On-Line Merchandise Database	394
Letter Ruling 14-2	Qualification as Mutual Fund Services Corporation under G.L. c. 63, s. 38(m)	397
Letter Ruling 14-3	Application of Massachusetts Sales Tax to Portable Medical Device under G.L. c.	401
Letter Ruling 14-4	64H, s. 6(l)	401
2015 LETTER RULI	INGS	
Letter Ruling 15-1	Sales/Use Tax on Sale and Installation of a Ski Lift	410
2016 LETTER RULI	INGS	
Letter Ruling 16-1	Application of the Massachusetts Sales Tax to Sales Associated with Employee Rewards Programs	417
Letter Ruling 16-2	Sales of Pollution Control Equipment for use in the operation of an Electricity	
Letter Ruling 16-3	Generation and Distribution Plant Taxability of optional service contracts when purchased with taxable computer	423
	hardware	431
2017 LETTER RULI	INGS	
Letter Ruling 17-1	Taxability of Charges Involving a Mobile Point of Sale Device Containing Pre-	436
Letter Ruling 17-2	Loaded Software Taxability of an Extended Warranty	450

2018 LETTER RULIN	GS
Letter Ruling 18-1	Impact of Federal 338(h)(10) Election on
	Certain Corporate Excise Credits
Letter Ruling 18-2	Corporate Excise Treatment of Motor
	Vehicle Inventory

Contract when purchased with a

Net Worth Calculation Where

SmartPhone

Subsidiaries Owned Indirectly Through a Pass-Through Entity

441

446

450

455

2020 LETTER RUL	INGS
Letter Ruling 20-1	Sales at Cash Registers Located in the Restaurant Areas of a Supermarket
Letter Ruling 20-2	Applicability of the Room Occupancy Excise to Complimentary Rooms Provided by a Gaming Establishment
2022 LETTER RUL	ING
Letter Ruling 22-1	Taxability of Continuous Glucose Monitors
2024 LETTER RUL	ING
Letter Ruling 24-1	Taxability of Genetic Testing and Analysis Services
Letter Ruling 24-2	Taxability of Continuous Glucose Monitors Designed for Use in Conjunction with Automated Insulin Delivery Systems
TECHNICAL INFO	RMATION RELEASES
2003 TECHNICAL I	NFORMATION RELEASES
	ion Release 03-1 Exemption from s Use Tax for Tax Paid Under Laws of
Technical Informati	ion Release 03-2 Interest Rate on
	s and Underpayments
	ion Release 03-3 Alternative Individual
	rn: New Line Item on Personal Income Tax
Return	
	ion Release 03-4 Settlement of the
	ax on Future Interestsion Release 03-5 Prepaid Telephone
Calling Cards	and Prepaid Calling Arrangements
Technical Informati	
Amounts for 6	Qualified Transportation Fringe Benefits
	on Release 03-7 Interest Rate on
	s and Underpayments
	on Release 03-8 Massachusetts Income
	tensions for Military Personnel in the
Persian Gulf A	Area
	Budget (St.2003, c. 4) on Taxation with
	ts
Technical Informati	ion Release 03-10 Application of <i>Estate of</i>
	Commissioner of Revenue
Technical Informati	ion Release 03-11 Expansion of
	ectronic Filing
Technical Informati	ion Release 03-12 Interest Rate on

Overpayments and Underpayments
Earned by Nonresidents
United States Technical Information Release 03-15 Postponement of Requirement That Corporate Extensions Be Filed
Technical Information Release 03-16 Enhanced 911
Surcharges on Telephone Service
Taxpayers Failing to File Tax Returns Technical Information Release 03-18 Changes to G.L. C. 62C Contained in the Fiscal Year 2004 Budget
Technical Information Release 03-19 Effect of the Supplemental Budget (St.2003, c. 4) on Certain Related Member Interest or Intangible Expenses and Costs and the Commissioner's Interpretation of the Sherwin-Williams Company v. Commissioner, 438 Mass. 71 (2002), Rehearing Denied (Feb. 28, 2003)
Technical Information Release 03-20 Qualified Subchapter S Subsidiaries, Their Parents, and Entity Level Taxes, G.L. c. 63, § 32D
Technical Information Release 03-21 Tax Return Extension for Corporations That Are Subject to the Interest or Intangibles Add Back Law, General Laws, Chapter 63,
Sections 31I and 31J
Overpayments and Underpayments
Financing Surcharges
2004 TECHNICAL INFORMATION RELEASES
Technical Information Release 04-1 Interest Rate on Overpayments and Underpayments
Technical Information Release 04-2 Ferry Service Embarkation Fees
Technical Information Release 04-3 New Limitations on Payment of Refunds Claimed on Late Filed Returns Technical Information Release 04-4 Taxation of LLCs Under
St.2003, c. 26, § 204
Tax Filing Extensions for Military Personnel in a Combat
Zone

Servicemembers Civil Relief Act (P.L. 108-189) on	
Massachusetts Nonresidents with Military Compensation	615
Technical Information Release 04-7 Changes to the	010
Brownfields Credit and Investment Tax Credit Contained	
in Chapter 141 of the Acts of 2003	617
Technical Information Release 04-8 Interest Rate on	01.
Overpayments and Underpayments	618
Technical Information Release 04-9 Diversified Savings and	010
Loan Holding Companies Are Generally Excluded from the	
Definition of Financial Institution	620
Technical Information Release 04-10 Recent Legislation	020
Clarifying Dividends That Are Ineligible for the Dividends	
Received Deduction	622
Technical Information Release 04-11 Massachusetts	022
Exclusion Amounts for Qualified Transportation Fringe	
Benefits	624
Technical Information Release 04-12 Penalty for Failure to	021
File, Report or Pay in the Prescribed Format	625
Technical Information Release 04-13 Change to Final	020
Determination for Purposes of "Federal Change" Provision	
in GL c 62C 830	626
in G.L. c. 62C, § 30	020
Sales Tax Holiday	627
Technical Information Release 04-15 Amendments to	٥
Massachusetts Corporate Excise Governing Domestic and	
Foreign Manufacturing Corporations and Research and	
Development Corporations	633
Technical Information Release 04-16 Interest Rate on	
Overpayments and Underpayments	639
Technical Information Release 04-17 Massachusetts Tax	
Issues Associated with Same-Sex Marriages	641
Technical Information Release 04-18 Ferry Service	
Embarkation Fees	647
Technical Information Release 04-19 Jobs Incentive	
Payment	650
Technical Information Release 04-20 Uniform Oil Response	
and Prevention Fee	657
Technical Information Release 04-21 Statutory Changes	
Concerning the Taxation of Security Corporations and	
Nonresident Partners of Securities Partnerships	659
Technical Information Release 04-22 Recent Legislation That	
Impacts the Allocation and Apportionment of Income of	
Corporations and Other Taxpayers	663
Technical Information Release 04-23 Changes in the Tax	
Treatment of Certain Estates and Trusts As a Result of	
Chapter 262 of the Acts of 2004	668
Technical Information Release 04-24 Amendment to G.L. c.	
63, § 38N, Dor Certification of the Economic Opportunity	
Area Credit	673
Technical Information Release 04-25 Effect of Recent	
Legislation on the Personal Income Tay Withholding of	

Tax, and the Declaration of Estimated Tax by Individuals Technical Information Release 04-26 Sales/use Tax Changes	679
Contained in Chapter 262 of the Acts of 2004	684
Wage Reporting and Insurance Payment Changes	
Contained in Chapter 262 of the Acts of 2004	690
Technical Information Release 04-28 Changes to	
Massachusetts Installment Sale Elections	695
Technical Information Release 04-29 Effect of Recent	
Legislation on the Corporate Excise Non-Income Measure Calculation and the Declaration of Estimated Tax by	
Corporations	696
Technical Information Release 04-30 Revised Electronic	000
Filing Requirements	699
Technical Information Release 04-31 Interest Rate on	
Overpayments and Underpayments	710
Technical Information Release 04-32 Annual Update of Real	51 0
Estate Tax Credit for Certain Persons Age 65 and Older	712
Technical Information Release 04-33 Interest Rate on	71
Overpayments and Underpayments	714
Technical Information Release 04-34 Changes in the Income	
Tax Personal Exemption Amounts Effective January 1,	710
2005	716
2005 TECHNICAL INFORMATION RELEASES	
Technical Information Release 05-1 Convention Center	
Financing Surcharges	719
Technical Information Release 05-2 Massachusetts Exclusion	
Amounts for Qualified Transportation Fringe Benefits	728
Technical Information Release 05-3 Interest Rate on	
Overpayments and Underpayments	729
Technical Information Release 05-4 Rcn-Becocom, LLC V.	
Commissioner of Revenue; Property Tax; Telephone	
Company Central Valuation; Entity Classification	731
Technical Information Release 05-5 An Act to Decouple from	
Federal Production Activity Deduction	736
Technical Information Release 05-6 Application of	
Bloomingdale's, Inc. ATB Decision to Open Tax Periods	
Prior to August 9, 2004	737
Technical Information Release 05-7 Interest Rate on	
Overpayments and Underpayments	738
Technical Information Release 05-8 Taxation of Internet	
Access, Electronic Commerce and Telecommunications	
Services: Recent Federal Legislation	741
Technical Information Release 05-9 The 2005 Massachusetts	
Sales Tax Holiday Weekend	746
Technical Information Release 05-10 Interest Rate on	
Overpayments and Underpayments	753
Technical Information Release 05-11 Effect of New Employee	
Classification Requirements Under G.L. C. 149, § 148B on	
Withholding of Tax on Wages Under G.L. C. 62B	755

