



MASSACHUSETTS DEPARTMENT OF REVENUE
 PO BOX 7044
 BOSTON, MA 02204
 CONTACT CENTER
 (617) 887-6367

Letter ID: L0005849088
 Notice Date: November 18, 2015
 Account ID: MLS-10025817-003

NOTICE OF ASSESSMENT



MASSACHUSETTS CORPORATION
 100 CAMBRIDGE ST STE 1310
 BOSTON MA 02114-2548

Why did you receive this notice?

Our records show that you did not pay the full amount owed on your **Meals Tax account**. We've determined that you owe \$115.30.

When should you respond to this notice?

You must pay by December 18, 2015.

CUT HERE AND RETURN IN THE ENVELOPE PROVIDED

001 Payment Voucher

Massachusetts Department of Revenue

Account ID MLS-10025817-003		Payment Due Date December 18, 2015		Amount Due \$115.30		Amount Enclosed	
MASSACHUSETTS CORPORATION 100 CAMBRIDGE ST STE 1310 BOSTON MA 02114-2548		Payment Number 5605294088		Tax Type 024	Voucher Type 04	ID Type 001	Vendor Code 0001

Pay online at mass.gov/masstaxconnect, or return this voucher with a check or money order payable to: Commonwealth of Massachusetts.

Mail to:

MASSACHUSETTS DEPT OF REVENUE
 PO BOX 7089
 BOSTON, MA 02204-7089

00105605294088 000000 0000000000 024 040010001 00000115307



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What steps should you take?

- Submit payment in full to avoid additional interest and penalty charges. Visit mass.gov/masstaxconnect to pay online with a credit card or from a checking or savings account. If you pay by check or money order, make it payable to the Commonwealth of Massachusetts, write the payment number from the voucher in the lower left corner of your check, and send it to us with the payment voucher on page one of this notice, in the return envelope provided.
- Enter into a payment agreement. If you can't submit full payment, you may be able to set up a payment agreement to pay over time. Visit mass.gov/masstaxconnect to find out if you're eligible and to set up your payment agreement online.
- Amend your return or request an abatement online at mass.gov/masstaxconnect. You may amend your tax return if you believe this assessment is the result of an incorrect line item(s) on your return. You may request an abatement if you disagree with an audit or other DOR assessment or would like to request an abatement of penalty.

What happens if you don't respond?

If you don't pay by December 18, 2015, the balance will be considered as tax assessed on the date of this notice and subject to all provisions of Chapter 62C of the Massachusetts General Laws, including enforcement and appeal provisions.

Additional interest and penalty charges will accrue until the total amount owed is paid. We may also take an escalating series of enforcement actions to collect this debt including:

- Levy your bank account and/or garnish your wages
- Intercept your federal/state government payments and/or refunds
- Assign your liability to an outside collection agency
- Place a tax lien on your property



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Detailed Information

Meals Tax

Period End Date	Assessment Date		Tax Liability +	Interest +	Penalty +	Other Liability +	Credits =	Amount Due
03/31/2015	11/12/2015	1	\$700.00	\$17.30	\$98.00	\$0.00	(\$700.00)	\$115.30
								\$115.30

1 = This assessment is a result of a tax return being filed.

See below for information about how interest is calculated and descriptions of penalties you have accrued. Note that additional interest and penalty charges will accrue until the total amount owed is paid.

Interest - Interest is calculated on the outstanding balance at the federal short term interest rate plus four percentage points. Interest is compounded daily and is calculated out until the due date of this notice.

Late File Penalty - If your return is filed late, a penalty of 1% a month is charged on any unpaid tax for each month that the return is late. The penalty is calculated from the due date of the return until the return is filed. The late file penalty cannot exceed 25% of the unpaid tax.

Late Payment Penalty - If all of the tax due is not paid by the due date, a late payment penalty of 1% per month is charged on any unpaid tax. The late payment penalty cannot exceed 25% of the unpaid tax.

Where can you find additional information?

Visit our website at mass.gov/dor for one-stop access to taxpayer information. You can learn more about state tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights and the appeals process.

You can file your returns, make payments and manage your account at mass.gov/masstaxconnect. You may also contact us by phone at (617) 887-6367 or toll-free in Massachusetts at (877) 671-6367, Monday through Friday, 9:00 a.m. to 5:00 p.m.

