



Department of Treasury
Internal Revenue Service
HOLTSVILLE, NY 00501-0048

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7103 9167 4405 6010 7771

0187208888 ASFR

Letter Number: 3219(SC/CG)
Letter Date: February 25, 2003

Taxpayer Identification Number: *RX*

Tax Form: 1040

Tax Year Ended and Deficiency
DEC. 31, 2000 *****5,645.00

Contact Person:
Customer Service Rep.

Contact Telephone Number:
631-447-4984

Hours to Call:
Between 5:00 PM and 10:00 PM
(Not a toll free number)
Last Date to Petition Tax Court:
May 27, 2003

DAVID P FONTAINE

Penalties/Additions to Tax

SEC. 6651(a)(1)IRC	\$927.00
SEC. 6651(a)(2)IRC	\$391.40*
SEC. 6654(a) IRC	\$212.45

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the **Last Date to Petition Tax Court** (90 days from the date of this letter or 150 days if the letter is addressed to you outside the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the **United States Tax Court, 400 Second Street NW, Washington D.C. 20217**. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 days or 150 days as the case may be) is fixed by law and the Court cannot consider your case if the petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street, NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide *not* to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

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If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-877-777-4778 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling (631) 654-6686 or writing to:

BROOKHAVEN SERVICE CENTER
TAXPAYER ADVOCATE
P.O. Box 960, STOP 102
Holtsville, NY 11742

Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner
By

Lynne Walsh

Lynne Walsh
FIELD DIRECTOR,
COMPLIANCE SERVICES, BROOKHAVEN

Enclosures:
Copy of this letter
Waiver
Envelope
Publication 1, 5, 594
Notice 609

Cat. No. 27500P

Letter 3219(SC/CG) (08-1999)

FORM 5564 (Rev. June 1992)

Department of the Treasury -- Internal Revenue Service
NOTICE OF DEFICIENCY - WAIVER

Symbols

ASFR/BROOKHAVEN
0187208888

Name and Address of Taxpayer(s)

DAVID P FONTAINE

02/25/2003

REF # 04
RX

Kind of Tax

INDIVIDUAL INCOME

☐ Copy to Authorized Representative

Tax Year Ended

December 31, 2000

DEFICIENCY

Increase in Tax \$5,645.00

Penalties

Failure-to-File Penalty	IRC 6651(a)(1)	\$927.00
Failure-to-Pay Penalty	IRC 6651(a)(2)	\$391.40
Estimated Tax Penalty	IRC 6654(a)	\$212.45

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
		Date
	By	Title

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564 (Rev. 6-92)

DEPARTMENT OF THE TREASURY
NORTHEAST REGION

INTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

DAVID P FONTAINE

COLLECTION : NON-FILER
Date of Report: 10-03-2002
Soc Sec Number:
Form 1040 : TAX YEAR 2000
Filing Status : MARRIED SEPARATE
Reply to : 0187208888

TAX CALCULATION SUMMARY

TOTAL INCOME REPORTED BY PAYERS (see Income Sources): (+)34,672.00

Wages, interest, dividends, pensions, misc. 18,740.00
Taxable unemployment 9,932.00
Ira income 6,000.00

ADJUSTMENT TO INCOME: (-)0.00

ALLOWABLE DEDUCTIONS/EXEMPTIONS: (-)6,475.00

Personal exemption allowance (1 exemption) 2,800.00
Standard Deduction 3,675.00

TAX COMPUTATIONS:

Taxable Income (total income minus deductions) 28,197.00
Income tax calculated using (1) exemption 5,045.00
IRA early withdrawal tax (10% distribution) 600.00

TOTAL TAX BEFORE CREDITS: (+)5,645.00

TOTAL PRE-PAID CREDITS (Withholding, ES tax payments, etc.): (-)1,525.00

NET TAX (TOTAL TAX minus PRE-PAID CREDITS): 4,120.00

TOTAL INTEREST (calculated through 11-02-2002, see page 2): (+)544.21

TOTAL PENALTIES (see page 2): (+)1,530.85

Failure-to-File Penalty 927.00
Failure-to-Pay Penalty 391.40
Estimated Tax Penalty 212.45

