

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, ss.

SUPERIOR COURT DEPARTMENT  
OF THE TRIAL COURT

COMMONWEALTH OF MASSACHUSETTS by  
and through CHRISTOPHER C. HARDING,  
COMMISSIONER OF ITS DEPARTMENT OF  
REVENUE,

Plaintiff,

v.

AMAZON TECHNOLOGIES, INC. &  
AFFILIATES,  
AMAZON RETAIL LLC. & AFFILIATES,  
AMAZON PICKUP POINTS LLC. &  
AFFILIATES,  
AMAZON FULFILLMENT SERVICES, INC. &  
AFFILIATES.

Defendants.

Civil Action No.

17-3065 E

SUFFOLK SUPERIOR COURT  
CIVIL CLERK'S OFFICE  
2017 SEP 25 A 10:11  
MICHAEL JOSEPH DONOVAN  
CLERK / MAGISTRATE

**PETITION UNDER GENERAL LAW CHAPTER 62C SECTION 70 TO ENFORCE  
COMMISSIONER OF REVENUE'S SUMMONSES**

The Commonwealth of Massachusetts through the Commissioner of its Department of Revenue ("Commissioner") petitions this Court for an order to enforce its summonses issued to the defendants, Amazon Technologies, Inc. & Affiliates, Amazon Retail LLC & Affiliates, Amazon Pickup Points LLC. & Affiliates, and Amazon Fulfillment Services, Inc. & Affiliates pursuant to G.L. c. 62C, §70.

1. This Court has jurisdiction pursuant to G.L. c. 62C, §70. Venue is proper pursuant to G.L. c. 223, §5.

2. Plaintiff is the Commissioner of Revenue and administers and enforces the Commonwealth's tax laws.

3. Amazon Technologies, Inc. is a Nevada corporation. The remaining three defendants are Delaware corporations. All four defendants have a principal place of business of 410 Terry Avenue North, Seattle, Washington. Their Massachusetts registered agent is Corporation Service Company located at 84 State Street, Boston, Massachusetts.

4. Pursuant to G.L. c. 62C, §70, "[t]he commissioner may take testimony and proofs under oath with reference to any matter within the official purview of the department of revenue, and in connection therewith may issue summonses and require the attendance and testimony of witnesses and the production of books, papers, records, and other data."

5. To assist the Commissioner in the determination of certain vendors' sales and/or use tax liability to the Department of Revenue, on August 31, 2017, the Commissioner issued summonses pursuant to G.L. c.62C, §70 executed by Thomas K. Condon, Chief, Litigation Bureau of the Massachusetts Department of Revenue, to the defendants requiring them to produce certain documents for examination by September 21, 2017. A copy of the summonses is attached as Exhibit A.

6. Despite attempts to reach a satisfactory resolution to this matter, including three conference calls, as of this day, the defendants have not produced any of the documents requested. The defendants have even stated that they did not intend to produce any of the documents requested. Pursuant to G.L. c. 62C,

§70, the superior court "may, upon the application of the commissioner, compel the attendance of witnesses, the production of books, papers, records, and other data, and the giving of testimony before the commissioner in the same manner and to the same extent as before the said courts." The Commissioner thus petitions this court to issue an order compelling the defendants to produce within 20 calendar days of its issuance the documents requested in the Summonses.

WHEREFORE, the Commissioner, requests this Court grant the following relief:

1. Issue an Order compelling the defendants to produce within 20 calendar days of its issuance the documents requested by the Summonses; and
2. Grant such other relief as it deems just and proper.

COMMONWEALTH OF MASSACHUSETTS by and through,  
CHRISTOPHER C. HARDING  
COMMISSIONER OF REVENUE

By his attorneys,  
MAURA HEALEY  
ATTORNEY GENERAL



---

KEVIN W. BROWN (BBO# 060609)  
Special Assistant Attorney General  
TIMOTHY R. STILLE (BBO# 557119)  
Counsel to the Commissioner  
Massachusetts Department of Revenue  
Litigation Bureau, 7<sup>th</sup> Floor  
100 Cambridge Street  
Boston, MA 02114-9565  
(617) 626-3230, stille@dor.state.ma.us

Date: September 22, 2017



CIVIL ACTION COVER SHEET

DOCKET NUMBER

17-3065E

Trial Court of Massachusetts  
The Superior Court



PLAINTIFF(S): Commonwealth of Massachusetts, Department of Revenue  
ADDRESS: 100 Cambridge Street, 7th Floor  
Boston, Massachusetts 02114

