


EMERGENCY ALERTS

Coronavirus Update

Stay informed about coronavirus – COVID-19. Learn more. *Mar. 20th, 2020, 9:00 am* [Read more](#) 

Status of in-person state office locations for Executive Branch agencies *Mar. 18th, 2020, 7:00 pm*

[Read more](#) 

HIDE ALERTS



Mass.gov

TECHNICAL INFORMATION RELEASE

TIR 20-2: Late-File and Late- Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency

DATE:

03/19/2020

REFERENCED SOURCES:

[Massachusetts General Laws](https://malegislature.gov/Laws/GeneralLaws) (<https://malegislature.gov/Laws/GeneralLaws>)

This Technical Information Release (“TIR”) announces that the Department of Revenue (“Department”) will waive any late-file or late-pay penalties imposed under G.L. c. 62C, S

33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for the following taxpayers:

- Vendors with meals tax return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 62C.16.2(7)¹ promulgated by the Department on March 19, 2020; and
- Operators and intermediaries with room occupancy excise return and payment obligations pursuant to G.L. c. 62C, § 16 that do not otherwise qualify for relief announced in Emergency Regulation 830 CMR 64G.1.1(11)² promulgated by the Department on March 19, 2020.

This is a waiver of penalties only; statutory interest will continue to accrue. To be eligible for a penalty waiver, vendors, operators and intermediaries must file their returns and remit payments on or before June 20, 2020. The penalty waiver offered in this TIR is limited to the taxpayers and tax periods outlined above. Applications for waiver of penalties for sales tax other than sales tax on meals, or other circumstances not covered above, will be handled on a case-by-case basis based on reasonable cause. See Administrative Procedure 633: Guidelines for the Waiver and Abatement of Penalties.

Kevin W. Brown

Acting Commissioner of Revenue

TIR 20-2

March 19, 2020

^[1] 830 CMR 62C.16.2(7) suspends return filing and payment remittance obligations for vendors whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000. These provisions do not apply to marijuana retailers as defined in M.G.L. c. 94G, § 1, marketplace facilitators or vendors selling motor vehicles. Such vendors shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 62C.16.2(3)-(6).

[2] 830 CMR 64G.1.1(11)(g) suspends return filing and payment remittance obligations for operators whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000. These provisions do not apply to intermediaries. Intermediaries shall continue to file returns and make payments in accordance with the rules set forth in 830 CMR 64G.1.1(11).

REFERENCED SOURCES:

[Massachusetts General Laws \(https://malegislature.gov/Laws/GeneralLaws\)](https://malegislature.gov/Laws/GeneralLaws)

Did you find what you were looking for on this webpage?

Yes No

SEND FEEDBACK