



COMPTROLLER
of MARYLAND
Serving the People

Peter Franchot
Comptroller

Sharonne R. Bonardi
Director
Compliance Division

December 16, 2015

Re:

Dear Sir/Madam:

Your application for the 2015 Amnesty program has been approved. This letter is to confirm our agreement concerning your outstanding Sales & Use Tax liability in the amount of \$200,727.00

Please be advised that an initial payment of \$13,316.00 followed by monthly payments of \$13,316.00 will be acceptable for liquidating this liability. The initial payment is due on 1/15/16, and all subsequent payments are due on or before the 15TH of each month beginning 2/15/16.

Interest will continue to accrue on the outstanding Tax Balance until the liability is satisfied. Penalty and one half of the interest on the approved periods will be abated upon successful completion of the payment plan.

All returns due to the Comptroller of Maryland must be filed and paid when due.
STRICT ADHERENCE TO THIS SECTION OF THE AGREEMENT IS A MAJOR REQUIREMENT OF THIS PAYMENT PLAN.

Should you incur any new charges, your scheduled payment will be applied against the new charges and then to this balance.

Notwithstanding the terms of this payment plan, any disbursements due to you from the State of Maryland will automatically be applied to offset any portion of this liability which remains outstanding at the time the payment is made. The application of any payment from the State to offset your liability does not affect your obligation to continue payments set forth under this payment plan until your liability is completely satisfied.

Checks should be made payable to the Comptroller of Maryland. To insure proper credit to your account, please write your account number on your check.

301 West Preston Street· Baltimore, Maryland 21201-2383
MRS 711 (MD) or 1-800-735-2258· TDD 410-767-1967· <http://compnet.comp.state.md.us/compliance>

All payments should be remitted to The Comptroller of Maryland, Remittance Processing Center, 110 Carroll Street, Annapolis, Maryland 21411-0001. Payments can be made online at marylandtaxes.com using the Bill Pay option.

Very truly yours,



Christopher Cain
410-649-0633

Sales & Use Tax
Amnesty Payments

					MONTHLY	MONTHLY	
MONTH	TAX CURRENT P&I		MONTHLY	SUBTOTAL	INTEREST	INTEREST	
					RATE	ACCRUED	
1	Dec-15	\$90,855.03	\$25,021.48	\$16,647.90	\$99,228.61	0.010800	\$981.23
2	Jan-16	90,855.03	9,354.81	13,316.00	86,893.84	0.010800	938.45
3	Feb-16	86,893.84	938.45	13,316.00	74,516.29	0.010800	804.78
4	Mar-16	74,516.29	804.78	0.00	75,321.07	0.010800	813.47
5	Apr-16	75,321.07	813.47	13,316.00	62,818.54	0.010800	678.44
6	May-16	62,818.54	678.44	13,316.00	50,180.98	0.010800	541.95
7	Jun-16	50,180.98	541.95	13,316.00	37,406.93	0.010800	403.99
8	Jul-16	37,406.93	403.99	13,316.00	24,494.92	0.010800	264.55
9	Aug-16	24,494.92	264.55	13,316.00	11,443.47	0.010800	123.59
10	Sep-16	11,443.47	123.59	11,567.06	0.00	0.010800	0.00
					\$121,426.96		\$5,550.45

Name:
t/a:
Address:

Schedule: A
Filename: sut-wkbk
Account #:
Audited By: Jacquelyn Tindall

Recap

Period: 10/1/2009 to 9/30/2013

Date: 4/14/2016

Schedule	Type	Tax Deficiency
B	Capital assets	\$530.06
C	Expensed purchases	445.68
C-3	Expenses - Actual	26,759.43
D-2	Sales - Projected	72,753.01
D-3	Sales - Actual	2,700.36
E	Tax Remittances	516.58
Sales & Use Tax Deficiency		\$103,705.12
G	Less Offset Credit	12,850.09
Total Offset Credit		\$12,850.09
Total Tax Deficiency		<u><u>\$90,855.03</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 _____
Name _____
Title _____
Date _____

Signatory

Print Name

Name:
t/a:
Address:

Schedule: A
Filename: sut-wkbk
Account #:
Audited By: Jacquelyn Tindall

Recap
Period: 10/1/2009 to 9/30/2013

Date: 2/4/2014

Schedule	Type	Tax Deficiency
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B	Capital assets	\$530.06
C	Expensed purchases	445.68
D-2	Sales - Projected	72,753.01
D-3	Sales - Actual	57,354.78
E	Tax Remittances	516.58

Sales & Use Tax Deficiency

\$131,600.11

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**Taxpayer
or Authorized Representative**

By Ken Dickard
Name Ken DICKARD
Title CONSULTANT
Date FEB. 4, 2014

Name:
t/a:
Address:

Schedule: A
Filename: sut-wkbk
Account #:
Audited By: Jacquelyn Tindall

Recap

Period: 10/1/2009 to 9/30/2013

Date: 1/2/2014

Schedule	Type	Tax Deficiency
B	Capital assets	\$530.06
C	Expensed purchases	1,313.80
D	Sales	179,622.23
E	Tax Remittances	516.58

Sales & Use Tax Deficiency

\$181,982.67

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**Taxpayer
or Authorized Representative**

By _____
Signatory
Name _____
Print Name
Title _____
Date _____

Name:
t/a:
Address:

Schedule: A
Filename: sut-wkbb
Account #:
Audited By: Jacquelyn Tindall

Recap
Period: 10/1/2009 to 9/30/2013

Date: 11/4/2013

Schedule	Type	Tax Deficiency
B	Capital assets	\$530.06
C	Expensed purchases	53,900.49
D	Sales	199,547.67
E	Tax Remittances	516.58
Sales & Use Tax Deficiency		<u>\$254,494.80</u>

Acknowledgement of Audit Closing Meeting

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Taxpayer
or Authorized Representative

By _____

Signature

Name _____

Print Name _____

Title _____

Date _____