



AMY A. PITTER
COMMISSIONER

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DEPUTY COMMISSIONER

March 4, 2015

The Commonwealth of Massachusetts
Department of Revenue

Audit Division

200 Arlington St. - Room 4300
Chelsea, Massachusetts 02150

Dear Municipality,

All agencies and political subdivisions of the Commonwealth must file with the Massachusetts Department of Revenue (DOR) an annual list of all new and renewed licenses to conduct a business, trade or profession issued during the **previous** calendar year. This information is submitted via our online **Annual License Information Form (ALIF)**. This filing was due on February 1, 2015. To date we have yet to receive any information from you and are requesting that it be submitted by **April 17, 2015**.

This information helps DOR ensure that businesses are complying with the Commonwealth's tax statutes and paying their appropriate taxes. As you are well aware, local aid is funded with the state taxes DOR collects and therefore, both the DOR and the local municipality have a vested interest in ensuring the appropriate taxes are collected. Also, for any municipality that has adopted either the Local Option Meals Tax or Room Occupancy Excise this information helps us ensure that licensed establishments are registered and paying these local option excises, which will directly benefit any municipality that has implemented a local option tax.

To better assist the DOR with compliance efforts, we strongly encourage you to request the federal identification number for establishments seeking a municipal license/permit. (Please note that federal identification numbers are public information.) Given the current fiscal challenges faced by both state and local governments, we are confident that you would agree with the importance of ensuring all businesses and individuals register and pay their appropriate taxes.

We are asking at this time that you submit all **2014** new and renewed licenses to the DOR by using our electronic ALIF form. The online application can be found on our website at the following link: <https://www.mass.gov/dor> - click on Local Officials tab.

Should you have any questions about the scope or content of the ALIF program, please visit the ALIF Public Training Site online at <https://dlsent.dor.state.ma.us/gateway>. If you require any further information, please contact:

Mary A. Ruggiero, Program Coordinator II, at (617) 887-5053, ruggierom@dor.state.ma.us.

Thank you.