The Commonwealth of Massachusetts
Department of Revenue
Office of the Commissioner
PO Box 7091
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GEOFFREY E. SNYDER
COMMISSIONER

June 12, 2025

The Honorable Aaron Michlewitz, Chair
House Committee on Ways and Means
State House
Room 243
Boston, MA 02133

The Honorable Todd M. Smola, Ranking Member
House Committee on Ways and Means
State House
Room 124
Boston, MA 02133

The Honorable Michael J. Rodrigues, Chair
Senate Committee on Ways and Means
State House
Room 212
Boston, MA 02133

The Honorable Patrick M. O'Connor, Ranking Member
Senate Committee on Ways and Means
State House
Room 419
Boston, MA 02133

The Honorable Adrian C. Madaro, Chair
Joint Committee on Revenue
State House
Room 33
Boston, MA 02133

The Honorable James B. Eldridge, Chair
Joint Committee on Revenue
State House
Room 511-C
Boston, MA 02133

Dear Honorable Chairs and Ranking Minority Members of the Committees on Ways and Means and the Committee on Revenue:

Pursuant to section 225(e) of Chapter 140 of the Acts of 2024 (the "Act")[1], the Department of Revenue ("DOR") hereby submits a report detailing the results of the tax amnesty program ("Amnesty Program") established by said section.

The Act directed the Commissioner of Revenue to determine the scope of the Amnesty Program. The Amnesty Program was designed to reach taxpayers with outstanding tax liabilities, non-filers and non-registrants reporting new liabilities, and under-reporters. The Amnesty Program commenced on November 1, 2024 and ended on December 30, 2024. The comprehensive program requirements and exceptions are described in Technical Information Release 24-12, attached hereto.[2]

I hope you find this report useful. If you have any questions concerning this report, please contact me (snyderge@dor.state.ma.us) or Kazim P. Ozyurt, Director of the Office of Tax Analysis (ozyurtk@dor.state.ma.us).

Sincerely,

Geoffrey E. Snyder
Commissioner

[1] https://malegislature.gov/Laws/SessionLaws/Acts/2024/Chapter140; https://malegislature.gov/Budget/FY2025/FinalBudget

[2] https://www.mass.gov/technical-information-release/tir-24-12-amnesty-program-for-taxpayers-with-certain-tax-liabilities

Overall Results:

The following tables identify the source of amnesty collections and show waived penalties by taxpayer type and tax type. A total of 12,958 taxpayers participated in the 60-day Amnesty Program, which resulted in $142,832,153.40 in amnesty collections and $30,422,936.74 in waived penalties. Note that the collection estimate for this program was $100 million.

Amnesty Taxpayer Types

Amnesty Taxpayer Types (*)	Amnesty Collections	Penalties Waived
New Liability	$37,870,697.21	$9,598,858.77
Existing Liability	$81,342,385.49	$19,609,983.51
Amendments	$22,401,106.47	$883,010.71
Not Categorized	$1,217,964.23	$331,083.75
Total	**$142,832,153.40**	**$30,422,936.74**

(*) **New Liability** - Amnesty was requested for a filing period that did not already exist in GeniSys (DOR's tax system) at the time of submission. A new return was filed along with the request for amnesty ("Amnesty Request").
Existing Liability - Amnesty was requested for a filing period/return that already existed in GeniSys at the time of submission.
Amendments - Amnesty was requested for a filing period/return that already existed in GeniSys at the time of submission, but an amended return reporting a tax increase was filed along with the Amnesty Request

