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TIR 20-7: Extension of Late-File and Late-Pay Penalty Relief for Certain Business Taxpayers Affected by the COVID-19 State of Emergency

DATE:

06/18/2020

REFERENCED SOURCES:

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

Technical Information Release (“TIR”) 20-2 announced that the Department of Revenue (the “Department”) would waive any late-file or late-pay penalties imposed under G.L. c. 62C, § 33 for returns and payments due during the period March 20, 2020 through May 31, 2020, for certain taxpayers. This TIR announces that the Department will extend the penalty waiver to returns and payments due through August 31, 2020 for those same taxpayers. The following taxpayers are eligible for the waiver:

- 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)[\[1\]](#) ([#_ftn1](#)) promulgated by the Department on June 18, 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)[\[2\]](#) ([#_ftn2](#)) promulgated by the Department on June 18, 2020.

TIR 20-2 is superseded. The relief announced in this TIR 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 September 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.

/s/Geoffrey E. Snyder
Geoffrey E. Snyder
Commissioner of Revenue

GES:RHF

June 18, 2020

TIR 20-7

[\[1\]](#) ([#_ftnref1](#)) 830 CMR 62C.16.2(7) suspends sales and use tax 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).

[\[2\] \(#_ftnref2\)](#) 830 CMR 64G.1.1(11)(g) suspends room occupancy 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)

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