The Commonwealth of Massachusetts

Department of Revenue

Tax Division

200 Arlington St., Room 4300

Chelsea, MA 02150

GEOFFREY E. SNYDER
COMMISSIONER

SHAREN BROWN
DEPUTY COMMISSIONER

BY CERTIFIED MAIL

December 17, 2025

SID MANAGEMENT INC / DIAMOND FOOD STORE
1066 FEDERAL ST
BELCHERTOWN MA 01007-9022

120 DAY SUSPENSION OF CIGARETTE / SMOKELESS TOBACCO RETAILER'S LICENSE – SECOND VIOLATION

Dear Taxpayer:

You are hereby notified that the Department of Revenue (the "Department") is suspending your Cigarette/Smokeless Tobacco Retailer's License effective as of 12:01 A.M. on Friday, January 16, 2026 for a period of 120 days.

The Department is suspending your license for the following reasons:

> On December 8, 2025, the Department seized unstamped cigarettes from your premises, that you held in violation of: (a) G.L. c. 64C, section 34, which prohibits the holding for sale, offering for sale, sale, or possession with intent to sell, of cigarettes in Massachusetts that are not stamped with a Massachusetts cigarette stamp; (b) G.L. c. 64C, section 35, which prohibits the knowing possession, delivery or transportation, of unstamped cigarettes in Massachusetts; and (c) G.L. c. 64C, section 33, which prohibits cigarette retailers from accepting deliveries of unstamped or improperly stamped packages of cigarettes and requires that cigarette retailers immediately return to their supplier all unstamped or improperly stamped cigarettes.

On December 8, 2025 the Department seized untaxed smokeless tobacco products from your premises that you held in violation of G.L. c. 64C, sections 6, 7A and 7C, which combined imposes an excise of 210 per cent of the price paid by a licensee (such as yourself) to purchase smokeless tobacco so sold, imported or acquired; section 11, which requires every retailer to keep complete and accurate records of all cigarette and smokeless tobacco purchased or otherwise acquired; section 2, which prohibits any person from acting as an unclassified acquirer without a license; and/or G.L. c. 62C, section 16 (c), which requires importers or acquirers of tobacco products to file a return with the commissioner stating the quantity of tobacco products imported or acquired.

The Department is exercising its authority to suspend the referenced license under Massachusetts General Laws, chapter 62C, section 68, paragraph (5), which authorizes the Department to suspend or revoke a license if, among other reasons, the licensee has willfully failed to comply with any provision of the Commonwealth's tax laws.

You may appeal the decision by the Department for both the seizure of tobacco products and the license suspension to the Appellate Tax Board (the "Board") in accordance with the provisions chapter 62C, section 68. A request for an appeal must be sent directly to the Board at 100 Cambridge Street, Suite 200, Boston, MA 02114 within **ten (10) days** after receipt of this written notice of the Department's decision, along with a filing fee made payable to the Appellate Tax Board in the amount of $65.00 and a bond in an amount set by the Board. Visit the Board's website at www.mass.gov/atb for additional information. The request for an appeal should explain your position. A copy of any petition filed with the Board must also be served upon the Commissioner of Revenue. Petitions should be mailed to the Commissioner of Revenue, Litigation Bureau at P.O. Box 9565, Boston, MA 02114-9565 or emailed to dorcopiesofatbpetitionsfiled@dor.state.ma.us, pursuant to Rule 1.04 of the Rules of Practice and Procedure of the Board. Visit the Department's website at https://www.mass.gov/lists/dor-administrative-procedures and review AP 114.3: Procedures for the Seizure of Tobacco Products for additional information.

Because your license to conduct business as a cigarette/smokeless tobacco retailer is suspended as of 12:01 A.M. on Friday, January 16, 2026 , at that time you should cease to display your license, remove all products covered by license from all store shelves and displays so none are visible to any store patrons and from any space within reach of cash register(s), and refrain from any and all activities for which your license is required. The Department will enforce this suspension with any legal remedies, either civil or criminal, as it believes are appropriate in the circumstances.

If you have any questions, please call me at (617) 887-6156.

Very truly yours,

Amie N Acevedo

Amie N. Acevedo, Director
Massachusetts Department of Revenue
Miscellaneous Excise Unit
Tax Division