Technical Information Release 05-12 Extensions Relating to	
Hurricane Katrina, 2005	,
Technical Information Release 05-13 Peterson V.	
Commissioner of Revenue; Tax Year 2002 Capital Gains	
Tax Rate	,
Technical Information Release 05-14 Vehicle Rental	
Surcharge in Revere	,
Technical Information Release 05-15 Transfers of Prewritten	
Computer Software	
Adoption of the Updated Internal Revenue Code on the	
Massachusetts Personal Income Tax ("Code Update")	,
Technical Information Release 05-17 Annual Update of Real	
Estate Tax Credit for Certain Persons Age 65 and Older	
(As Revised by St. 2005, C. 136)	-
Technical Information Release 05-18 Tax Changes Contained	
in "An Act Relative to Heating Energy Assistance and Tax	
Relief"	,
Technical Information Release 05-19 Extensions Relating to	
Storms and Flooding, October 2005	,
Technical Information Release 05-20 Lower Capital Gains	
Tax Rates for All of Tax Year 2002; New Capital Gains Tax	
Rate Beginning on January 1, 2003	
Technical Information Release 05-21 Interest Rate on	
Overpayments and Underpayments	
Technical Information Release 05-22 Modified Electronic	
Filing Requirements, TIR 05-22 Modifies TIR 04-30	
Technical Information Release 05-23 Changes in the Income	
Tax Personal Exemption Amounts Effective January 1,	
2006	•
Withholding	
Williams	
2006 TECHNICAL INFORMATION RELEASES	
Taskwisel Information Polesce OC 1 As Ast Durviding	
Technical Information Release 06-1 An Act Providing Incentive To The Motion Picture Industry	
Technical Information Release 06-2 Amendments to	
Qualifying Small Business Exemption Under G.L. c. 64H,	
§ 6(QQ)	
Technical Information Release 06-3 Interest Rate on	
Overpayments and Underpayments	
Technical Information Release 06-4 Deduction for Income	
Upon Which Taxes Have Been Paid Under a Claim of	
Right	
Technical Information Release 06-5 New Penalties Under	
G.L. c. 62C, §§ 35A–35E Tax Administration	
Technical Information Release 06-6 Net Worth Calculation	
for Reits	
Technical Information Release 06-7 Statutory Changes	
Relating to Unrelated Business Income of Nonprofit	
Corporations	

Technical Information Release 06-8 Extensions Relating to
Storms and Flooding, May 2006
Technical Information Release 06-9 Effect of the Appellate
Tax Board's Decision in EUA Ocean State Corp. v.
Commissioner of Revenue
Technical Information Release 06-10 Interest Rate on
Overpayments and Underpayments
Technical Information Release 06-11 Payments in Error
Technical Information Release 06-11 Payments in Error Technical Information Release 06-12 Pre-Approval Required
by Tobacco Licensees to Advertise, Sell or Offer to Sell
Cigarettes Below Statutory Presumptive Cost Pending
Appeal of Duarte v. Commissioner of Revenue
Technical Information Release 06-13 The 2006
Massachusetts Sales Tax Holiday Weekend
Technical Information Release 06-14 Personal Income Tax
Commuter Deduction
Technical Information Release 06-15 Interest Rate on
Overpayments and Underpayments
Technical Information Release 06-16 Effect of Recent
Economic Incentive Legislation on the Personal Income
Tax, the Corporate Excise, and Tax Administration
Technical Information Release 06-17 Annual Update of Real
Estate Tax Credit for Certain Persons Age 65 and Older
Technical Information Release 06-18 Sales Tax Exemption
for Disabled Veterans Purchasing Motor Vehicles
Technical Information Release 06-19 Effect of the Appellate
Tax Board's Rulings in Bell Atlantic Mobile of
Massachusetts Corp. v. Commissioner of Revenue and
Related Rulings
Technical Information Release 06-20 The Pension Protection
Act of 2006: Charitable IRA Distributions
Technical Information Release 06-21 Revised Rules for
Automatic Extensions of Time to File Tax Returns For
Certain Taxpayers
Technical Information Release 06-22 Medical Device Tax
Credit Provisions in St. 2006, c. 144 and c. 145
Technical Information Release 06-23 2006 Amendment to
G.L. c. 63, § 38N-Modification of DOR's Role in Reviewing
Certified Projects
Technical Information Release 06-24 Interest Rate on
Overpayments and Underpayments
Technical Information Release 06-25 Changes in the Income
Tax Personal Exemption Amounts Effective January 1,
2007
Technical Information Release 06-26 Bonds for Public
Infrastructure Improvements Under St. 2006, C. 293,
88 5 10

2007 TECHNICAL INFORMATION RELEASES
Technical Information Release 07-1 Taxation of Direct Shipments of Wine
Technical Information Release 07-2 Lowney v. Commissioner
of Revenue
Technical Information Release 07-4 Issues Concerning the Tax Relief and Health Care Act of 2006
Technical Information Release 07-5 Interest Rate on Overpayments and Underpayments
Technical Information Release 07-6 Extensions Relating to the April 16, 2007 Storm in the Northeastern United
States
United States
Technical Information Release 07-9 Interest Rate on Overpayments and Underpayments
Technical Information Release 07-10 Application of Commissioner of Revenue v. In Re Valley Media, Inc
Adirondack Beverages Corporation
Massachusetts Sales Tax Holiday Weekend
Overpayments and Underpayments
Incentives to the Motion Picture Industry
Coverage for an Employee's Child
Overpayments and Underpayments
2008 TECHNICAL INFORMATION RELEASES
Technical Information Release 08-1 Extension Relating to Electronic Filing with the Department of Revenue of Health Care Covences Department of Revenue of
Health Care Coverage Documentation
Commissioner and Duracell v. Commissioner on

Corporation	953
Overpayments and Underpayments	959
Technical Information Release 08-4 Limitations Period for	000
Certain Corporations and Financial Institutions Failing to	
File Tax Returns	962
Technical Information Release 08-5 Massachusetts Tax	
Treatment of Economic Stimulus Payments	966
Technical Information Release 08-6 Interest Rate on	
Overpayments and Underpayments	967
Technical Information Release 08-7 Excise Increase on	
Cigarettes under G.L. c. 64C	969
Technical Information Release 08-8 Sales/Use Tax,	
Withholding and Administrative Changes Contained in	0.70
Chapter 182 of the Acts of 2008	970
Technical Information Release 08-9 Changes in Law Relating	
to Tobacco Sales under G.L. c. 62C, G.L. c. 64C, and G.L. c. 64H.	974
Technical Information Release 08-10 The 2008	314
Massachusetts Sales Tax Holiday Weekend	978
Technical Information Release 08-11 An Act Relative to Tax	010
Fairness and Business Competitiveness	985
Technical Information Release 08-12 Annual Update of Real	
Estate Tax Credit for Certain Persons Age 65 and Older	997
Technical Information Release 08-13 Collection and	
Prepayment of Sales Tax on All Tobacco Products under	
G.L. c. 64H	999
Technical Information Release 08-14 Interest Rate on	
Overpayments and Underpayments	1003
Technical Information Release 08-16 Licensing of Cigar and	1000
Smoking Tobacco Distributors and Retailers	1006
Smoking Tobacco under G.L. c. 64C, s. 7B, Effective	
October 1, 2008	1011
Technical Information Release 08-18 Revocation and	1011
Replacement of TIR 06-26, Bonds for Public Infrastructure	
Improvements under St. 2006, c. 293, ss. 5-12 as modified	
by St. 2008, c. 129	1020
Technical Information Release 08-19 Tax Relief for	
Taxpayers Affected by a Presidentially Declared Disaster	1029
Technical Information Release 08-20 Decision of Supreme	
Judicial Court in Bell Atlantic Mobile of Massachusetts	
Corporation, Ltd. v. Commissioner of Revenue	1030
Technical Information Release 08-22 Requirement for	1000
Personal Income Tax Returns with Schedule E	1032
Technical Information Release 08-23 Life Sciences Tax	1000
Incentive Program under St. 2008, c. 130	1033
Technical Information Release 08-24 Changes in the Income Tax Personal Exemption Amounts Effective January 1,	
2008	1040
Technical Information Release 08-25 Interest Rate On	10-10

T	AXATION
Overpayments and Underpayments	1042
2009 TECHNICAL INFORMATION RELEASES	
Technical Information Release 09-1 Individual Mandate Penalties for Tax Year 2009	1046
Technical Information Release 09-2 Voluntary Disclosure of Employee Misclassification or Non-filing with Respect to	
Withholding or Wage and Information Returns Technical Information Release 09-3 Limited Amnesty Program For Individual Taxpayers With Existing Tax	1049
Liabilities	1052
Biofuels	1056
Taxable Year Beginning on or after January 1, 2009 Technical Information Release 09-6 Interest Rate on	1059
Overpayments and Underpayments Technical Information Release 09-7 Look-Back Policy Applicable to Certain Corporations and Financial	1064
Institutions Failing to File Tax Returns Technical Information Release 09-8 Claiming the FAS 109	1066
Deduction for Publicly Traded Companies Technical Information Release 09-9 Interest Rate on Overpayments and Underpayments	1069 1076
Technical Information Release 09-10 Modification of TIR 08- 18, Regarding Bonds for Public Infrastructure Improvements under St. 2006, c. 293, ss. 5-12 as modified	1078
by St. 2008, c. 129	1078
Quarterly and Annual Filers after Rate Changes in the Sales/Use Taxes	1092
Technical Information Release 09-13 Local Option Sales Tax on Meals and Local Option Room Occupancy Excise Rate Increase	1094
Increase	1098
Technical Information Release 09-15 Massachusetts Personal Income Tax Treatment of Certain Criminally Fraudulent	
Investment Arrangements	1102 1111
Technical Information Release 09-17 Interest Rate on Overpayments and Underpayments	1113
Technical Information Release 09-18 Corporate Combined Groups, Composite Filers, and Certain Pass-Through Entities Must File Returns Electronically	1115