Amnesty Tax Types		
Amnesty Tax Types	**Amnesty Collections**	**Penalties Waived**
63D Entity Level Tax	$7,290,846.03	$1,725,049.41
Alcoholic Beverages Excise	$8,094.23	$563.54
Boats Rec Vehicles Tax	$1,580.04	$727.81
Business Use Tax	$1,203,189.80	$352,228.31
Cigarette Tax	$276,165.79	$0.00
Cigars Tax	$53,538.79	$235.56
Corporate Combined Excise	$13,221,605.67	$2,710,591.28
Corporate Excise	$5,337,673.99	$1,344,110.28
Estate Tax	$4,032,075.70	$876,287.51
Fiduciary Income Tax	$839,282.65	$148,870.16
Gasoline Fuel Tax	$10,881.81	$0.00
Marijuana Retail Taxes	$643,401.57	$51,705.09
Meals Tax	$8,574,879.69	$1,463,728.99
Meals, Food & Beverage Tax	$1,230,456.67	$38,334.49
Motor Vehicle Sales-Use Tax	$7,055.63	$647.54
Non-Profit Tax	$5,323.97	$3,289.47
Nonresident Composite Tax	$1,333,673.13	$436,772.40
Pass-Through Entity Withholding	$15,657.84	$4,661.18
Personal Income Tax	$71,926,782.28	$15,330,922.12
Personal Use Tax	$1,181,180.96	$437,657.04
Room Occupancy Consolidated	$936,506.92	$117,360.64
Sales Tax	$22,622,806.51	$4,961,276.65
Sales Tax Services	$9,667.56	$743.17
Withholding Tax	$2,069,826.17	$417,174.10
Total	**$142,832,153.40**	**$30,422,936.74**

Attachment: 1

cc: Matthew Gorzkowicz, Secretary of Administration and Finance
Senator Karen E. Spilka, Senate President
Representative Ronald Mariano, House Speaker
Senator Bruce E. Tarr, Senate Minority Leader
Representative Bradley H. Jones, Jr., House Minority Leader
Clerk of the Senate, Room 335
Clerk of the House of Representatives, Room 145

Attachment

Technical Information Release:

Below is a copy of the Technical Information Release (TIR) issued by the Department of Revenue
on November 11, 2024 (https://www.mass.gov/technical-information-release/tir-24-12-amnesty-program-for-taxpayers-with-certain-tax-liabilities).

TIR 24-12: Amnesty Program for Taxpayers with Certain Tax Liabilities

Date: 11/01/2024

Referenced Sources: Massachusetts General Laws

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I. Introduction

The Commissioner of Revenue ("Commissioner") is establishing a sixty (60) day tax amnesty program ("Amnesty Program") from November 1, 2024, to December 30, 2024.[1] The Amnesty Program will be open to individual and business taxpayers who meet the eligibility requirements contained in Section III below. Most tax types will be eligible, including personal income tax, corporate excise, and sales/use tax. 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 look-back period. Eligible taxpayers who wish to apply for amnesty must submit a request ("Amnesty Request") online at **MassTaxConnect** (https://mtc.dor.state.ma.us/mtc/_/). This Technical Information Release ("TIR") discusses the following:

- Amnesty Period and Payment Due Date
- Eligibility Requirements: Taxpayers and Tax Types
- General Criteria of the Amnesty Program
- Benefits of the Amnesty Program
- Amnesty Program Procedures, and
- Exceptions to and Limitations of the Amnesty Program

II. Amnesty Period and Payment Due Date

The Amnesty Program will begin on Friday, November 1, 2024, and extend through Monday, December 30, 2024 ("Amnesty Period"). All Amnesty Requests must be submitted electronically during this period. Tax returns and payments must be submitted to the Department of Revenue ("Department") during this period, either electronically or,

if sent by U.S. mail, postmarked no later than 11:59 p.m. Eastern Standard Time on Monday, December 30, 2024.

III. Eligibility Requirements: Taxpayers and Tax Types

A. Eligible Taxpayers

A waiver of tax penalties under the Amnesty Program is available to an eligible taxpayer. An "eligible taxpayer" is any individual or business taxpayer not excluded from the Amnesty Program under Section VII.A that:

- 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.

B. Eligible Tax Types

All tax types administered by DOR are included, with the exception of the deeds excise,[2] the abandoned bottle deposit,[3] the jet fuel excise,[4] paid family and medical leave contributions,[5] the underground storage tank delivery fee,[6] the health coverage penalty,[7] and taxes for which the Commissioner would not have the sole authority to waive penalties including, but not limited to, fuel taxes administered under the International Fuel Tax Agreement.[8]

C. Taxpayers Currently Participating in Payment Agreements

Taxpayers who entered into a Payment Agreement with the Commissioner prior to the start of the Amnesty Period 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. 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.

