



Commonwealth of Massachusetts
Department of Revenue
Geoffrey E. Snyder, Commissioner
mass.gov/dor

Letter ID: L0404837312
Notice Date: August 8, 2022



NOTICE OF ASSESSMENT



DAVID P FONTAINE



This is a notice that you are assessed \$3,422.68 as a result of audit findings.

Why did I receive this notice?

You received this notice because you were audited by the Department of Revenue (DOR). According to our records, you failed to report the correct Personal Income Tax for the period(s) from January 1, 2018 to December 31, 2018. We have assessed the amounts shown below as of August 8, 2022.

What should I do?

Review the information in this notice. Then, do the following:

- If you agree, pay \$3,422.68 by September 7, 2022 to avoid additional interest and penalties. Go to mass.gov/masstaxconnect to pay from your bank account or with a credit card. You can pay in full or request a payment agreement. Or, pay by mail using the voucher included with this notice.
- If you disagree or would like to appeal any penalties assessed, request an abatement by filing an appeal online at mass.gov/masstaxconnect. Be sure to select 'Audit Appeal' and select the letter that corresponds with this notice.

Balance Summary

	Tax	Penalties	Interest	Total
Totals from this assessment	\$2,893.00	\$0.00	\$529.68	\$3,422.68
Payments/credits/offsets to date				\$0.00
Current balance				\$3,422.68

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 Notice Date: August 8, 2022



Detailed Summary

Personal Income Tax

Period End Date	Assessment Date	Tax Liability	+ Penalty	+ Interest	+ Credits / Offsets	= Amount Due
12/31/2018	08/08/2022	\$2,893.00	\$0.00	\$529.68	\$0.00	\$3,422.68
		\$2,893.00	\$0.00	\$529.68	\$0.00	\$3,422.68

Total Amount Due **\$3,422.68**

Explanation of Assessment:

This assessment is based on:

- NOTE: Taxpayers are encouraged to exchange information with DOR electronically. Please contact 617-887-6367 to discuss available options.
- All known credits and deductions have been applied before calculating your tax due. Any information from the IRS is received and used pursuant to an exchange agreement between the IRS and the Commonwealth of Mass authorized under title 26, United States code section 6103 (d).
- Massachusetts taxable income has been increased due to adjustments disclosed on a report received from the Internal Revenue Service in accordance with MGL CH.62C, Sec 30.
- Penalty per MGL CH.62C, Sec 30
- Your Schedule E rental and/or royalty income has been adjusted.
- Your taxable pension income has been adjusted.

What happens if I don't respond?

If you don't pay \$3,422.68 by September 7, 2022 or appeal this assessment, we may proceed with collection actions including:

- Taking (levying) money you have in the bank or from your paycheck
- Taking (intercepting) refunds or other government payments owed to you
- Sending your debt to a collection agency
- Placing a tax lien on your property. (Note: A tax lien hurts your credit score and can prevent you from getting loans or credit cards. If you sell your home with a lien, money is taken from the sale to pay your balance due.)

What if I have questions?

For any questions about your account, go to mass.gov/masstaxconnect. If you have further questions, call us at (617) 887-6367 or toll-free in Massachusetts at (800) 392-6089, Monday through Friday, 9:00 a.m. to 4:00 p.m.

Visit us online!

Visit mass.gov/dor to learn more about Massachusetts tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights, and MassTaxConnect for easy access to your account:

- Review or update your account
- Contact us using e-message
- Sign up for e-billing to save paper



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- Make payments or set up autopay



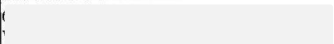
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CUT HERE AND RETURN IN ENVELOPE

001 Payment Voucher

Massachusetts Department of Revenue

Account ID PIT-11429310-002	Payment Due Date September 7, 2022	Amount Due \$3,422.68	Amount Enclosed			
DAVID P FONTAINE 	Payment Number 8245401760	Tax Type 053	Voucher Type 04	ID Type 001	Vendor Code 0001	



*Paying taxes means more money for roads, schools
and public safety in your community.*

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

Mail to:



MASSACHUSETTS DEPT OF REVENUE
PO BOX 7089
BOSTON, MA 02241-7089

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