**http://www.mass.gov/dor/forms/electronic-ca-6-notice.html**

**Requesting an Abatement or Amending Your Tax Return**

**When should I file an amended return?**

Taxpayers file an amended return to report an error or omission on a return that has already been filed, whether increasing or decreasing the amount of tax.

**When should I file an application for abatement?**

Taxpayers file a request for abatement to dispute an audit finding, dispute a penalty, or to dispute a Responsible Person determination.

**In the past I’ve filed a Form CA-6 for both amended returns and applications for abatement.  What is the new process?**

As DOR transitions to a new tax system over the next few years, we’re simplifying the process for filing both amended returns and abatement requests and you’ll have more opportunities to do both online. New processes will help reduce backlogs and your issues will be resolved much more quickly. As of November 30, 2015, MassTaxConnect will be available for business taxpayers to file and pay electronically for all most types, replacing WebFile for Business.

**Note:** For now, there are [certain tax categories](http://www.mass.gov/dor/forms/printed-ca-6-certain-tax-categories.html) that can't file abatements or amended returns online.

**Business tax amended returns**

Beginning November 30, 2015, most business taxpayers can simply adjust the amounts shown on the original return, and submit a revised return to DOR online through [MassTaxConnect](http://www.mass.gov/dor/e-services/masstaxconnect.html). Corporate excise filers may still file amended returns electronically through third-party tax preparation software whether the amendment increases or decreases the tax due.

Keep in mind that some taxpayers are *required* to file amended returns electronically. Refer to [TIR 15-9, Electronic Filing and Payment Requirements Extended to Additional Tax Types](http://www.mass.gov/dor/businesses/help-and-resources/legal-library/tirs/tirs-by-years/2015-releases/tir-15-9.html), to see if the electronic filing and payment requirements apply to you. Filing electronically is always the quickest option but if you are not required to file electronically, check the amended return box on your paper return and file it the way you usually do.

**Business tax applications for abatement**

Beginning November 30, 2015, business taxpayers can dispute an audit finding or a penalty online through [MassTaxConnect](http://www.mass.gov/dor/e-services/masstaxconnect.html). Look for “File a Dispute” under “I Want To” in your account for each tax type. Keep in mind that some taxpayers are *required* to file applications for abatement electronically. Refer to [TIR 15-9, Electronic Filing and Payment Requirements Extended to Additional Tax Types](http://www.mass.gov/dor/businesses/help-and-resources/legal-library/tirs/tirs-by-years/2015-releases/tir-15-9.html), to see if the electronic filing and payment requirements apply to you. Filing electronically is always the quickest option but if you are not required to file electronically, you can file [Form ABT](http://www.mass.gov/dor/docs/dor/forms/miscform/pdfs/abt.pdf) , Application for Abatement. Note that Form ABT must be used to dispute a Responsible Person determination.

**Personal income tax amended returns and applications for abatement**

Individuals should use [WebFile for Income](https://wfb.dor.state.ma.us/webfile/wsi/Index.aspx) (WFI) or the paper [Form CA-6, Application for Abatement/Amended Return,](http://www.mass.gov/dor/docs/dor/forms/inctax02/addlpdfs/ca-6.pdf)  to file either an amended return or an application for abatement. Filing online through WFI will result in faster refunds. Estates and trusts must use Form CA-6. When personal income tax, estate and fiduciary accounts are converted to MassTaxConnect, Form CA-6 will be eliminated and expanded online options will be available through MassTaxConnect.