



Peter Franchot
Comptroller

Daniel C. Riley, Jr.
Director
Compliance Division

March 27, 2018

Re: SALES & USE TAX ASSESSMENT
Taxpayer:
TIN:
CR No.:
Tax Period: 08/01/2013 – 06/30/2017

Dear Mr. :

This letter is in response to our conversations regarding the sales and use tax assessments against the above-referenced taxpayer for the period of August 1, 2013 to June 30, 2017, levied on October 20, 2017. The sales and use tax assessment was \$13,549.00, plus penalty and interest for a total of \$19,125.57. Please see the enclosed account printout.

Based on a review of documentation presented to this office, the sales and use tax assessment has been rescinded and the taxpayer's account currently reflects a zero balance due. If you have any questions, please contact me.

Respectfully,

Andrew Jay Maschas, Esq.
Assistant Director, Compliance Programs
(410) 767-4124
amaschas@comp.state.md.us

cc: Ken Dickard

Name:
t/a
Address:

Schedule: A
Filename:
Account #:
Audited By: Thomas Berger

Recap
Period: 8/1/13 to 6/30/2017 Date: 9/1/2017

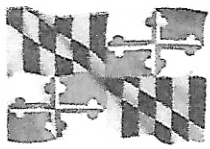
Schedule	Type	Tax Deficiency
B	Capital Assets	\$596.87
C-2	Expensed Purchases (Projected)	12,219.23
C-3	Expensed Purchases (Actual)	733.80
D	Sales	0.00
E	Tax Remittance	0.00
Sales & Use Tax total		<u>\$13,549.90</u>
F	Admissions & Amusement Tax	\$0.00
Total Admissions & Amusement Tax Deficiency		<u>0.00</u>
Total Tax Deficiency		<u><u>\$13,549.90</u></u>

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 _____
Signature
Name _____
Print Name
Title _____
Date _____



COMPTROLLER
of MARYLAND
Serving the People

Peter Franchot
Comptroller

Daniel C. Riley, Jr.
Director
Compliance Division

May 4, 2018

Re: SALES & USE TAX ASSESSMENT
Taxpayer:
TIN:
CR No.:
Tax Period: 08/01/2013 – 06/30/2017

Dear Mr.

This letter is in response to your appeal and our conversations regarding the sales and use tax assessment against [redacted]. Based on a review of the audit work papers and documents submitted to the auditor, the sales and use tax assessment was reduced from \$12,356.73 to \$10,638.55.

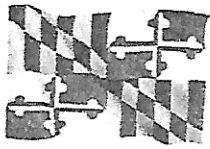
The admissions and amusement tax overpayment of \$10,638.55 on the account of [redacted] has been transferred to the sales and use tax assessment. As a result, the taxpayer's sales and use tax account currently reflects a zero balance due. As such, the Comptroller's office shall consider the matter closed.

If you have any questions regarding this letter, please contact me directly.

Respectfully,

Andrew Jay Maschas, Esq.
Assistant Director, Compliance Programs
(410) 767-4124
amaschas@comp.state.md.us

cc: Ken Dickard



COMPTROLLER
of MARYLAND
Serving the People

January 22, 2018

Peter Franchot
Comptroller

Daniel C. Riley, Jr.
Director
Compliance Division

Re: SALES & USE TAX ASSESSMENT
Taxpayer:

TIN:
CR No.:
Tax Period: 08/01/2013 – 06/30/2017

Dear Mr.

This letter is in response to our conversations regarding the sales and use tax assessments against the above-referenced taxpayers for the period of August 1, 2013 to June 30, 2017, levied on October 20, 2017. Based on a review of documentation presented to this office by Mr. Dickard, is entitled to an offset credit of sales and use tax paid in the amount of \$14,595.52.

Of this offset credit amount, \$6,801.23 has been applied to the sales and use tax assessment against and \$4,490.12 has been applied to the sales and use tax assessment against

As a result, the sales and use tax assessments have been rescinded and the sales and use tax accounts currently reflect a zero balance due. As such, the Comptroller's office shall consider these matters closed.

Please note that the remainder of the sales and use tax offset credit, \$3,304.17, shall be applied to one of the other sales and use tax assessments issued against me. If you have any questions, please contact

Respectfully,

Andrew Jay Maschas, Esq.
Assistant Director, Compliance Programs
(410) 767-4124
amaschas@comp.state.md.us

cc: Ken Dickard

Name:
t/a
Address:

Schedule: A
Filename:
Account #:
Audited By: Thomas Berger

Recap
Period: 8/1/13 to 6/30/2017

Date: 9/1/2017

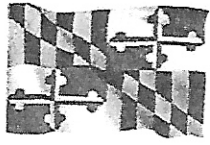
Schedule	Type	Tax Deficiency
B	Capital assets	\$1,172.86
C	Expensed purchases	3,317.26
D	Sales	0.00
E	Tax Remittance	0.00
Sales & Use Tax total		<u>\$4,490.12</u>
F	Admissions & Amusement Tax	<u>\$0.00</u>
Total Admissions & Amusement Tax Deficiency		<u>0.00</u>
Total Tax Deficiency		<u><u>\$4,490.12</u></u>

