



COMPTROLLER
of MARYLAND
Serving the People

Peter Franchot
Comptroller

James T. Loftus
Director
Compliance Division

October 8, 2009

Re:
Taxpayer:
TIN:
CR Number:
Tax Year: 04/01/2004 – 06/30/2008
Tracking No.:

Dear Mr.

This letter is in response to a hearing held in the Comptroller's office on March 25, 2009. Based on a review of testimony and documentation presented at the hearing, the assessment was adjusted as follows:

Tax:	\$25,839.56
Interest:	\$11,023.16
Penalty:	\$ 2,583.96
Total:	\$39,446.68

In response, you filed an application for tax amnesty for the sales and use tax assessment. Based on a review of the taxpayer's account, the application and payment in the amount of \$31,351.14 have been received and processed by the Comptroller's office. As a result, the penalty and one-half of the interest assessed for underpayment of the sales and use tax assessment have been waived.

Consequently, this office will consider this matter closed. If you have any questions, please contact me. Thank you.

Respectfully,


Andrew Jay Maschas, Esq.
Office of Hearings & Appeals
(410) 767-1568
amaschas@comp.state.md.us

cc: Ken Dickard

Name:

Schedule: A

Filename: sut-wkbbk

Address:

Account #:

Audited By: **Chad Glass # 529**

Recap

Period: **04/01/04-06/30/08**

Date: **July 30, 2009**

Schedule	Type	Tax Deficiency
B	Capital Assets	\$2,754.10 *Adjusted for 3 Items
C	Expensed Purchases	14,924.70
D	Sales	25,496.05 *Includes line #1 on schedule D-1 in the amount of \$11,096.50 and \$1,139.80
E	Tax Remittances	0.00

Total Sales & Use Tax deficiency	<u>\$43,174.85</u>
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Offset Credits/Refund:	17,335.29
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Total Tax Due:	\$25,839.56
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Name:

Schedule: A

Filename: sut-wkbk

Address:

Account #:

Audited By: **Chad Glass # 529**

Recap

Period: **04/01/04-06/30/08**

Date: **May 21, 2008**

Schedule	Type	Tax Deficiency	
B	Capital Assets	\$10,469.55	*Adjusted for One Line Item
C	Expensed Purchases	17,191.85	
D	Sales	26,485.16	*Includes line #1 on schedule D-1 in the amount of \$11,096.50 and \$1,139.80
E	Tax Remittances	0.00	
total Sales & Use Tax deficiency			<u>\$54,146.56</u>

Name:

Schedule: A

Filename: sut-wkbk

Address:

Account #:

Audited By: **Chad Glass # 529**

Recap

Period: **04/01/04-06/30/08**

Date: **October 21, 2008**

Schedule	Type	Tax Deficiency
B	Capital Assets	\$10,469.55
C	Expensed Purchases	24,908.39
D	Sales	77,633.09
E	Tax Remittances	0.00
total Sales & Use Tax deficiency		<u><u>\$113,011.03</u></u>