



MASSACHUSETTS DEPT. OF REVENUE  
PO BOX 7010  
BOSTON, MA 02204

Customer Service Bureau  
Telephone: (617) 887-6367

Notice Date: September 1, 2014

Taxpayer ID Number:

Bill Number: 0551 1001 2458

Amnesty Balance Due: \$2,777.43

## TAX AMNESTY NOTICE

This is an official notice from the Massachusetts Dept. of Revenue.

403C

DAVID P. FONTAINE  
SUSANNE G FONTAINE

You are  
receiving this  
notice  
because ...

To submit  
payment  
online or by  
mail ...

If you have  
questions ...

Our records indicate that you have an outstanding tax liability and may benefit from participating in the Massachusetts Department of Revenue (DOR) Amnesty Program that was recently established for certain taxpayers.

If you pay the "Amnesty Balance Due" listed above by **October 31, 2014**, DOR will waive the unpaid penalties identified as "Amnesty Savings" on page 3 of this notice. **Until you pay this amnesty balance**, collection actions, which include the authority to lien and levy assets and suspend licenses, will continue on your account.

The easiest way to pay the amnesty balance due is online:

Visit [www.mass.gov/dor](http://www.mass.gov/dor) and select the Amnesty link  
From our Tax Amnesty page, you can choose to:

- Pay electronically from your checking or savings account; or
- Pay using a major credit card.

When making your online payment you must enter the "**Bill Number**" listed in the upper right hand corner of this notice

OR

Alternatively you may mail a check to DOR, in which case you **must** complete and attach the coupon below and your payment must be postmarked on or before **October 31, 2014**.

Please see page 4 of this notice or visit [www.mass.gov/dor](http://www.mass.gov/dor) for more information on this Amnesty Program, including a list of Frequently Asked Questions.

CUT HERE AND RETURN THE COUPON BELOW IN THE ENVELOPE PROVIDED

Page 1 of 4



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October 31, 2014

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Taxpayer ID Number:  
Bill Number: 0551 1001 2458  
Payment Due Date: October 31, 2014  
Amnesty Balance Due: \$2,777.43

Enter Amount  
Enclosed

\$

Write your Taxpayer ID # on your check or money  
order and make it payable to:  
**Commonwealth of Massachusetts**

Please complete only if your address or phone has changed.

Street Apt No.

Home Phone ( ) Work Phone ( )  
City State Zip

MA  
IL  
T  
O  
Massachusetts Department of Revenue  
Amnesty Program  
P. O. Box 7065  
Boston, MA 02204-7065

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(1)  
227

227055110012458000002777438



## Taxpayer Bill of Rights

DOR must be objective, impartial, professional and ethical in its administration of the tax laws; any information that you as a taxpayer provide to the Department will be handled with the utmost confidentiality and professionalism.

DOR must maintain a Problem Resolution Office and an Office of Internal Affairs to safeguard taxpayers' rights.

DOR may not establish or enforce individual collection goals or collection quotas for its employees.

If you are unable to satisfy a tax liability in full, the Commissioner of Revenue may enter into a payment agreement if the Commissioner determines it will facilitate collection of the tax.

You may obtain representation at any point in your dealings with the Department.

You are entitled to appeal any DOR decision regarding your tax liability. DOR is obligated to make abatement decisions as promptly as possible and to issue any refunds resulting from abatement decisions within 30 days of such decisions.

You will not be subject to statutory penalties if you make a mistake because you relied on erroneous written advice from DOR representatives acting in their official capacities.

You can find more comprehensive details on your rights as a taxpayer in "A Guide to the Department of Revenue: Your Taxpayer Bill of Rights". To obtain a copy, visit our website at [www.mass.gov/dor](http://www.mass.gov/dor) or call 617-887-MDOR (6367) or toll-free in Massachusetts 1-800-392-6089.