Acknowledgement of Audit Closing Meeting

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**Taxpayer
or Authorized Representative**

By _____
Signatory
Name _____
Print Name
Title _____
Date _____



COMPTROLLER
of MARYLAND
Serving the People

Peter Franchot
Comptroller

Daniel C. Riley, Jr.
Director
Compliance Division

March 27, 2018

Re: SALES & USE TAX ASSESSMENT
Taxpayer:
TIN:
CR No.:
Tax Period: 08/01/2013 – 06/30/2017

Dear Mr.

This letter is in response to our conversations regarding the sales and use tax assessments against the above-referenced taxpayer for the period of August 1, 2013 to June 30, 2017, levied on October 20, 2017. The sales and use tax assessment was \$5,339.99, plus penalty and interest for a total of \$7,537.85. Please see the enclosed account printout.

Based on a review of documentation presented to this office, the sales and use tax assessment has been rescinded and the taxpayer's account currently reflects a zero balance due. If you have any questions, please contact me.

Respectfully,

Andrew Jay Maschas, Esq.
Assistant Director, Compliance Programs
(410) 767-4124
amaschas@comp.state.md.us

cc: Ken Dickard

Name:
t/a
Address:

Schedule: A
Filename:
Account #:
Audited By: Thomas Berger

Recap
Period: 8/1/13 to 6/30/2017 Date: 9/1/2017

Schedule	Type	Tax Deficiency
B	Capital assets	\$105.73
C-2	Expensed Purchases (Projected)	5,142.46
C-3	Expensed Purchases (Actual)	91.80
D	Sales	0.00
E	Tax Remittance	0.00
Sales & Use Tax total		<u>\$5,339.99</u>
F	Admissions & Amusement Tax	\$0.00
Total Admissions & Amusement Tax Deficiency		<u>0.00</u>
Total Tax Deficiency		<u><u>\$5,339.99</u></u>

Acknowledgement of Audit Closing Meeting

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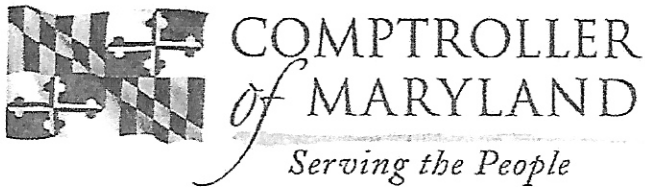
**Taxpayer
or Authorized Representative**

By _____
Signature

Name _____
Print Name

Title _____

Date _____



Peter Franchot
Comptroller

Daniel C. Riley, Jr.
Director
Compliance Division

February 13, 2018

Re: SALES & USE TAX ASSESSMENT
Taxpayer:
TIN:
CR No.:
Tax Period: 07/01/2013 – 06/30/2017

Dear Mr.

This letter is in response to our conversations regarding the sales and use tax assessments against the above-referenced taxpayer for the period of July 1, 2013 to June 30, 2017, levied on October 24, 2017. The sales and use tax assessment was \$3,750.26, plus penalty and interest for a total of \$5,313.37. Please see the enclosed account printout.

As stated in a prior letter on January 22, 2018, Martin's Inc. is entitled to an offset credit of sales and use tax paid in the amount of \$14,595.52 based on a review of documentation presented to this office by Mr. Dickard. Of this offset credit amount, \$6,801.23 and \$4,490.12 was applied to the assessments against respectively.

The remainder of the sales and use tax offset credit, \$3,304.17 and a misapplied payment was applied to the above-referenced sales and use tax assessment against as a result, the sales and use tax assessment has been rescinded. If you have any questions, please contact me.

Respectfully,

Andrew Jay Maschas, Esq.
Assistant Director, Compliance Programs
(410) 767-4124
amaschas@comp.state.md.us

cc: Ken Dickard

Name:
t/a
Address:

Schedule: A
Filename:
Account #:
Audited By: Thomas Berger

Recap
Period: 7/1/13 to 6/30/2017

Date: 9/1/2017

Schedule	Type	Tax Deficiency
B	Capital Assets	\$3,750.26
C	Expensed Purchases	0.00
D	Sales	0.00
E	Tax Remittance	0.00
Sales & Use Tax total		<u>\$3,750.26</u>
F	Admissions & Amusement Tax	<u>\$0.00</u>
Total Admissions & Amusement Tax Deficiency		<u>0.00</u>
Total Tax Deficiency		<u><u>\$3,750.26</u></u>

Acknowledgement of Audit Closing Meeting

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**Taxpayer
or Authorized Representative**

By _____
Name _____
Title _____
Date _____
Signatory
Print Name