WILMERHALE H

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officials indicating that the recently enacted sales and use tax on computer and software services is likely to be repealed in the near future, the Massachusetts Department of Revenue announced that it was extending the due date for the first reporting of such tax to October 20,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In the event the tax on computer and software services is repealed, the Department expects to issue further guidance regarding the requirement for vendors to refund any such taxes collected to customers and the procedures for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.

Authors

Richard W. Giuliani

RETIRED PARTNER +1 617 526 6000



Julie Hogan Rodgers

PARTNER Vice Chair, Tax Practice

julie.rodgers@wilmerhale.com

• +1 617 526 6543

Wilmer Cutler Pickering Hale and Dorr LLP is a Delaware limited liability partnership. WilmerHale principal law offices: 60 State Street, Boston, Massachusetts 02109, +1 617 526 6000; 2100 Pennsylvania Avenue, NW, Washington, DC 20037, +1 202 663 6000. Our United Kingdom office is operated under a separate Delaware limited liability partnership of solicitors and registered foreign lawyers authorized and regulated by the Solicitors: Regulation Authority (SRA No. 287488). Our professional rules can be found at www.sra.org.uk/solicitor/code-of-conduct.page. A list of partners and their professional qualifications is available for inspection at our UK office. In Beijing, we are registered to operate as a Foreign Law Firm Representative Office. This material is for general informational purposes only and does not represent our advice as to any particular set of facts; nor does it represent any undertaking to keep recipients advised of all legal developments. Prior results do not guarantee a similar outcome. © 2004-2024 Wilmer Cutler Pickering Hale and Dorr LLP