



Ovals must be filled in completely.
Example:

GO TO MASS.GOV/DOR/AMEND TO FIND OUT IF YOU CAN FILE THIS ONLINE.

Rev. 9/15

Mass. Form CA-6 Application for Abatement/Amended Return

TAXPAYER NAME (IF INDIVIDUAL, ENTER LAST NAME FOLLOWED BY FIRST; IF BUSINESS, ENTER FULL LEGAL NAME)			SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER		
SPOUSE'S NAME (if applicable)			SPOUSE'S SOCIAL SECURITY NUMBER		
ADDRESS		CITY/TOWN/POST OFFICE	STATE	ZIP + 4	

Prerequisites for Filing an Application for Abatement.

If your address has changed since you last filed a return, fill in oval:

You must meet three prerequisites (requirements) for an application for abatement to be valid. First, you must have filed the required return for the period stated on the application, unless you are claiming that no return is required. Second, you must fully substantiate (document) the application. Third, you must submit the application within the time limits described on page 2.

Explanation of Issues Involved in Request

1. State the issues involved, including all facts and relevant statutory references. Attach additional statements to fully explain the issues if necessary and include documentation to substantiate your request. **Note:** Your application for abatement may be denied if all the information DOR needs to make a decision on your request is not provided with this application.

2. Are you filing to increase your tax? decrease your tax? dispute penalties? dispute an audit? other: _____

3. Tax type originally filed (select one): personal income fiduciary estate motor vehicle sales tax
 other: _____

4. Are you amending your return as a result of a federal change? Change made by another state? If Yes, enclose copy of federal or other state's results, if available.

5. Fill in oval if you would like a hearing on your abatement claim with the Office of Appeals: If we agree with your claim, no hearing will be necessary.

Tax Period

If this application is for more than one tax period, enter the first period below and include additional periods in your explanation in line 1.

Tax period end: Month Year

Amended Return

You do not have to compute the change to your tax. DOR will notify you of any additional taxes or refund due. However, if you do wish to compute the change, complete and enclose an amended return with this form and enter the net change below. If you owe additional tax, enclose a check or money order payable to the **Commonwealth of Massachusetts** and write your identification number on the front of your check or money order in the lower left corner.

Net change

Where to File

If making a **payment**, mail to: Massachusetts Department of Revenue, Contact Center Bureau, PO Box 7029, Boston, MA 02204. Otherwise, mail to: Massachusetts Department of Revenue, Contact Center Bureau, PO Box 7031, Boston, MA 02204.

BE SURE TO COMPLETE PAGE 2.

State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

Early January until mid October

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



Attention

If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:

1. You can download the State Tax form here:

<http://www.efile.com/support-state-tax-agency-list/>

2. Work online on your tax return with an efile Tax Professional

[Start working with a LIVE TaxPRO](#)

3. Download Federal tax forms by tax year, complete and mail to the IRS

[Download Federal Tax Forms](#)

Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

Got Tax Questions? [Contact efile.com!](#)



Instructions

Complete this application carefully. Explain why you are requesting an abatement/amendment and attach all pertinent information (Forms W-2 and 1099, schedules, etc.). To determine the appropriate documentation to include, see DOR's online Tax Guide at www.mass.gov/dor or call the Contact Center Bureau at (617) 887-6367 or toll-free in Massachusetts 1-800-392-6089. If you would prefer that DOR discuss this application with someone other than yourself, complete the Power of Attorney section at the bottom of this page. An abatement may be denied if the information necessary to support the application is not provided.

Time limits

You must submit your application for abatement to DOR within the time limits provided in MGL, Ch. 62C, sec. 37. Generally, this means:

- Within three years from the date of the filing of the return (or within three years from the due date, if the return was filed before the due date).
- Within two years from the date the tax was assessed or deemed to be assessed;
- Within one year from the date the tax was paid;
- Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27.

Additional information

To give DOR permission to discuss this application with someone other than you, complete the Power of Attorney section below.

Interest and, in some cases, penalties will accrue on any unpaid amounts. Although collection activity will generally be suspended during the appeal process, you may wish to pay the amount you are disputing to stop the accrual of interest and penalties. **Note:** In some cases DOR is allowed to abate penalties, but is not generally allowed to abate interest. If the abatement is approved after the assessment has been paid, a refund, with applicable interest, will be issued.

Taxpayer Consent

By filing this application for abatement, the taxpayer gives consent for the Commissioner of Revenue to act on the application after six months from the date of filing pursuant to MGL, Ch. 58A, sec. 6. You may withdraw your consent at any time. If you do not consent to allow more than six months, the application for abatement is deemed denied (1) six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, fill in this oval .

Sign here. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information herein is true, correct and complete.

Taxpayer's signature

Date

Spouse's signature (if filing jointly)

Date

Taxpayer's name (print)

Spouse's name (print)

Title of taxpayer (if any)

Daytime phone number

Preparer's signature and attestation. (Fill in oval) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below)

Preparer's title

Date

Power of Attorney. (Fill in oval) I, the undersigned taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the specified tax period(s).

Signature of attorney-in-fact

Name of attorney-in-fact (print)

PTIN

Phone number

Address

City/Town

State

Zip

The attorney(s)-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above-specified tax matters. The authority does not include the power to substitute another representative (unless specifically added below) or to receive refund checks.

Attorney-in-fact is not authorized to:

Taxpayer's signature

Signature of attorney-in-fact