

GREAT POINT

PROPERTIES

MASSACHUSETTS ROOM OCCUPANCY TAX AND CERTIFICATION INFO:

Legislation was signed into law in December, 2018 which expands the room occupancy excise, G.L. c. 64G, to short-term rentals of a property for more than 14 days in a calendar year, starting July 1, 2019 for which a rental contract was entered into on or after January 1, 2019.

If you are renting your home for **any** short term rental (defined as a rental of less than 32 days) you must register your rental property/properties as Operator with the Commonwealth of Massachusetts using "Mass Tax Connect": <https://mtc.dor.state.ma.us/mtc/>

If you have two houses on the same property and rent them separately, or have more than one rental property, you may need to register them separately.

Operator vs Intermediary: Great Point Properties (Intermediary) will collect and remit rental tax to the state of Massachusetts on behalf of our short-term rental homeowners (Operator).

This link below provides helpful answers to many questions regarding this new tax. There are videos at the bottom of the page that take users step-by-step through the registration process.

<https://www.mass.gov/info-details/room-occupancy-frequently-asked-questions#video-tutorials:-masstaxconnect-room-occupancy-excise->

As of November 1, 2019, Great Point Properties will retain final payments or full payments if leases are in one payment for all leases until we have a Room Occupancy Certificate on file.

Following is some helpful information to get you through this process:

1. Are you an individual that has NOT previously filed or paid taxes in the State of Massachusetts? Follow the steps below.

If you have previously filed or paid taxes in the State of Massachusetts, bypass this section and move to Section 2.

- Click "Register a new taxpayer"
- Choose "Register an Individual"
- Read the information on the page carefully. Click "Next".
- Enter your legal name, ID, Date of Birth, verify **your residency address** (your mailing address), and click "Next"
- Select the account types you would like to register. **ROOM OCCUPANCY EXCISE CONSOLIDATED**

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- Choose the date you must pay your personal taxes for the first time and select your tax account mailing address. Click “Next” **JULY 1, 2019**
- Create your MassTaxConnect account. Enter the full name, phone number, email address, and set a 4 digit pin number.
- Choose your **Username and Password (Passwords have to start with a capital letter and end with a number)** for your MassTaxConnect account. Click “Next”.
- Choose your authentication setup method for MassTaxConnect.
- Review your registration information and click “Submit”
- You have now registered as an individual taxpayer and created a MassTaxConnect account. Click “OK” to exit.

Mass.gov MassTax CONNECT

MassTaxConnect

Home Contact Us Frequently Asked Questions Video Tutorials

Log In

Username

Password (case sensitive)

Logon

[Forgot Password?](#)

[Forgot Username?](#)

[Create my username](#)

Quick Links

RETURN VERIFICATION

- Make a payment
- Register a new taxpayer
- Where's my refund?
- Find a submission
- Taxpayer Bill of Rights
- File and pay sales/use tax on boats and vehicles
- Request motor vehicle sales tax abatement
- Request deeds excise abatement
- Submit documentation
- Search for a Small Business Energy Exemption

Business

- Request a certificate of good standing
- Verify sales tax resale certificate
- Submit annual certification of entity tax status
- Internet Sales Business Registration
- Bank Match Declaration

Individual

- Request copy of previously filed tax return
- Request a certificate of good standing
- Use late file/pay penalty and interest calculator
- Explore personal income tax filing options
- Use estimated tax penalty calculator (M-2210)

Mass.gov MassTax CONNECT

MTC Register Taxpayer

Home > MTC Register Taxpayer Contact Us Frequently Asked Questions Video Tutorials

Select registration type

[Create my username](#) I am an individual, or I represent a business, fiduciary, trust, partnership or other organization that has previously filed taxes in the state of Massachusetts.

[Register a business](#) I am, or I represent, a business, fiduciary, trust or partnership that has not previously filed or paid taxes in Massachusetts.

[Register an individual](#) I am an individual that has not previously filed or paid taxes in Massachusetts. I would like to register to file and pay personal use and/or excise taxes.

[Register an estate](#) I represent an estate that has not previously filed or paid taxes in Massachusetts.

