

Sales/Use:

Massachusetts DOR Says New Return Information is Required for Some Sales and Other Tax Filers

DOR News – September 2021: New return info required for sales, meals and room occupancy filers, Mass. Dept. of Rev. (9/21). Explaining the advance payment of certain Massachusetts sales and use tax liabilities pursuant to legislation enacted in 2020 [see H.5164 (2020) for more details on this new law] – which sought to “modernize” the timeline for sales tax remittance and collection in Massachusetts by directing certain businesses that have collected and remitted more than \$150,000 in sales tax or room occupancy and meals tax in the prior calendar year to remit collections from the first three weeks of each month in the final week of the same month – the Massachusetts Department of Revenue (Department) announces that new reporting information will be required in 2022 for impacted taxpayers and “now’s a good time to start” compiling the requisite information if not already doing so. Specifically, the Department explains that taxpayers subject to the new advance payment rules for sales, meals and room occupancy taxes will be asked to report additional information on their returns – including any advance payment made and the amount of any calculated penalty. Moreover, according to the Department, “sales tax filers will be asked to break down online sales versus in-store sales and meals tax filers will be asked to break down cash sales versus credit card sales.” Please contact us with any questions.

URL: <https://www.mass.gov/info-details/dor-news-september-2021#new-return-info-required-for-sales,-meals-and-room-occupancy-filers->

URL: <https://malegislature.gov/Bills/191/H5164>

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