



**News & Updates from the  
Government Affairs Team**

# Legislative Brief



*We're working to keep you informed in a world that changes by the minute. If you have anything you'd like to share, or if we can help you in any way, please email [Zach Donah](#) or [Larry Liuzzo](#).*

## Massachusetts December 2021 Revenue Collections at \$4.235 Billion

The Massachusetts Department of Revenue (DOR) announced December 2021 revenue collections totaled \$4.235 billion, which is \$1.396 billion (49.2%) more than December 2020 and \$1.228 billion (40.9%) above monthly benchmarks.

FY22 year-to-date collections total \$17.846 billion, which is \$3.549 billion (24.8%) more than the same period of FY21, and \$2.142 billion (13.6%) more than year-to-date benchmark.

The DOR noted that the increased collections total was due to many pass-through entities paying the 2021 excise in December to claim a deduction on their 2021 federal return and should not be used as a predictor for the remainder of the fiscal year.

For more details on the December 2021 revenue collections, [click here](#).

## DOR State and Local Tax (SALT) FAQs

The DOR FAQs webpage for the elective pass-through entity (PTE) excise can be found [here](#) (last updated January 5). The draft of the 2021 Massachusetts tax form 63D-ELT (entity level

tax) can be found [here](#).

The DOR released a working draft TIR that can be found [here](#). **Please note:** *The public comment period is open until the close of business on January 21, 2022.* Please email comments [here](#).

A recent conversation on The HUB that outlines the Massachusetts Tax Connect payment process can be found [here](#). You can access the recorded Massachusetts PTE webcast [here](#) (access passcode: **^v\*1aoay**) and view the presentation [here](#).

## Register for next week's State Tax Virtual Conference!

Our annual [State Tax Virtual Conference](#) is a great opportunity for you and your organization to learn about hot topics, meet experts in the field and boost your network!

Join us January 13-14, for a two half-day conference that is sure to set you and your organization up for a successful year! We'll cover:

- PTE tax elections along with how different states are handling the PTE tax
- Consequences for remote employers and employees considering income tax withholding, unemployment and nexus for other tax types
- The fundamentals and nuances troubling the Massachusetts DOR audit policies and best strategies to help avoid the consequences of getting it wrong
- Employee Retention Credit (ERC) and other incentives that are available for federal and state filings

## Your CPE Could Be Free!

**Did you know that you could be fully reimbursed for your registration to MassCPAs CPE programs, due to a recent change to the state's [Workforce Training Express Fund](#)? All MassCPAs courses, conferences, customized team trainings and seminars qualify, so work with us to save on your CPE. **You must be registered and apply for reimbursement three weeks in advance of the course to qualify – act now!****

To learn more, [click here](#) or contact [Julia Ekelund](#).

## DOR & IRS Updates

- [DOR: What's Trending Webpage](#)
- [MA DOR: Advance Payment Requirements](#)
- [IRS: Make Final 2021 Quarterly Payment by January 18](#)
- [IRS Announces Sole Tax-Exempt Organization Search Page](#)
- [IRS Revises Form 1024 to Allow for Electronic Filing](#)

- [IRS: What to Consider When Filing in 2022](#)
- [IRS Issues 2022 Standard Mileage Rates](#)
- [Changes to Form 1040 and Related Schedules](#)
- [IRS: Renew Preparer Tax Identification Numbers for 2022](#)
- [MA DOR Tax Filing Season FAQs](#)

## Guidance for Federal Relief Programs

- [SBA Updated Guidance for COVID EIDL Program](#)
- [IRS Issues Further Guidance on Tax Treatment of PPP Loan Forgiveness](#)
- [SBA PPP Direct Forgiveness Portal](#)
- [PPP FAQs](#)

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