



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Desk Examination Unit, Filing Enforcement
Telephone: (617) 887-6600

NOTICE OF INTENT TO ASSESS

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

DAVID P. FONTAINE

050

Notice Date: January 04, 2004

Taxpayer ID Number:

Document Number: 0480 5002 6837

Total Assessment: \$313.95

Response Due Date: February 03, 2004

Tax Type: Individual Income

RESPONSE FORM

You have the right to appeal...

The Office of Appeals is a separate office within the Department of Revenue that settles tax disputes and conducts pre-assessment conferences relating to taxpayer appeals. If you wish to appeal this notice, you may request a conference to dispute the proposed assessment pursuant to G.L. Ch. 62C, Sec. 26(b), request settlement consideration pursuant to G.L. Ch. 62C, Sec. 37C, or both, with the Office of Appeals.

If you wish to request a pre-assessment conference or settlement consideration, please submit the appropriate section of the Response Form below with a statement of your intentions. Upon receipt of your request, the Department will send you Form DR-1, "Request for Conference or Settlement Consideration" for you to complete.

You do not have the right to appeal...

If the proposed assessment is the result of a non-filed return made pursuant to G.L. Ch 62C, Sec 26(d) or Sec 28, you are not entitled to a pre-assessment conference.

If you wish to discuss this Notice of Intent to Assess...

If what you are seeking is a general discussion of your case or if you want to provide additional information, please contact the auditor assigned to your case.

If you decide to wait for a bill...



If you do not respond by February 03, 2004, you will receive a bill that reflects the tax that you owe, plus interest and any applicable penalties. Interest and penalties will continue to accrue until you pay the full amount due (see "Understanding the Notice of Intent to Assess" for more information).

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CUT HERE AND RETURN THE FORM BELOW IN THE ENVELOPE PROVIDED

Please mail this Response Form with all written correspondence.



Address or phone number change.

Please complete only if your address or phone has changed.

Street Apt No.

City State Zip

Home Phone () Work Phone ()



DAVID P. FONTAINE

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MAIL TO

MASSACHUSETTS DEPARTMENT OF REVENUE
DESK EXAMINATION UNIT
PO BOX 7087
BOSTON, MA 02204 7087

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EXAMPLE

Item Number	Date that the tax period ended	Tax Assessment	+ Interest Accrued	+ Penalty Accrued	= Net Amount Due	+ Previous Assessment(s)	- Payments/ Credit	Balance Due for this period
01	12/31/99	\$287.44	\$116.82	\$30.00	\$434.26	\$0.00	\$0.00	\$434.26
			Total		\$434.26	\$0.00	\$0.00	\$434.26
Total Assessment:								\$434.26

Amount of tax that DOR has calculated is due

Details the total tax, interest and penalties associated with all past assessments for each period end date indicated beginning on page 3

Total Assessment Amount as of the Response Due Date, includes Previous and new Tax Assessments

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.

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.

Fax on Demand Menu 617-887-1900
Using your fax machine handset and keypad, obtain Form M-284 Power of Attorney (Document Retrieval Number 348), as well as other forms and publications 24 hours a day.

Massachusetts Department of Revenue website: www.mass.gov/dor
Our Website offers a variety of information including "Your Taxpayer Bill of Rights", rulings and regulations, Power of Attorney Form (M-2848), as well as many other tax forms and publications.

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Please complete only if your address or phone has changed.

Michael Richards
100 Palm Road
Boston, MA 02204

DATE January 1, 2002

1234

PAY TO THE ORDER Commonwealth of Massachusetts \$434.26

Four hundred and thirty four dollars and 26/100 DOLLARS

Fleet Bank

9988-00-2121

EXAMPLE

Michael Richard

Do not forget to
sign your check

Street _____ Apt No. _____

City _____ State _____ Zip _____

Home Phone () _____ Work Phone () _____



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

Desk Examination Unit, Filing Enforcement
Telephone: (617) 887-6600

Taxpayer Name: David P. Fontaine

103

Notice Date: January 04, 2004

Taxpayer ID Number: [REDACTED]

Document Number: 0480 5002 6837

Total Assessment: \$313.95

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Assessment Detail for Audit Period 01/01/00 to 12/31/00.

For help understanding this section, see page 2 - "Guide to Understanding the Assessment Detail".

No.	Period End Date	Tax Assessment	+	Interest Accrued	+	Penalty Accrued	=	Net Amount Due	+	Previous Assessment(s)	-	Payments/Credits	=	Balance Due
1	12/31/00	\$1,685.46		\$45.13		\$79.52		\$1,810.11		\$0.00		\$1,496.16		\$313.95
2						TOTAL:		\$1,810.11		\$0.00		\$1,496.16		

TOTAL AMOUNT DUE: \$313.95

Description	Income	Deductions/Exemptions	Difference** Taxable Amount	x	Tax Rate
WAGES	\$18,702	\$5,830	\$12,871		5.850%
UNEMPLOYMENT INCOME	\$9,932	\$0	\$9,932		5.850%
PENSIONS AND ANNUITIES	\$6,000	\$0	\$6,000		5.850%
INTEREST AND DIVIDENDS	\$8	\$0	\$8		5.850%

**Difference" x "Tax Rate" = "Tax Assessment" (see the Tax Assessment column in the Assessment Detail section above)

Comments:

Failure to file or filing of incorrect return per MGL CH 62C, Sec 28

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).

