



Instructions

Complete this application carefully. Explain why you are requesting an abatement/amendment and attach all pertinent information (Forms W-2 and 1099, schedules, invoices, credit memos, etc.). To determine the appropriate documentation to include, see DOR's online Tax Guide at www.mass.gov/dor or call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089. If you would prefer that DOR discuss this application with someone other than yourself, complete the Power of Attorney section at the bottom of this page. An abatement may be denied if the information necessary to support the application is not provided. The application must be submitted to DOR within the time limits provided in MGL, Ch. 62C, sec. 37.

Generally:

- Within three years from the date of the filing of the return (or within three years from the due date, if the return was filed before the due date).*
- Within two years from the date the tax was assessed or deemed to be assessed;
- Within one year from the date the tax was paid;
- Within two years of DOR's determination of a responsible person's liability;
- Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27;
- Within one year from the date of the final federal determination, including acceptance of an amended federal return by the Internal Revenue Service under MGL, Ch. 62C, sec. 30; or
- Within one year from the date of another state's final determination, including acceptance of an amended return under MGL, Ch. 62C, sec. 30A.

*Under the law prior to July 1, 2011, the three-year period for filing an application for abatement was "within three years from the due date for filing the return (regardless of any extension of time to file)." As set out above, the three-year part of sec. 37 does not apply for any tax period for which the statute of limitations for filing an abatement had expired as of July 1, 2011. See TIR 11-6, Part VIII(B).

Note: Interest and, in some cases, penalties will accrue on any unpaid amount for which you are ultimately liable. The statute of limitations on collections will generally be suspended during the appeal process. You may wish to pay the amount you are disputing to stop the accrual of interest and applicable penalties. A refund, with applicable interest, will be issued if the abatement is approved and the assessment has been paid.

To request settlement consideration, you must submit Form DR-1, Appeals Form, with this application for abatement. See AP 628 at www.mass.gov/dor.

Pursuant to MGL, Ch. 62-65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period(s) stated, to the extent set forth herein. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing.] This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time. If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentence in brackets and fill in this oval .

Sign here. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information herein is true, correct and complete.

Taxpayer's signature

Date

Spouse's signature (if filing jointly)

Date

Taxpayer's name (print)

Spouse's name (print)

Title of taxpayer (if any)

Daytime phone number

Preparer's signature and attestation. (Fill in oval) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below)

Preparer's title

Date

Power of Attorney. (Fill in oval) I, the undersigned taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the specified tax period(s).

Signature of attorney-in-fact

Name of attorney-in-fact (print)

PTIN

Phone number

Address

City/Town

State

Zip

The attorney(s)-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above-specified tax matters. The authority does not include the power to substitute another representative (unless specifically added below) or to receive refund checks.

Attorney-in-fact is not authorized to:

Taxpayer's signature

Signature of attorney-in-fact