Technical Information Release 09-19 IRS Voluntary Disclosure Initiative Regarding Unreported Offshore
Accounts or Assets
Technical Information Release 09-20 Payment of Sales and
Use Tax on Low Speed Vehicles and Limited Use Vehicles
Technical Information Release 09-21 Certain Personal
Income Tax and Corporate Excise Changes in the Fiscal
Year 2010 Budget Legislation
Technical Information Release 09-22 Accounting for Tax-Free
Earnings and Profits of Entities Formerly Taxed as
Corporate Trusts
Spouses Residency Relief Act
Technical Information Release 09-24 Interest Rate on
Overpayments and Underpayments
Technical Information Release 09-25 Individual Mandate
Penalties for Tax Year 2010
Tenances for Tax Tear 2010
2010 TECHNICAL INFORMATION RELEASES
Technical Information Release 10-1 Economic Development
Incentive Program Credit
Technical Information Release 10-2 Decision of the
Massachusetts Supreme Judicial Court in Town Fair Tire
Centers, Inc. v. Commissioner of Revenue
Technical Information Release 10-3 Taxation of
Unincorporated Homeowners Associations
Technical Information Release 10-4 Interest Rate on
Overpayments and Underpayments
Technical Information Release 10-5 Limited Amnesty
Program For Taxpayers With Existing Business Tax
Liabilities
Technical Information Release 10-6 Uniform Oil Spill
Response and Prevention Fee Increase
Technical Information Release 10-7 Extension of Time for
Certain Tax Filings and Payments for Taxpayers Affected
by March 2010 Severe Storms and Flooding
Traditional IRA to a Roth IRA in 2010
Technical Information Release 10-9 Interest Rate on
Overpayments and Underpayments
Massachusetts Sales Tax Holiday Weekend
Technical Information Release 10-11 Administrative, Personal Income, Corporate, Tobacco, and Sales Tax
Changes Contained in Chapter 131 of the Acts of 2010
Technical Information Release 10-12 Interest Rate on
Overpayments and Underpayments
Technical Information Release 10-14 Certified Housing
Development Tax Credit
Technical Information Release 10-15 Certain Local Property
Tax. Personal Income Tax. Corporate Excise, and Tax

Certain Tax Filings and Payments For Taxpayers Affected

by Tropical Storm Irene.....

1283

Technical Information Release 11-11 Annual Update of Real Estate Tax Credit For Certain Persons Age 65 and Older	1286
Technical Information Release 11-12 Filing Rules For Short- Year Filers	1288
Technical Information Release 11-13 Electronic Filing Required By Certain Tax Preparers Technical Information Release 11-14 Interest Rate on	1291
Overpayments and Underpayments	1293
2012 TECHNICAL INFORMATION RELEASES	
Technical Information Release 12-1 Massachusetts Tax Year 2012 Exclusion Amounts for Employer-Provided Parking,	1005
Transit Pass and Commuter Highway Vehicle Benefits Technical Information Release 12-2 Individual Mandate	1295
Penalties for Tax Year 2012	1297
Overpayments and Underpayment	1300
Overpayments and Underpayments Technical Information Release 12-5 The 2012 Massachusetts	1302
Sales Tax Holiday Weekend	1304
Overpayments and Underpayments	1310
Penalties for Tax Year 2012	1312
Estate Tax Credit for Certain Persons Age 65 and Older Technical Information Release 12-9 Extension of Time for	1315
Certain Tax Filings and Payments for Taxpayers Affected Hurricane Sandy Technical Information Release 12-10 Effect of Recent	1316
Legislation on the Personal Income Tax, the Corporate Excise, and Tax Administration	1319
Technical Information Release 12-11 Interest Rate on Overpayments and Underpayments	1325
2013 TECHNICAL INFORMATION RELEASES	
Technical Information Release 13-1 Individual Mandate	
Penalties for Tax Year 2013	1329
2013 Exclusion Amounts for Employer-Provided Parking, Transit Pass and Commuter Highway Vehicle Benefits Technical Information Release 13-3 One-Time Limited	1331
Extension of Time to File Application for Manufacturing Classification for Certain S Corporations with One or More	
QSubsTechnical Information Release 13-4 Withholding on Wagering	1333
Winnings	1335
Overpayments and Underpayments	1341
	xxiii

Technical Information Release 13-6 Calculation and Recapture of Certain Tax Incentives From Decertified Life	
Sciences Companies	1343
Certain Tax Filings and Payments for Taxpayers Affected by The Boston Marathon Explosions	1357
Technical Information Release 13-8 Interest Rate on	
Overpayments and Underpayments Technical Information Release 13-9 Individual Mandate	1360
Penalties for Tax Year 2013	1362
July 31, 2013	1365
Technical Information Release 13-11 The 2013 Massachusetts Sales Tax Holiday Weekend	1371
Technical Information Release 13-12 Commissioner of	19/1
Revenue v. AT&T Corporation	1377
Overpayments and Underpayments	1381
Technical Information Release 13-14 Extension of Due Date for First Reporting of Sales and Use Tax on Computer and	
Software Services	1385
Technical Information Release 13-15 Tax Changes in the Fiscal Year 2014 Budget, the Transportation Finance Act,	1900
and the Fiscal Year 2013 Supplemental Budget	1386
Estate Tax Credit for Certain Persons Age 65 and Older Technical Information Release 13-17 Repeal of the Computer	1396
and Software Services Tax Technical Information Release 13-18 Interest Rate on	1397
Overpayments and Underpayments	1400
2014 TECHNICAL INFORMATION RELEASES	
Technical Information Release 14-1 Individual Mandate	
Penalties for Tax Year 2014	1404
2014 Exclusion Amount for Employer-Provided Parking,	
Transit Pass and Commuter Highway Vehicle Benefits	1407
Technical Information Release 14-3 Individual Mandate	
Penalties for Tax Year 2014	1409
Technical Information Release 14-4 Interest Rate on	1.110
Overpayments and Underpayments	1412
Personal Income Tax Returns	1415
Technical Information Release 14-6 Interest Rate on Overpayments and Underpayments	1416
Technical Information Release 14-7 The 2014 Massachusetts	1410
Sales Tax Holiday Weekend	1419
Technical Information Release 14-8 Limited Amnesty	
Program for Taxpayers with Certain Existing Personal	1405
and/or Business Tax Liabilities	1425

Technical Information Release 14-9 Interest Rate on
Overpayments and Underpayments
Federal Internet Tax Freedom Act
Technical Information Release 14-11 Tax Changes in the
Fiscal Year 2015 Budget, Including Tax Administration
Changes in G.L. c. 62C Applicable to Corporations Subject
to Combined Reporting
Technical Information Release 14-12 Annual Update of Real
Estate Tax Credit for Certain Persons Age 65 and Older
Technical Information Release 14-13 Tax Changes Contained
in An Act Promoting Economic Growth Across the
Commonwealth
Technical Information Release 14-14 Interest Rate on
Overpayments and Underpayments
Technical Information Release 14-15 Massachusetts Tax Year
2015 Exclusion Amounts for Employer-Provided Parking,
Transit Pass and Commuter Highway Vehicle Benefits
Technical Information Release 14-16 2014 Supplemental
Budget: Technical Corrections to Research Credit;
Electronic Notices
2015 TECHNICAL INFORMATION RELEASES
Technical Information Release 15-1 Individual Mandate
Penalties for Tax Year 2015
Technical Information Release 15-2 Limited Amnesty
Program for Taxpayers with Certain Tax Liabilities
Technical Information Release 15-3 Interest Rate on
Overpayments and Underpayments
Technical Information Release 15-4 New Certification
Requirements Applicable to State Contracts and Taxpayers
Claiming Certain Credits
Technical Information Release 15-5 Interest Rate on
Overpayments and Underpayments
Technical Information Release 15-6 Historic Rehabilitation
Tax Credit—Transferring Awards, Multi-Phased Projects,
and Recapture
Technical Information Release 15-7 The 2015 Massachusetts
Sales Tax Holiday Weekend
Federal Internet Tax Freedom Act
Payment Requirements Extended to Additional Tax Types
Technical Information Release 15-10 Interest Rate on
Overpayments and Underpayments
Technical Information Release 15-11 Annual Update of Real
Estate Tax Credit for Certain Persons Age 65 and Older
Technical Information Release 15-12 Tax Changes in the
Fiscal Year 2016 Budget
Technical Information Release 15-13 Changes to the Process
of Filing Amended Returns and Applications for Abatement

T	AXATION
for Business Tax Types in Conjunction with Implementation of MassTaxConnect Technical Information Release 15-14 Income Tax, Withholding and Reporting Rules for Certain Gambling	1504
Income	1511
Extensions Process For Corporate Excise Taxpayers Technical Information Release 15-16 Massachusetts Exclusion Amounts for Employer-Provided Parking, Transit Pass and Commuter Highway Vehicle Benefits for Taxable Years Beginning in 2016	1522 1526
	1920
2016 TECHNICAL INFORMATION RELEASES	
Technical Information Release 16-1 Interest Rate on Overpayments and Underpayments Technical Information Release 16-2 Individual Mandate	1529
Penalties for Tax Year 2016	1531
Overpayments and Underpayments	1534
FY16	1537
Ordinance	1544
Overpayments and Underpayments	1547
Overpayments And Underpayments	1549
Technical Information Release 16-8 Annual Update of Real Estate Tax Credit for Certain Persons Age 65 and Older Technical Information Release 16-9 Expansion and	1552
Restatement of Electronic Filing and Payment Requirements	1554
Technical Information Release 16-10 Simplified Extension Process for Individuals, Fiduciaries, Partnerships, and	1004
Estates	1561
Abatement Application	1563
Refund of Sales/Use Tax under Power of Attorney from Vendor	1566
Technical Information Release 16-13 Changes to the Amended Return Process Expanded to Most Tax Types Technical Information Release 16-14 Decision of the	1568
Massachusetts Supreme Judicial Court in Bank of America, N.A., v. Commissioner of Revenue Technical Information Release 16-15 Tax Provisions Included	1573
in An Act Relative to Job Creation and Workforce	1579

