
Massachusetts DOR Extends Due Date for First Reporting of Sales and Use Tax on Computer and Software Services

2013-09-20

As a result of a number of public statements from senior government officials indicating that the recently enacted sales and use tax on computer and software services is likely to be repealed in the near future, the Massachusetts Department of Revenue announced that it was extending the due date for the first reporting of such tax to October 20, 2013. The software services tax became effective on July 31, 2013, and the due date for reporting transactions for July 31, 2013 through August 31, 2013 was originally September 20, 2013.

It is important to note that the due date for reporting sales taxes other than the tax on computer and software services remains unchanged.

In the event the tax on computer and software services is repealed, the Department expects to issue further guidance regarding the requirement for vendors to refund any such taxes collected to customers and the procedures for applying for abatement of any such taxes remitted to the Department.

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