

03/13/19 16:27 SMART : SUM BAL ACCT LIST B45223 F214 F2M4030

ENTITY ID: EIN ENTITY NAME:
PENALTY & INTEREST THRU DATE: 03/13/2019 TOTAL BALANCE: 0.00

ACCT	ACCOUNT	ID	EFF	TAX	PENALTY	INTEREST	BALANCE
TYPE			DATE				
W/H	13962784		01/19	0	0	0	0.00
W/H	13962784		01/18	0	0	0	0.00
W/H	13962784		01/17	0	0	0	0.00
W/H	13962784		01/13	0	0	0	0.00
W/H	13962784		01/12	0	0	0	0.00
W/H	13962784		01/10	0	0	0	0.00
SUT	13962784		07/18	0	0	0	0.00
SUT	13962784		07/12	0	0	0	0.00
SUT	13962784		01/11	0	0	0	0.00
SUT	13962784		01/08	0	0	0	0.00

0005 INVALID SELECTION 2
01-HELP 03-END 06-SUSPEND 09-CANCEL

NEXT FUNCTION DATA :



COMPTROLLER
of MARYLAND
Serving the People

Peter Franchot
Comptroller

Daniel C. Riley, Jr.
Director
Compliance Division

February 25, 2019

Ken Dickard
29 Bangert Avenue
Perry Hall, Maryland 21128

Dear Mr. Dickard

This letter is in response to our telephone conversations and e-mails regarding
As stated, the sales and use tax assessment has been reduced based on the
documents submitted to this office.

The current balance due for sales and use tax is \$1,752.19. This amount reflects a
previous payment of \$348.30. The taxpayer may send in a one-time payment or remit monthly
payments on the liability.

Respectfully,

Andrew Jay Maschas, Esq.
Assistant Director, Compliance Programs
amaschas@comp.state.md.us
(410) 767-1557

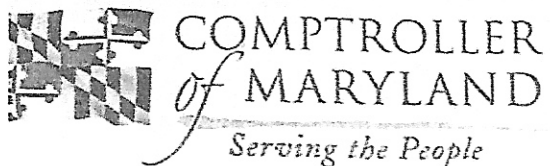
02/25/19 10:49 SMART : SUM BAL ACCT LIST B45223 F214 F2M4030

ENTITY ID: EIN ENTITY NAME: :
PENALTY & INTEREST THRU DATE: 02/25/2019 TOTAL BALANCE: 4,715.49

ACCT	EFF						
TYPE	ACCOUNT ID	DATE	TAX	PENALTY	INTEREST	BALANCE	
W/H	13962784	01/19	0	0	0	0.00	
W/H	13962784	01/18	0	0	0	0.00	
W/H	13962784	01/17	0	0	0	0.00	
W/H	13962784	01/13	2,602	278	82	2,962.70	
W/H	13962784	01/12	0	0	0	0.00	
W/H	13962784	01/10	0	0	0	0.00	
SUT	13962784	07/18	0	0	0	0.00	
SUT	13962784	07/12	0	0	0	0.00	
SUT	13962784	01/11	0	0	0	0.00	
SUT	13962784	01/08	1,342	0	410	1,752.79	

Bottom of list reached
01-HELP 03-END 06-SUSPEND 09-CANCEL

NEXT FUNCTION DATA :



Peter Franchot
Comptroller

Daniel C. Riley, Jr.
Director
Compliance Division

August 28, 2018

Re: Request for Review of Sales and Use Tax Assessment
Taxpayer:
TIN:
CR No.:
Tax Period: November 2009-May 2015
Tracking No.: 85701

Dear Ms.

This letter is in response to your request, dated August 30, 2015, regarding the assessment of sales and use tax, interest, and penalty against [redacted] for the above-mentioned tax period, issued on July 8, 2015. The Notice of Assessment advises that if no request for revision of the assessment is made within thirty days of the date of the notice, the assessment will constitute a final and non-appealable determination of liability. Our records indicate that the taxpayer failed to file a timely appeal of the assessment. Therefore, you are not entitled to a hearing on this matter. However, Section 13-509 of the Tax-General Article does authorize the Comptroller to correct an erroneous final assessment.

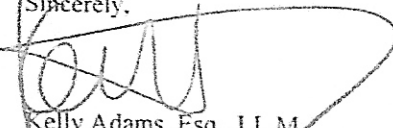
Daniel Rohn wrote to you on October 8, 2015, requesting that you provide documentation to support a revision of the sales and use tax assessment by November 9, 2015. Documentation was submitted to Mr. Rohn for review on January 15, 2016. Mr. Rohn granted you the opportunity to provide additional documentation and multiple extensions of time were granted with a final deadline of July 19, 2017.

All documentation provided to date has been reviewed, though no adjustments to the sales and use tax assessment are warranted. You asserted that the amount due based on capital assets (Schedule B) should be reduced because the change in assets is due to an increase in cash, but the documentation provided included handwritten personal property tax return forms that do not coincide with the information filed with the State Department of Assessments and Taxation (SDAT). Furthermore, the portion of the forms provided that shows the breakdown of assets was not included. You also asserted that the amount due based on expensed purchases (Schedule C) should be reduced because certain purchases were made with a personal credit card. However, the printouts provided in support of your contention were illegible. Moreover, any purchases on which sales tax was not paid are still subject to use tax.

Therefore, the Comptroller refuses to enter an Order reducing the sales and use tax liability for

The assessment is final and non-appealable. Please contact the Business Collections Unit at 410-767-1655 to discuss the outstanding liability. You may also wish to resolve this matter through the Offer in Compromise Program. I have enclosed information regarding the program for your reference.

Sincerely,


Kelly Adams, Esq., LL.M.
Acting Assistant Manager, Hearings & Appeals

301 West Preston Street, Room 315 • Baltimore, MD 21201-2383

Maryland Relay 711 • <http://taxes.marylandtaxes.gov>

Baltimore Metro Area: 410-767-4766 • E-mail: kadams@comp.state.md.us

410 233-1745 FAX

Name:
Address:

Schedule: A
Account #:
Audited By: April Batty

Recap
Period: 11/01/2009 to 05/31/2015

Date: 1/30/2017

Schedule	Type	Tax Deficiency
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B	Capital assets	\$42.72
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C-2	Expenses	\$0.00
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D-2	Sales	132,609.70
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Sales & Use Tax total

132,652.42

Total Tax Deficiency

\$132,652.42

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 notice.

**Taxpayer
or Authorized Representative**

By _____
Signatory

Name _____
Print Name

Title _____

Date _____