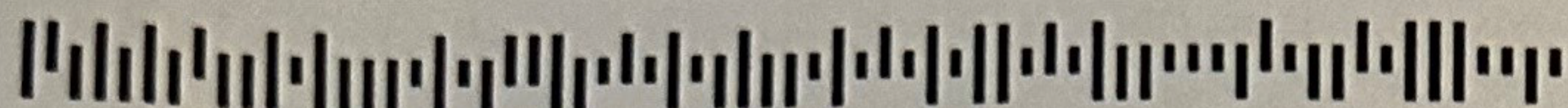




Commonwealth of Massachusetts
Department of Revenue
Geoffrey E. Snyder, Commissioner

mass.gov/dor

HARDSHIP STATUS APPROVED



RANDOLPH MA 02368

Why did I receive this notice?

We have **accepted** your request to enter into hardship status for your outstanding tax liability detailed on the last page(s) of this notice. We have determined that you're currently unable to pay your tax liability either in full or through a payment agreement without creating significant hardship for you. We have not forgiven your debt but will temporarily stop active enforcement efforts on your account for a period of one year from the date of this notice.

Please review this letter carefully, as it contains terms and conditions of your current hardship status. If you have any questions, call Special Projects Unit at (617) 887-6400.

What are the terms of my hardship status?

By qualifying for hardship status, you agree to:

- Remain liable for the taxes covered by your hardship status. In some cases, you may receive a separate notice that states that the Department of Revenue (DOR) has filed a Notice of Massachusetts Tax Lien against you. When warranted, DOR will continue to file tax liens against any liabilities while your hardship status is active.
- File all tax returns on time and submit future tax payments in full and on time, unless under appeal.
- Recognize that additional interest and penalty charges will accrue at statutory rates until your outstanding liability is paid in full and that your statutory rights to dispute penalties is not inhibited by this hardship status. Any additional relief that you request (e.g., payment agreement, bankruptcy, Offer in Settlement, etc.) may alter your hardship status, up to and including termination.
- Accept that any unpaid balance may be subject to any and all offset programs available to DOR. For instance, your federal or state tax refunds, insurance proceeds and payments from the state comptroller for services provided may be paid over to DOR and credited to your tax liability.