

COMPTROLLER
of MARYLAND
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Peter Franchot
Comptroller

James T. Loftus
Director
Compliance Division

November 20, 2008

Ken Dickard, Senior Partner
Marsu Associates
29 Bangert Avenue
Perry Hall, MD 21128

Re:

FID No.:
Tracking No.: 59839

Dear Mr. Dickard:

This will acknowledge our agreement to settle the above-referenced sales and use tax case for the following amounts:

Tax	\$11,989.39
Less Offset Credit	<u>11,989.39</u>
Net Tax	0.00
Approved Refund Due	\$33,258.83

The revised tax of \$11,989.39 represents tax due for the audit period October 1, 2003 through March 31, 2008. The total refund requested and approved was in the amount of \$45,248.22. The approved refund due after offset credit of \$11,989.39 is in the amount of \$33,258.83.

I have requested the supervisor of refunds, Theresa Trentler, to issue your client a refund in the amount of \$33,258.83 due to the approved refund.

If the terms of this letter are acceptable, please have the enclosed photocopy executed in the space provided, and returned to me by November 28, 2008. If you are not in agreement with the terms of this letter please respond in writing by November 28, 2008 or a Notice of Final Determination will be issued.

Thank you for your cooperation and assistance in resolving this matter.

Fax: 410-333-7745 Email: cdhearings@comp.state.md.us Toll Free: 1-888-615-0268

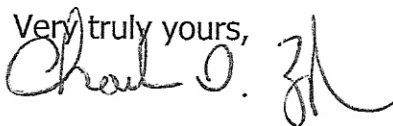
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November 20, 2008

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Very truly yours,



Charles D. Zephir

Hearing Officer

(410) 767-4362

czephir@comp.state.md.us

Enclosure

cc:

By entering into and signing this settlement agreement the taxpayer acknowledges and agrees that it is withdrawing its 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.

WITNESS:

ACCEPTED BY:

DATE:

POSITION:

Name:
t/a:
Address:

Schedule: A
Filename:
Account #:
Audited By: Charles Jones

Recap
Period: 10/1/03 - 3/31/2008

Date: 22-Aug-08

Schedule	Type	Tax Deficiency	REVISED 9/4/2008	
B	Capital assets	\$654.47		
C	Expensed purchases	1,285.77		
D	Sales	10,049.15		
Sales & Use Tax total			\$11,989.39	
Total tax deficiency				<u><u>\$11,989.39</u></u>

Name:
t/a:
Address:

Schedule: A
Filename:
Account #:
Audited By: Charles Jones

Recap
Period: 10/1/03 - 3/31/2008

Date: 13-May-08

Schedule	Type	Tax Deficiency
B	Capital assets	\$1,151.50
C	Expensed purchases	1,254.50
D	Sales	22,739.41
Sales & Use Tax total		\$25,145.41
Total tax deficiency		<u><u>\$25,145.41</u></u>