

ORGANIZATION:

Massachusetts Department of Revenue

Taxpayer Bill of Rights

- DOR must be objective, impartial, professional and ethical in its administration of the tax laws; any information that you as a taxpayer provide to DOR will be handled with the utmost confidentiality and professionalism.
- DOR must maintain a Problem Resolution Office and an Office of Internal Affairs to safeguard taxpayers' rights.
- DOR may not establish or enforce individual collection goals or collection quotas for its employees.
- If you're unable to satisfy a tax liability in full, the Commissioner of Revenue may enter into a payment agreement if the Commissioner determines it'll facilitate the collection of the tax.
- You may obtain representation at any point in your dealings with DOR.
- You generally are entitled to appeal a DOR decision regarding your tax liability. DOR is obligated to make abatement decisions as promptly as possible and to issue any refunds resulting from abatement decisions within 30 days of such decisions.
- You won't be subject to statutory penalties if you make a mistake because you relied on erroneous written advice from DOR representatives acting in their official capacities.