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*Rulings and Regulations Bureau*  
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**THE COMMONWEALTH OF MASSACHUSETTS**  
**DEPARTMENT OF REVENUE**

**NOTICE OF PUBLIC HEARING**

The Department of Revenue ("DOR") is holding this public hearing remotely. Details and instructions for participating and testifying remotely (such as through a phone line or online connection) at the remote public hearing will be published online at <https://www.mass.gov/service-details/public-hearings-dor> and are included in this notice below. If you plan to testify at the remote hearing, DOR strongly encourages you to register in advance; see below for instructions. DOR encourages you to submit written testimony in addition to, or instead of, providing testimony at the hearing; see below for instructions. Additionally, requests for copies of the proposed regulation will not be accepted in person. Details for obtaining copies of the proposed regulation are set forth below.

**Join Zoom Meeting**

<https://us02web.zoom.us/j/89639212264?pwd=sDoQUUvrwHWgyZBUA5x3emvIw5Rihf.1>

Meeting ID: 896 3921 2264

Passcode: 819349

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Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulation:

**830 CMR 62.3.2: Charitable Contribution Deduction**

**Scheduled Hearing Date:**

# THE COMMONWEALTH OF MASSACHUSETTS

## DEPARTMENT OF REVENUE

Wednesday, November 20, 2024, at 11:00 a.m.

Subject Matter:

830 CMR 62.3.2 explains the deduction allowed for certain charitable contributions under M.G.L. c. 62, § 3B.(a)(13) against Part B adjusted gross income in determining Part B taxable income. The deduction is based on the federal charitable contribution deduction allowed or allowable under Internal Revenue Code § 170, including any carryover allowed therein, as modified by 830 CMR 62.3.2(4). Taxpayers are not required to claim a federal charitable contribution deduction in order to claim a Massachusetts charitable contribution deduction. The Massachusetts charitable contribution deduction is generally available only for contributions made in taxable years beginning on or after January 1, 2023. However, any amounts attributable to charitable contributions made prior to January 1, 2023 and carried over to tax years beginning on or after January 1, 2023 on the taxpayer's federal income tax return are includable in calculating the Massachusetts charitable contribution deduction.

Information:

Individuals who notify DOR of their intent to testify at the hearing will be afforded an earlier opportunity to speak. Speakers are strongly encouraged to notify DOR of their intention to testify at the hearing by emailing their full name, mailing address and organization or affiliation, if any to [RulesandRegs@dor.state.ma.us](mailto:RulesandRegs@dor.state.ma.us) by November 19, 2024.

Individuals may also submit written testimony by emailing the Rulings and Regulations Bureau at [RulesandRegs@dor.state.ma.us](mailto:RulesandRegs@dor.state.ma.us).

Please submit electronic testimony as an attached Word document or as text within the body of the email with the name of the regulation in the subject line. All submissions must include the sender's full name, mailing address, and organization or affiliation, if any. Individuals who are unable to submit testimony by email should mail written testimony to the Rulings and Regulations Bureau, Post Office Box 9566, Boston, Massachusetts 02114-9566. Written testimony must be submitted by 5:00 p.m. on November 20, 2024.

Copies of the proposed regulation will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition the proposed regulation is posted on the Department of Revenue's Web site at:

<http://www.mass.gov/dor/businesses/help-and-resources/legal-library/regulations/proposedregulations.html>.

Geoffrey E. Snyder

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Commissioner of Revenue

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Small Business Impact Statement pursuant to G.L. c. 30A, §§ 2 and 3

830 CMR 62.3.2 explains the deduction allowed for certain charitable contributions under M.G.L. c. 62, § 3B.(a)(13) against Part B adjusted gross income in determining Part B taxable income. The Department of Revenue ("DOR") estimates approximately 583,864 small businesses may be impacted by this proposed regulation. No projected reporting, record keeping, or other administrative costs directed at small businesses have been identified as required for compliance with the proposed regulation. Additionally, the proposed regulation does not contain design or performance standards directed at small businesses and does not duplicate or conflict with other regulations of DOR. DOR has not identified any regulations of other agencies that conflict with this proposed regulation. And finally, the proposed regulation is likely to neither deter nor encourage the formation of new businesses, small or otherwise, in the Commonwealth.