The Commonwealth of Massachusetts

Appellate Tax Board

 Docket No.:\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Appellant

vs.

COMMISSIONER OF REVENUE

Appellee

# **CERTIFICATE OF SERVICE**

 I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, appellant or attorney for appellant, hereby certify that on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ a copy of the petition in connection with the above-described appeal was mailed by first class mail, postage prepaid, (or) delivered in hand, to the usual place of business of the appellee, addressed to it at the Department of Revenue in Boston, Massachusetts.

 Attached hereto is the Post Office Receipt and the Return Receipt.

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 (Signature)

Attach Receipts Here.