

August 11, 2017

The Honorable Chris Harding  
Commissioner of Revenue  
Massachusetts Department of Revenue  
100 Cambridge Street, 8<sup>th</sup> floor  
Boston, MA 02114

Commissioner Harding:

On behalf of the 11,000 members of the Massachusetts Society of CPAs (MSCPA), I am writing as a follow up to our ongoing conversations with you and your team regarding the many issues that arose this tax season, and have continued to plague the Department and tax practitioners throughout the summer. As we approach critical tax deadlines on September 15 and October 15, we are extremely concerned about the challenges presented by the new tax system, staffing levels and the limited communications that have been sent regarding these matters which have not been fully addressed.


As you know, we met with members of your team in May to discuss a host of issues faced by our members and their clients during the 2017 tax season. We remain grateful for the relationship between the MSCPA and the DOR, and are thankful for the opportunity to share our feedback directly with your staff. Since then, the Office of the Taxpayer Advocate and the Problem Resolution Office have handled member issues on an ad hoc basis quickly and efficiently. Unfortunately, for the taxpayer and tax practitioner communities, the causes of the issues remain unresolved.

Over the last year, our members received a slew of notices sent to their clients, ranging from legitimate verification letters, to erroneous late-file or recalculations letters. While we understand each situation is unique, the Department has not publically acknowledged that system-related issues have resulted in a number incorrect letters – leaving our members to determine which notices warrant a response. In addition, delays in processing at the Department have spurred additional threatening notices for failures to respond, despite adequate responses having been submitted weeks prior. Again, there has been no indication from the DOR that delays exist – leaving taxpayers to believe it is their practitioner who has caused the problems. This is an unacceptable level of problem management and customer service, and harms the reputations of our members. The taxpayers of Massachusetts expect and deserve better.

We understand the Department believes these incidents are isolated and do not impact a broad swath of taxpayers. However, I can say with certainty that the widespread issues this year have been felt by nearly every CPA in the state and as a measure of transparency and accountability, the DOR needs to take responsibility.

Thank you for your attention to this important matter. We remain committed to supporting the DOR's outreach to the practitioner community and will work with you and the legislature to address any resource issues. In the meantime, we ask the DOR to provide public acknowledgement of these issues along with status updates on efforts to resolve them. I welcome the opportunity to discuss the specifics of our request at your earliest convenience.

Sincerely,



Amy Pitter  
President & CEO

cc: Secretary Michael Heffernan, Executive Office for Administration and Finance  
Ms. Dana Ackerman, Taxpayer Advocate, Massachusetts Department of Revenue