Technical Information Release 16-16 Massachusetts Exclusion Amounts for Employer-Provided Parking, Transit Pass and Commuter Highway Vehicle Benefits for Taxable	
Years Beginning in 2017	1586
Overpayments And Underpayments	1587
2017 TECHNICAL INFORMATION RELEASES	
Technical Information Release 17-1 Individual Mandate Penalties for Tax Year 2017	1591
Technical Information Release 17-2 Massachusetts Corporation Excise Treatment of Offshore Investment	
Companies	1595
Return Due Dates	1599
Overpayments and Underpayments Technical Information Release 17-5 2017 Supplemental Budget: Conforming Massachusetts Partnership and C Corporation Tax Return Filing Due Dates to Federal Due	1600
Dates	1603
Overpayments and Underpayments	1606
Bilateral U.S. Income Tax Treaty Technical Information Release 17-8 Annual Update of Real	1608
Estate Tax Credit for Certain Persons Age 65 and Older Technical Information Release 17-9 Interest Rate on	1622
Overpayments and Underpayments	1624
Fiscal Year 2018 Budget	1626
Organizations	1631
Years Beginning in 2018	1633
2018 TECHNICAL INFORMATION RELEASES	
Technical Information Release 18-1 Interest Rate on Overpayments and Underpayments Technical Information Release 18-2 Individual Mandate	1636
Penalties for Tax Year 2018	1639
Technical Information Release 18-3 Interest Rate on Overpayments and Underpayments	1642
Technical Information Release 18-4 Estimated Tax Penalty Relief for Corporations Affected by the Transition Tax on	

TA	AXATION
Deferred Foreign Earnings	1645
Overpayments and Underpayments Technical Information Release 18-6 Northeastern University v. Commissioner of Revenue—Eligible Costs for	1646
Brownfields Tax Credit Technical Information Release 18-7 Dental Service of Massachusetts, Inc. v. Commissioner—Premiums Subject	1650
to the Preferred Provider Excise	1652
v. South Dakota	1654
Overpayments And Underpayments	1656
Estate Tax Credit for Certain Persons Age 65 and Older Technical Information Release 18-11 Treatment of Deemed	1660
Repatriated Income Under General Laws Chapter 63 TIR 18-12 Massachusetts Exclusion Amounts for Employer-Provided Parking, Transit Pass and Commuter Highway	1662
Vehicle Benefits for Taxable Years Beginning in 2019 TIR 18-13 Tax Provisions in the Fiscal Year 2019 Budget, and An Act Relative to Economic Development in the	1666
Commonwealth	1667
under Chapter 62	1672
Underpayments	1682
2019 TECHNICAL INFORMATION RELEASES	
TIR 19-1 Individual Mandate Penalties for Tax Year 2019 TIR 19-2 Interest Rate on Overpayments and	1686
Underpayments TIR 19-3 Changes to the Room Occupancy Excise in An Act	1688
Regulating and Insuring Short-Term Rentals TIR 19-4 Police Training Surcharge on Vehicular Rental	1691
Contracts	1700
TIR 19-5 Spousal Relief From Joint Income Tax Liability TIR 19-6 Impact of the Federal Tax Cuts and Jobs Act on a	1705
Taxpayer's Overall Method of Accounting for	
Massachusetts Purposes	1708
TIR 19-7 Massachusetts Treatment of Investments in	17711
Qualified Opportunity Zones TIR 19-8 Interest Rate On Overpayments And	1711
Underpayments	1714
TIR 19-9 Extension of Time to File Short-Year Returns	
Resulting from Partnership Technical	48.00
Termination	1716
TIR 19-10 Sales of Meals Excluded from the Annual Sales Tax Holiday Weekend	1717

TIR	19-11	Legislation Impacting the Massachusetts Tax Treatment of Selected International Provisions of	1510
TIR	19-12	the Federal Tax Cuts and Jobs Act	1719
TIR	19-13	UnderpaymentsAnnual Update of Real Estate Tax Credit for Certain Persons Age 65 and Older	1731 1734
TIR	19-14	Deeds and Recordings Surcharges under the Community Preservation Act	1735
TIR	19-15	Taxation of the Income of Military Servicemembers and their Spouses	1736
TIR	19-16	Massachusetts Exclusion Amounts for Employer- Provided Parking, Transit Pass and Commuter Highway Vehicle Benefits for Taxable Years	
TIR	19-17	Beginning in 2020	1743
	19-18	Limitation to Corporate Taxpayers Interest Rate On Overpayments And	1744
1110	10-10	Underpayments	1756
2020	TECH	NICAL INFORMATION RELEASES	
TIR	20-1	Individual Mandate Penalties for Tax Year 2020	1760
TIR	20-2	Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19	
TIR	20-3	State of Emergency	1763
TIR	20-4	Underpayments	1764
TIR	20-5	COVID-19	1767
TIR	20-6	Pandemic Tax and Licensing Provisions in An Act	1769
TIR	20-7	Modernizing Tobacco Control Extension of Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the	1773
TIR	20-8	COVID-19 State of Emergency Interest Rate on Overpayments and	1777
	20-9	Underpayments	1778
		Provisions of the Federal CARES Act	1782
1111	20-10	Revised Guidance on the Massachusetts Tax Implications of an Employee Working Remotely due to the COVID-19 Pandemic	1792
TIR	20-11	Jordan's Furniture, Inc. v. Commissioner of Revenue—Sales Tax Holiday	1796
TIR	20-12	Further Extension of Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers	
TIR	20-13	Affected by the COVID-19 State of Emergency Interest Rate on Overpayments and	1799

		Т	'AXATION
TIR	20-14	Underpayments	1800 1804
2021	TECH	NICAL INFORMATION RELEASES	
TIR	21-1	Individual Mandate Penalties for Tax Year 2021	1806
	21-2	Extension of Time for Individuals to File and Pay	1000
		2020 Returns and Taxes	1809
TIR	21-3	Interest Rate on Overpayments and	
		Underpayments	1810
	21-4	Tax Provisions in the Fiscal Year 2021 Budget	1812
TIK	21-5	New Cingular Wireless PCS LLC v. Commissioner of Revenue – Sales of Internet Access	1819
TIR	21-6	Recent Legislation on the Taxation of	1018
1110	21 0	Unemployment Compensation, Forgiven	
		Paycheck Protection Program Loans, and Other	
		COVID-Related Relief Payments	1822
TIR	21-7	Further Extension of Late-File and Late-Pay	
		Penalty Relief for Certain Business Returns and	
		Payments Affected by the COVID-19 State of Emergency	1826
TIR	21-8	Interest Rate on Overpayments and	1020
1110		Underpayments	1828
TIR	21-9	Expansion of Certain Electronic Filing and	
		Payment Requirements	1830
TIR	21-10	Interest Rate on Overpayments and	1005
TIR	21-11	Underpayments Annual Update of Real Estate Tax Credit for	1835
1111	21-11	Certain Persons Age 65 and Older	1837
TIR	21-12	Massachusetts Exclusion Amounts for Employer-	100.
		Provided Parking, Transit Pass and Commuter	
		Highway Vehicle Benefits for Taxable Years	
mtD.	01 10	Beginning in 2022	1839
TIK	21-13	Interest Rate On Overpayments And Underpayments	1840
		Onder payments	1040
2022	TECH	NICAL INFORMATION RELEASES	
TIR	22-1	Reporting Rules Related to Centralized Federal	
		Partnership Audits	1844
TIR	22-2	Massachusetts Tax Implications of Selected	
		Provisions of the Federal Consolidated	
		Appropriations Act, 2021 and the American Rescue Plan Act of 2021	1849
TIR	22-3	Individual Mandate Penalties for Tax Year 2022	1863
	22-4	Bay State Gas Company & Affiliates v.	
		Commissioner of Revenue – Deductibility of	
mre	22 -	Indiana Utilities Receipts Tax	1866
TIR	22-5	Tax Provisions in Recent Massachusetts	1000
TIR	22-6	Legislation	1869 1879
1111	<u> </u>	1 abs-mirough Entitely Excise	1019

TIR	22-7	Interest Rate On Overpayments And Underpayments	1885
TIR	22-8	Decision of the Massachusetts Supreme Judicial Court in Oracle USA, Inc. v. Commissioner of	
TIR	22-9	Revenue	1887 1890
TIR	22-10	Interest Rate On Overpayments And	1893
TIR	22-11	UnderpaymentsCredit Allowed When Net State Tax Revenues Exceed Allowable State Tax Revenues	1896
TIR	22-12	Annual Update of Real Estate Tax Credit for Certain Persons Age 65 and Older	1899
TIR	22-13	Update to Massachusetts Exclusion Amounts for Employer-Provided Parking, Transit Pass and Commuter Highway Vehicle Benefits for Taxable	1033
TIR	22-14	Years Beginning in 2022	1901
TIR	22-15	(PTE) Interest Based Entirely Upon the Attributes of the PTE Massachusetts Exclusion Amounts for Employer- Provided Parking, Transit Pass and Commuter Highway Vehicle Benefits for Taxable Years	1902
TIR	22-16	Beginning in 2023	1907
		Underpayments	1908
TIK	22-17	Individual Mandate Penalties for Tax Year 2023	1910
2023	TECH	NICAL INFORMATION RELEASES	
TIR	23-1	Tax Provisions in the Fiscal Year 2023 Budget, Including Massachusetts Personal Income Tax	1914
TIR	23-2	Code Update	1914
TIR	23-3	Excise Tourism Destination Marketing District Special	1919
TIR	23-4	Assessment	1921
TIR	23-5	Chapter 62 Conformity to Select Provisions of the	1923
TIR	23-6	2022 Internal Revenue Code	1926
ттр	23-7	Legislation Enacted in 2022	1938
111	۷۵-۱	Interest Rate On Overpayments And Underpayments	1943
TIR	23-8	Akamai Technologies, Inc. v. Commissioner of Revenue – Manufacturing Corporation Treatment for a Developer of Standardized Computer	
		Software	1946