TOTAL AMOUNT DUE through 11-02-2002 (PAY THIS AMOUNT) ----- 6,195.06

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LETTER 2566SC/CG (REV. 09-1999)

DEPARTMENT OF THE TREASURY
NORTHEAST REGION

INTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

Soc Sec Number: 05 Tax Year 2000 Date of Report: 10/03/2002
EXPLANATION OF PENALTIES AND INTEREST

INTEREST: I.R.C. 6601

Interest due based on statutory interest rates	444.25	544.21
Interest on Failure-to-File Penalty	99.96	
Additional Interest will accrue at the current rate of interest (compounded daily). Interest is charged from the original due date of the return to the earlier of the date of payment, a date 30 days after an agreement to the additional tax is signed, or the assessment date. The interest shown has been computed 30 days from the date of this report, which will allow you to pay the total balance due without an additional charge for accrued interest.		

PENALTIES:

Failure-to-File Penalty, I.R.C. 6651(a)(1)	927.00	1,530.85
Since you did not file your return within the time prescribed by law, a Failure-to-File Penalty of 5 percent of the tax due is added for each month that the return is late (not to exceed 22.5%), or the lesser of \$100 or the tax due.		

- * Failure-to-Pay Penalty, I.R.C. 6651(a)(2) 391.40
If you did not pay the balance of the tax owed within the time prescribed by law, a penalty of 0.5% of the tax due is added for each month the tax remains unpaid (not to exceed a total of 25% of the unpaid amount.)

Estimated Tax Penalty I.R.C. 6654(a)	212.45
Since you did not pay sufficient Estimated Tax, an addition to the tax is charged.	

ROUNDING: In arriving at your tax deficiency, amounts have been rounded to the nearest dollar.

STATE EXCHANGE: IRS has exchange agreements with state tax agencies under which information about increases or decreases in Federal tax liability is exchanged with states. You should check your state tax return and file an amended return if this change affects your state income tax liability.

DEPARTMENT OF THE TREASURY
NORTHEAST REGION

INTERNAL REVENUE SERVICE
PROPOSED INDIVIDUAL INCOME TAX ASSESSMENT

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SUMMARY OF INCOME SOURCES

Ref #04
Rx

SSN: [REDACTED]

TAX YEAR: 2000

10/03/2002

TAXABLE INCOME REPORTED TO THE IRS BY YOUR PAYERS:

01-Paid by 13-3567473
LEARJET
Paid to DAVID P FONTAINE

\$ 18,702 WAGES
\$ 1,525 WITHHOLDING CREDIT
\$ 1,206 FICA TAX WITHHELD
\$ 19,466 TAXABLE FICA WAGES
\$ 763 DEFERRED COMPENSATION
\$ 282 MEDICARE TAX
\$ 19,466 MEDICARE WAGES

05-Paid by 06-1367424
STATE OF CONNECTICUT
Paid to FONTAINE, DAVID P

\$ 9,932 UNEMPLOYMENT COMPENSATION

06-Paid by 77-0116489
E TRADE SECURITIES INC
Paid to DAVID PHILIP FONTAINE

\$ 8 ORDINARY DIVIDEND

07-Paid by 04-2472499
FLEET NATIONAL BANK
Paid to DAVID P FONTAINE
SUSANNE G FONTAINE
\$ 14 INTEREST

08-Paid by 04-2472499
FLEET NATIONAL BANK
Paid to DAVID P FONTAINE
SUSANNE G FONTAINE
\$ 16 INTEREST

09-Paid by 13-3180817
MERRILL LYNCH AS CUSTODIAN
Paid to MR DAVID P FONTAINE

\$ 6,000 GROSS DISTRIBUTION
\$ 6,000 TAXABLE AMOUNT

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LETTER 2566(SC/CG)(REV. 09-1999)