



**THE COMMONWEALTH OF MASSACHUSETTS**

**Appellate Tax Board**

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Boston, Massachusetts 02114

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**Docket Nos. C321986 et al.**

**COMCAST OF MASSACHUSETTS I, INC., ET AL.**  
**Appellant.**

**v.**

**COMMISSIONER OF REVENUE**  
**Appellee.**

**SUPPLEMENTAL DECISION AND FINDINGS**

The parties made numerous concessions and alternative arguments during the trial of these appeals and in their post-trial briefs. See ***Comcast of Massachusetts I, Inc., et al. v. Commissioner of Revenue***, Mass. ATB Findings of Fact and Reports 2017- 497, 500-507, 590, 597. The parties failed to provide sufficient credible evidence upon which to base a finding as to the amount of abatements, if any, resulting from these concessions and alternative arguments. Accordingly, the Board noted in its Opinion that

[i]t is incumbent upon the Commissioner and the appellants to calculate and resolve any numerical consequences of their respective concessions in accordance with the Board's decisions and these findings of fact and report, adjusting for any conceded issues and alternative arguments for any applicable year.

***Id.*** at 506-507.

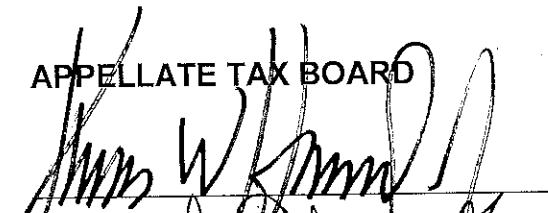

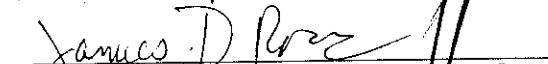

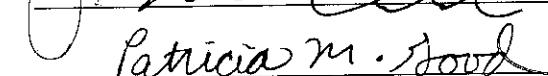
After the promulgation of the Board's findings on November 10, 2017, the parties conferred and agreed that, for purposes of any appeal, they wished to have the numerical consequences of their concessions and alternative arguments incorporated into the Board's decision and findings. On November 20, 2017, the parties filed a Joint Motion for Additional Findings of Fact and to Amend the Judgment ("Motion"), with the stated intent of ensuring that these numerical consequences be incorporated into the Board's decision and findings.

The parties indicated at a December 7, 2017 status conference on related cases that they were working toward an agreement as to the numerical consequences of their various concessions and alternative arguments. On December 22, 2017, nearly 5 weeks after the filing of the Motion, the parties were finally able to arrive at an agreed

amount concerning these numerical consequences and filed their calculations as an attachment ("Exhibits A and B") to their Joint Supplemental Memorandum in Support of the Motion ("Supplemental Memorandum").

Accordingly, pursuant to the Board's November 10, 2017 Findings of Fact and Report and the parties' joint stipulation and agreement regarding the amount to be abated, as filed with the Board on December 22, 2017, the Board hereby finds, in accordance with 831 CMR 1.33, that the total amount to be abated is \$49,550,335, consisting of \$28,068,480 of tax, plus \$4,184,900 of penalties, and \$17,296,955 of interest through December 31, 2017.

APPELLATE TAX BOARD

	Chairman
	Commissioner
	Commissioner
	Commissioner
	Commissioner

Attest:

  
Clerk of the Board

Date:  
(Seal)

