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THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
COLLECTIONS BUREAU

TO: SUSANNE G. FONTAINE



I.D. #:



Date

15 NOVEMBER,
2005

Collector

NOTICE OF FAILURE TO FILE RETURN

TYPE OF TAX OR EXCISE
INCOME

TAX PERIODS
2002, 2003, 2004

In accordance with the provisions of General Laws, Chapter 62C, section 28, you are hereby notified that you have failed to file return(s) for the above named tax or excise for the period(s) shown.

If, for any reason, you believe that this determination is in error, please submit the name and address used on the return(s), the date filed and the validation number(s) stamped on the face of your check, if payment was made.

If you have failed to file such return(s), you must file proper return(s) within 15 days after the date of this notification and pay any tax computed to be due. Your remittance of any tax computed to be due must include interest and penalties at the rates provided by law.

If you have any questions regarding this matter, please do not hesitate to call the undersigned for additional information or assistance.

If you fail to file proper return(s) within 15 days, the Commissioner may determine the tax due according to his best information and belief and will assess the same at not more than double the amount so determined, which additional tax shall be in addition to the other penalties provided by law.

In addition, criminal penalties may be imposed for, among other things, any willful attempt to evade or defeat any tax, any willful failure to collect or truthfully account for and pay over any tax, or any willful failure to file any return, as provided by General Laws, Chapter 62C, section 73, and other provisions of the General Laws.

For more information about your rights as a taxpayer, you can request a copy of A Guide to the Department of Revenue: Your Taxpayer Bill of Rights by calling (617) 727-4545 or toll free in Massachusetts at 1-800-392-6089. You may also write to the Department's Customer Service Bureau at 100 Cambridge Street, Boston, MA 02204.

This notice must be enclosed with your return or any statement you submit.

Very truly yours,
Commissioner of Revenue

By: JOSEPH WERNIK (413) 784-1000 EXT. 20241

**Massachusetts
Department
Of
Revenue**

TRANS CODE - 200

FONTAINE, DAVID P 1459323
FONTAINE, SUSANNE G

Return To:

Department of Revenue

436 DWIGHT STREET
SPRINGFIELD, MA 01103

PAYMENT DUE DATE: 11-25-05
AMOUNT ENCLOSED:
AMOUNT NOW DUE: \$115,068.31

BILL NUMBER: 0520 3017 1869
FID:

Please detach and return the above portion with your FULL payment.

FID:
CASE NUM: 005
DEMAND DATE: 11-25-2005
PAGE: 1

NOTICE OF FIELD INVESTIGATION

You have failed, after several attempts by the Department of Revenue, to resolve your delinquent taxes. Your account has been assigned to the Field Operations Unit for Collections. Unless you pay in full by the due date of this Notice, you will be subject to seizure of assets including Bank Accounts, Accounts Receivables, Wages, Autos, Real and Personal Property Licenses and Professional Licenses. Please address all correspondence to my attention at the address listed above. If you have any further questions, please contact me at the number below.

Tax Type	Period End Date	Filing Entity	Date of Assessment	Tax Liability	Interest	Penalty	Payments/Credits	Balance Due
INCOME	12-31-01		01-12-05	\$64,876.78	\$19,694.49	\$30,497.04	\$0.00	\$115,068.31
PAYMENT DUE DATE				11-25-05	TOTAL AMOUNT OWED THIS BILL			\$115,068.31

By: JOSEPH M. WERNIK
TAX EXAMINER

Telephone #: 413-784-1000 EXT. 20241

Massachusetts Department of Revenue
436 Dwight Street
Springfield, MA 01103

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SUSANNE G. FONTAINE