COUNTY  
Suffolk

DEFENDANT(S): Amazon Technologies, Inc., Amazon Retail LLC, Amazon Pickup Points  
LLC, Amazon Fulfillment Services, Inc., & Affiliates

ATTORNEY: Timothy R. Stille  
ADDRESS: Massachusetts Department of Revenue, Litigation Bureau  
100 Cambridge Street, 7th Floor, Boston, Massachusetts 02114  
Tel: (617) 62603230, stille@dor.state.ma.us  
BBO: 557119

ADDRESS: Corporation Service Company, 84 State Street, Boston,  
Massachusetts 02109

TYPE OF ACTION AND TRACK DESIGNATION (see reverse side)

CODE NO.	TYPE OF ACTION (specify)	TRACK	HAS A JURY CLAIM BEEN MADE?
AE1	Enforcement of Administrative Summonses	F	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

\*If "Other" please describe:

MICHAEL JOSEPH INOYAN  
CLERK / MAGISTRATE  
2017 SEP 25 A 10:11  
SUFFOLK SUPERIOR COURT  
CLERK'S OFFICE

STATEMENT OF DAMAGES PURSUANT TO G.L. c. 212, § 3A

The following is a full, itemized and detailed statement of the facts on which the undersigned plaintiff or plaintiff counsel relies to determine money damages. For this form, disregard double or treble damage claims; indicate single damages only.

**TORT CLAIMS**

(attach additional sheets as necessary)

- A. Documented medical expenses to date:
  - 1. Total hospital expenses ..... \$ \_\_\_\_\_
  - 2. Total doctor expenses ..... \$ \_\_\_\_\_
  - 3. Total chiropractic expenses ..... \$ \_\_\_\_\_
  - 4. Total physical therapy expenses ..... \$ \_\_\_\_\_
  - 5. Total other expenses (describe below) ..... \$ \_\_\_\_\_
- Subtotal (A): \$ \_\_\_\_\_
- B. Documented lost wages and compensation to date ..... \$ \_\_\_\_\_
- C. Documented property damages to dated ..... \$ \_\_\_\_\_
- D. Reasonably anticipated future medical and hospital expenses ..... \$ \_\_\_\_\_
- E. Reasonably anticipated lost wages ..... \$ \_\_\_\_\_
- F. Other documented items of damages (describe below) ..... \$ \_\_\_\_\_

G. Briefly describe plaintiff's injury, including the nature and extent of injury:

TOTAL (A-F):\$ \_\_\_\_\_

**CONTRACT CLAIMS**

(attach additional sheets as necessary)

Provide a detailed description of claims(s):

TOTAL: \$ \_\_\_\_\_

Signature of Attorney/Pro Se Plaintiff: X *[Signature]*

Date: 9/25/17

RELATED ACTIONS: Please provide the case number, case name, and county of any related actions pending in the Superior Court.

**CERTIFICATION PURSUANT TO SJC RULE 1:18**

I hereby certify that I have complied with requirements of Rule 5 of the Supreme Judicial Court Uniform Rules on Dispute Resolution (SJC Rule 1:18) requiring that I provide my clients with information about court-connected dispute resolution services and discuss with them the advantages and disadvantages of the various methods of dispute resolution.

Signature of Attorney of Record: X

Date:

EX. A

THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE

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**Administrative Summons**  
Pursuant to M.G.L. Chapter 62C, Section 70

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In the matter of the tax liability of  
**AMAZON.COM, INC. & AFFILIATES**

---

**TO:**

**Amazon Retail LLC & Affiliates**  
c/o Corporation Service Company  
84 State Street  
Boston, Massachusetts 02109

**REGARDING:**

**Massachusetts Sales & Use Tax &  
Corporate Excise Tax**  
Tax periods 1/1/2012 through  
present ("periods at issue")

---

You are **HEREBY SUMMONED AND REQUIRED TO PRODUCE**  
on or prior to September 21, 2017, any and all Documents in your possession, custody or control  
which are identified and described below. The Documents should be either mailed to Erwin  
Garger, Director Transaction Tax, Multistate Bureau, Massachusetts Department of Revenue, 989  
Avenue of the Americas, 14<sup>th</sup> Floor, New York, N.Y. 10018 or emailed to [garger@dor.state.ma.us](mailto:garger@dor.state.ma.us).