## MOST COMMON TAX TYPES

Income...Individual Income Tax	Meals.....Meals Tax	Personal Use.....Personal Use Tax
With Inc.....Withholding Tax	Meals Lo...Meals Local Option Tax	Cig/Tob...Cigars/Smoking Tobacco Tax
Sales/use.....Sales Use Tax	Cig Ind..Cigarette Ind Excise Tax	

## What Type of Assistance is Available?



**Massachusetts Department of Revenue**  
website: <http://www.mass.gov/dor>

Our Website offers a variety of information and electronic payment options including "Your Taxpayer Bill of Rights", rulings and regulations Abatement/Amended Return options, as well as many other tax forms and publications.



**Interactive Voice Response (IVR)**  
**617-887-MDOR (6367) or toll-free within**  
**Massachusetts at 1-800-392-6089**

Call 24 hours a day to access our automated IVR system to order forms, enter a small payment agreement or check the status of your refund.



### Call the Department of Revenue (DOR)

Contact the representative or Bureau listed on the front page of this notice if you have questions or need assistance.

Page 2 of 4

Make check or money order payable to:  
**Commonwealth of Massachusetts**

John Taxpayer 100 Cambridge St. Boston, MA 02204	DATE September 1, 2014	1234
PAY TO THE ORDER Commonwealth of Massachusetts		\$1,000.00
One Thousand and 00/100		DOLLARS
Bank of America 999-99-9999	<b>EXAMPLE</b> <i>John Taxpayer</i>	

Do not forget to write your  
Taxpayer ID Number

Do not forget to  
sign your check



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### ***What is Tax Amnesty?***

Legislation enacted in July 2014 provides that the Commissioner of Revenue shall establish and determine the scope of a two-month Amnesty Program. Under this program, eligible taxpayers with outstanding tax liabilities for taxable periods that were stated on a Notice of Assessment issued by the Commissioner on or before July 1, 2014, can resolve their outstanding liabilities by paying only the tax and interest owed. Beginning September 1, 2014, eligible taxpayers will be issued a Tax Amnesty Notice which must be paid by October 31, 2014; only the periods listed on this notice are eligible for amnesty. If the tax and interest due are paid in full for any period shown on the Amnesty Notice, the unpaid penalties on that period, along with any interest associated with such penalties, will be waived.

Participation in the Amnesty Program and payment of the tax and interest do not constitute a forfeiture of statutory rights of appeal or an admission of liability for the assessment.

### ***Am I eligible to participate in Tax Amnesty?***

Yes. You are eligible to participate in this Amnesty Program if you pay the "Amnesty Balance Due" shown on this notice by October 31, 2014. The unpaid penalties listed as "Amnesty Savings" on page 3 of this notice will be waived for any fully paid period. If you make a payment for one or more periods, you will be notified in writing by DOR of the periods that are approved and/or denied for amnesty. If you do not make a payment for any period listed on this notice by October 31, 2014, you will not be granted amnesty for any period and ongoing Department of Revenue billing and collection action will continue on all of your unpaid liabilities. No amnesty denial notification will be sent to you in this circumstance.

During the Amnesty Period, payments submitted for tax periods on this notice that result in overpayments will be applied to other liabilities, if any, or refunded if no outstanding liability exists. Please note that, if you choose to make payment through DOR's website using a credit card, a convenience fee will be charged by the credit card vendor.

### ***How does this affect me if I am already in an authorized payment agreement with DOR?***

If you are able to pay the "Amnesty Balance Due" in full for any period on this notice by October 31, 2014, DOR will waive the unpaid penalties associated with that period. Please note that, if you have authorized DOR to make electronic withdrawals to meet your payment agreement obligation, you should visit [www.mass.gov/dor](http://www.mass.gov/dor) and review the Frequently Asked Questions on our Amnesty page to ensure proper crediting of your payments.

If you are unable to pay any period on this notice in full, you must continue to make your payments as required under your agreement with the Department of Revenue. If you do not intend to participate in the amnesty program, please do not use this Bill Number or Coupon to submit payment. You must continue to submit your payments with the coupon from your payment agreement notice.