**T HE COMMONWEALTH OF MASSACHUSETTS**

**APPELLATE TAX BOARD**

# **PETITION UNDER SMALL CLAIMS PROCEDURE**

Docket No. S

**Appellant** (full name of Appellant(s))

v.

**COMMISSIONER OF REVENUE**

**Appellee**

1. This is an appeal from the refusal of the Appellee to abate (state type of tax) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ with respect to (list applicable tax period(s) or transaction date(s)) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
2. Provide the following information regarding the disputed assessment: date of the assessment \_\_\_\_\_\_\_\_\_\_\_\_\_; amount of the assessment (tax) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, (interest) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, (penalties) $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
3. Was a tax return filed? \_\_\_\_\_\_\_\_\_\_\_\_\_. If yes, on what date? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
4. The tax was paid on (date) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_; if applicable, amount of tax that remains unpaid \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
5. On (date) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the Appellant applied in writing to the Appellee for an abatement of the tax.
6. On (date)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, the Appellee denied the application for abatement or granted a partial abatement of

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1. 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):

1. The Appellant requests that a hearing be held on this petition 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.
2. [Optional] By checking the box at the end of this paragraph, the Appellant requests that prior to a hearing, the Appellate Tax Board conduct a mediation session to facilitate resolution of this appeal. Election of mediation has no effect on the Appellant’s right to a hearing.
3. Service of papers in connection with this appeal may be made on the Appellant or his/her attorney at:

(Name) (Tel. No.)

(Address)

(Email)

Signature (**MUST BE SIGNED**)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

## WAIVER OF RIGHT TO APPEAL

The Appellant hereby **waives the right to appeal** to any court from any decision of the Appellate Tax Board issued under the small claims procedure. General Laws c. 58A, § 7B provides that this waiver shall be void if the appeal is transferred to the formal procedure.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature (**MUST BE SIGNED**)