Withholding credit is estimated.

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Understanding the Notice of Intent to Assess

What is the Notice of Intent to Assess (NIA)?

The Notice of Intent to Assess (NIA) is not a bill. It is a notification that DOR intends to assess tax liabilities that it determines are owed to the Commonwealth of Massachusetts. It is also an opportunity to resolve matters before a bill is issued.

What if a payment was not credited?

If you believe that you previously made a payment for the amount shown on this Notice of Intent to Assess, contact the representative or Bureau listed on the front page of this notice.

What if I would like to appeal this notice?

If you would like to appeal, you have a right to a pre-assessment conference, to request settlement consideration, or both, with the Office of Appeals (see enclosed "Response Form"). This request must be made within 30 days of the notice date indicated on page 1 of this NIA. Nonfiling cases are not entitled to request a pre-assessment conference or settlement consideration.

What happens if I do not respond to this notice?

At the end of 30 days, you will be sent a bill called a Notice of Assessment (NOA) indicating the amount due. Interest and penalties will continue to accrue until the balance is paid in full.

How do I stop interest and penalties from continuing to accrue?

If you agree with the amount assessed, pay the amount indicated within the 30-day period given. If you are disputing the amount assessed, you may want to pay since interest and, in some cases, penalties will continue to accrue on any unpaid amount for which you are ultimately held responsible. A refund, with applicable interest, will be issued to you if your appeal is successful.

If you pay the full amount indicated on the NIA within the given 30-day period, you will receive a Notice of Assessment (NOA), with a "zero-balance", which serves as your receipt of full payment.

If you make a partial payment or do not pay the amount owed, you will receive a Notice of Assessment. The NOA will indicate the balance due, including interest and penalties. Please note that interest and penalty charges will continue to accrue until the amount owed is paid in full.

What if I cannot afford to pay the balance due?

You may make a partial payment with this notice. When you receive the NOA, there will be instructions on how to request a payment agreement with DOR.

What if this notice indicates an overassessment and/or refund?

If the Department has determined that you are due a credit and/or refund, the amounts are reflected in this Notice of Intent to Assess. At the end of the 30 day period following issuance of this NIA, your account will be adjusted and the credit/refund will be processed automatically. Therefore, if you agree with the findings, you need to take no further action. Please note, the Department may apply any credit/refund to outstanding liabilities for other tax types if those circumstances exist. Generally, you will receive a separate notification if this occurs. If you disagree with the Department's proposed credit/refund you may follow the appeal procedures (see enclosed "Response Form").

What are the most common penalties?

Under Massachusetts law, penalties are automatically imposed on late returns and late payments and when taxpayers have failed to meet other filing requirements. The five most common penalties are:

Late Return - A late return will generate a late file penalty of 1% per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax. It is calculated from the due date of the return to the date the return is filed.

Late Payment - An unpaid balance will generate a 1/2% penalty per month on the unpaid tax. The total penalty charge cannot exceed 25% of the unpaid tax.

Underpayment of Estimated Tax - Income and corporate taxpayers who fail to pay the required amount of tax by the proper due date through estimated and/or withholding payments may be subject to this addition to tax. Individuals whose liabilities exceed \$200 are required to make estimated payments equal to 80% of their current year's tax liabilities or 100% of their prior year's tax liabilities. Corporations whose liabilities exceed \$1000 for any taxable year are required to make estimated tax payments equal to 90% of the current year's tax or 100% of the prior year's tax.

Federal Change Non-Compliance Penalty - If you are audited by the IRS, you must report the changes affecting your Massachusetts taxable income to the Department of Revenue within one year from the date of the federal change determination and pay any additional tax, plus interest. Note: If you do not show reasonable cause for failure to comply, an additional penalty of \$100 or ten percent of the additional tax due whichever is smaller will be imposed.

Failure to File; G.L. Ch.62C Sec. 28 - If you failed to file a required return, DOR may determine the tax due according to the best information available. A penalty may be assessed at not more than double the amount so determined.

How is interest accrued?

Effective July 1, 2003, the interest rate on overpayments is the Federal short-term rate plus two percentage points, simple interest. The rate for underpayments is the Federal short-term rate plus four percentage points, compounded daily. Interest will accrue on unpaid interest and penalties as well as on unpaid tax. It is calculated on:

- 1) unpaid failure-to-file penalties and underpayment of estimated tax penalties starting on the due date through the date of full payment; and
- 2) unpaid failure-to-pay penalties starting on the 31st day after the date of the NOA and continuing to the date of full payment.

Additional information on interest and penalties

To obtain additional information on interest and penalty charges, contact the Customer Service Bureau (CSB) at 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. You may also obtain rate information on our website at www.mass.gov/dor - Forms and Publications - Taxpayer Advisory Bulletin.



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DAVID P. FONTAINE
SUSANNE G FONTAINE

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DESK EXAMINATION UNIT
PO BOX 7087
BOSTON, MA 02204 7087



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 may be 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 or call 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089.