



**THE COMMONWEALTH OF MASSACHUSETTS**

**Appellate Tax Board**

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**Docket No. C339523**

**U.S. AUTO PARTS NETWORK, INC.**  
**Appellant**

**v.**

**COMMISSIONER OF REVENUE**  
**Appellee**

**DECISION**

After consideration of the appellant's Motion for Summary Judgment, the appellee's Cross-Motion for Summary Judgment, the appellee's Motion to Strike Affidavit of Eric Goldman, and the arguments advanced at the November 23, 2020 hearing of these motions, the Board orders the following:

1. The appellant's Motion for Summary Judgment is allowed;
2. The appellee's Cross Motion for Summary Judgment is denied;
3. The appellee's Motion to Strike Affidavit of Eric Goldman is allowed.

Accordingly, the decision is for the appellant and an abatement is granted in the full amount of the subject assessment, \$55,130.84 in tax, \$3,859.10 in interest, and \$1,149.87 in penalties.

**APPELLATE TAX BOARD**

/s/ Thomas W. Hammond Chairman

/s/ Patricia M. Good Commissioner

/s/ Steven G. Elliott Commissioner

/s/ Patricia Ann Metzger Commissioner

/s/ Mark J. DeFrancisco Commissioner

**Attest:** /s/ William J. Doherty  
**Clerk of the Board**

Date: January 28, 2021

**NOTICE:** Pursuant to G.L. c. 58A, § 13 and 831 CMR 1.32, either party may request findings of fact and report within ten days of this Decision and may also appeal this Decision in accordance with the Massachusetts Rules of Appellate Procedure and 831 CMR 1.35.