



COMPTROLLER
of MARYLAND

Serving the People

Peter Franchot
Comptroller

James T. Loftus
Director
Compliance Division

September 22, 2009

Dear Mr. [REDACTED]:

The Comptroller of Maryland has received information that you have purchased a **ZZ HOME BUILT** [REDACTED] aircraft. However, our records do not indicate that Maryland's 6% sales and use tax has been paid. The estimated value of the aircraft is **\$200,000.00** and the estimated tax due is **\$12,000.00**.

In the event that sales and use tax has been collected by the vendor, or has already been remitted to the Comptroller of Maryland or to another jurisdiction, please forward a copy of the sales invoice, tax receipt, or any other evidence of payment. If you believe that the aircraft is exempt from Maryland tax, please provide written supporting documentation.

If the tax has not been paid, please complete the enclosed Use Tax Report and send payment of the tax due in the enclosed self-addressed envelope. Maryland tax is imposed on the full selling price of the aircraft. No reduction of the taxable price is allowed for the value of any trade-in used in the purchase.

Please respond within 30 days from the date of this letter. Please include your daytime telephone number with your response. If you do not reply, the Comptroller of Maryland will issue an estimated assessment against you as authorized under Section 13-402 of the Tax General Article of the Annotated Code of Maryland. The estimated assessment will be based on the tax amount due as stated above. **Please do not disregard this letter.** No other correspondence will be sent to you before an assessment is issued.

Thank you for your cooperation in this matter. If you have any questions, do not hesitate to contact me at the phone number(s) listed.

Very truly yours,

Gordon Williams
Business Nexus Unit, Room 404
(410) 767-1977 or 1-800-648-9638 (MD)
Fax No. (410) 767-1924

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