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David P. Fontaine

December 23, 1999

Mr. Gene Gavin
Commissioner of Revenue Services
Department of Revenue Services
25 Sigourney St
PO Box 5088
Hartford, CT 06102-5088

cc: Governor John G. Rowland

Ref 1: Letter signed by Gene Gavin dated November 22, 1999
Ref 2: My letter dated November 1, 1999
Ref 3: Instruction Booklet for Form CT-1040NR/PY for 1998
Ref 4: Example Tables – attached
Ref 5: Tax Rate Extractions - attached
Ref 6: Log of Events – attached
Ref 7: Extract of Title 12, Chap 229, Sec 12-700 Imposition of Tax on Income – attached
Ref 8: Extract of Title 12, Chap 229, Sec 12-701 Definitions - attached

Mr. Gavin;

In your response letter (Ref 1), you did not research the items as requested (ref 2). You personally are putting my financial credit, my home, and my income at risk. Your Department of Revenue Services has initiated action through your Collection and Enforcement Division threatening Tax Lien(s), Wage Attachments, or Tax Warrants without further notice within 30 days.

This is causing my wife and me extreme distress.

I have detailed records of all correspondence with your department (ref 6). I have been disputing Connecticut tax form errors since April 1999, following proper procedures. Everyone I have contacted in your department, including you, has failed to investigate my legitimate complaints. Your response letter (ref 1) shows that you did not investigate the complaints/problems I sent you the first time with my tax return and the second time (ref 2). On this, my third attempt, I expect you to resolve the issues detailed in this letter.

- Your procedures transfer Federal Adjusted Gross Income from the Federal form 1040 onto your form CT-1040NR/PY line 1. Federal Adjusted Gross Income, when the Federal form 1040 is filed jointly, may be a mixture of many sources of incomes from each spouse. The Nonresident who works in Connecticut may have some income from outside Connecticut. The other spouse may be a nonresident and totally separated from any activities relating to Connecticut. **You have no jurisdiction over these types of income.** Using Federal Adjusted Gross Income on your nonresident form CT-1040NR/PY line 1 causes mixture of jurisdictions. It is irrelevant whether you calculate adjustments for this after the fact.
- You stated in ref 1 that "Connecticut law requires a nonresident and part-year resident to calculate his or her tax in the same way as a resident of Connecticut". If Connecticut law specifically states that, what law are you citing? A nonresident and resident situation are two distinctly different cases for tax assessment. **While you might have jurisdiction over all income a Resident has (questionable), you do not have jurisdiction over all income a Nonresident may have. If there is a Connecticut law stating otherwise, that law violates the Constitution of the United States and is invalid.**
- In referencing the Example Tables (Ref 4), it is evident that you are assessing tax on the nonresident spouse who does not work in your state. In examples 1 through 4, since the Smith family pays considerably less tax and the only difference is that Mary Jones works, you are taxing Mary Jones. Mary Jones does not live or work in Connecticut. **Your procedure assesses tax on the Jones family for income outside its jurisdiction and unfairly taxes the two families different tax rates on equal Connecticut taxable income.**

- You also state in ref 1 that you are providing a fair method of compensating for this jurisdictional breach. In the Example Tables (Ref 4) examples 1 and 2, income outside your jurisdiction inflates the tax assessed on Jeff Jones on his same Connecticut source income amount. This is due to your nonlinear tax table, as extracted from your forms (Ref 5). Although you apply a ratio calculation on form CT-1040NR/PY line 9, you have already assessed the Nonresident Connecticut tax on the Federal Adjusted Gross Income amount of form CT-1040NR/PY line 7. The Tax Rate Extractions table (Ref 5) shows that you have inflated the total Tax assessment by using income outside your jurisdiction. You are imposing a tax at a higher rate per thousand than would have normally applied. Then you apply a ratio calculation. **This is unfairly and unequally apportioned assessment.**

Example 1 shows that you are taxing Jeff Jones' Connecticut income of \$1,000.00 (\$25,000 - \$24,000 exempted per your table) at \$440.00. **That is 44% tax. Jeff Smith is being taxed \$7.00 for the same amount of Connecticut taxable income. That is 0.7% tax.**

Example 2 shows that you are taxing Jeff Jones' Connecticut income of \$1,000.00 (\$25,000 - \$24,000 exempted per your table) at \$731.00. **That is 73% tax. Jeff Smith is being taxed \$7.00 for the same amount of Connecticut taxable income. That is 0.7% tax.**

Jeff Jones pays differing amounts, depending on his wife's nonresident Massachusetts income.

