

December 17, 2024

## Massachusetts Tax Amnesty Program 2024

The Commissioner of Revenue (Commissioner) has established a tax amnesty program that expires December 30, 2024 (Amnesty Program). Most tax types will be eligible, including personal income, corporate excise, and sales and use taxes. Eligible taxpayers will be able to file delinquent or amended returns, pay the outstanding tax and interest, and benefit from a waiver of most tax penalties. Non-filers may also benefit from a three-year lookback period. Eligible taxpayers who wish to apply for amnesty must submit a request online at [MassTaxConnect](#).

### Amnesty Period and Payment Due Date

The Amnesty Program began on Friday, November 1, 2024, and extends through Monday, December 30, 2024 (Amnesty Period). All amnesty requests must be submitted electronically by December 30, 2024. Taxpayers who are generally required to submit returns and payments electronically must submit their returns and payments electronically for purposes of the Amnesty Program. Tax returns and payments submitted in connection with the Amnesty Program must be submitted to the Department of Revenue either electronically or by U.S. mail and be postmarked no later than 11:59 p.m. Eastern Standard Time on Monday, December 30, 2024.

### Eligible Taxpayers

An eligible taxpayer is any individual or business taxpayer who:

- failed to file a Massachusetts tax return that was due on or before December 31, 2024;
- has not reported the full amount of tax properly due on a previously filed Massachusetts tax return that was due on or before December 31, 2024;
- has filed an incorrect or insufficient Massachusetts tax return; or
- has an assessment of one of the following types:
  - an unpaid and self-assessed tax liability stated on a bill issued by the Commissioner on or before December 30, 2024; or
  - a tax liability assessed by the Commissioner on or before December 30, 2024, that remains unpaid.

Additionally, taxpayers who entered into a payment agreement with the Commissioner prior to November 1, 2024, with respect to eligible tax types may be eligible to participate in the Amnesty Program. The Commissioner will waive penalties associated with any tax period with a return due on or before December 31, 2024, for which tax and interest is paid in full during the Amnesty Period. Note that the Commissioner will not waive any penalties associated with the tax liability covered by the payment agreement that have been paid prior to the Amnesty Period in accordance with the provisions of the payment agreement.

Taxpayers who have an appeal pending with respect to an assessment made by the Commissioner for the period from January 1, 2022, to December 30, 2024, may be eligible to participate in the Amnesty Program if they submit an amnesty request online at [MassTaxConnect](#) and pay all taxes and interest owed in full by December 30, 2024.

A taxpayer who has been or is the subject of a tax-related criminal investigation or prosecution as to any tax is not eligible for the Amnesty Program unless the taxpayer has been exonerated by a court of law. Also ineligible are taxpayers in active bankruptcy and those seeking a refund of tax or a credit of an overpayment.

## Amnesty Program Benefits

Certain penalties may be waived by the Commissioner under the Amnesty Program. However, interest, other than interest directly attributable to waived penalties, cannot be waived.

The Amnesty Program also permits a limited three-year lookback period for eligible non-filers. This means that a taxpayer who participates in the Amnesty Program and has failed to file a return or pay any tax for any periods that were due before January 1, 2022 (without regard to extensions) will not be required to file those returns or pay any tax due for those tax types and periods, nor will the Department of Revenue initiate an audit to verify the tax due for those periods. The limited lookback period applies separately to each tax type listed on an amnesty request.

If the Department of Revenue has been in contact with the taxpayer or any related taxpayer with regard to one or more tax types, the taxpayer may not qualify for the limited lookback period as to such tax types. A taxpayer who does not qualify for the limited lookback period may nonetheless benefit from a waiver of tax penalties. Also, the limited lookback period does not apply in the case of a taxpayer's filing an amnesty request to report estate tax.

The Department of Revenue does not waive the right to audit returns for any tax type. Returns may be subject to audit within the time limits prescribed under G.L. c. 62C.

## Amnesty Program Procedures

- Eligible taxpayers must submit an amnesty request online via [MassTaxConnect](#). An amnesty request must be submitted by tax type (e.g., income tax, sales and use tax). Multiple amnesty requests may be submitted.
- An eligible taxpayer who seeks amnesty must submit with their amnesty request all unfiled tax returns (e.g., Form 1, Form 355) for the tax years and tax types for which amnesty is sought, including all supporting documents.
- If a taxpayer previously filed a tax return but the prior return did not include the full amount of tax properly due, the taxpayer must file an amended tax return listing the full amount of tax properly due, in addition to submitting the amnesty request.
- A taxpayer who previously filed a tax return listing the full amount of tax properly due but did not pay the accompanying tax liability in full does not need to file a new tax return as part of an amnesty request.
- Tax returns must be filed electronically or via U.S. mail, postmarked no later than 11:59 p.m. Eastern Standard Time on Monday, December 30, 2024.
- A taxpayer who participates in the Amnesty Program must timely pay the entire balance shown as due on the amnesty request. Eligible taxpayers who make a full payment of all tax and interest due under the Amnesty Program for a particular tax type and period will be granted amnesty for unpaid penalties associated with such tax type and period.

All payments must be made electronically or via U.S. mail, postmarked no later than 11:59 p.m. Eastern Standard Time on Monday, December 30, 2024.

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