TIR	23-9	Reagan v. Commissioner of Revenue – Taxability of	
		Capital Gain on the Sale of a Chapter 121A	
		Urban Redevelopment Project	1950
TIR	23-10	Interest Rate On Overpayments And	
		Underpayments	1953
TIR	23-11	Annual Update of Real Estate Tax Credit for	
		Certain Persons Age 65 and Older	1956
TIR	23-12	Provisions in the Fiscal Year 2024 Budget	
		Pertaining to the 4% Surtax and the Extension of	
		the Brownfields Tax Credit	1958
TIR	23 - 13	Interest Rate On Overpayments And	
		Underpayments	1961
2024	тесн	NICAL INFORMATION RELEASES	
			100
	24-1	Individual Mandate Penalties for Tax Year 2024	1964
TIK	24-2	Interest Rate On Overpayments And	1005
штр	04.9	Underpayments	1967
ш	24-3	Pixley v. Commissioner of Revenue: Taxable Sales	
		Price of Cell Phones Sold in Bundled	1970
ттр	94.4	Transactions	
	24-4 24-5	Provisions in the 2023 Tax Relief Legislation Interest Rate On Overpayments And	1974
1111	24-0	Underpayments	1988
TIR	24-6	Tax Changes in Fiscal Year 2023 Closeout	1300
1111	24-0	Supplemental Budget	1990
TIR	24-7	Temporary Authorized Training Tax Credit for	1000
1110	21.	Emergency Assistance	1994
TIR	24-8	Tax Relief for Taxpayers Affected by a	2001
		Presidentially Declared Disaster	1996
TIR	24-9	Interest Rate On Overpayments And	
		Underpayments	1999
TIR	24-10	Annual Update of Real Estate Tax Credit for	
		Certain Persons Age 65 and Older	2001
TIR	24-11	Legislation Impacting Residency Rules for	
		Military Servicemembers and their Spouses	2003
TIR	24-12	Amnesty Program for Taxpayers with Certain Tax	
		Liabilities	2006
TIR	24-13	Tax Provisions in the Fiscal Year 2024	
		Supplemental Budget	2016
	24-14	Tax Provisions in the Fiscal Year 2025 Budget	2018
TIR	24-15	Tax Provisions in An Act Honoring, Empowering,	
		and Recognizing Our Servicemembers and	0000
מות	04.10	Veterans	2023
ПК	24-16	Tax Credit Provisions in the Affordable Homes	2026
TID	24-17	Act	2026
1 111	4 4- 11	Undernovments	2021

DEPARTMENT OF REVENUE REGULATIONS MASSACHUSETTS DEPARTMENT OF REVENUE STATE TAX ADMINISTRATION REGULATIONS

830 CMR	58.00 LOCA	L TAXES	
		ng Corporationss of Assessors	
830 CMR	62.00 INCO	ME TAX	
62.3.1		etion	
62.3.2		Contribution Deduction	
62.5A.1		ent Income Tax	
62.5A.2		tion Received by Non-resident onal Team Athletes	
62.5A.3	Massachus	setts Source Income of Nonresidents muting Due to the COVID-19 Pandemic	
62.6.1	Residentia	l Energy Credit	
62.6.3		t Removal Credit	
62.6.4		ion Land Tax Credit	
62.6.5		estor Tax Credit	
62.6M.1		y Investment Tax Credit	1
62.6W.1	Cranberry	Bog Renovation Credit	-
62.10.1	Income Ta	x on Trusts and Estates	-
62.17A.2	Restateme	ent of Massachusetts Taxation of S tions and Their Shareholders	1
62.63.1		t Transactions	1
830 CMR	62B.00 WITI	HHOLDING AND ESTIMATED TAXES	
62B.2.1	Withholding	g of Taxes on Wages and Other Payments.	1
62B.2.2	Pass-through	gh Entity Withholding	1
62B.2.3	Motion Pict	ture Production Company Withholding	1
830 CMR	62C.00 STAT	TE TAX ADMINISTRATION	
62C.3.1		Department of Revenue (DOR) Public Written Statements	2
62C.4.1		Use of Whole Dollar Method	2
	R 62C.8.1	Massachusetts Reporting Requirements for Third Party Settlement	
		Organizations	2
830 CMF	R 62C.11.1	Return Due Dates for S Corporations Included in a Combined Group	2
62C.16.1		Room Occupancy Excise Returns and Payments; (Repealed)	2
		, , ,	

vii

	Taxa	ΓΙΟΝ
62C.16.2	Sales and Use Tax Returns and	
62C.16B.1	= <i>y</i>	217
		224
62C.21.1		232
62C.22.1	Exchange of Information with Other	239
62C.24A.	Unified Audit Procedures for Pass-	
		242
62C.25.1	Record Retention	257
62C.26.1		275
62C.26.2	Amended Returns	294
62C.30.1	Changes in Federal Taxable Income, Federal Tax Credits, or Federal	
		298
62C.30A.	·	305
COC 21 A		
62C.31A.1 62C.33.1	Responsible PersonsInterest, Penalties, and Application of	310
	Payments	323
62C.37.1	Abatements	340
62C.47A.	Lists of Licenses and Providers	347
62C.47A.2	Delinquent Licensees and Providers:	
		348
62C.50.1	1 3	348
62C.55A.	_	356
62C.64.1		360
	Display of Contifeeter of Designation	361
62C.67.1	F7	901
62C.84.1	Spousal Relief From Joint Income Tax Liability	365
		000
	62E.00 WAGE REPORTING SYSTEM	
62E.2.1	Reporting of New Hires	381
	62F.00 LIMITATION ON THE GROWTH OF STATE TAX E (REPEALED)	
62F.6.1	Credit Allowed When Net State Tax Revenues Exceed Allowable State Tax Revenues: (Repealed)	388
830 CMR	63.00 TAXATION OF CORPORATIONS	
63.29.1	Chadita for Inguraria Commercia	389
		309
63.30.2	Net Operating Loss Deductions and Carry Forward	397
63.30.3	Entity Classification under St. 2008, c.	
63.31.1	173 Add Back of Interest or Intangible	408
00.01.1	Expense	437
63.31N.1	Massachusetts Property Basis	160
	Adjustments	463

63.32B.2		Combined Reporting	480
63.38.1		Apportionment of Income	571
63.38.2		Apportionment of Income of Airlines	668
63.38.3		Apportionment of Income of Motor Carriers	672
63.38.4		Apportionment of Income of Courier and	055
63.38.7		Package Delivery Services	675
05.56.7		Apportionment of Income of Mutual Fund Service Corporations	679
63.38.8		Apportionment of Income of Pipeline	
63.38.10		Companies Apportionment of Income of Electric	693
00 00 11		Industry	695
63.38.11		Apportionment of Income of	704
63.38B.1		Telecommunications Industry Massachusetts Taxation of Security	704
		Corporations	713
63.38JJ.1		Disability Employment Tax Credit	726
63.38M.1		Massachusetts Research Credit	730
63.38N.1		Economic Opportunity Area Credit	753
830 CMR	63.38Q.1	Massachusetts Brownfields Tax Credit	763
63.38R.1		Massachusetts Historic Rehabilitation	
		Tax Credit	788
63.38T.1		Taxation of Unrelated Business Income of	
		Exempt Organizations	798
63.39.1		Corporate Nexus	801
63.42.1		Section 42—Application for Alternative	
		Apportionment	808
830 CMR. (63B.00 DEC	LARATION OF ESTIMATED TAX BY	
CORPORA			
63B.2.2	Payments of	of Estimated Corporate Excise for Taxable	
002.2.2		ding on or after December 31, 1989	814
830 CMR (64C.00 CIGA	ARETTE EXCISE	
64C.34.1	Penalty fo	r Possession or Transportation of	
	Unstam	ped Cigarettes	826
890 CMR <i>(</i>	64F00 TAY	ATION OF FUEL AND SPECIAL FUELS	
		E AND USED WITHIN THE COMMONWEAL	Ή
64F.6.1	Payment of	Tax	829
830 CMR (64G.00 ROO	OM OCCUPANCY EXCISE	
64G.1.1	Maggachu	actta Poom Occupancy Evoice	091
64G.3A.1		setts Room Occupancy Exciseion Room Occupancy Excise: (Repealed)	831 851
830 CMR (64H.00 SAL	ES AND USE TAX	
64H.1.1	Service Er	nterprises	852
64H.1.2	Advertisin	g Agencies and Graphic Design Firms	856
		0 0	

	T	AXATION
64H.1.3 64H.1.4 64H.1.6 64H.1.7 64H.1.8 64H.1.9 64H.3.1 64H.6.1 64H.6.2 64H.6.4 64H.6.5 64H.6.7 64H.6.11 64H.8.1 64H.8.1	Computer Industry Services and Products Discounts, Coupons and Rebates Telecommunications Services. Vendors Making Internet Sales: (Repealed) Sales Tax Holiday Remote Retailers and Marketplace Facilitators Direct Payment Program Casual and Isolated Sales Printing Research and Development Sales Tax on Meals Out-of-State Sales and Deliveries Qualifying Small Business Energy Exemption Resale and Exempt Use Certificates Motor Vehicles	862 878 883 891 892 901 916 923 930 932 946 971 977 989
830 CMR	64J.00 AIRCRAFT (JET) FUEL TAX	
64J.4.1	General Application of the Aircraft (Jet) Fuel Tax \dots	1023
830 CMR	64N.00 MARIJUANA RETAIL TAXES	
64N.1.1	Marijuana Retail Taxes	1041
830 CMR	94.00 ABANDONED DEPOSIT AMOUNT	
94.323.1	Collection of Amounts Deemed to Constitute Abandoned Deposit Amounts	1051
	94E.00 PROVISIONS CONCERNING CERTAIN TOBACC T MANUFACTURERS	CO
94E.1.1	Provisions Concerning Tobacco Product Manufacturers	1070
830 CMR	111M.00 INDIVIDUAL HEALTH COVERAGE	
111M.2.1	Health Insurance Individual Mandate; Personal Income Tax Return Requirements	1074
830 CMR	118.00 AID TO FAMILIES WITH DEPENDENT CHILDR	EN
118.1 F	Full Employment Program Credit	1090
830 CMR	119A.00 CHILD SUPPORT ENFORCEMENT	
119A.5.1	Child Support Enforcement Electronic Funds	1000
119A.6.1	Transfer ProgramAssessment of Interest and Penalties on Past-due	1093
119A.6.2	Child SupportSettlement or Equitable Adjustment of Child Support Arrearages Owed to the Commonwealth	1098 1103
830 CMR	175.00 INSURANCE	
175.24D.		

