



The Official Website of the Department of Revenue (DOR)

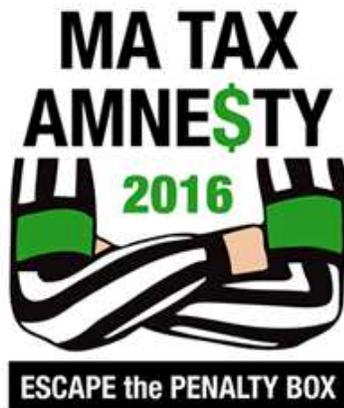
Department of Revenue

About DOR

Home > MA TAX AMNESTY 2016

MA TAX AMNESTY 2016

April 1 – May 31, 2016



It's Time to Catch Up On Back Taxes

MA TAX AMNESTY 2016 will be open to all individuals and businesses to catch up on back taxes and save on penalties. This program will allow you to:

- File delinquent returns or amend prior tax filings.
- Pay only the tax and interest you owe. Tax penalties and any interest due on those penalties will be waived.
- Benefit from a three-year limited lookback period on unfiled returns.

How to Prepare

First, review your prior filing obligations to determine if you failed to file a return or underreported the correct amount of tax due to the Commonwealth

(for help with tax filing obligations see [information about when individuals must file](#) or [information about business filing requirements](#) to be sure you have all the information you'll need.)

If you are an individual taxpayer, gather any W-2s, 1099s, and K-1s. You'll need to have a Social Security number or a tax identification number for each individual listed on your return.

If you own a business, be sure you have a tax ID number and understand the taxes that would be generated from your business model, including sales tax, use tax, and employee withholding tax. Review and organize your books and records.

After you pull the information together, fill out the appropriate tax returns and schedules to determine the amount of tax owed and enter that information on the electronic Amnesty Return. Keep the tax return for your records.

It's Easy to Participate

A simple online amnesty return will be available on this webpage starting April 1. DOR will calculate the interest for each tax period for you and provide the total amnesty balance due. You will submit an electronic payment for the balance due with your amnesty return.

Who Is Eligible

Amnesty is available to any individual or business who has not currently registered with the Department of Revenue, who has not filed a tax return, or who has not reported the full amount of tax owed on a previously filed return for any tax return due on or before December 31, 2015. There are some exceptions.

Amnesty is not available to individuals or businesses who are, or have been, the subject of a tax-related criminal investigation or prosecution, who have previously filed a false or fraudulent return or statement, or who file a fraudulent amnesty return.

MA TAX AMNESTY 2016 does not cover existing tax liabilities. Taxpayers who participated in the 2014 or 2015 tax amnesties are not eligible for the same tax types or tax periods for this amnesty. This exclusion will not impact most taxpayers.

Eligible Tax Types

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Waive Penalties and Interest on Penalties before May 31	
Calculated tax liability	\$1,000.00
Interest due	\$135.14
Penalties & Interest on Penalties waived	\$521.31 Savings
Based on a 2012 income tax return filed during this amnesty period with a total tax due of \$1,000.	

- ✓ Save on penalties
- ✓ Open to individuals and businesses
- ✓ Simple, electronic Amnesty Return
- ✓ Nearly all tax types included
- ✓ Don't risk consequences of not participating

Most tax types administered by DOR are included in this amnesty. Please consult the list of [eligible tax types](#).

Consequences After MA Tax Amnesty 2016

DOR's new state-of-the-art integrated tax system will make it easier to identify those who have not complied with Massachusetts tax laws. Take advantage of the benefits of amnesty rather than risk greater consequences, such as:

- You may be assessed double the amount of tax due and other penalties.
 - You'll lose the limited lookback period on unfiled returns. There is no statute of limitations on unfiled returns.
 - You may risk up to a six-year audit period on a previously filed return if certain underreporting criteria are identified.
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- You will face escalating enforcement efforts, including potential criminal prosecution.

More Information

The electronic amnesty return will be available from April 1 – May 31, 2016, and may be accessed from this page.

This webpage will be updated regularly, so please check back for new information.

Let DOR Help You Escape the Penalty Box!

Did you find the information you were looking for on this page? *

- Yes
- No

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