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David P. Fontaine



- REFERENCES: 1. Notice of Failure to File Return, by Joseph Wernik, attached
2. Notice of Field Investigation, by Joseph Wernik, demand date 11-25-05
3. Repeat Notice – Your Presentments Are Fraudulent, attached

VIA CERTIFIED MAIL TO: Joseph Wernik, Tax Examiner
Massachusetts Department of Revenue
436 Dwight St.
Springfield, MA 01103

Nov 17, 2005

Mr. Joseph Wernik

Your claim of failure to file tax returns for tax years 1999, 2002, 2003, and/or 2004 is false.

On April 14, 2000, I filed an Affidavit with Massachusetts Department of Revenue (hereinafter referenced MDOR, you, and/or your) for "Tax Year" 1999, which remains unanswered to this day. I have since filed many documents with numerous branch offices of MDOR, referencing Supreme and Federal Court Cites (ref 3) contradicting your perceived authority to "income tax" my income derived from my Right to Labor and therefore your fraudulent presentments (assessments) you conspire to fraudulently enforce through threats (Extortion).

You state in your 1999 Instruction Booklet, under Filing Your Mass. Return, "If your gross income was \$8,000.00 or less, you do not need to file a return". It is my sincere, good faith belief that my gross income, Constitutionally legally subject to your "income taxation" (reference 3), for each of these years was \$0.00.

Per your own Instruction Book, I am not required to file a return. Since I am not required to file, I cannot have "Failed to File". Please correct your records and notify me of your corrections, or explain (with legal references) any error I could have made.

Your fraudulent presentments (reference 2) include income from my "Right to Labor" as a "Day Trader", which I understand to be outside your jurisdiction of "income tax" (ref 2) under which you have fraudulently calculated a tax based on gross sales of stocks with no cost. Had you obtained the cost associated with the sales, or a Bankruptcy proceeding for that year because of the losses incurred, you would then have been able to accurately determine that no tax was due. It is obvious that MDOR is not interested in accurate assessment, but only in Harassment and Abuse of Power.

Should you, personally, need additional explanation, please do not hesitate to ask. Should you fail to respond or fail to stop this Abuse of Power, not only are you personally Derelict in your Duty, you are Conspiring to commit Fraud, Extortion, and Abuse of Power.

David P. Fontaine

David P. Fontaine
Signature

Nov 17, 2005
Date

NO DOOR THREAT, DURESS, AND/OR COERCION

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>	<p>A. Signature <div style="display: flex; align-items: center;"> X <div style="margin-left: 20px;"> <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee </div> </div> </p>
<p>1. Article Addressed to:</p> <p style="font-size: 1.2em; margin-left: 20px;">Joseph Wernik</p> <p style="margin-left: 20px;">TAX EXAMINER</p> <p style="margin-left: 20px;">MASS DEPT OF REVENUE</p> <p style="margin-left: 20px;">436 DWIGHT ST</p> <p style="margin-left: 20px;">SP FLD, MA</p> <p style="margin-left: 20px;">01103</p>	<p>B. Received by (Printed Name)</p> <p>C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>
<p>2. Article Number (Transfer from service label)</p>	<p>3. Service Type</p> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Registered <input type="checkbox"/> Insured Mail </div> <div> <input type="checkbox"/> Express Mail <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> C.O.D. </div> </div> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px;">7002 3150 0002 2103 3698</div> </div>	

PS Form 3811, August 2001
Domestic Return Receipt
102595-02-M-1540