- It is evident from your reverse ratio calculation on your form CT-1040NR/PY line 9 that **you know** you cannot tax the income outside your jurisdiction, yet you inflate the tax assessment based on outside income. **By legal jibberish in Title 12, combined with shrewd and cunning tricks of math, you have committed fraud.** Since I have challenged you and you respond with threats, **you are elevating your involvement to extortion.**
- You allow the option to file jointly (see ref 3 page 12) under your Connecticut nonresident procedures. **This causes double taxation and Connecticut assessment of income tax belonging to other states. Both are against Federal law.** When you cause excess payment to Connecticut, you automatically cause diversion from Massachusetts. If Massachusetts relinquishes their jurisdiction to tax that money, you do not have the right to acquire it. You cannot legally create reciprocal agreements with other states to tax the income outside your jurisdiction. States do not have the power to pass jurisdiction to other states.
- Your Instruction Booklet (ref 3) page 4, under "Who Must File", states as the first prerequisite anyone who had Connecticut income taxes withheld. Whether right or wrong, you force the burden of proof onto the Nonresident to reclaim something you may have taken from him (her) illegally. You also do not reference the **law(s)** empowering you to withhold or assess any taxes at all. Since this is the Instruction Booklet, your legal justification reference should be here. I still have not received an answer to this.
- Referring again to my letter (ref 2), I asked you to provide me with the justification the State of Connecticut is using to tax my compensation for labor performed, which you continue to refer to as income. Your basis for taxing me, so far, has been the Federal form 1040, which is Federal jurisdiction. **This is not a legal basis for Connecticut.**
- Your Instruction Booklet (ref 3) page 6 defines income as **"compensation for services performed in Connecticut"**. **Why are you using Federal Adjusted Gross Income?**
- Your Instruction Booklet (ref 3) page 6 defines income as **"compensation for services performed in Connecticut"**. **Why does the denominator of your equation on form CT-1040NR/PY line 9 contain Federal Adjusted Gross Income?**
- If I qualify as a nonresident Alien for Federal tax purposes, my Federal Adjusted Gross Income would be \$0.00. On Page 7 of your Instruction Booklet (ref 3), you state that I would be required to fill out a Federal Form 1040 anyway. How did the state of Connecticut become more powerful than the Federal Government?
- You state (ref 1) **"This method of taxation, is intended to result in a fair collection of only the amount of tax due to Connecticut"**. Your phrase **"intended to result in fair collection"** does not relieve you of your responsibility to **ensure** fair, equal, and legal assessment/collection of taxes.
- You state (ref 1) **"This method of taxation, also employed by New York and California as well as other states,"**. Your procedures are so inundated with form calculations and options, it is extremely difficult to determine if this is in fact true. It is irrelevant that you think other states follow similar procedures. Analyzing strictly your form(s) and Connecticut law Title 12, **Connecticut has been fraudulently assessing and collecting taxes.**

- Since you did not provide me with your references, I researched and extracted from the General Statutes of Connecticut **Title 12 - Taxation, Chap 229 – Income Tax:**

Extracted from **Sec 12-701(a). Definitions**

(19) "Adjusted gross income" means the adjusted gross income of a natural person with respect to any taxable year, as determined for federal income tax purposes."