JAN - 9 2018

Comcast of Massachusetts I, Inc.  
Combined Assessment

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>Total - All Years</u>
Tax - Assessed	101,132	4,103,859	3,301,635	1,261,390	2,145,195	10,044,279	10,880,221	31,837,711
Tax - Conceded (Comcast Phone)	0	0	0	0	0	(1,567,987)	219,747	(1,348,240)
Tax - Revised Assessment	101,132	4,103,859	3,301,635	1,261,390	2,145,195	8,476,292	11,099,968	30,489,471
Section 35A Penalties - Assessed	0	0	0	0	0	2,008,856	2,176,044	4,184,900
Section 35A Penalties - Conceded (Comcast Phone)	0	0	0	0	0	(313,597)	43,949	(269,648)
Section 35A Penalties - Revised Assessment	0	0	0	0	0	1,695,259	2,219,993	3,915,252
Interest Factor - Tax - Through June 7, 2016	1.10021	0.98671	0.87679	0.74275	0.59744	0.46268	0.36962	
Interest Factor - Penalties - through June 7, 2016						0.14323	0.14398	
Total Interest through June 7, 2016	111,266	4,049,311	2,894,854	936,895	1,281,634	4,164,602	4,422,375	17,860,938
Total Interest through June 22, 2016	111,702	4,066,034	2,907,564	941,404	1,288,663	4,190,531	4,454,213	17,960,111
Total Interest through July 7, 2016	112,138	4,082,792	2,920,300	945,922	1,295,706	4,216,512	4,486,117	18,059,488
Total Liability - June 7, 2016	212,398	8,153,170	6,196,489	2,198,285	3,426,829	14,336,153	17,742,336	52,265,661
Total Liability - June 22, 2016	212,834	8,169,893	6,209,199	2,202,794	3,433,858	14,362,081	17,774,175	52,364,834
Total Liability - July 7, 2016	213,270	8,186,651	6,221,935	2,207,312	3,440,901	14,388,063	17,806,079	52,464,211

Comcast Refund 2003-2008 - ATB decision  
Summary of refunds due by entity

	2003	2004	2005	2006	2007	2008	Total Concession Liability/(Refund)
<b>COMCAST MASS I</b>							
Reduced Assessment	281	(225,852)			(229,856)	(271,511)	(795,978)
Reduced Section 35A assessment							0
<b>CCCH</b>							
Reduced Assessment	(2,723,055)	(1,396,373)	(892,781)	(1,607,169)	(1,826,470)	(465,616)	(8,941,474)
Reduced Section 35A assessment					(371,294)	(93,123)	(464,417)
<b>Comcast Corp</b>							
Reduced Assessment					(4,509,506)	(8,230,886)	(12,740,392)
Reduced Section 35A assessment					(901,901)	(1,646,177)	(2,548,078)
<b>Phone (35S Corp vs PS-1 Public Utility)</b>							
Assessment - revised corp excise to Public Utility	232,704	(547,745)	(619,517)	(654,763)			(1,594,321)
Reduced Section 35A assessment							0
<b>Willow Grove</b>							
Reduced Assessment	312	352	275	(1,956)	(1,536)	(413)	(2,976)
Reduced Section 35A assessment					(307)	(83)	(390)
<b>Georgia</b>							
Reduced Assessment	(7,323)	(146,750)	(92,472)	(531,037)	(1,224,243)	(643,070)	(2,645,098)
Reduced Section 35A assessment					(244,849)	(128,614)	(373,463)
<b>Interest factor - Tax (through June 22, 2016)</b>							
Interest factor - Penalty (Assessment through June 22, 2016)	0.9907832	0.8806437	0.7463224	0.6007208	0.4656778	0.3724262	
Interest - Tax	(2,474,275)	(2,039,895)	(1,197,474)	(1,681,979)	(3,674,500)	(3,579,573)	(14,647,695)
Interest - Penalty	0	0	0	0	(240,201)	(316,218)	(556,419)
<b>Section 40 - June 23, 2016 through December 31, 2017</b>							
	0.045655738	0.045655738	0.045655738	0.045655738	0.045655738	0.045655738	
	(226,981)	(198,888)	(127,926)	(204,625)	(616,380)	(718,041)	(2,002,841)
<b>TAX</b>							
35A PENALTIES	(2,497,252)	(2,316,368)	(1,604,499)	(2,799,935)	(7,890,650)	(9,611,496)	(26,720,240)
INTEREST	0	0	0	0	(1,695,259)	(2,219,993)	(3,915,252)
TOTAL REFUND	(2,701,255)	(2,338,793)	(1,325,400)	(1,886,604)	(4,531,082)	(4,613,831)	(17,296,955)
	(5,198,547)	(4,555,151)	(2,929,899)	(4,686,535)	(14,116,990)	(16,445,320)	(47,932,447)