

December 07, 2004

Message from the Massachusetts Commissioner of Revenue for Bulk Filers

Dear Professional Tax Preparer:

As you are aware, all third party bulk filers must file and pay withholding taxes on behalf of their clients electronically. In order to reduce errors and ensure the proper crediting of your clients' accounts, the Massachusetts Department of Revenue (DOR) encourages Payroll Service Providers to utilize the filing frequency match service available through WebFile for Business.

By performing regular matches of your clients' data against DOR records, you can ensure that your clients are properly registered to conduct business within the Commonwealth and that the frequency with which we expect to receive their withholding returns and payments is in accordance with your reporting schedule, thereby eliminating the generation of invalid non-filer notices.

When you take advantage of this service, you will receive timely updates - within twenty-four hours of submission - and experience a significant improvement in the accuracy of your postings. In order to participate, you must have an active Professional Tax Preparer account on WebFile for Business. Individual profiles should be updated through the filing frequency program at least once each calendar quarter; however, updates can be made as often as needed. Visit our website, www.mass.gov/dor and click on "WebFile for Business" for more information.

In addition, DOR is continuing to improve online assistance and provide more tools specifically designed with the professional tax preparer in mind. Visit our website to access drafts and final versions of Technical Information Releases at www.dor.state.ma.us/rul_reg/OLL_TIR.htm and tax forms at www.dor.state.ma.us/forms/FormsMenu2.htm. In addition, you can change an address, file an abatement/amended return and obtain an online Certificate of Good Standing in as little as three days. Our website has become an indispensable tool for taxpayers and tax professionals.

For additional information or assistance, please visit our website or call our Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts at (800) 392-6089.

Sincerely,

/s/ Alan LeBovidge
Alan LeBovidge,
Commissioner of Revenue