(20) "Connecticut adjusted gross income" means adjusted gross income,"

Extracted from **Sec 12-700. Imposition of Tax on Income, Rate para (b) – Nonresident income tax**

Extracted from the first part of paragraph (b)

"There is hereby imposed on the Connecticut taxable income derived from or connected with sources within this state of each nonresident a tax"

Since the definition of Connecticut taxable income is not contained in Sec 12-701(a), this portion of Connecticut law defines, for the purposes of taxation, **nonresident income** to be "income derived from or connected to sources within this state". According to this section, this is the true definition of nonresident Connecticut taxable income, and is the only nonresident income to which a tax may be assessed.

Extracted from the second part of paragraph (b) is that the tax

"..... which shall be the product of an amount equal to the tax computed as if such nonresident were a resident, multiplied by a fraction,

the numerator of which is the nonresident's Connecticut adjusted gross income derived from or connected with sources within this state and

the denominator of which is the nonresident's Connecticut adjusted gross income,"

The statement "*the numerator of which is the nonresident's Connecticut adjusted gross income derived from or connected with sources within this state*" shows again that you know Connecticut Adjusted Gross Income cannot be used in its entirety.

The statement "*the denominator of which is the nonresident's Connecticut adjusted gross income*" violates the first portion of this same statement. Tax cannot be computed by a formula which uses anything outside the scope of Connecticut taxable income, as defined in the first portion of Sec 12-700. In the denominator, the reference to nonresident is singular. There is no singularity in the Connecticut adjusted gross income for a family filing jointly. **This portion of law is flawed. It cannot legally be executed. It is, therefore, null and void.**

These two phrases, "**Adjusted gross income**" and "**Connecticut adjusted gross income**", **do not qualify as Nonresident's Connecticut taxable income by your own definitions** above. They also violate state jurisdictional boundaries established by Federal law, when applied to a Nonresident.

Your first statement (ref 1) "Connecticut law requires a nonresident and part-year resident to calculate his or her tax in the same way as a resident of Connecticut" has a different meaning when referencing Sec 12-700

"..... which shall be the product of an amount equal to the tax computed as if such nonresident were a resident,". I believe a more accurate representation of Sec 12-700 would be "Connecticut law requires a nonresident's and resident's tax assessment to come from the same tax rate table". There is misleading, more encompassing insinuation in your statement (ref 1), but then maybe that is exactly what you intended. **Your misrepresentation in your first statement (ref 1) is a fundamental building block of deception, upon which you build the rest of your letter. This renders your entire letter false, without counting the misrepresentations imbedded in Sec 12-700 itself.**

According to Sec 12-700, Connecticut taxable income for the spouse of the Nonresident when that spouse does not live or work in Connecticut is \$0.00, yet you use the Federal form 1040 Adjusted Gross Income to assess tax. You have again violated your own definition of Connecticut taxable income. Since many families choose to file their Federal forms jointly to obtain the lower tax rates, you are not able to reference the Federal forms to obtain information specific to your jurisdiction.

- **Jurisdiction Challenge**

PLEASE TAKE NOTICE that I hereby demand that the Connecticut Department of Revenue Services advise me, forthwith, as to each and every claim of jurisdictional authority the Connecticut Department of Revenue Services (hereinafter called the DORS) enjoys and/or otherwise claims to have which provides jurisdiction and/or authority over me. This is to also include, but is not limited to, constitutional, statutory, contract and/or merchant law(s).

SAID information is necessary to enable me to adequately prepare a meaningful and affirmative defense to the charges, allegations, and/or penalties imposed and/or threatened in the within case, thus protecting my right to due process and equal protection.

I am informed and believe that the DORS is operating under a secret jurisdiction and, as such, is operating unlawfully.

Without knowledge of jurisdiction, I cannot and do not know under which jurisdiction I must prepare my defense. By keeping me insulated from knowledge of jurisdiction, the DORS has, in effect, insulated me from my rights to due process, equal protection, and access to the courts, in which I desire to redress my grievance(s). Such is a violation of 42 USC 1983 and/or 81 USC 241 and 242, under which sections this Sovereign will sue, should this matter prevail.

