

# Massachusetts' First Really Good Amnesty Program since 2002

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The **Massachusetts Department of Revenue (Department)** is widely promoting a new amnesty program with significant taxpayer benefits. Our experience with Massachusetts amnesty suggests that this is the broadest program offered by the Department since 2002.

Individual and business taxpayers may participate in the program for taxes due on or before December 31, 2015. To participate in the program, taxpayers must complete an amnesty return online and submit payment for the full amount of tax and interest electronically by Tuesday, May 31, 2016.

The amnesty program, which waives most types of penalties, offers three special features for taxpayers to consider.

## Taxpayers in Audit Can Participate

First, unlike many other state amnesty programs, the current Massachusetts program is available to taxpayers who are under audit. The Department's auditors have been notifying taxpayers of the program, and Department personnel have confirmed with us that taxpayers under audit are eligible for the program. Department personnel have asked that taxpayers who wish to participate in the program simply notify their auditor.

## Refunds Permitted

Second, unlike many other amnesty programs, taxpayers who participate in the Massachusetts program do not lose appeal rights or otherwise forfeit their right of refund for amounts that are disputed in the audit or that they later conclude were mistakenly paid under amnesty. A recent Technical Information Release provides that participation in the amnesty program and the payment of any tax and interest **“does not constitute a forfeiture of statutory rights of appeal or an admission that the tax paid is the correct amount of liability due.”**

## **Non-Filers Can Participate**

Third, for the first time since 2002, non-filers may participate in the amnesty program. Participating taxpayers will receive a three-year limited look-back period.

Taxpayers with eligible liabilities should seriously consider whether to participate in the program.

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