



Peter Franchot
Comptroller

Sharonne
Bonardi
Director

October 10, 2013

Re:

CR No. 1
Tracking No. 75620

Dear Mr. :

I have completed my review of the additional information provided in support of your appeal of the above-referenced assessment. In order to resolve this matter, as a means of settlement I am prepared to revise the amounts due as follows:

Sales and use tax	\$ 22,941.98
Less: Offset credit	<u>(20,570.04)</u>
Net tax	\$ 2,371.94
Interest	628.06
Penalty	<u>ABATED</u>
Total	\$ 3,000.00

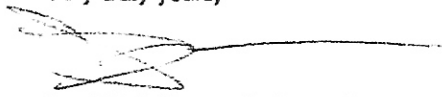
The settlement agreement provides for an adjustment of the projected tax liability, a reduction of the interest, and an abatement of the penalty. Upon receipt within thirty (30) days of the taxpayer's payment in the amount of \$3,000.00, the Comptroller shall withdraw its claim for any additional amount due relative to this audit, and shall consider the assessment to be paid in full.

Please have a photocopy of this letter signed in the space provided and return it to me, together with payment of the settlement amount, by November 12, 2013.

October 10, 2013

If this offer is not accepted, or if you have any questions regarding the terms of the agreement, please contact me. I look forward to your response.

Very truly yours,



Janet V. Johnson, Assistant State Comptroller
Comptroller of Maryland – Compliance Division
301 West Preston Street, Room 203
Baltimore, Maryland 21201
(410) 767-1555
jjohnson@compt.state.md.us

By entering into and signing this settlement agreement the taxpayer acknowledges and agrees that he is withdrawing the application for revision of the assessment under Tax-General Article §13-508. The taxpayer further agrees to waive any rights to have a hearing officer issue a notice of final determination on the application for revision of the assessment and, subsequently, to appeal that hearing officer's decision to the Maryland Tax Court.

10/30/13
DATE

Name:
t/a:
Address:

Schedule: A
Filename: sut-wkbk
Account #:
Audited By: D. Rhoden

Recap
Period: 02/01/08-08/31/12

Date: 9/24/2012

Schedule	Type	Tax Deficiency
B	Capital Asset Purchases	\$2,618.37
D-2	Sales	61,492.00
Sales & Use Tax total		\$64,110.37
G	Less Offset Credits:	782.70
G-1	Less Offset Credits:	1,988.07
G-2	Less Offset Credits:	10,940.90
G-3	Less Offset Credits:	8,149.08
Total Offset Credits		21,860.75
Total Tax Deficiency		\$42,249.62

Acknowledgement of Audit Closing Meeting

1. By signing below Taxpayer or Authorized Representative is acknowledging receipt of workpapers accompanied by an explanation of the audit results.
2. The deficiency listed above does not represent a formal assessment. A formal assessment notice accompanied by appeal rights will be mailed to the Taxpayer.
3. The Taxpayer or Authorized Representative acknowledges that during the final closing conference the auditor has explained applicable interest and penalty charges will be included on the formal assessment

**Taxpayer
or Authorized Representative**

By _____
Signatory

Name _____
Print Name

Title _____

Date _____

Name:
t/a:
Address:

Schedule: A
Filename: sut-wkbk
Account #:
Audited By: D. Rhoden

Recap
Period: 02/01/08-08/31/12

Date: September-12

Schedule	Type	Tax Deficiency
B	Capital Asset Purchases	\$2,618.37
D-2	Sales	83,042.60
Sales & Use Tax total		\$85,660.97
G	Less Offset Credits:	782.70
Total Offset Credits		782.70
Total Tax Deficiency		\$84,878.27

Acknowledgement of Audit Closing Meeting

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3. The Taxpayer or Authorized Representative acknowledges that during the final closing conference the auditor has explained applicable interest and penalty charges will be included on the formal assessment

Taxpayer or Authorized Representative

By _____
Signatory

Name _____
Print Name

Title _____

Date _____