D. Taxpayers with Appeals Pending

A taxpayer who has an appeal pending with respect to an assessment made by the Commissioner for a period covered by the Amnesty Program may be eligible to participate in the Amnesty Program if the taxpayer submits an Amnesty Request online at **MassTaxConnect** (https://mtc.dor.state.ma.us/mtc/_/) and pays all taxes and interest owed in full during the Amnesty Period.

IV. General Criteria of the Amnesty Program

Except as discussed in Section VII below, amnesty will be granted to any eligible taxpayer who, in connection with a Massachusetts tax return that was due on or before December 31, 2024, but has not previously been filed, timely submits an Amnesty Request, files the overdue return, and pays the full amount of tax and interest properly

due during the Amnesty Period.[9] Amnesty will also be granted to any eligible taxpayer who, in connection with a tax return that was due and previously filed on or before December 31, 2024, but failed to include the full amount of tax properly due, timely submits an Amnesty Request, files an amended return, and pays all additional tax and interest properly due. Finally, amnesty will be granted to any eligible taxpayer who both timely submits an Amnesty Request and pays the full amount of tax and interest properly due in connection with an assessment of (i) an unpaid and self-assessed tax liability stated on a bill issued by the Commissioner on or before December 30, 2024, or (ii) a tax liability assessed by the Commissioner on or before December 30, 2024 that remains unpaid.

An Amnesty Request must be submitted electronically on **MassTaxConnect** (https://mtc.dor.state.ma.us/mtc/_/). Where an eligible taxpayer seeks amnesty for more than one type of tax, an Amnesty Request must be submitted separately for each tax type.

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.

The Department will not initiate a criminal investigation or seek prosecution with respect to a tax type and the tax periods included in any Amnesty Request where a return and the accompanying tax was submitted and paid in good faith.

V. Benefits of the Amnesty Program

A. Penalty Amnesty

Under the Amnesty Program, the Commissioner will waive the penalties listed below that could otherwise be assessed for eligible tax types and tax periods for the taxpayer's:

1. Failure to timely file a return for any tax for an eligible tax period as determined under G.L. c. 62C, §§ 30, 30A, 33, 34;
2. Failure to file a proper return for any tax for an eligible tax period as determined under G.L. c. 62C, § 28;
3. Failure to timely pay any amount of tax as determined under G.L. c. 62C, § 33;
4. Failure to timely make advance payments of tax as required under G.L. c. 62C, §16B;
5. Failure to timely pay any tax liability as determined under G.L. c. 62C, §§ 33, 35, G.L. c. 62B, § 7, and/or G.L. c. 63B, §§ 9, 10;
6. Failure to file, report or pay electronically, as determined under G.L. c. 62C, § 33(g);
7. Failure to pay the proper amount of an estimated payment as determined under G.L. c. 62B, § 14, G.L. c. 62C, § 45A, and/or G.L. c. 63B, § 3; or
8. Substantial understatement of tax on a previously filed return or adoption of an inconsistent position on previously filed returns as determined under G.L. c. 62C, §§ 35A, 35D, where such understatement or inconsistent position is corrected through an Amnesty Request and the tax has not been previously assessed by the Department.

Interest, other than interest directly attributable to the listed penalties, cannot be waived.

B. Limited Look-Back Period for Non-filers

Except as discussed in Section VII below, the Commissioner will apply a limited three-year look-back period (the "limited look-back period") to eligible non-filers who participate in the Amnesty Program. The limited look-back period applies separately to each tax type listed on an Amnesty Request by a non-filer of that tax type. This means that a taxpayer who 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, and the Department will not initiate an audit to verify the tax due for these non-filed periods.