	Support Liens	1109
830 CM	IR 176I.00 PREFERRED PROVIDER ARRANGEMENTS	
176I.1.	1 Taxation of Insurers of Preferred Provider Arrangements	1117
	IR 270.00 PROVISIONS CONCERNING THE ISSUANCE OF ING BAR PERMIT	A
270.1.1	Provisions Concerning the Issuance of a Smoking Bar Permit	1121
DEPAI	RTMENT OF REVENUE DIRECTIVES	
2000 D	EPARTMENT OF REVENUE DIRECTIVES	
00-1	Corporate Excise; Corporate Excise Treatment of Computer Service Agreements	1125
00-2	Sales and Use Tax; FCC Regulated Charges on Telephone Service	1133
00-3	Portable Toilets	1137
	of LLCs, Partnerships, and Corporate Members and Partners	1139
00-5	Corporate Excise; Partner's Elective Contribution to an IRC § 401(k) Plan	1146
00-6	Sales and Use Tax; Sales Tax Treatment of Sales of Dietary Supplements and Edible Oils or Food Oils	1148
00-7 00-9	Sales of Lifts installed in Motor Vehicles	1150
	Subsidiaries	1152
2001 D	EPARTMENT OF REVENUE DIRECTIVES	
01-1 01-2	Tax on "Loaner" Vehicles	1168
01-3	Using Tangible Personal Property in Massachusetts Sales Tax Consequences of Computer Software "Load and Leave" Transactions	1170 1178
01-4	Application of Directives 99-4 and 99-5 to Letter Ruling 99-17 Type Reorganizations	1181
01-5	"Acquisition Fees" in Motor Vehicle Leases	1184
01-6	The Title 5 Credit and State Mandated Sewer	
01-7	Connections	1186
01-8	an IRC § 401(k) Plan	1187
01-9	Companies	1190
	Current Year Tax Credits	1192

01-10	Deduction of Charitable Contributions For Taxpayers Whose Charitable Contributions Exceed Federal Deduction Limits	1197
2002 D	DEPARTMENT OF REVENUE DIRECTIVES	
02-1	Liability Under the Responsible Persons Statute, G.L. c.	4400
00.0	62C, § 31A	1199
02-2	Cigarette Manufacturer Promotional Programs	1203
$02-3 \\ 02-4$	Sales of Motor Vehicles by Auctioneers	1205 1209
02-5	Value of Depletable Property in the Property Factor	1211
02-6	Responsible Person Liability for Sales and Use Taxes	1211
02-7	Definition of "Mailing House" for Purposes of G.L. c. 64H, s. 6(ff)	1216
02-8	"TRAC Leases"	1218
02-9	Optional Insurance Charges in Motor Vehicle Rentals	1220
02-10	Revised Instructions to 2001 Form 3F	1222
02-11	Corporate Excise Treatment of Construction Work in	
	Progress	1223
02-12	Tax Treatment of REITs	1229
02-13	Change in Accounting Methods for Chapter 62 Taxpayers	1233
02-14	Tax Obligations of Persons Purchasing Cigarettes in Interstate Commerce For Which the Massachusetts	
	Cigarette Excise Has Not been Paid	1235
02-15	Tax Reporting Obligations of Chapter 7 Trustees in	
	Bankruptcy	1238
02-16	The Meaning of "Building Materials and Supplies" and "Construction Vehicles, Equipment and Machinery" in	
	G.L. c. 64H, § 6(f) No Further Recognition of "Vendor Credits" on Audit	1239
02-17	No Further Recognition of "Vendor Credits" on Audit	1245
2003 D	DEPARTMENT OF REVENUE DIRECTIVES	
$03-1 \\ 03-2$	Limitation Period for Assessing the Deeds Excise Issues Arising from Decoupling the Massachusetts	1247
03-3	Estate Tax from the Federal Estate TaxFactors for Determining when Gambling is a Trade or	1249
	Business	1252
03-4	Room Occupancy Excise and Sales Tax Exemption for	
	Diplomatic Personnel	1254
03-5	Confidentiality of Settlements	1255
03-6	Responsible Person Liability for Sales and Use Taxes	1256
03-7	Taxation of Purchases and Room Rentals by	1050
00.0	Government Employees	1259
03-8	Massachusetts Sales and Use Tax Treatment of Certain	1005
03-9	Transactions Between Printers and Their Customers. Further Limitation on "Vendor Credits" on Audit	1265 1271
03-9	Revised Instructions to 2002 Form 3F	$\frac{1271}{1273}$
03-10	Sales Tax on Motor Vehicles Purchased for Use in	1410
00 11	Tall of Liver Control Laterales 1 all charges 101	

	Transporting Persons Qualifying For Exemption under G.L. c. 64H, § 6(u)	1273
03-12	Taxation of Income Earned by Non-Residents After St.2003, c. 4, § 7	1278
03-13	Revised Instructions to Form 3F for RICs	1287
03-14	Cigarette Manufacturer Coupon Programs	1287
03-15	Responsible Person Implications for Tax Practitioners Who File and Pay Electronically	1290
2004 D	EPARTMENT OF REVENUE DIRECTIVES	
04-1	Qualified Subchapter S Subsidiaries and Other Entities that Reorganize as a Result of St.2003, c. 4, § 18	1292
04-2	Tax Treatment of Distributions from a Massachusetts S Corporation that Previously was a Qualified Substantian Substantian Owned by a Company of Trust	1207
04.9	Subchapter S Subsidiary Owned by a Corporate Trust.	1307
04-3 04-4	Sales and Use Tax on Motor Vehicle Leases	1309
0.4.5	Penalties	1316
04-5 04-6	Sales Tax on Transportation Charges	1318
	Resold by Restaurant Meal Delivery Companies	1321
2005 D	EPARTMENT OF REVENUE DIRECTIVES	
05-1	Purchases of Deeds Excise Stamps	1325
05-2	Factoring of Lease Payment Streams	1326
05-3	Nonresident Contractors	1329
05-4	Performer Withholding Thresholds	1335
2006 D	EPARTMENT OF REVENUE DIRECTIVES	
06-1	Tax Reporting Obligations of Chapter 7 Trustees in Bankruptcy	1342
06-2	Supplement to TIR 05-20; Peterson Abatement Applications Involving Pass-through Entities	1344
06-3	Catering Businesses	1348
06-4	Sales Tax Refunds: Rescission of Motor Vehicle	1352
06-5	Purchases Tax Treatment of Worker's Compensation Deductible	
00.0	Reimbursements	1355
06-6	Written Guidelines for Requirement to Deposit Security.	1356
06-7	Complimentary and Discounted Hotel Rooms	1358
2007 D	EPARTMENT OF REVENUE DIRECTIVES	
07-1	Questions Concerning the Film Credit; Qualifying Expenses, Transferee Liability and Withholding	
	Procedures	1364
07-2	Requirements for Employers Filing 2006 and Subsequent Year-end Withholding Information	1372
07-3	Notice to Corporate UBIT Filers	1374
07-4	Estimated Tax Payments Made by Trustees and Other	

07-6	Fiduciaries on Behalf of Nonresident Beneficiaries Subject to Tax Under G.L. c. 62, § § 5A and 10(h) Exemptions Under G.L. c. 64H, § 6(r) and § 6(s)	1376 1380
07-7	Exclusion of Leasehold Improvements Subject to Local Property Tax from Non-Income Measure of Corporate Excise	1383
07-8	Determination of Value of Corporate Tangible Property or Net Worth upon Disposition of Assets or	
07-9	Liquidation	1385 1387
		1007
2008 I	DEPARTMENT OF REVENUE DIRECTIVES	
08-1	Clarification of TIR 01-5 Statute of Limitations for	
00.0	Abatement Applications	1391
08-2 08-3	Taxation of Non-resident Flight Crew Members The Massachusetts Income Tax Treatment of Contributions on behalf of Partners and Other Self-	1392
08-4	Employed Individuals under a 401(k) Plan Deemed Sales of Assets of a Qualified Subchapter S Subsidiary Where QSUB Is Owned by Massachusetts	1395
	Business Trust/Federal S Corportion	1398
08-5	Taxation of Sale or Rental of Cable Television Boxes	1411
08-6	Credit for Taxes Paid to Another Jurisdiction	1413
08-7	Gross Receipts-Based Taxes—Disallowance of Both the G.L. c. 62, s. 6(a) Credit and the G.L. c. 63, s. 30.4 Deduction for Taxes Paid to Another Jurisdiction	1416
08-8	Collection of Convention Center Surcharge on Resold Tour Tickets	1419
08-9	Historic Rehabilitation Tax Credit Phased-In Projects	1421
2009 Г	DEPARTMENT OF REVENUE DIRECTIVES	
09-1	Revised Information Reporting Requirements under the	1 400
09-2	Financial Institution Match System, G.L. c. 62E	1423
00.0	Spouse	1429
09-3 09-4	Change of Filing Status Effect that the Expiration of a Project's Certification has	1433
09-4	on the Economic Opportunity Area Credit	1435
09-5	Motor Vehicles Purchased with a CARS Rebate	1439
09-6	Declaration and Reporting of Tax-Free Earnings and Profits of Corporate Trusts	1440
09-7	Effects on Shareholders of a Federal Tax-Free F Reorganization of a Former Corporate Trust That Has Been Reclassified as a Corporation for Massachusetts Tax Purposes	1445
09-8	Requirements for Employers Filing Year-End Withholding Information.	1448
09-9	State Filing Requirements for Forms in the 1099 Series	1440

