The Commonwealth of Massachusetts

Appellate Tax Board

# Petition Under Formal Procedure

**Appeal From Commissioner of Revenue’s Denial of Abatement Application**

Docket No. C-\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Appellant (full name of Appellant(s))

v.

## Commissioner of Revenue

Appellee

1. This is an appeal from the refusal of the Appellee to: abate a tax, classify a business: other (describe) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
2. Type of tax involved:  ***income; sales/use; corporate excise; other (describe)*** .
3. List the period(s) for which the tax was assessed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
4. Provide the following information regarding the disputed assessment: date of assessment \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, amount of the assessment: (tax) $\_\_\_\_\_\_\_\_\_\_\_\_\_, (interest) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_, (penalties) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_,
5. Date tax return(s) was (were) filed? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
6. Date tax was paid: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
7. Date the Appellant applied in writing to the Appellee for an abatement of the tax: .
8. Date Appellee denied the abatement application or granted a partial abatement (include amount of partial abatement, if applicable): .
9. The Appellant is aggrieved by the decision of the Appellee and objects thereto on the grounds that (give a concise statement of reasons and supporting facts; attach additional sheet if necessary.):  
   \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
10. The Appellant requests that a hearing be held on this petition and that and that such portion of the tax as may be determined to be excessive be abated, and for such further relief as may be proper.

1. [Optional] If the amount at issue for each tax year does not exceed $25,000 or if only penalties are at issue, the appellant may request, by checking the box at the end of this paragraph, that the Appellate Tax Board conduct a mediation session to facilitate resolution of this appeal prior to a hearing. Election of mediation has no effect on the Appellant’s right to a hearing if mediation should prove unsuccessful.

12. Service of papers in connection with this appeal may be made on Appellant or his/her attorney at:  
(Name) (Tel. No.)

(Address)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Email)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Signature