



# Form DR-1 Office of Appeals Form

Taxpayer name		Social Security or Federal Identification number	
Spouse's name (if taxpayer is married filing jointly)		Spouse's Social Security number	
Mailing address	City/Town	State	Zip
Name and title of taxpayer contact person	Telephone	E-mail address	
Name of authorized representative and firm (if applicable)*	Telephone	E-mail address	
Tax or penalty amount in dispute**	Tax period(s)		

**Tax types**

Individual income  Corporate excise  Sales/use  Meals  Other:

\*Attach a completed Form M-2848, Power of Attorney.

\*\*Interest may not be appealed, and will be reduced or abated only if the underlying tax liability is reduced or abated.

**Did you know?** MassTaxConnect is DOR's state-of-the-art electronic tax system where you can file this and other forms electronically, manage your account, make payments, view notices and more. Go to [mass.gov/masstaxconnect](http://mass.gov/masstaxconnect) to file your dispute and receive confirmation of receipt.

**Help us** understand your reasons for filing on paper instead of electronically \_\_\_\_\_

Do you have any matter pending before the Department of Revenue (DOR) or the Appellate Tax Board that relates to this request, whether for the tax period(s) listed above or otherwise?  Yes  No. If Yes, explain \_\_\_\_\_

## Part I. Type of Request

### 1. Pre-assessment

If you have received a **Notice of Intent to Assess or other notice of proposed change** within the last 30 days, check each of the following that apply:

- This request relates to an audit examination by the DOR.
- You request a conference (MGL ch 62C, § 26(b)).
- You request settlement consideration (MGL ch 62C, § 37C).

**Instructions:**

- Attach the Notice(s) of Intent to Assess or notice of proposed change.
- Complete Part II and Part IV on page 2 of this form.
- Complete Part III of page 2 of this form if you are requesting settlement consideration, and attach the required Form B-37, to consent to extending the period for assessment while this office considers the matter for settlement. See MGL ch 62C, § 27.

### 2. Post-assessment

If you have received a **Notice of Assessment or other notice of change** and/or have filed a Form ABT, Application for Abatement, check each of the following that apply:

- This request relates to an audit examination by the DOR.
- A Notice of Assessment has been issued.
- You have received a Notice of Abatement Determination.
- You request settlement consideration (MGL ch 62C, § 37C).

**Instructions:**

- **If you wish to request a hearing you must file Form ABT (or attach a copy, if Form ABT has already been filed).**
- Attach the Notice(s) of Assessment or notice of change, if applicable.
- Complete Part II and Part IV on page 2 of this form.
- Complete Part III on page 2 of this form if you are requesting settlement.

**3. Other.** State the type of request (e.g., manufacturing classification, responsible person determination and certain tax credit applications):

\_\_\_\_\_  
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## Part II. Issues in Dispute

State the facts and legal issues involved. Explain why you believe the tax amount in question is excessive or in error. Include any relevant legal references. Attach additional sheets and documents if helpful.

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## Part III. Settlement Request

### Settlement proposal

State and explain your proposal for settling this matter. Include all relevant arguments and documentation that support your proposal. Attach additional sheets and documents if helpful.

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## Additional options

### 1. Expedited settlement

Check if you would like this office to consider reviewing your settlement proposal on an expedited basis. **The following criteria must be met to be considered for settlement on an expedited basis.**

- You have submitted a complete explanation of the facts and issues in dispute.
- You have submitted a settlement proposal.
- You have provided all documentation necessary to support your proposal.
- You are prepared to participate in a conference or hearing on an expedited basis and will have binding authority to settle your dispute at any conference or hearing; and
- For pre-assessment cases only, you have submitted a Form B-37 consenting to extending the period of time for assessment while this office considers the matter for settlement. See MGL ch 62C, § 27.

### 2. Early mediation program

The DOR also offers an early mediation program for certain disputes involving tax amounts of **\$250,000 or greater**. See Administrative Procedure 635 and Form EMP, Early Mediation Program, for more information about this option.

### 3. Amended Returns

If after filing a return you discover that information was omitted or a mistake was made, you should file an amended return to adjust the information reported on the prior return. **Do not file this form or Form ABT.**

## Part IV. Signature(s)

**Under penalties of perjury, I declare that to the best of my knowledge and belief, the facts presented in this request, and all accompanying statements and enclosures, are true, correct and complete.**

Signature of taxpayer or authorized signature	Name (type or print)	Title or relationship to taxpayer	Date
Signature of taxpayer's spouse (if married filing jointly) Name (type or print)			Date

Mail to: **Massachusetts Department of Revenue, Office of Appeals, PO Box 9551, Boston, MA 02114-9551.**

For hand-deliveries: **Massachusetts Department of Revenue, Office of Appeals, 100 Cambridge St., 7th floor, Boston, MA 02114.**