MASSACHUSETTS DEPT. OF REVENUE
PO BOX 7021
BOSTON, MA 02204

Collections Bureau
Telephone: (617) 887-6367
www.mass.gov/dor

CONSOLIDATED BILL

Notice Date:	June 24, 2011
Taxpayer ID Number:	
Bill Number:	0431 1041 8144
Total Amount Due:	$4,051.06
Payment Due Date:	July 06, 2011
Case Number:	005

1 I 00006 v. 06/20/11 200

420M

DAVID P. FONTAINE

You are receiving this notice because ...

You have not paid the total amount due of **$4,051.06**. If you do not pay in full by **July 06, 2011**, the Massachusetts Department of Revenue will take collection action which may include:

- Seizing your bank account(s)
- Garnishing your wages
- Filing a tax lien
- Intercepting your Federal and/or State refund
- Assigning your case to a private collection agency
- Other actions allowed by law

CAUTION Interest and penalties will continue to accrue on the unpaid balance, therefore, we urge you to pay immediately.

If you want to pay electronically...

Please call the number listed above to make payments over the phone, or visit our website: www.mass.gov/dor to pay the amount due, or if you qualify, arrange for installment or credit card payment.

If you have any questions...

Please call Customer Service Bureau at (617) 887-6367.

CUT HERE AND RETURN THE COUPON BELOW IN THE ENVELOPE PROVIDED

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Payment Coupon

Your payment must be postmarked by July 06, 2011

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Enter Amount Enclosed $

Write your Taxpayer ID # on your check or money order and make it payable to:
Commonwealth of Massachusetts

Please complete only if your address or phone has changed.

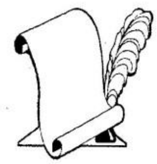
Street ____ Apt No. ____
City ____ State ____ Zip ____
Home Phone ( ) ____ Work Phone ( ) ____

MAIL TO
Massachusetts Department of Revenue
P. O. Box 7065
Boston, MA 02204-7065

(I)
200

20004311041814400000405106 7

Exhibit 160



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 are 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 1-800-392-6089.

*Most Common Tax Types

ESTATE..............Estate Tax
SALE/USE.....Sales Use Tax
MEALS................Meals Tax
INCOME.................Individual Income Tax
ROOM OCC...........Room Occupancy Tax
WITH INC.....:...................Withholding Tax
CORP....................................Corporate
FIDO..........................Fiduciary Income

What Type of Assistance is Available?

Massachusetts Department of Revenue website: http://www.mass.gov/dor

Our Website offers a variety of information and electronic payment options including "Your Taxpayer Bill of Rights", rulings and regulations, Form CA-6, Application for Abatement/Amended Return, as well as many other tax forms and publications.

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, enter a small payment agreement or check the status of your refund.

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.

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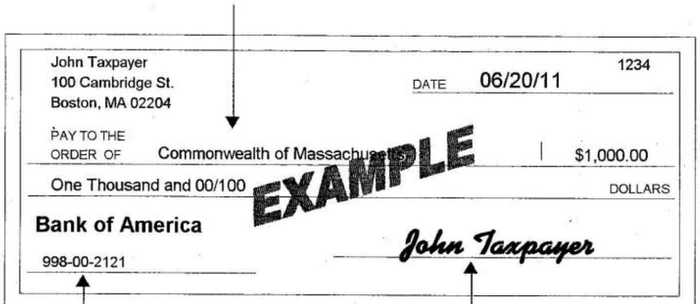
Make check or money order payable to:
Commonwealth of Massachusetts



Do not forget to write your Taxpayer ID Number

Do not forget to sign your check

Exhibit 160

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
Customer Service Bureau
Telephone: (617) 887-6367

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Case Number:	**005**

Taxpayer Name: DAVID P. FONTAINE

Details of What You Owe

Tax Type*	FE Code	Period End Date	Tax Liability	+	Interest Accrued	+	Penalty Accrued	-	Payments/ Credits	=	Balance Due
INCOME		12/31/00	$1,685.46		$254.56		$99.66		$1,496.16		$543.52
		12/31/01	$1,332.00		$1,504.54		$671.00		$0.00		$3,507.54
									Subtotal:		**$4,051.06**

TOTAL AMOUNT DUE: $4,051.06

* See explanation of the Most Common Tax Types on page 2.

Recent payments may not be reflected.
This bill does not include any amounts assessed within the past sixty days.

Exhibit 160

Understanding the Consolidated Bill

What is the Consolidated Bill?

The Consolidated Bill reflects unpaid liabilities for the tax types shown for which DOR has already sent you two bills: a Notice of Assessment and a Demand for Payment. It does not reflect any amounts assessed within the past 60 days. Additionally, interest is charged on any tax not paid when due and penalties may have been added for a variety of reasons, i.e., late payment, late filing and demand charges.

What if a payment was not credited?

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

What if I disagree with this notice or would like to appeal?

You may appeal by filing for abatement. Webfile for business users can dispute tax and/or penalties online. Beginning in the summer of 2004 income taxpayers can also dispute/amend taxes or penalties online. Alternatively, you can fill out and submit Form CA-6, Application for Abatement/Amended Return, within the time allowed for making an application. Contact the Customer Service Bureau (CSB) at 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089 if you have questions, including how much time you have to file an application for abatement.

Should I pay even if I am disputing this assessment?

You are not obligated to pay an amount that you are disputing. However, 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 resulting from an abatement will include interest computed from the date a complete application was filed.

What if I do not have the money to pay?

If you cannot pay the full amount that you owe, you may be able to pay the total liability through monthly installments. To request a payment agreement for amounts under $5,000, visit our website or call 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. For amounts over $5,000, call 617-887-6400.

Note: DOR may refuse to allow a payment agreement if a taxpayer has a history of delinquency; has the resources to settle the debt immediately; or if the agreement jeopardizes the ultimate collection of the tax due.

What happens if I do not respond to this notice?

If the assessed tax is not disputed and no payment is mailed within 10 days, any one of the following actions may occur: you may be subject to automated collection efforts, such as bank account or wage levy, your account may be referred to DOR's Collection Bureau or to an outside collection agency, as well as having your name published on our website. Other collection tools include: tax lien on property and levy of assets and, in some cases, DOR will seize cars or a business to satisfy a debt.

What criminal penalties exist for not responding to this notice?

DOR will refer cases for criminal prosecution whenever there seems to have been a willful effort on your part to evade taxes. Tax evasion is a felony offense. A conviction is punishable by imprisonment of up to five years and/or a fine of up to $100,000 for an individual and $500,000 for a corporation for each offense, in addition to the tax, interest and penalty owed.

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 four 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.

Demand Charge - If a taxpayer elects not to pay taxes owed and DOR issues a demand for payment after the NOA, a $5 charge is imposed.

Penalty for failure to Comply with Efile Mandate:

A penalty of $100 for each payment or return not submitted electronically when required.

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 http://www.mass.gov/dor - Forms and Publications - Taxpayer Advisory Bulletin.

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