For each period at issue, as referenced above, please provide the following:

- Any and all Documents identifying the names and addresses of any third-party vendor who stores, or has stored, any tangible personal property in any location in Massachusetts that is, or was, owned or leased by Amazon Retail LLC or any other affiliated entity (hereinafter "Amazon location") on or after January 1, 2012. "Tangible personal property" refers to any personal property of any nature including any produce, goods, wares, and merchandise. "Store" refers to any keeping or retention of tangible personal property in Massachusetts for any purpose. "Vendor" is any retailer or other person, corporation or entity selling tangible personal property.
- Any and all Documents identifying the Federal identification numbers for each third-party vendors identified.



- Any and all Documents indicating the first date and/or the last date such tangible personal property was stored in an Amazon location on or after January 1, 2012.
- Any and all Documents indicating on a recurring basis the value and quantity of inventory stored in an Amazon location on or after January 1, 2012 for each third-party vendor identified.
- Any and all Documents relating to the fees Amazon Retail LLC or any other affiliated entity charged to third-party vendors for storing their tangible personal property in any Amazon location in Massachusetts for all periods on or after January 1, 2012.

As used in this administrative summons, the following terms shall have the following meaning, except where the context clearly requires otherwise.

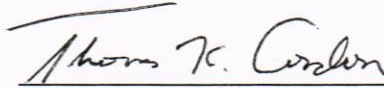
**“Document”** is defined to be synonymous in meaning and equal in scope to the usage of this term in Mass. R. Civ. P. 34(a), including, without limitation unless otherwise indicated, any writing, evidence of indebtedness, memorandum, letter, correspondence, telegram, note, minute, contract, agreement, fee arrangement, engagement letter, executive and or special committee notes, agenda, feasibility study, power point presentation, valuation reports, appraisal reports, inter-office communication, bulletin, email, circular, pamphlet, notice, summary, invoice, bill, check, diagram, plan, record or note of communication, or telephone conversation, chart, schedule, entry, representation, record, report, resolution, and any other item or thing of written, readable, graphic, audible or visual material, of any kind or character, whether handwritten, typed, xeroxed, photostated, printed, duplicated, reproduced, recorded, stored on magnetic tapes or other media, photocopied, copied or transcribed by any means, including without limitation, each interim as well as final draft which is in your possession or subject to your control or known by you to exist or to have existed.

FAILURE TO COMPLY WITH THIS SUMMONS will render you liable to enforcement proceedings in the Supreme Judicial Court or Superior Court of the Commonwealth of Massachusetts. This summons is issued pursuant to the authority vested in the Massachusetts Commissioner of Revenue by Massachusetts General Laws, chapter 62C, section 70, and is hereby issued this 31<sup>st</sup> day of August 2017.

If you have any questions relative to this Administrative Summons, please contact Timothy Stille at (617) 626-3230 or Celine de la Foscade-Condon at (617) 626-3854.

A true copy. ORIGINAL

By:



Thomas K. Condon, Chief  
Litigation Bureau, Resolution Division  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
P.O. Box 9565  
Boston, MA 02114-9565



Suffolk County Sheriff's Department • 132 Portland Street, Boston, MA 02114 • (617) 704-6999

Suffolk, ss.

September 7, 2017

I hereby certify and return that on 9/1/2017 at 9:00 AM I served a true and attested copy of the Administrative Summons in this action in the following manner: To wit, by delivering in hand to Zach Rokosz, Process Clerk, agent and person in charge at the time of service for Amazon Retail LLC & Affiliates, at 84 State Street Corporation Service Company Boston, MA 02109 . Attest/Copies (\$5.00) Basic Service Fee (IH) (\$30.00) Total: \$35.00

Deputy Sheriff Joseph Casey

Handwritten signature of Joseph P. Casey in black ink.

Deputy Sheriff



THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE

---

**Administrative Summons**  
Pursuant to M.G.L. Chapter 62C, Section 70

---

In the matter of the tax liability of

**AMAZON.COM, INC. & AFFILIATES**

---

**TO:**

**Amazon Fulfillment Services, Inc. & Affiliates**  
c/o Corporation Service Company  
84 State Street  
Boston, Massachusetts 02109

**REGARDING:**

**Massachusetts Sales & Use Tax &  
Corporate Excise Tax**  
Tax periods 1/1/2012 through  
present ("periods at issue")

---

You are **HEREBY SUMMONED AND REQUIRED TO PRODUCE**

on or prior to September 21, 2017, any and all Documents in your possession, custody or control which are identified and described below. The Documents should be either mailed to Erwin Garger, Director Transaction Tax, Multistate Bureau, Massachusetts Department of Revenue, 989 Avenue of the Americas, 14<sup>th</sup> Floor, New York, N.Y. 10018 or emailed to [garger@dor.state.ma.us](mailto:garger@dor.state.ma.us).

