

Via Certified Mail To:  
The Allen Daniel Associates  
158 Lexington St  
Waltham, MA 02452

David P. Fontaine  
(  
[REDACTED]  
)

References attached:

Exhibit 260 – ADA (Allen Daniel Associates) Letter dated November 17, 2023  
Exhibit 261A - Partial Exhibit 001 - Chronology of Events and **Exhibits**

Note: Pertinent Exhibits (redacted for privacy) are published on my website @ [www.Restore-America.com](http://www.Restore-America.com),  
under Menu Item "Petition", "Allegation 11", towards the bottom pages:  
**<https://www.restore-america.com/petition-allegation11>**

## YOUR LETTER CONTAINS FRAUDULENT CLAIMS

Dec 21, 2023

You are hereby notified that your letter (reference Exhibit 260) contains FRAUDULENT MA Dept. of Revenue (hereinafter termed MDOR) claims. I do not owe the purported "income taxes" **YOU** are attempting to collect.

Fully detailed on my website (above) are my multitudes of Exhibits (**documented Challenges spanning the past 22 years**) and MDOR'S **still unjustified** (no traceable chain of authority) **ABUSE OF POWER**:

*"It is a principle of law that, once challenged, the person asserting jurisdiction must prove that jurisdiction to exist as a matter of law"*

Griffin v. Matthews, 310 F. Supp. 341, 423, F. 2d 272,  
McNutt v. G.M., 56 S.Ct. 789, 80 L.Ed. 1135,  
Basso v. U.P.L. 495 F. 2d 906,  
Thomson v. Gaskiel, 62 S.Ct. 673, 83 L.Ed. 111.

MDOR has ignored all of my Challenges. Beginning **Jul 01, 2022** - Exhibit 237, MDOR sent me **6 letters** (see Partial Exhibit 001, attached) postponing any justification and failing to explain their incongruity with fundamental law.

**MDOR HAS NEVER SENT A RESPONSE in 22 YEARS.**

**IF MDOR possessed traceable authority prior to** its claims (required by law), there would be no hesitation in producing such citations. MDOR has continued to circulate escalating unjustified invoicing containing no authorship and no signatures. This is what **YOU** are attempting to action.

**YOU** are advised to scrutinize my latest unanswered challenges (Partial Exhibits List 261A). MDOR misrepresents "income tax" to the American populace; misapplies an activity tax upon Property; and has no CONSTITUTIONAL basis for enforcement, further validated by perpetual delays in producing any traceable authority citation, and contracting **YOU** to make collections.

You are henceforth informed. By acting upon MDOR data, you are performing duties of the Secretary of the Treasury; thereby an agent of the MA Government. By presenting me with **YOUR** fraudulent letter (referenced above), **YOUR ACTIONS render YOU complicit, responsible, and personally liable.**

YOU have perpetuated and escalated my "*injuries-in-fact*" and Damages comprising Deprivation of my Unalienable Rights under color-of-law, Invasion of my Privacy, illegal "search and seizures", Extortion and Distribution of my Property, Defamation of Character, my Involuntary Servitude, my Distress, and my Oppression. All are continuously, imminently threatening my family's health, security, independence, and pursuit of happiness. As YOUR Abuse continues and escalates, so does the full restorative value of my Personal Losses continue to escalate and compound daily.

**I require YOUR immediate WRITTEN RETRACTION** of YOUR claims in YOUR letter with clearly identified authorship and signature.

For YOUR understanding of the accuracy and sincerity of my position, **I am pursuing legal remedy** in a proper COURT OF LAW ("*Tax Court*" is NOT a Constitutional JUDICIAL remedy); therein identifying all those who stand down in **negligent complicity**.



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David P. Fontaine

PO BOX 541614  
WALTHAM MA 02454-1614  
RETURN SERVICE REQUESTED



The Allen Daniel Associates, Inc.

