

April 2, 2020

Mr. Geoffrey Snyder, Commissioner  
Department of Revenue  
100 Cambridge Street, 2<sup>nd</sup> Floor  
Boston, MA 02114

Dear Commissioner Snyder,

On behalf of the 11,000 members of the Massachusetts Society of Certified Public Accountants, congratulations on your appointment to Commissioner. I look forward to working with you and am available to assist in any way I can be helpful. Thank you for your leadership and assistance in extending the April 15 tax filing deadline to July 15, 2020. Your actions provided much needed relief to the thousands of tax practitioners and millions of taxpayers across Massachusetts. As you know, the First Quarter Estimate payments remain due on April 15 and the Second Quarter payments on June 15, I urge you to immediately extend the April 15 and June 15 estimated payment deadlines to July 15, 2020.

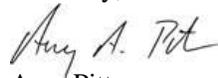
We understand the legislation authorizing the extension of the April 15 personal income tax due date that is before the legislature may be slowing down guidance from the DOR, and that it does not specifically have language that extends estimated payments. However, we believe the DOR has the administrative authority to extend the dates on their own as outlined under [Section 6 of Chapter 14 of the Massachusetts General Laws](#) and we encourage you to do so.

First Quarter estimate payments are determined by the amount owed by the taxpayer based on their tax returns. With the individual personal income tax deadline extended to July 15, it only makes sense to also extend the estimated payments. Our members and practitioners across the Commonwealth, are working in an extremely tight and volatile tax season with most working fully remotely, thus hindering their ability to complete their work in their usually timely manner under normal conditions. Granting an extension for the First Quarter estimates will allow them to do their job well and right the first time.

It is important to note that an extension does not equate to filing late for all taxpayers, but provides breathing room given the unfortunate circumstances we are in. Revenues will continue to flow into the state, but over an extended period of time. It is in the best interest for taxpayers and tax practitioners across Massachusetts to immediately extend the First Quarter estimate payment deadline.

I urge you to issue clear guidance for taxpayers and practitioners and immediately extend the April 15 deadline for Quarter 1 estimate payments and June 15 deadline for Quarter 2 estimate payments to July 15, 2020. Thank you for your consideration.

Sincerely,



Amy Pitter  
President & CEO

Cc: The Honorable Karen E. Spilka, President of the Senate  
The Honorable Robert A. DeLeo, Speaker of the House of Representatives  
The Honorable Michael J. Heffernan, Secretary, Executive Office of Administration and Finance