

Massachusetts Department of Revenue delays state tax-filing deadline to May 17

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Citing powers it can use when the president declares a disaster, the Department of Revenue on Friday unilaterally moved the Massachusetts tax filing deadline to conform with the postponed federal deadline of May 17. DOR said Massachusetts individual personal income tax returns and payments for the 2020 tax year that would have been due April 15 are now due May 17 under an extension automatically granted.

On Thursday, Senate President Karen Spilka and House Speaker Ronald Mariano announced that they would effectuate a delay in the filing deadline to May 17 in legislation. That now appears to be a moot point and tax preparers will not have to wait for a bill to be passed and signed to get certainty on the state deadline.

“[I]n the case of a Presidentially declared disaster, the Commissioner of Revenue ... may disregard a period of up to one year in determining whether certain taxpayer actions were performed timely, including the filing and payment of individual personal income tax returns and taxes,” DOR wrote in a technical information release.

“On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing 2019 novel Coronavirus (‘COVID-19’) pandemic, triggering the Commissioner’s authority.” Even after May 17, individual taxpayers will be eligible “for an automatic extension of time

to file their personal income tax returns as long as the amount required to be paid for a valid personal income tax extension is paid by May 17," DOR said.

The announcement from Spilka and Mariano that the House and Senate leaders had agreed to insert the tax filing deadline extension into wide-ranging legislation Thursday upset some senators who complained of learning about the addition from the News Service rather than Spilka and about not having enough notice of the change.