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

90 DAY SUSPENSION OF ELECTRONIC NICOTINE DELIVERY SYSTEMS RETAILER'S LICENSE – SECOND VIOLATION

Dear Taxpayer:

You are hereby notified that the Department of Revenue (the "Department") is suspending your Electronic Nicotine Delivery Systems Retailer's License effective as of 12:01 A.M. on Friday, January 16, 2026, for a period of 90 days.

The Department is suspending your license for the following reasons:

> On December 8, 2025, the Department of Revenue (the "Department") seized untaxed electronic nicotine delivery systems products from your premises, that you held in violation of G.L. c. 64C, section 7E(b), which imposes an excise of 75 per cent of the wholesale price on all electronic nicotine delivery systems at the time they are manufactured, purchased, imported, received or acquired in the Commonwealth; section 7E(c), which deems every electronic nicotine delivery system retailer (such as yourself) liable for the collection of the excise on electronic nicotine delivery systems in his possession at any time; section 7E(l)(1), which prohibits acting as an electronic nicotine

delivery system distributor without a license; and/or G.L. c. 62C, section 16 (c 3/4), which requires licensees to file with the commissioner a return stating the quantity of electronic nicotine delivery systems sold.

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 an Electronic Nicotine Delivery Systems 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