



GEOFFREY E. SNYDER
COMMISSIONER
REBECCA H. FORTER
DEPUTY COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Rulings and Regulations Bureau
P.O. Box 9566
Boston, MA 02114-9566

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/89911072162?pwd=qhPDPphh02bHLVbxrawbPTXLr8ymfl.1>

Meeting ID: 899 1107 2162

Passcode: 512311

One tap mobile

1-309-205-3325

Join instructions

https://us02web.zoom.us/meetings/89911072162/invitations?signature=gw8Q2XdLp3GpmxSg30yHvAfP_vHW0n2EmMQ2Z84akcY

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 62.3.1: Rent Deduction

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

Scheduled Hearing Date:

Tuesday, November 10, 2026 at 11 a.m.

Subject Matter:

830 CMR 62.3.1 explains the rules for claiming the personal income tax deduction for rent paid under G.L. c. 62, § 3. The regulation is being amended to reflect a statutory change increasing the maximum rent deduction allowed from \$3,000 to \$4,000, effective for taxable years beginning on or after January 1, 2023. Additional clarifying changes have been made to the regulation, particularly with respect to the examples.

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 by November 9, 2026.

Individuals may also submit written testimony by emailing the Rulings and Regulations Bureau at 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 10, 2026.

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:

<https://www.mass.gov/info-details/proposed-regulations-dor>.

Geoffrey E. Snyder

Geoffrey E. Snyder
Commissioner of Revenue

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

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

830 CMR 62.3.1 explains the rules for claiming the personal income tax deduction for rent paid under G.L. c. 62, § 3. The Department estimates there are no small businesses 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.