



# Form DR-1 Appeals Form

|   |  |  |       |     |
|---|--|--|-------|-----|
| Taxpayer name                               |  | Social Security or Federal Identification number                   |       |     |
| Mailing address                             |  | City/Town  | State | Zip |
| Name and telephone number of contact person |  | Attorney-in-fact (attach completed Form M-2848, Power of Attorney) |       |     |
| Tax amount in dispute                       |  | Tax year(s)  |       |     |

### Tax Type(s)

Individual income tax  Corporate excise  Sales/use  Other: \_\_\_\_\_

### Type of Request

**Pre-assessment.** Are you requesting:

- Conference pursuant to G.L. c. 62C, sec. 26(b);
- Settlement consideration pursuant to G.L. c. 62C, sec. 37C; or
- Both

If you have answered "Both," please indicate which process you wish to pursue first: \_\_\_\_\_

**Post-assessment.** Are you requesting:

- Hearing pursuant to G.L. c. 62C, sec. 37;
- Settlement consideration pursuant to G.L. c. 62C, sec. 37C; or
- Both

If you have answered "Both," please indicate which process you wish to pursue first: \_\_\_\_\_

**Note:** If you wish to request a post-assessment hearing, you must first file an Application for Abatement/Amended Return, Form CA-6.

### Issues in Dispute

Please state the facts and legal issues involved. Explain why you believe the tax amount in question is excessive or in error. Include any relevant legal references. Attach additional sheets and exhibits if helpful.

Complete the **Procedural History** and **Settlement Proposal** sections below only if you are requesting settlement consideration.

**Procedural History**

- 1. Does this request relate to an audit examination by the Department of Revenue?  Yes  No.
  - a) If "Yes," has a Notice of Intention to Assess been issued?  Yes  No.
  - b) Has an assessment been made?  Yes  No.
  
- 2. Does this request relate to an Application for Abatement/Amended Return that you filed?  Yes  No.
  - a) If "Yes," has a Notice of Abatement Denial been issued?  Yes  No.
  - b) Have you appealed the abatement denial to the Appellate Tax Board?  Yes  No.
  - If "Yes," on what date: \_\_\_\_\_
  
- 3. Do you have any matter pending before the Department of Revenue or the Appellate Tax Board that relates to this request, whether for the tax periods above or otherwise?  Yes  No.
  - If "Yes," please explain: \_\_\_\_\_

**Settlement Proposal**

Please state and explain your proposal for settling this matter.

**Please note:** If this request relates to a Notice of Intention to Assess, you will be required to sign an agreement to extend the period for assessment while the matter is being considered (Form B-37). See M.G.L., c. 62C, sec. 27. If you have requested settlement consideration relating to tax that has been assessed, be aware that Form DR-1 is not an Application for Abatement/Amended Return and does not extend the time allowed for filing such application. See M.G.L. c. 62C, sec. 37. Similarly, Form DR-1 does not extend the time allowed for filing a petition with the Appellate Tax Board. See M.G.L. c. 62C, sec. 39.

**Under penalties of perjury, I declare that to the best of my knowledge and belief, the facts presented in this request, and all accompanying statements and attachments, are true, correct and complete.**

Signature of taxpayer or attorney-in-fact                      Name (type or print)                      Title or relationship to taxpayer                      Date

Mailing address: Massachusetts Department of Revenue, Office of Appeals, PO Box 9551, Boston, MA 02114-9551.  
Hand deliveries: Massachusetts Department of Revenue, Office of Appeals, 100 Cambridge St., 8th floor, Boston, MA 02114.