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 (Print full name of each appellant)

vs.

## 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(es) was(were) 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 (date): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
7. Date the appellant applied in writing to the appellee for an abatement of the tax .
8. Date Commissioner of Revenue denied the abatement application or granted a partial abatement (include date and amount of partial abatement: .
9. The appellant objects to the Commissioner’s denial of the abatement application on the ground 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 the Board grant an abatement.
11. Mailing address of appellant:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

12. Service of papers in connection with this appeal may be made on appellant or his/her attorney at:  
(Print Name) (Print Address)

(Attorney’s BBO #) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Tel. No.) (\_\_\_)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Signature