

Susanne G. Fontaine

## REFERENCE

Notice of Failure to File Return, dated 15 November 2005

## VIA CERTIFIED MAIL TO:

Joseph Wernik, Tax Examiner Massachusetts Department of Revenue 436 Dwight St. Springfield, MA 01103

Mr. Joseph Wernik

Your claim of failure to file tax returns for tax years 2002, 2003, and/or 2004 is false. On or about May, 2000, I was diagnosed with Breast Cancer. I lost my job after the initial surgery in 2000 (I filed a return for this year), and had 8 subsequent surgeries since then. You state in your 1999 Instruction Booklet, under Filing Your Mass. Return, "If your gross income was \$8,000.00 or less, you do not need to file a return". My gross income for each of these years was under \$8,000.00.

Per your own Instruction Book, I am not required to file a return. Since I am not required to file, I cannot have "Failed to File". Please correct your records, or explain any error I may have made. Thank you.

Susanne G. Fontaine

Signature

Date

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*SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY " "
■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.  ■ 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:  To Seph Were of K  M D O R	A. Signature  X
436 DWIGHT ST Spfld, MA 01103	3. Service Type  Certified Mail
2. Article Number 7002 315	0 0005 5703 3697
PS Form 3811, August 2001 Domestic Return Receipt 102595-02-M-1540	