The limited look-back period will apply to taxpayers who submit Amnesty Requests for all unfiled returns for a particular tax type that were due from January 1, 2022, through December 31, 2024, without regard to extensions. Taxpayers must file their Massachusetts tax returns for the relevant period(s) and submit payment of the full amount of tax and interest properly due during the Amnesty Period.[10]

If the Department has been in contact[11] with the taxpayer, or any related taxpayer,[12] with regard to one or more tax types, the taxpayer may not qualify for the limited look-back period as to such tax types (see Section VII below). A taxpayer who does not qualify for the limited look-back period may nonetheless benefit from a waiver of tax penalties as explained in Section VII below. The following examples illustrate the limited look-back period. Assume for purposes of these examples that the taxpayer is not an ineligible taxpayer or otherwise subject to the limitations set forth in Section VII. Also assume that when a taxpayer submits an Amnesty Request, the taxpayer meets the amnesty time requirements for filing returns and making tax payments.

Example 1: An individual who has lived in Massachusetts for several years and received income has never filed a Massachusetts tax return. The individual submits an Amnesty Request and files back Massachusetts personal income tax returns and pays all tax and interest due for tax year 2023 (return due April 16, 2024), tax year 2022 (return due April 18, 2023), and tax year 2021 (return due April 15, 2022). The taxpayer will qualify for the limited look-back period and will not be required to file personal income tax returns and pay tax for tax years prior to 2021.

Example 2: Same facts as Example 1, except the taxpayer filed a return and paid the tax due for tax year 2023 on April 16, 2024. If the taxpayer submits an Amnesty Request and files back Massachusetts personal income tax returns and pays all tax and interest due for tax year 2022 (return due April 18, 2023) and tax year 2021 (return due April 15, 2022), the taxpayer will qualify for the limited look-back period and will not be required to file personal income tax returns and pay tax for tax years prior to 2021.

Example 3: A retailer has for several years engaged in transactions with Massachusetts customers and thereby has made taxable Massachusetts sales. However, the retailer has not registered as a vendor, collected sales tax or filed sales tax returns in Massachusetts. The taxpayer registers as a vendor, submits an Amnesty Request, and files back Massachusetts sales tax returns and pays all the sales tax and interest due for each monthly tax period ending December 31, 2021, through the tax period ending November 30, 2024. The taxpayer will qualify for the limited look-back period and will not be required to file sales tax returns and pay tax for prior periods.

Example 4: Starting in March 2018, a retailer engaged in transactions with Massachusetts customers and thereby made taxable Massachusetts sales. The retailer collected sales tax from its customers, but it did not register as a vendor, file sales tax returns in Massachusetts, or pay the tax collected to the Department. The taxpayer does not qualify for the limited look-back period because it collected sales tax but did not pay it to the Department. However, it may still benefit from using the Amnesty Program to obtain a waiver of penalties for all periods. The taxpayer must register as a vendor, submit an Amnesty Request, and file back Massachusetts sales tax returns and pay all the sales tax and interest due for each tax period starting with March 31, 2018 through the tax period ending November 30, 2024 to be eligible for a waiver of penalties for those periods.

Example 5: A business taxpayer that timely filed corporate excise returns for tax years 2018 through 2023 determines that it was required to report additional income each year. The taxpayer does not qualify for the limited look-back period because it has previously filed returns due from January 1, 2018, through December 31, 2024. However, the taxpayer may still benefit from a waiver of tax penalties that might otherwise apply in connection with the tax reported on the amended returns. The taxpayer must submit an Amnesty Request, file amended returns, and pay all the tax and interest, to be eligible for a waiver of penalties for those periods.

Example 6: A taxpayer received a notice from the Department stating that it has underreported its sales tax due for some of the periods within the time frame December 31, 2021, through November 30, 2024. Because of this contact, the taxpayer does not qualify for the limited look-back period with respect to these taxes. However, the taxpayer may still benefit from using the Amnesty Program to obtain a waiver of tax penalties. In order to participate in the Amnesty Program for this purpose, the taxpayer must submit an Amnesty Request and file unfiled Massachusetts sales tax returns for the tax periods that are within the statute of limitations and pay tax and interest for each monthly tax period identified in the notice. By participating in the Amnesty Program, the taxpayer is not giving up its statutory rights of appeal or making an admission that the tax paid is the correct amount of liability due.

