



Ovals must be filled in completely.

Example:

GO TO MASS.GOV/MASSTAXCONNECT TO FILE ONLINE FOR FASTER PROCESSING

Massachusetts Form ABT Application for Abatement

TAXPAYER NAME (IF BUSINESS, ENTER FULL LEGAL NAME)

SPOUSE'S NAME (if applicable)

RESPONSIBLE PERSON (RP) NAME (if applicable)

TYPE OF IDENTIFICATION NUMBER:

SOCIAL SECURITY FEDERAL IDENTIFICATION

SPOUSE'S SOCIAL SECURITY NUMBER (if applicable)

RP'S SOCIAL SECURITY NUMBER (if applicable)

LETTER ID NUMBER (if applicable)

ADDRESS CITY/TOWN/POST OFFICE STATE ZIP + 4

Prerequisites for Filing an Application for Abatement

If your address has changed since you last filed a return, fill in oval:

You must meet three prerequisites (requirements) for an application for abatement to be valid. First, you must have filed the required return for the period stated on the application, unless you are claiming that no return is required or you are disputing a responsible person determination. Second, you must fully substantiate (document) the application. Third, you must submit the application within the time limits described on page 2.

Do not use this form to amend, change or correct your original filed return, or to report a federal change or change by another state. To make these changes you must file an amended return. Go to mass.gov/dor/amend for information about filing an amended return or reporting a federal change.

1. Are you filing to dispute penalties? dispute an audit? dispute a motor vehicle sales/use tax? dispute a responsible person determination? dispute a state-collected motor vehicle excise assessment? other: _____

2. Tax type (select one): personal income withholding sales/use sales tax on meals rooms corporate excise fiduciary motor vehicle sales/use alcohol beverage excise IFTA state-collected motor vehicle excise cigar/tobacco estate individual use non-stamped cigarette excise other: _____

3. List the tax period(s) and amount(s) included in this abatement claim (if more than 12 periods, attach statement):

Tax period(s)	Amount	Tax period(s)	Amount
M M D D Y Y Y Y	0 0	M M D D Y Y Y Y	0 0
M M D D Y Y Y Y	0 0	M M D D Y Y Y Y	0 0
M M D D Y Y Y Y	0 0	M M D D Y Y Y Y	0 0
M M D D Y Y Y Y	0 0	M M D D Y Y Y Y	0 0
M M D D Y Y Y Y	0 0	M M D D Y Y Y Y	0 0
M M D D Y Y Y Y	0 0	M M D D Y Y Y Y	0 0

4. Fill in oval if you would like a hearing on your abatement claim with the Office of Appeals: If we agree with your claim, no hearing will be necessary.

5. Fill in oval if you are filing for a reduction in sales, meals, room occupancy or withholding tax(es) but have not withheld or collected the tax:

Explanation of Issues Involved in Request

6. State the issues involved, including all facts and relevant statutory references. Attach additional statements to fully explain the issues if necessary and include documentation to substantiate your request. **Note: Your application for abatement may be denied if all the information DOR needs to make a decision on your request is not provided with this application.**

Mail to: Massachusetts Department of Revenue, PO Box 7058, Boston, MA 02204.

BE SURE TO COMPLETE PAGE 2.



Taxpayer or Responsible Person Consent

By filing this application for abatement, the taxpayer or responsible person gives consent for the Commissioner of Revenue to act on the application after six months from the date of filing pursuant to MGL, Ch. 58A, sec. 6. You may withdraw your consent at any time. If you do not consent to allow more than six months, the application for abatement is deemed denied (1) six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, 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.

Signature of taxpayer or responsible person		Signature of spouse (if applicable)	
Name of taxpayer or responsible person (print)		Date	Daytime phone number
Name of contact person		Phone number of contact person	E-mail address of contact person

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.

Signature of preparer (if representing taxpayer, complete Power of Attorney below)	Preparer's title	Date
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Power of Attorney. (Fill in oval) I, the undersigned taxpayer or responsible person 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)
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PTIN	Phone number
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Address	City/Town	State	Zip
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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:

Signature of taxpayer or responsible person	Signature of spouse (if applicable)	Signature of attorney-in-fact
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Instructions

Line 1. Use this form to: dispute an audit assessment; request waiver of penalties; challenge a responsible person determination; or request an abatement of motor vehicle excise billed by DOR. **Do not use this form to amend, change or correct your original filed return, or to report a federal change or change by another state. To make these changes you must file an amended return.** Go to mass.gov/dor/amend for information about filing an amended return or reporting a federal change.

Line 6. Explain why you are requesting an abatement and attach all information necessary to support your claim. Be sure to attach Form 84, Application for Relief From Joint Income Tax Liability, if requesting innocent spouse relief. You can find guidance about appropriate documentation in DOR's online Tax Guides at mass.gov/dor or call us at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089.

Time limits:

You must submit your application for abatement to DOR within the time limits provided in MGL, Ch. 62C, sec. 37. Generally, this means:

- a. 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).
- b. Within two years from the date the tax was assessed or deemed to be assessed;
- c. Within one year from the date the tax was paid;
- d. Within two years of DOR's determination of a responsible person's liability;
- e. Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27.

Additional information

To give DOR permission to discuss this application with someone other than you, complete the Power of Attorney section above.

Interest and, in some cases, penalties will accrue on any unpaid amounts. Although collection activity 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 penalties. **Note:** In some cases DOR is allowed to abate penalties, but is not generally allowed to abate interest. If the abatement is approved after the assessment has been paid, a refund, with applicable interest, will be issued.

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