MASSACHUSETTS DEPARTMENT OF REVENUE
PO BOX 7044
BOSTON, MA 02204
AUDIT DIVISION
(617) 887-6800

Letter ID: L0583680000
Notice Date: November 12, 2015
Account ID: SLS-10013805-003

NOTICE OF INTENT TO ASSESS

JOHN TAXPAYER
100 CAMBRIDGE ST
BOSTON MA 02114-2509

Why did you receive this notice?

The Massachusetts Department of Revenue (DOR) intends to assess additional tax liabilities based on an audit of your Sales Tax return(s) for periods from July 31, 2015 to August 31, 2015. According to DOR's audit results, you failed to report the correct Sales Tax and owe $8,807.30.

This proposed deficiency and delinquency assessment is based on your failure to report the correct Sales Tax and failure to file Sales Tax returns or false/fraudulent returns and is issued in accordance with Chapter 62C, sections 26 and 28 and Chapter 64H and 64I of the Massachusetts General Laws.

Summary Information	
Tax Liability	$8,437.50
Interest	$88.52
Penalties	$281.28
Credits	$0.00
Total Amount Due	***$8,807.30***

When should you respond to this notice?

You should pay the amount owed by December 12, 2015 to avoid additional interest and penalty charges. Visit mass.gov/masstaxconnect to pay online with a credit card or from a checking or savings account.

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What steps should you take?

We recommend that you take one of the actions below. If you would like to discuss your options or have questions about this notice, contact DOR Tax Auditor Smith at (617) 111-1111.

- Submit payment in full to avoid additional interest and penalty charges. If you agree with DOR's proposed assessment, visit mass.gov/masstaxconnect to pay online with a credit card or from a checking or savings account. If you pay by check or money order, make it payable to the Commonwealth of Massachusetts, write the payment number from the voucher in the lower left corner of your check, and send it to us with the payment voucher on the last page of this notice, in the return envelope provided.

- Dispute the assessment. If you believe that the information in this notice is incorrect, you have the right to appeal the proposed assessment. If you wish to request a conference and/or settlement consideration, submit your request in writing on a Form DR-1, Office of Appeals Form, available at mass.gov/dor/DR-1. Submit the Form DR-1 with a statement of facts and legal issues in dispute and any supporting documentation to:

  DEPARTMENT OF REVENUE
  AUDIT DIVISION
  200 ARLINGTON ST
  CHELSEA MA 02150-2375
  Attn: DOR Supervisor Doe

  Your request must be received by DOR by December 12, 2015 or be postmarked within 25 days of the Notice Date in order for your appeal to be filed timely.

- Submit correspondence. If you have additional correspondence, send to:

  DEPARTMENT OF REVENUE
  AUDIT DIVISION
  200 ARLINGTON ST
  CHELSEA MA 02150-2375
  Attn: DOR Auditor Smith

If you elect to dispute the proposed assessment, you're not required to submit payment at this time. Consider payment, however, to avoid additional interest and penalty charges. If your appeal is successful, any money paid will be refunded to you with applicable interest.

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What happens if you don't respond?

If you don't pay by December 12, 2015, you will receive a Notice of Assessment including additional interest and applicable penalties. Interest and penalties will continue to accrue until you pay the full amount due.

Assessment Details

Sales Tax

Period End Date	Tax Assessment	+	Interest	+	Penalty	=	Amount Due
07/31/2015	$3,750.00		$46.31		$0.00		$3,796.31
08/31/2015	$4,687.50		$42.21		$281.28		$5,010.99
	$8,437.50		$88.52		$281.28		$8,807.30

Total Audit:	$8,807.30
Credits:	$0.00
Total Amount Due:	$8,807.30

Where can you find additional information?

Visit our website at mass.gov/dor for one-stop access to taxpayer information. You can learn more about state tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights and the appeals process.

You can file your returns, make payments and manage your account at mass.gov/masstaxconnect. You may also contact us by phone at (617) 887-6367 or toll-free in Massachusetts at (877) 671-6367, Monday through Friday, 9:00 a.m. to 5:00 p.m.

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CUT HERE AND RETURN IN THE ENVELOPE PROVIDED

001 Payment Voucher

Massachusetts Department of Revenue

Account ID	Payment Due Date	Amount Due	Amount Enclosed
SLS-10013805-003	December 12, 2015	$8,807.30	

JOHN TAXPAYER
100 CAMBRIDGE ST
BOSTON MA 02114-2509

Audit ID		Tax Type	Voucher Type	ID Type	Vendor Code
2097414144		032	03	007	0001

Pay online at mass.gov/masstaxconnect, or return this voucher with a check or money order payable to: Commonwealth of Massachusetts.

Mail to:

MASSACHUSETTS DEPT OF REVENUE
PO BOX 7089
BOSTON, MA 02204-7089

001020974144 000000 0000000000 032 030070001 00008807308