VI. Amnesty Program Procedures

A. Notice of Amnesty Eligibility

Generally, eligible taxpayers with existing liabilities of tax, interest and penalties will receive a Tax Amnesty 2024 Eligibility Letter ("Eligibility Letter") informing

them that they may benefit from participating in the Amnesty Program.[13] The Eligibility Letter will provide details of existing liabilities and potential amnesty savings. Taxpayers who do not receive an Eligibility Letter but meet the eligibility requirements of Section III may still be eligible for the Amnesty Program.

B. Amnesty Request

An Eligible taxpayer that participates in the Amnesty Program is required to submit an Amnesty Request online via **MassTaxConnect** (https://mtc.dor.state.ma.us/mtc/_/). An Amnesty Request must be submitted by tax type. Multiple Amnesty Requests may be submitted. For example, if a taxpayer submits an Amnesty Request for personal income tax for the 2021 tax year, the taxpayer may subsequently submit one or more other Amnesty Requests for other tax types, or for personal income tax periods other than 2021. However, the taxpayer may not include the 2021 personal income tax period on another Amnesty Request. Detailed instructions will be provided on the **https://www.mass.gov/info-details/massachusetts-tax-amnesty-2024**.

C. Tax Returns

An eligible taxpayer that seeks amnesty must submit with its Amnesty Request all unfiled tax returns (e.g., Form 1, Form 355, et al) for the tax years and the tax types for which amnesty is sought, including all supporting documents. Where a taxpayer has made use of a transferable credit to reduce amounts reported as due on an Amnesty Request, the taxpayer must include the certificate number(s) for such credit on the tax return. 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 that 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. Taxpayers that are generally required to submit returns and payments electronically must submit their returns and payments electronically for purposes of the Amnesty Program. 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.

An Amnesty Request cannot be submitted to claim a refund or a credit attributable to an overpayment of tax.

The Department 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.

D. Payments

A taxpayer that 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.

Payments made by taxpayers under the Amnesty Program will be accepted online via **MassTaxConnect** or in the form of a check or money order made payable to the Commonwealth of Massachusetts. If the taxpayer chooses to make a payment through MassTaxConnect using a credit or debit card, a convenience fee will be charged by the selected third-party payment processor. 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.

VII. Exceptions to and Limitations of the Amnesty Program

Notwithstanding the above, the following exceptions and limitations apply to the Amnesty Program.

A. Ineligible Taxpayers

The following taxpayers are not eligible to participate in the Amnesty Program.

1. A taxpayer engaged in pending litigation with the Commissioner with regard to a particular tax type and period if, as of November 1, 2024, the Appellate Tax Board or any court of law considering such litigation has ruled in the Commissioner's favor with regard to a disputed issue involving that tax type and period. The taxpayer is also ineligible for the Amnesty Program with regard to the litigated tax type for any subsequent tax period if the litigated issue or a substantially similar issue is being evaluated in that later period or periods.
2. A taxpayer who is seeking a refund of tax or a credit of an overpayment.
3. A taxpayer who does not owe any Massachusetts tax.
4. A taxpayer who has been or is the subject of a tax-related criminal investigation or prosecution as to any tax, unless the taxpayer has been exonerated by a court of law.
5. A taxpayer who delivers or discloses or who has delivered or disclosed a false or fraudulent application, document, return or other statement to the Department in connection with an Amnesty Request.
6. A taxpayer who fails to report the full amount of tax properly due on a return filed as part of an Amnesty Request or who attempts in any manner to defeat or evade a tax by using the Amnesty Program.
7. A taxpayer who has entered into a settlement agreement with the Commissioner including, without limitation, settlement reached through the Department's Litigation Bureau, Office of Appeals or Offer-in-Settlement Unit, with regard to the particular tax type and period included in the settlement agreement.
8. A taxpayer with regard to the particular tax type and period for which the taxpayer was granted amnesty under St. 2015, c. 46, § 151 or St. 2016 c. 70, §§ 17 and 18.
9. A taxpayer in active bankruptcy.