Should the DORS claim contract/law jurisdiction, I do hereby demand to know what contract (including, but not limited to, title date, witness(es) thereto, and all parties thereto) I have knowingly and willfully entered into to provide any such alleged jurisdiction. Also, please take notice that should any contract(s) currently exist I DO HEREBY REVOKE MY SIGNATURE ON ANY AND ALL SUCH CONTRACTS AND DO CHALLENGE THEM.

Further, PLEASE TAKE NOTICE that I do challenge your jurisdiction and/or authority in this matter, and do further revoke any and all signatures I have placed on any and all document(s) which are in effect with your agency.

Also, I NO LONGER VOLUNTEER MY INVOLVEMENT WITH YOUR AGENCY OR ANY OF ITS SUBDIVISIONS, AND ANY SUCH DEALINGS ARE WITHOUT MY EXPRESS KNOWLEDGE AND CONSENT, AND, AS SUCH, ARE UNLAWFUL.

It is a principle of law that, once challenged, the person asserting jurisdiction must prove that jurisdiction to exist as a matter of law.

See:	Griffin v. Matthews, 310 F. Supp. 341, 423, F. 2d 272
	McNutt v. G.M., 56 S.Ct. 789, 80 L.Ed. 1135
	Basso v. U.P.L. 495 F. 2d 906
	Thomson v. Gaskiel, 62 S.Ct. 673, 83 L.Ed. 111.

Please note that jurisdiction has now been challenged. By this and the supporting documents, I await your written proof of jurisdiction.

• **Statement voiding signature.**

I, David Philip Fontaine, do Lawfully Affirm as follows this date:

1. I am a NATURAL-BORN, FREE adult Citizen* of the Massachusetts Republic by birth, thus of America, and an inhabitant of the Massachusetts Republic; thankfully endowed by our Creator God with Unalienable Rights enumerated in America's founding organic documents, which I have never with knowingly intelligent acts waived; and I freely choose to obey all American Law and pay all Lawful taxes in jurisdictions applicable to me for the common good. I stand in Proper Person with Assistance, Special. The foregoing, including my STATUS and Unalienable Rights, are not negotiable.
*My Status, in accord, is stated for all in 1:2:3, 2:1:5, 3:2:1, and 4:2:1 of the U.S. Constitution.
2. Recent diligent studies have convinced me of the above and that as such I am not "subject to" the territorially-limited "exclusive Legislation" and its foreign jurisdiction mandated for Washington, D.C., etc. in our U.S. Constitution's Article 1:8:17-18, including its "internal" government organizations therein or by contract adhesion thereto across America. And neither are millions of other such Citizens, unless they have provided "WAIVERS of Constitutional Rights" by "knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences"; as ruled by the 1970 Supreme Court (Brady v. U.S., 397 U.S. 742 at 748). I have given no such "waivers".
3. These studies also prove that a shrewd and criminal Constructive Fraud has been perpetrated upon America by government under counterfeit "color of law", through apparent entrapments of "certain ACTIVITIES (monopoly occupations) and PRIVILEGES" (other benefits) allowed by Statutory Acts or otherwise. By never-repealed American Law, such sources of past and present Criminal Element in (and behind) Government should be brought to Justice in a Constitutional Court for aiding and abetting this Fraud as willing Accomplices. It is for such Court with a 12-member Jury of Peers to decide who is and is not Guilty among personnel of government, media, schools, lawyers, accountants, clergy and other purveyors of misinformation and propaganda in this and related regards.
4. Due to such shrewd entrapments, over the years I have unwittingly signed many of the related documents or contracts, some even under the "perjury" jurat as was supposedly required. With American Law on this Citizen's side, I hereby REVOKE all such signatures and render them null and void except for those that I choose to have measured as being under "TDC" (threat, duress and/or coercion) and/or "without prejudice" (per UCC 1-207), past and now. This is also my Lawful Notice that all such signatures of mine in the future, with such governmental or otherwise-adhesioned sources, are to be considered as under "TDC" and/or "without prejudice", whether appearing therewith or otherwise, including banks, licenses, etc. So be it, respectfully demanding that my Constitutional "Privileges and Immunities" (Article 4:2) are apart from 1:8:17-18's Washington, D.C., and shall not by Law be violated ever.
5. With this accurate knowledge, I Lawfully "squarely challenge" the fraudulent, usurping entanglement of JURISDICTION/AUTHORITY (cited in Item #2 above) which does not apply to me (ref: Hagan v. Lavine (1974), 415 U.S. 528 at 533), with "the supreme Law of the Land" (our Constitution's 6:2) again on this Citizen's side. It is therefore now mandatory for any personnel of Article 1:8:17-18's so-called "IRS", for example, to first prove its "jurisdiction" if any over me before any further procedures can take place in my regard (Title 5, U.S. Code, 556(d)); or else its personnel and accomplices willfully violating this can and shall be personally charged as citizens under Title 18 U.S. Criminal Codes 241, 242, 1001 and/or otherwise. In fairness it can be added that "IRS" agents have no written, Lawful "Delegation of Authority" to my knowledge and that their so-called "Form 1040" appears to be a bootleg document, lacking both a required OMB number and an expiration date.
6. With all of the above in mind, it appears that this private Citizen is by Law as "Foreign" and "Non-Resident Alien" to the Article 1:8:17-18's Washington, D.C., as to another country and thus shall feel free to use its forms when and as useful (e.g. W-8 "Certificate of FOREIGN STATUS", 1040NR for "U.S. Non-Resident Alien Income Tax Return" Refunds, and IRS Code Section 3402(n) to cancel "Withholding").