1 NORTH BEACH STREET
NANTUCKET, MA 02554
508.228.2266

6 MAIN STREET
SIASCONSET, MA 02564
508.257.6335

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New Individual Registration


[Home](#) > [MTC Register Taxpayer](#) > [New Individual Registration](#)

[Contact Us](#) [Frequently Asked Questions](#) [Video Tutorials](#)




Determine Eligibility

- You are an individual who has never filed or paid income, use, or excise taxes in Massachusetts.
- Personal income tax returns cannot be filed on MassTaxConnect. [Learn more about income tax filing options.](#)



Gather Information

- Legal First and Last Name
- Legal Residency Address
- Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)



Initiate Process

- Once you submit your request, you will receive an email with the authentication code which you will need when you log in to MassTaxConnect for the first time.



[Save and Close](#) [Cancel](#) [Next >](#)

Mass.gov MassTax CONNECT

New Individual Registration

[Home](#) > [MTC Register Taxpayer](#) > [New Individual Registration](#)


[Contact Us](#) [Frequently Asked Questions](#) [Video Tutorials](#)

Individual Info

First Name: <input type="text" value="Required"/>	M.I.: <input type="text"/>
Last Name: <input type="text" value="Required"/>	Suffix: <input type="text"/>
ID Type: <input type="text" value="SSN"/>	ID: <input type="text" value="Required"/>
Date of Birth: <input type="text"/>	

Residency Address

Country: <input type="text" value="USA"/>	
Street: <input type="text" value="Required"/>	
Unit Type: <input type="text"/>	Unit #: <input type="text"/>
State: <input type="text" value="MASSACHUSETTS"/>	City: <input type="text" value="Required"/>
Zip Code: <input type="text" value="Required"/>	County: <input type="text"/>
Attention: <input type="text"/>	

 You must verify your address before proceeding [Verify Address](#)

[Save and Close](#) [Cancel](#) [Previous](#) [Next >](#)

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***Note: Residency Address is NOT the address of the property that you are trying to register. It is your current address/ mailing address**

ENTRIES OF NOTE

- Account Type: Room Occupancy CONSOLIDATED
- Commence Date: July 1, 2019
- Select: Short Term Rental
- Unit Type: Leave Blank according to DOR or (Another Rep mentioned selecting: Building / Unit #1)

2. Are you an individual, or I represent a business, fiduciary, trust, partnership or other organization that has previously filed taxes in the state of Massachusetts. If YES, follow these steps.

- Choose "Create my username"
- Choose "Create my username" again
- Select "I am an individual who has previously filed taxes in the State of Massachusetts"
- Choose Social Security Number as ID type, enter the number, select "Personal Income Tax" as the account type and proceed with the verification process.
- You will be asked to provide one of the following: A tax return amount OR a tax refund amount from one of your past three (2016, 2017, 2018) Personal Income Tax returns.
- The amount must be greater \$0. If you can't provide a tax return or refund amount, call the Trustee Tax Contact Center at (617) 887-6367 (choose #4, then #3 when prompted).
- After setting up your account password, choose "Add Account Type/New Location" under "I Want To" register for the Room Occupancy **Consolidated** tax for activity for July, 2019 and after.
- Register your rental property/properties to be issued a Room Occupancy Excise Registration Certificate. The state will issue a certificate rather quickly. If you don't receive an email, check back into your MassTaxConnect Account and check your "alerts" or "correspondence", it may likely be there

Receiving the Room Occupancy Excise Registration Certificate

- Log in to your account
- At the bottom of the page (left side), select Accounts/View Accounts
- Click on Room Occupancy Consolidated
- Forward a screenshot or pdf copy of your Room Occupancy Certificate Number to Great Point Properties.

Here's the bottom line, each homeowner needs to register their property on [MassTaxConnect](#) If you have any questions, the state has been very helpful. Wait time is minimal and homeowners report quick resolution to their questions.

By Phone: Tax Department: DOR's call center hours for tax help are 8:30 am- 4:30 pm, Monday through Friday. (617) 392-6089 or (800) 392-6089 (toll free in Massachusetts)

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Are you an individual
who has previously
filed or paid taxes in
the State of
Massachusetts?

YES

NO

FOLLOW SECTION 2

FOLLOW SECTION 1

Once you receive your certificate, please send
to Great Point Properties.

erika@greatpointproperties.com
amanda@greatpointproperties.com
katie@greatpointproperties.com

1 North Beach Street
Nantucket, MA 02554
Ph: 508-228-2266
Fax: 508-228-2321