



Massachusetts Department of Revenue
Form EMP
Application for Early Mediation Program

Taxpayer Information

Name of taxpayer	Identification number		
Mailing address of taxpayer	City/Town	State	Zip
Name of taxpayer's contact person	Telephone number	E-mail address	

Taxpayer's Representative's Information (if applicable)

Name of taxpayer's representative	Telephone number	E-mail address	
Name of firm			
Mailing address of firm	City/Town	State	Zip

Affiliated Taxpayers

Check box if there are affiliated taxpayers to be considered for the Early Mediation Program. Attach a separate list of each taxpayer's name and identification number.

Items In Dispute

Attach a listing of the facts and issues in dispute.

Type of tax	Tax periods
Amount of tax in dispute	Amount of penalties in dispute

Audit Division Information

Attach a listing of the facts and issues in dispute.

Auditor's name	Audit manager
Audit Division contact person	AWB number

Signatures

The parties agree that the period of time during which the parties are participating in the Early Mediation Program shall not be considered in determining the length of the audit for purposes of G.L. c. 62C, sec. 32(f).

Taxpayer's signature	Date
Taxpayer's representative's signature	Date
Audit Division official	Date

Eligibility and Criteria for Mediation

- Any audit case in which the DOR is proposing to assess tax in excess of \$250,000 may be considered for early mediation.
 - Early mediation may be initiated at any time after a matter in controversy has been fully developed in the course of a tax audit, but not later than 30 days after the issuance of a Notice of Intent to Assess.
 - All issues and facts must be fully developed and documented.
 - Both the taxpayer and the DOR must agree to participate in the early mediation.
- In general, for mediation to be successful, both the taxpayer and DOR should view the issues presented as amenable to compromise.
 - Both the taxpayer and the DOR must be willing to resolve all (or in exceptional cases, substantially all) disputed and undisputed issues.
 - The DOR may, in its discretion, determine that early mediation would not be appropriate for specific cases.