

# Massachusetts

## ASSEMBLING RETURN

Enclose required forms and schedules with Form 1 or 1-NR/PY.

**Forms W-2 and 1099.** Include Forms W-2, W-2G, PWH-WA, 2G, K-1, and 1099s that have Massachusetts withholding with the return.

**Federal attachments.** If applicable, enclose federal Schedule F and Form 3115.

## RETURN DUE DATE

Massachusetts tax returns are due April 18, 2023.

## RETURN MAILING ADDRESSES

Refund and No tax due	Massachusetts Department of Revenue P.O. Box 7000 Boston MA 02204-7000
Balance due	Massachusetts Department of Revenue P.O. Box 7003 Boston MA 02204-7003
Form PV payment voucher	Massachusetts Department of Revenue P.O. Box 419540 Boston, MA 02241-9540
Make check payable to	Commonwealth of Massachusetts

## EXTENSIONS

Form M-4868

**Allowable extension.** Massachusetts allows an automatic six-month extension if 80% of the current year tax is paid through withholding, estimated tax payments or with the Massachusetts extension payment voucher (Form M-4868).

An extension payment of \$5,000 or more must be made electronically. Payments less than \$5,000 can also be made electronically.

Extension payment voucher mailing address	Massachusetts Department of Revenue P.O. Box 419540 Boston MA 02241-9540
Online	<a href="http://mass.gov/masstaxconnect">http://mass.gov/masstaxconnect</a>

## ESTIMATED TAX

Form 1-ES

Every person who expects to pay more than \$400 in Massachusetts income tax on income not covered by Massachusetts withholding must pay Massachusetts estimated taxes. A penalty may be imposed if at least 80% of the tax is not paid throughout the year through withholding and/or estimated payments. The 80% requirement is reduced to 66⅔% for individuals who receive two-thirds of their income from fishing or farming. Also, the penalty does not apply if any of the following is true:

- The taxpayer is a qualified farmer or fisherman and the full amount of tax will be paid by March 1 of the following year.
- The taxpayer is a Massachusetts resident and was not liable for any prior year (the tax year must have been a full 12 months).
- The sum of estimated payments and withholding equals or exceeds the prior year total tax liability (the tax year must have been a full 12 months).
- The underpayment is because of a casualty or disaster.
- The taxpayer retires after reaching age 62 or becomes disabled during the current or prior year and the underpayment is due to reasonable cause and not willful neglect.

Payment voucher mailing address	Massachusetts Department of Revenue P.O. Box 419540 Boston MA 02241-9540
Online	<a href="http://mass.gov/masstaxconnect">http://mass.gov/masstaxconnect</a>

**Payment due dates.** Massachusetts follows federal rules.

## ELECTRONIC PAYMENTS

Payments of tax may be made electronically by EFT debit or by Visa, MasterCard, and Discover credit and debit cards. A convenience fee will be charged if using a third-party vendor:

- Internet: <http://mass.gov/masstaxconnect>

## Notes