

Important: Shipment Insert

Massachusetts Practice Series™ Volumes 4, 4A, 4B, and 4C – Taxation 2026 Update

Enclosed are the 2026 pocket part for Volume 4 and the 2026 Editions (stand-alone pamphlets) for Volumes 4A, 4B, and 4C of the Massachusetts Practice Series, Taxation. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

Shelving Instructions

- REMOVE and RECYCLE the 2025 pocket part, which is located in the back of volume 4, and RECYCLE the 2025 pamphlets for volumes 4A, 4B, and 4C.
- PLACE the new 2026 pocket part in the sleeve located on the back, inside cover of volume 4.
- PLACE the new 2026 pamphlets for volumes 4A, 4B, and 4C on your shelf next to volume 4.

Highlights

New features and recent developments in the 2026 update include:

- Withholding of taxes - § 2:5
- The post-2002 estate tax - § 9:1
- History and statutory format - § 11:1
- Exemptions—Materials, tools and fuel - 11:46
- Exemptions—Life Science Companies, Climatetech Companies, and Qualified Data Centers [Retitled] - 11:67
- Individuals—Principal residence - 19:14
- Individuals—Veterans—General - 19:24

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