158 Lexington St  
Waltham, MA 02452

OFFICE HOURS:

MON - FRI 8:30 AM - 5:30 PM

TOLL FREE: (877) 421-1133 • FAX: (781) 891-0797

November 17, 2023



0334220024081730981101098304968-000086UYazFL\_5AAad

201 - 86  
DAVID FONTAINE

ADA #

1736887

**Details of What You Owe**

Page 1 of 1

Tax Type*	Period End Date	Tax Liability	+	Penalty Accrued	+	Interest Accrued	-	Payments/Credits	=	Balance Due
PERSONAL INCOME TAX	12/31/2018	\$2893.00		\$30.00		\$859.93		\$0.00		\$3782.93
Subtotal:										\$3782.93
TOTAL AMOUNT DUE:										\$3782.93

**YOUR DELINQUENT TAX OBLIGATION HAS BEEN PLACED WITH A COLLECTION AGENCY**

Re: Commonwealth of Mass Department of Revenue

Your DELINQUENT TAX OBLIGATION must be paid without delay. Send your FULL balance by check or money order made payable to the "Commonwealth of Massachusetts" with the payment coupon below in the enclosed envelope.

Please note that interest and penalty will continue to accrue until you pay your tax obligation in full. More importantly, DOR is authorized by Massachusetts law to collect your delinquent tax obligation by seizing your bank account, your wages, your assets and any real property that you own as well as filing a state tax lien UNTIL YOU PAY YOUR DELINQUENT TAX OBLIGATION.

If you have an abatement pending with the Department of Revenue or an appeal filed with the Appellate Tax Board you are temporarily not required to pay the disputed amount until your case is resolved. Taxpayers with this type of appeal will be withdrawn from the agency. Please go to the Department of Revenue website at [www.mass.gov/dor](http://www.mass.gov/dor) for further information regarding any pending abatement or appeal.

The Allen Daniel Associates, Inc. is a licensed, professional collection agency attempting to collect your delinquent tax obligation and any information obtained will be used for that purpose.

If you are unable to make full payment, you may qualify to enroll in an authorized installment program. Contact our Tax Collection Department at (877) 421-1133.

86-ONADA10-201-06/2022

\*\*\* PLEASE SEE REVERSE SIDE FOR YOUR PAYMENT COUPON \*\*\*



Taxpayer ID Number 11429310	Payment Due Date 12/02/2023	Amount Due \$3782.93	Amount Enclosed \$
DAVID FONTAINE	ID 2795513	Tax Type 999	Voucher Type 12
		ID Type 006	Vendor Code 0001

Pay online at [mass.gov/masstaxconnect](https://mass.gov/masstaxconnect), or  
return this voucher with a check or money order  
payable to: Commonwealth of Massachusetts.

Mail to:  
MASS DEPARTMENT OF REVENUE  
PO BOX 7089  
BOSTON MA 02204-7089

00100002795513 000000 0000000000 999 120060001 00003782935

Exhibit #	Approx. Date	Description
245	11/2/2022	Received via certified mail from MDOR "NOTICE OF INTENT TO OFFSET FEDERAL GOVERNMENT PAYMENTS", dated October 27, 2022
246	11/12/2022	Received from MDOR Letter L0761067456 "FINAL NOTICE" dated 10/31/2022, no name(s), no signature(s), a fraudulent invoice for " <b>all tax periods</b> " claiming a false assessment of \$3,472.39
247	11/14/2022	Received from <u>Andover, MA</u> , IRS Letter 2645C, dated Nov 14, 2022, signed by Operation Manager <u>S. J. Milburn - AGAIN</u> requesting more time; again delaying resolution while still perpetuating the extortion of more Property.
248	11/19/2022	Received from <u>Philadelphia, PA</u> , IRS Letter 2645C, dated Nov 15, 2022, signed by Operation Manager <u>Michele Deluca - AGAIN</u> requesting more time; again delaying resolution while still perpetuating the extortion of more Property.
249	12/10/2022	Received from MDOR Letter (letterhead containing Geoffrey E. Snyder, Commissioner) L0535895072 "NOTICE OF PAYMENTS ON ACCOUNTS" dated Dec 05, 2022, no name(s), no signature(s), concerning <u>year 2020</u> , claiming payments due or credits, soliciting a "Personal Income Tax return".
250	12/20/2022	Received from <u>Kansas City, MO</u> , IRS Notice CP40, dated December 19, 2022, no name(s), no signature(s), referencing <u>tax year 2013</u> , threatening "We assigned your overdue tax account to a private collection agency", perpetuating a fraudulent claim.
251	12/20/2022	Received from <u>Kansas City, MO</u> , IRS Notice CP40, dated December 19, 2022, no name(s), no signature(s), referencing <u>tax year 2018</u> , threatening "We assigned your overdue tax account to a private collection agency", perpetuating a fraudulent claim.
252	1/7/2023	Received from CBE Group, collection agency, a bogus claim of \$39,893.32 owed to the IRS for "tax years" 2013 and 2018.
252A	1/28/2023	Sent dispute letter via certified mail to CBE Group, collection agency with CBE Group mail form (Exhibit 252A) and Partial Exhibit 001 (Exhibit 253A) included
253		
253A		
	2/8/2023	Received Postal Return Receipt (PS3811) from CBE Group for Exhibit 253
254	2/6/2023	Received from CBE Group, collection agency, a retraction of their bogus claim.
255	3/31/2023	Received from TSI (Transworld Systems, Inc), collection agency, a bogus claim of \$3,581.17 owed to the MA Dept. of Revenue
256	4/4/2023	Sent dispute letter via certified mail to TSI (Transworld Systems, Inc), collection agency with copy of TSI form (Exhibit 255) and Partial Exhibit 001 (Exhibit 253A) included
	4/9/2023	Received Postal Return Receipt (PS3811) from TSI for Exhibit 256
257	9/21/2023	Received from MDOR "NOTICE TO COLLECT A TAX DEBT" dated 9/13/2023, no name(s), no signature(s), stating "You haven't paid your outstanding tax liability of \$3,728.51", perpetuating MDOR's still unjustified fraudulent claims.