B. Limitations to the Amnesty Program

Every tax return filed under the Amnesty Program is subject to verification and potential assessment by the Commissioner. G.L. c. 62C, § 26(b), et seq. All payments and returns submitted to the Commissioner under the Amnesty Program will be considered to be voluntary and payments will be applied to the amounts listed on the Amnesty Request. Any overpayments will be applied to the taxpayer's tax account(s), or refunded, in accordance with the provisions of 830 CMR 62C.33.1.

C. Limitations to Limited Look-Back Period for Non-Filers

The limited look-back period shall not apply in the case of a tax type for which the taxpayer has previously filed all returns that were due from January 1, 2022, through December 31, 2024, without regard to extensions. However, in such cases, the taxpayer may still be eligible to participate in the Amnesty Program and to receive a waiver of tax penalties for any amounts of tax listed on an Amnesty Request for the tax type. See Example 5 in Section V.B, above.

The limited look-back period shall not apply in the case of a taxpayer with respect to a particular tax type where the Department has been in contact with the taxpayer about the taxpayer's tax obligations for that tax type for any tax periods either during or prior to the limited look-back period. Similarly, the limited look-back shall not apply in the case of a taxpayer with respect to a particular tax type where the Department has been in contact with a related taxpayer about a substantially similar issue for that tax type for any tax periods either during or prior to the limited look-back period In both such cases the taxpayer and any related taxpayer may still be eligible to participate in the Amnesty Program and to receive a waiver of tax penalties for the periods under audit and any additional periods due. See Example 6 in Section V.B, above.

The limited look-back period shall not apply in the case of a taxpayer filing an Amnesty Request to report estate tax.[14] The taxpayer may still be eligible to participate in the Amnesty Program and receive a waiver of tax penalties for any estate tax fully paid and reported as part of an Amnesty Request.

The limited look-back period shall not apply in the case of a taxpayer submitting an Amnesty Request to report trustee tax (i.e., sales/use tax, meals tax, withholding tax, etc.) where any portion of the tax was actually collected for any of the tax periods during the limited look-back period. The taxpayer is otherwise eligible to participate in the Amnesty Program and to receive a waiver of tax penalties for any trustee tax fully paid and reported as part of an Amnesty Request.

The limited look-back period does not preclude the Department from verifying tax returns filed prior to the Amnesty Period. Further, the limited look-back period does not preclude the assessment of tax by the Commissioner with regard to such returns, or the filing of amended returns by the taxpayer, so long as the statute of limitations remains open.[15]

VIII. Contact Information

Additional information about the Amnesty Program is available on the Department's website at **https://www.mass.gov/info-details/massachusetts-tax-amnesty-2024**.

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

GES:RHF

[1] Section 225 of Chapter 140 of the Acts of 2024 authorizes the Commissioner to establish and determine the scope of the Amnesty Program.
[2] G.L. c. 64D.
[3] G.L. c. 94, § 323B.
[4] G.L. c. 64J.
[5] G.L. c. 175M.
[6] G.L. c. 21J, § 2.
[7] G.L. c. 111M, § 2.
[8] G.L. c. 64F, § 5A.
[9] For purposes of the Amnesty Program, the "full amount of tax properly due" is the full amount of tax shown on the taxpayer's return(s) or upon the commissioner's assessment(s), including all interest due. Acts 2024, c. 140, § 225(a).
[10] Sales and use taxes filed by a vendor will be considered to be the same tax type for purposes of Amnesty Request filing requirements.
[11] "Contact" includes any communication made either through written, electronic, or telephonic form, initiated by the Department or the taxpayer.
[12] For example, a family member or, in the case of an entity, an affiliated entity.
[13] The Eligibility Letter is for informational purposes only and does not confer eligibility upon a taxpayer. Taxpayers who do not meet the definition of an "eligible taxpayer" under Section III.A, or that are excluded from the Amnesty Program under Section VII.A, will remain ineligible for the Amnesty Program even if the Commissioner mistakenly sends them an Eligibility Letter.
[14] G.L. c. 65C.
[15] G.L. c. 62C, §§ 26, 30, 30A.

Referenced Sources:
https://malegislature.gov/Laws/GeneralLaws