TAXATION

2010 l	DEPARTMENT OF REVENUE DIRECTIVES	
10-1	Extensions of Time to File for Corporate Taxpayers Included in a Combined Group for the 2009 Taxable	1451
10-2	Year Basis of Non-Corporate Shareholders in Shares of Corporate Trusts or Successors with Undistributed Earnings Previously Taxed to Corporate Trust under	1451
10.9	Repealed G.L. c. 62 s. 8	1454
10-3	Vendor Recovery of Tax on NSF Checks	1460
10-4 10-5	Interest on G.L. c. 62C, ss. 35A-35E Penalties Further Guidance Regarding the Application of the Combined Reporting Regulation, 830 CMR 63.32B.2	1462 1464
10-6	Exemption for Student Meals under G.L. c. 64H, s. 6(cc).	1477
10-7	Application of "Circuit Breaker Credit" to a Life Estate	1479
2011 I	DEPARTMENT OF REVENUE DIRECTIVES	
11-1 11-2	Limited Time Allowance for Withdrawal of Election Made in Connection with 2009 Combined Report Sales/Use Taxation of Cellular Telephones in Bundled	1482
	Transactions	1487
11-3	Guidance with Respect to G.L. c. 62C, s. 35A Penalties	1491
11-4	Application of Sales/Use Tax to Charges of Professional Photographers	1494
11-5	Seven-Month Extension for Combined Reporting Filers	1498
11-6	Application of the Deeds Excise to Transfers of Time-Share Interests	1501
11-7	Massachusetts Basis of Property Acquired from Decedents Who Died in 2010 or Who Die in 2011 or	
	Thereafter	1503
2012 l	DEPARTMENT OF REVENUE DIRECTIVES	
12-1	G.L. c. 62, s. 6(a) Credit for Taxes Paid to Another Jurisdiction: Insurance Fund Payments Made	1507
12-2	Pursuant to Rhode Island Law	1507
12-3	Net Operating Loss Carryforward Transitional Rules for S Corporations and their Qualified S Corporation	
10.4	Subsidiaries	1514
12-4	Application of Sales Tax to Sales and Redemption of Qualifying Promotional Vouchers	1523
12-5	Procedure for Inclusion in Annual List of Corporations for Property Tax and Other Purposes	1527
12-6	Application of Sales Tax to G.L. c. 90, s. 20E(i) Parking Violation Surcharge in Car Leasing/Rental	1021
12-7	TransactionsSection 35A Penalty for Underpayment of Tax Required	1531
	to be Shown on Return	1532

Government Employees.....

1612

2019 DI	PARTMI	ENT OF REVENUE DIRECTIVES	
Directiv	ve 19-1	Application of the Massachusetts Personal Income Tax Credit for Taxes Paid to Another Jurisdiction to the Connecticut Pass-through Entity Tax	1618
2020 DI	EPARTME	ENT OF REVENUE DIRECTIVES	
Directiv Directiv		Acceptance of Electronic Signatures Application of the Massachusetts Personal Income Tax Credit for Taxes Paid to Another Jurisdiction on Deemed Repatriated Income.	1623 1624
2021 DI	EPARTME	ENT OF REVENUE DIRECTIVES	
Directiv	ve 21-1.	Personal Income Tax Guidance for Employees who Telecommuted in 2020 due to the COVID-19 State of Emergency	1631
2023 DI	PARTMI	ENT OF REVENUE DIRECTIVE	
Directiv	ve 23-1.	Use Tax Applied to the Sale of Rolling Stock; De Minimis Standard	1637
ADMIN	ISTRATI	VE PROCEDURES	
AP 601	ASSISTA	NCE, SERVICE, OBTAINING INFORMATION	
601.1 601.2 601.3 601.4	Contacti Commun	er Serviceng DOR-Helpful Hintsnity Outreach Programsity Copies of Previously Filed Returns and	1649 1650 1651
601.5 601.6	Other Disclosu	Documentsre of Return Informationecords Requests	1651 1653 1653
AP 602	PROBLE	M RESOLUTION OFFICE	
602.1 602.2		of the Problem Resolution Officeng the Problem Resolution Office-Helpful	1655
	Hints.		1655
AP 603	FILING A	AND TAX FORMS	
603.1	Filing R	equirements in General	1658
603.2	Tax Form	ms	1659
603.3		ction of Tax Forms	1659
603.4		ic Filing Requirements	1660
603.5		ic Signature and Storage of Taxpayer ation for Electronic Filing	1660

AP 604	EXTENSIONS OF TIME TO FILE TAX RETURNS	
604.1	Valid Extensions	1662
604.2	Income Tax Returns	1662
604.3 604.4	Estate Tax Returns	1663 1664
004.4	Corporate Excise Returns	1004
AP 605	AMENDING TAX RETURNS	
605.1	Amending Tax Returns	1666
$605.2 \\ 605.3$	Amended Returns are Subject to DOR Review Commissioner Deems an Amended Return to be an	1667
000.0	Application for Abatement	1667
605.4	Amended Return to Adjust a Credit	1668
AP 606	REFUND INTERCEPTS	
606.1	Refund Intercepts for Massachusetts Department of Revenue Tax Liabilities	1669
606.2	Refund Intercepts for Child Support Services Division	1670
606.3	Refund Intercepts for Internal Revenue Service	1670
606.4	Refund Intercepts for Massachusetts Department of	
606.5	Unemployment Assistance	$1671 \\ 1672$
606.6	Refund Intercepts for Office of the State Comptroller Treasury Offset Program – Reciprocal Offset Program	1672
606.7	Reciprocal Offset Agreements with Other States	1673
606.8	Priority of Offset	1673
AP 607	OFFICE OF THE TAXPAYER ADVOCATE	
AP 609	VERIFICATION OF RETURNS THROUGH AUDIT	
609.1	In General	1676
609.2	Notice of Insufficient Return	1677
609.3 609.4	The Audit Process: Taxpayer Records Outcome of an Audit	$1677 \\ 1678$
609.5	Appeal Requests	1678
609.6	Early Audit Settlement	1679
609.7	Early Mediation Program	1680
609.8	Extending the Time for Assessment	1680
609.9	IRS Audits, Other Changes in Federal Income or Federal Estate Tax	1680
609.10	Massachusetts Audit Reports	1681
609.11	Exchange of Information with IRS and Other Taxing	
	Authorities	1681
AP 610	BILLS AND DEMANDS FOR PAYMENT	
610.1	Notices of Assessment	1682
610.2	Statements of Account	1682
610.3	Additional Information	1682

AP 611	DOR ASSESSMENTS	
611.1	Assessments	1684
611.2	Notice of Intent to Assess (NIA)	1685
611.3	Receipt of the NIA	1685
611.4	When the NIA is Not Required	1685
611.5	Written Notice of Deficiency Assessment	1685
611.6	Double Assessment	1686
611.7	Jeopardy Assessment	1686
611.8	Personal Liability	1687
611.9	Contesting an Assessment	1687
AP 612	INTEREST AND PENALTIES	
612.1	In General	1689
612.2	Adjustment of Interest or Abatement of Penalties	1690
612.3	Interest	1690
612.4	Penalty for Failure to File Timely Return	1691
612.5	Penalty for Failure to Pay a Tax When Due	1691
612.6	Penalty for Failure to Pay Deficiency Assessment	1691
612.7	Penalty for Failure to File Return After Notice	
	("Double Assessment")	1691
612.8	Penalty for Failure to Report Federal Change	1691
612.9	Estimated Tax Penalties-Income Tax and Corporate Excise	1691
612.10	Demand Charge	1692
612.11	Penalty for Nonpayment of Check or Electronic Funds	1001
	Transfer	1692
612.12	Penalty for Failure to File Wage Reports	1692
612.13	Penalty for Failure to Withhold, File Returns or Pay Over Taxes	1692
612.14	Penalties for Failure to File Report of Income Paid to	1032
	Persons	1693
612.15	Penalty for Failure to Give W-2s	1693
612.16	Penalties for Making False Withholding Statements	1693
612.17	Penalty for Fraudulent Estate Tax Returns	1693
612.18	Other Penalties for Failure to File	1693
612.19	Penalty for Failure to File, Report or Pay	1000
010 00	Electronically	1693
612.20	Penalty for Negligent Underpayment	1694
612.21	Return Preparer Penalty	1694
612.22	Penalty for Inconsistent Filing Position	1694
612.23	Penalty for Persons Promoting Abusive Tax Shelters	1694
TAX CC	REQUESTING A CERTIFICATE OF GOOD STANDING AN IMPLIANCE, RELEASE OF PROFESSIONAL OR HEALTH	
PROFE LIEN	SSION LICENSE, OR WAIVER OF CORPORATE EXCISE T	AX
613.1	Certificate of Good Standing and/or Tax Compliance	1697
613.2	Release of Professional License or Health Profession	1001
	License	1698
613.3	Waiver of Corporate Excise Tax Lien	1698

