

PRINT IN BLACK INK.

Ovals must be filled in completely. Example: If your address has changed since you last filed a return, fill in oval:

Rev. 08/11

Mass. Form CA-6 Application for Abatement/Amended Return

TAXPAYER NAME (IF INDIVIDUAL, ENTER LAST NAME FOLLOWED BY FIRST; IF BUSINESS, ENTER FULL LEGAL NAME)

SPOUSE'S NAME (if applicable)

ADDRESS CITY/TOWN/POST OFFICE STATE ZIP + 4

SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

Prerequisites for Filing an Application for Abatement

Three requirements must be met for an application for abatement to be valid. First, the required return must have been filed for the period stated on the application, unless the abatement application is founded on the assertion that no return is required. Second, the application must be fully substantiated. Third, the application must be submitted to DOR within the applicable time limits (see instructions on page 2).

Explanation of Issues Involved in Request

1. Please state the issues involved, including all facts and relevant statutory references, and enclose any exhibits that substantiate this change in tax or request for penalty waiver. Attach additional statement if necessary.

2. Are you filing to increase your tax? decrease your tax? dispute penalties? dispute an audit? dispute a responsible person determination? other: _____
3. Tax type originally filed (select one): personal income sales/use withholding sales tax on meals corporate excise other: _____
4. Are you amending your return as a result of a federal change? Change made by another state? If Yes, enclose copy of federal or other state's results, if available.
5. Fill in oval if you are filing for a reduction in sales, meals, room occupancy or withholding tax(es) and have not withheld or collected the tax:
6. Fill in oval if you would like to request a statutory hearing: . If we agree with your claim, no hearing will be necessary.

Line Item Information. If disputing penalties, complete tax period end and filing frequency items only.

For the period in which a change to tax is being made, enter below: the line item number being changed in col. A; the original amount reported in col. B; and enter the corrected amount in col. C. If more than one period is being adjusted, consolidate this information on a spreadsheet, or use Form CA-6A which is available at www.mass.gov/dor. Form CA-6A provides space for additional line item information. If you have completed and enclosed a revised tax return, omit items A, B and C and enter the net change below.

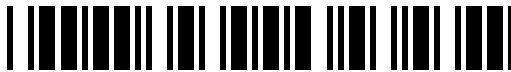
Tax period

Tax period end: Month Year Filing frequency: Annual Monthly Quarterly

A.	B. Original amount	C. Corrected amount
Line item no. <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Note. You do not have to compute the change to your tax. DOR will notify you of any additional taxes or refund due. However, if you do wish to compute the change, complete and enclose a revised copy of your return with this form. If you owe additional tax, please enclose a check or money order payable to the Commonwealth of Massachusetts and write your identification number on the front of your check or money order in the lower left corner.

Net change. If you have completed and enclosed a revised tax return, enter the net change to tax here.



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:

- a. Within three years from the date of the filing of the return;
- 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; or
- f. Within one year (three months for corporations) 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.
- g. Within one year from the date of another state's final determination, including acceptance of an amended return under MGL, Ch. 62C, sec. 30A.

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