For each period at issue, as referenced above, please provide the following:

- Any and all Documents identifying the names and addresses of any third-party vendor who stores, or has stored, any tangible personal property in any location in Massachusetts that is, or was, owned or leased by Amazon Fulfillment Services, Inc. or any other affiliated entity (hereinafter "Amazon location") on or after January 1, 2012. "Tangible personal property" refers to any personal property of any nature including any produce, goods, wares, and merchandise. "Store" refers to any keeping or retention of tangible personal property in Massachusetts for any purpose. "Vendor" is any retailer or other person, corporation or entity selling tangible personal property.
- Any and all Documents identifying the Federal identification numbers for each third-party vendors identified.
- Any and all Documents indicating the first date and/or the last date such tangible personal

property was stored in an Amazon location on or after January 1, 2012.

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- Any and all Documents relating to the fees Amazon Fulfillment Services, Inc. or any other affiliated entity charged to third-party vendors for storing their tangible personal property in any Amazon location in Massachusetts for all periods on or after January 1, 2012.

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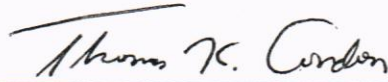
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If you have any questions relative to this Administrative Summons, please contact Timothy Stille at (617) 626-3230 or Celine de la Foscade-Condon at (617) 626-3854.

A true copy. ORIGINAL

By:



---

**Thomas K. Condon, Chief  
Litigation Bureau, Resolution Division  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
P.O. Box 9565  
Boston, MA 02114-9565**





Suffolk County Sheriff's Department • 132 Portland Street, Boston, MA 02114 • (617) 704-6999  
Suffolk, ss.

September 7, 2017

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Deputy Sheriff Joseph Casey

*Joseph P Casey*

---

Deputy Sheriff

THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE

---

**Administrative Summons**  
Pursuant to M.G.L. Chapter 62C, Section 70

---

In the matter of the tax liability of

***AMAZON.COM, INC. & AFFILIATES***

---

**TO:**

**Amazon Technologies, Inc. & Affiliates**  
c/o Corporation Service Company  
84 State Street  
Boston, Massachusetts 02109

**REGARDING:**

**Massachusetts Sales & Use Tax &  
Corporate Excise Tax**  
Tax periods 1/1/2012 through  
present ("periods at issue")

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If you have any questions relative to this Administrative Summons, please contact Timothy Stille at (617) 626-3230 or Celine de la Foscade-Condon at (617) 626-3854.

A true copy. ORIGINAL

By:



**Thomas K. Condon, Chief  
Litigation Bureau, Resolution Division  
Massachusetts Department of Revenue  
100 Cambridge Street, 7<sup>th</sup> Floor  
P.O. Box 9565  
Boston, MA 02114-9565**



Suffolk County Sheriff's Department • 132 Portland Street, Boston, MA 02114 • (617) 704-6999

Suffolk, ss.

September 7, 2017

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Deputy Sheriff Joseph Casey

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Deputy Sheriff

**THE COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE**

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**Administrative Summons**  
Pursuant to M.G.L. Chapter 62C, Section 70

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In the matter of the tax liability of

***AMAZON.COM, INC. & AFFILIATES***

---

**TO:**

**Amazon Pickup Points LLC & Affiliates**  
c/o Corporation Service Company  
84 State Street  
Boston, Massachusetts 02109

**REGARDING:**

**Massachusetts Sales & Use Tax &  
Corporate Excise Tax**  
Tax periods 1/1/2012 through  
present (“periods at issue”)

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- Any and all Documents indicating on a recurring basis the value and quantity of inventory stored in an Amazon location on or after January 1, 2012 for each third-party vendor identified.
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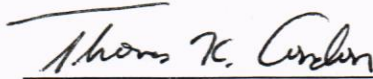
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A true copy. ORIGINAL

By:



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**Thomas K. Condon, Chief  
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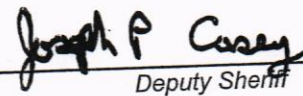
Suffolk County Sheriff's Department • 132 Portland Street, Boston, MA 02114 • (617) 704-6999

Suffolk, ss.

September 7, 2017

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Deputy Sheriff Joseph Casey

  
Deputy Sheriff