AP 614	POWER OF ATTORNEY	
614.1 614.2 614.3 614.4 614.5	In General Filing the Power of Attorney Effect of the Power of Attorney Revoking or Changing the Power of Attorney Alternative Power of Attorney Forms	1700 1700 1701 1701 1702
AP 615	PUBLIC WRITTEN STATEMENTS	
615.1	In General	1703
615.2	Code of Massachusetts Regulations (CMRs)	1703
615.3	Technical Information Releases (TIRs)	1704
615.4 615.5	Directives (DDs) Letter Rulings (LRs)	1704 1704
615.6	Informational Guideline Releases (IGRs), Local Finance	1704
010.0	Opinions	1705
615.7	Other Written Materials	1705
615.8	MASSTAX Guide	1706
615.9	Copies of Documents	1706
	REGISTRATION INFORMATION—SALES TAX, MEALS TA	X,
	OCCUPANCY EXCISE, WITHHOLDING TAX, AND OTHER	
MISCEI	LLANEOUS EXCISES	
616.1	When Registration is Required	1708
616.2	Original Registration	1709
616.3 616.4	Filing Requirements	1709
010.4	Taxes	1709
616.5	Correspondence, Change of Information or	
0100	Organization	1710
616.6	Cancellation of Registration	1710
AP 617	INSPECTIONAL SERVICES FUNCTIONS	
617.1	Administrative Affairs Division (AAD) Inspectional	
0150	Services Functions	1712
$617.2 \\ 617.3$	Office of Ethics and Employee Responsibility Office of Internal Audit and Risk Management	1713 1713
017.5	Office of Internal Audit and Kisk Management	1/10
	REPORTING CHANGES IN FEDERAL TAXABLE INCOME AL TAX CREDITS, OR FEDERAL TAXABLE ESTATE	,
619.1	In General	1715
619.2	Reporting Federal Changes in Income Tax	1716
619.3	Reporting Federal Changes in Corporate Excise	1716
619.4 619.5	Reporting Federal Changes in Taxable Estate	1716
0.610	Process for Amending Tax Returns to Report a Federal Change	1717
619.6	Additional Assessment by DOR	1717
619.7	Refunds and Abatements	1717
619.8	Offsets	1718
619.9	Federal Changes Resulting in a Credit Adjustment	1719

619.10	Penalty for Failure to Report and Pay	1719
	REPORTING CHANGES IN TAX DUE TO ANOTHER UNITS OR CANADIAN JURISDICTION	ED
620.1	In General	1721
620.2	Reporting Changes in Income Tax Resulting from	
	Another Jurisdiction's Final Determination	1721
620.3	Process for Amending Tax Returns	1722
620.4	Additional Assessment by DOR	1722
620.5 620.6	Refunds and Abatements	1722 1723
620.0	Offsets Penalty for Failure to Report and Pay	1723 1724
AP 627	APPLICATIONS FOR ABATEMENT	
627.1	Prerequisites To Filing an Application for Abatement	1725
627.1	Payment of Taxes Due	1726
627.2	Timely Applications	1720 1727
627.4	Abatement of Interest and Penalties	1727
627.5	Separate Applications	1727
627.6	The Abatement Process	1728
627.7	Withdrawing Consent to Extend DOR's Time for	1120
	Review Beyond Six Months	1728
627.8	Commissioner May Deem an Amended Return to be an	
	Application for Abatement	1728
627.9	Hearing Requests	1729
627.10	Notification of Approval or Denial	1730
627.11	Appeals of Abatement Denials	1730
AP 628	RESOLUTION OF DISPUTES AT THE OFFICE OF APPEA	LS
628.1	Introduction	1733
628.2	Timing and Content of Appeals	1733
628.2.1	Pre-Assessment Appeals	1733
628.2.2	Post-Assessment Appeals	1734
628.3	Statutes of Limitations	1735
628.3.1	Pre-Assessment.	1735
628.3.2	Post-Assessment	1735
628.4	Appeals Process	1736
628.4.1	Initial Evaluation	1736
628.4.2	Conferences and Hearings	1736
628.4.2		1736
628.4.2	1 7	1736
628.4.2	<u> </u>	1796
628.4.3	HearingSettlement Consideration	1736 1737
628.4.3		1737 1737
628.4.3		1737
628.4.3		1.01
320.1.0	Agreement	1737
628.4.3		1738
628.5	Other Settlement Options	1738
	-	

	7	C AXATIO
628.5.1	Limited Information Settlements	173
628.5.2	Expedited Settlements	173
628.5.3	Early Mediation Program	
628.6	Miscellaneous Policies of the Office of Appeals	173
628.6.1	Taxpayer Representation	173
628.6.2	New or Additional Information	173
628.6.3	Postponement of Departmental Action	
628.6.4	Multiple Submissions	174
628.6.5	Interest Only Cases	
628.6.6	Cases Not Appropriate for Settlement	174
628.7	Additional Types of Appeals	174
628.7.1	Sales/Use Tax Direct Payment Authority Appeals	
628.7.2	Massachusetts Brownfields Credit Application	
	Appeals	174
628.7.3	Miscellaneous Appeals	
	APPEALS FROM DENIAL OR DEEMED DENIAL OF	
APPLIC	CATION FOR ABATEMENT TO THE APPELLATE TAX BO	DARD
AP 630	APPEALS FROM APPELLATE TAX BOARD DECISIONS	
	appeals from Appellate Tax Board Decisions and Probate	
	Court Judgments	17
AP 631	THE COLLECTION PROCESS	
631.1	Tax Lien	
631.1.1	Full Release of Lien	
631.1.2	Partial Release of Lien and Subordination of Lien	
631.1.3	Waiver of Corporate Excise Tax Lien	17
631.2	Tax Levy	
631.2.1	Seizure	
631.2.2	Release of Seized Assets	
631.2.3	Sale of Seized Assets	
631.2.4	Levy in Excess of Liability	
631.2.5	Release of Property to Senior Creditors	17
631.3	Payment Agreements and Applications for Relief Due	
	to Hardship	
631.3.1	Payment Agreements	
631.3.2	Default	178
631.3.3	Application for Relief Due to Hardship	178
631.4	Public Disclosure	178
631.5	Driver's License and/or Automobile Registration	
	Suspension	178
631.6	Licenses and Certificates of Authority: Suspension	
	and Revocation	178
631.6.1	Good Tax Standing Requirement	178
631.6.2	DOR's Authority to Request Suspension or	
	Revocation	17
631.6.3	Notice of Non-Renewal of Professional License or	
	Health Profession License	17
631.6.4	Release of Professional License or Release of Health	

631.6.5	Profession License	1759 1759
631.7	Collection Agencies	1759
631.8	Remedies of DOR	1760
AP 632	OTHER COURT ACTIONS	
632.1	Declaratory Judgment	1761
632.2	Injunction	1763
AP 633 PENAL	GUIDELINES FOR THE WAIVER AND ABATEMENT OF FIES	
AP 634	OFFERS IN COMPROMISE	
634.1	In General	1788
634.2	Offers Based on Doubt as to Liability	1789
634.3	Offers Based on Doubt as to Collectibility	1789
634.4	Offers in Compromise – Review Process	1790
634.5	Responsible Person's Offer in Compromise	1791
634.5.1	Effect of Responsible Person Offers in Compromise	
	upon liability of related entity	1791
634.5.2	Effect of Responsible Person Offers in Compromise	
	upon liability of other Responsible Persons of the	
0040	same entity	1791
634.6	Effect of Offer in Compromise of an entity's liability	
	upon liability of Responsible Person(s) of that entity	1792
AP 635	EARLY MEDIATION PROGRAM	
635.1	Introduction	1793
635.2	Case Eligibility	1794
635.3	Early Mediation Procedures	1794
635.3.1	Overview of Procedures	1794
635.3.2	Application Process	1795
635.3.2.	0 11	1505
00×00	Issuance of a Notice of Intent to Assess	1795
635.3.2.		1500
COF 0 0	Issuance of a Notice of Intent to Assess	1796
635.3.3	Participation of Parties in Early Mediation	1796
635.3.4	Participation by Legal or Other Professional	
	Representatives for Each Party in Early Mediation	1796
635.3.5	Mediation Process	1797
635.3.6	The Role of the Mediator	1798
635.3.7	Third Party Mediator	1799
635.3.8	Settlement Agreement	1799
635.3.9	Time Limits for Early Mediation Program	1799
635.3. <i>3</i>		1799

APPLIC (EFFEC	APPEAL PROCESS FOR DENIAL OR PARTIAL DENIAL OF CATIONS FOR MASSACHUSETTS BROWNFIELDS TAX CRUTIVE FOR CREDIT APPLICATIONS RECEIVED BY THE TMENT BEFORE JULY 9, 2021)	
636.1 636.2	Introduction	1801
636.3 636.4	Credit	1801 1802
636.5	Tax Credit	1802
636.6	Tax Credit	1802
636.7	Massachusetts Brownfields Tax Credit Department of Revenue Appeal Process for Proposed Denial or Partial Denial of Application for	1803
636.8	Massachusetts Brownfields Tax Credit	1803
	Brownfields Tax Credit	1804
MASSA CREDIT	APPLICATION AND APPEAL PROCESS FOR CHUSETTS BROWNFIELDS TAX CREDIT (EFFECTIVE FO APPLICATIONS RECEIVED BY THE DEPARTMENT ON JULY 9, 2021)	
636.1 636.2	Introduction	1806 1806
636.3	Expedited Review Process for Massachusetts Brownfields Tax Credit	1809
636.4	Approval, Partial Denial, or Denial of an Application for Massachusetts Brownfields Tax Credit	1810
636.5	Appeal Process for Partial Denial or Denial of an Application for Massachusetts Brownfields Tax Credit by the Credit Unit	1811
636.6	Appeal Remedies Upon Final Determination by the Department on an Application for Massachusetts	
	Brownfields Tax Credit	1814
	VOLUNTARY DISCLOSURE PROGRAM FOR THE EMENT OF UNCERTAIN TAX ISSUES	
637.1 637.2 637.3 637.3.1	Introduction Eligibility Procedures Application Process	1815 1816 1816 1816
637.3.1. 637.3.1. 637.3.2	1 Initial Evaluation	1816 1817 1819
637.3.3	Conference Settlement Consideration	1819 1819 1819

637.4.1 637.4.2 637.4.3		1819 1819
057.4.5	Completion of Settlement and Effect of Settlement Agreement	1820
637.4.4		1820
	APPLICATION PROCESS FOR RELIEF FROM JOINT INCABILITY	COME
638.1 638.2	Introduction	1822
000.2	Liability	1822
638.3	Consideration of an Application for Relief from Joint Income Tax Liability	1824
638.4	Appeal Process for Denial of an Application for Relief from Joint Income Tax Liability	1827