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The Massachusetts Society of CPAs (MassCPAs), the professional association of certified public accountants representing over 11,000 members, just announced that it has [released a whitepaper](#) that supports Governor Baker's proposal to update the conformity date for individual income tax purposes from 2005 to 2022. This critical update was included in the Governor's proposed fiscal year 2023 budget.

The [whitepaper](#) points to several reasons why the state must update the conformity date. Here are five key points:

1. Massachusetts is the only state that conforms to a 2005 version of the Internal Revenue Code (IRC). This makes our state a unique outlier and defeats the entire purpose of conformity.
2. There is no economic or tax policy reason for Massachusetts not to update its conformity date. It's a routine action that nearly every other state has taken to increase simplicity for the DOR and taxpayers.
3. Conformity eases complexity for taxpayers. Imagine if taxpayers were required to calculate their federal income tax return, and then do a variety of separate calculations to determine their state income tax liability. Many Massachusetts taxpayers must do this because of the state's conformity to the 2005 IRC. Updating the conformity date alleviates this administrative nightmare.

#### 4. Conformity is convenient for states, as they can piggyback off the federal

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President and CEO Amy Pitter. “There is no economic or tax policy reason for Massachusetts not to update its conformity date. This low cost and necessary update will provide consistency and simplicity for Massachusetts taxpayers and streamline tax administration at the Department of Revenue (DOR). We urge the Legislature to include this important provision in their upcoming FY23 budget proposals.”

To read the whitepaper, [click here](#).

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