Exhibit #	Approx. Date	Description
258	10/30/2023	Sent another Letter to MA Treasurer Deborah B. Goldberg, MDOR Commissioner Geoffrey E. Snyder, and MDOR Audit Division via certified mail in response to fraudulent MDOR invoices (Exhibits 237, 240, 242, 245, 246, 255, and 257).
	11/7/2023	Received Postal Return Receipt (PS3811) from MDOR Commissioner Geoffrey E. Snyder
	11/9/2023	Received Postal Return Receipt (PS3811) from MA Treasurer Deborah B. Goldberg
	11/14/2023	Received Postal Return Receipt (PS3811) from MA Dept of Revenue
259	11/22/2023	Received "Notice of Payments on Account" for 2021
260	11/29/2023	Received "YOUR DELINQUENT TAX OBLIGATION HAS BEEN PLACED WITH A COLLECTION AGENCY" letter dated 11/17/2023 from Allen Daniel Associates containing a fraudulent invoice for "tax year" <b>2018</b> , threatening collection actions to include Property confiscation without a trial.
261	12/22/2023	Sent dispute letter via certified mail to ADA (Allen Daniel Associates), collection agency with copy of ADA fraudulent threat letter (Exhibit 260) and Partial Exhibit 001 (Exhibit 261A) included
261A		

U.S. Postal Service™  
**CERTIFIED MAIL® RECEIPT**  
 Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®.

Waltham, MA 02452

**OFFICIAL USE**

Certified Mail Fee \$4.35

Extra Services & Fees (check box, add fee as appropriate)

☐ Return Receipt (hardcopy) \$0.00

☐ Return Receipt (electronic) \$0.00

☐ Certified Mail Restricted Delivery \$0.00

☐ Adult Signature Required \$0.00

☐ Adult Signature Restricted Delivery \$0.00

Postage \$0.66

Total Postage and Fees \$8.56

Sent To: Manager / Legal Advisor  
 The Allen Daniel Associates, Inc  
 158 Lexington St  
 Waltham, MA 02452

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

**SENDER: COMPLETE THIS SECTION**

■ Complete items 1, 2, and 3.  
 ■ Print your name and address on the reverse so that we can return the card to you.  
 ■ Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Manager / Legal Advisor  
 The Allen Daniel Associates, Inc  
 158 Lexington St  
 Waltham, MA 02452

2. Article Number (Transfer from service label)

7020 3160 0001 4684 0275

PS Form 3811, April 2015 PSN 7530-02-000-9053

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature ☒ Agent ☐ Addressee  
 X ADIA

B. Received by (Printed Name) C. Date of Delivery  
 ADIA 12/26

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

3. Service Type

☐ Adult Signature ☐ Priority Mail Express®  
☐ Adult Signature Restricted Delivery ☐ Registered Mail™  
☐ Certified Mail® ☐ Registered Mail Restricted Delivery  
☐ Certified Mail Restricted Delivery ☐ Return Receipt for Merchandise  
☐ Collect on Delivery ☐ Signature Confirmation™  
☐ Collect on Delivery Restricted Delivery ☐ Signature Confirmation Restricted Delivery  
☐ Insured Mail ☐ Restricted Delivery

Domestic Return Receipt