- You have not provided me with the specific legal basis for Connecticut Income taxation. I have challenged your jurisdiction to tax me at all, because your department's actions, its forms, and its policies have become extremely questionable. You have not responded. According to federal law, you are required to respond within 30 days to all written inquiries. Since you have not provided the legal basis, and the law requires you to do so, I must believe that you do not have one. Since you have represented it to be mandatory, carrying severe penalties, this can only be fraud. Since your Connecticut Income Tax procedures produce unfair, unequal, and unlawful assessment of taxes, I must conclude that your system is voluntary. I have never knowingly or willingly volunteered into your system of taxation.
- Despite my sincere efforts to work with you and your personnel, threats for tax lien(s), wage attachments, and tax warrants from your Collection Division in your department continue, and have increased in severity. Your department initiated this action. Your department's actions or future inaction are extortion. After detailing these problems to you, continuing to threaten me makes your actions or future inaction extortion. Your failure to reverse the process your department initiated will produce harm to my credit, my income, and/or my household. You must retract these threats, stop any collection action, and investigate these issues. You will force me to take legal action against you, the people in your department, the Governor, the State of Connecticut, and any other government officials connected with your tax laws, procedures, and their administration.
- I have provided you with detailed evidence that you unevenly tax Nonresidents, you are taxing outside your jurisdiction, and you are causing double taxation. I hold you personally responsible for your department's execution of invalid law and misinterpretation of law through your procedures and correspondence. As Commissioner, I am sure it is your responsibility to ensure lawful operation of your department. Ignorance is not an excuse for your department to assess taxes fraudulently. Once informed, forcing collection through fraudulently backed threats is extortion. Take notice. You have been informed.
- All of your department's threat letters say that I have failed to respond. My records indicate otherwise (ref 6). All of your department's threat letters say that I can prevent your action(s). You are the one(s) who initiated this and continue to threaten severe action(s) without due process of law. You, personally, have now become judge, jury, and executioner for what I believe to be improper assessment of taxes on your part. None of your Billing Notices or threat letters I received from your department have been signed, except for your letter (ref 1). None of your department's correspondence identifies its author, except for your letter (ref 1) and the last threat letter. Your actions and your department's actions reinforce my belief that your system is not right.

I have never received a tax assessment bill from the state of Connecticut. I am required to figure out what the assessment should be and then file numerous forms to recover the money that you stole from me. Your complicated system breeds corruption. Your process of tax assessment steals hard-earned money from its victims; provides multiple, complicated procedures for us to calculate what you should have properly assessed, and then penalizes us for arriving at a different amount from what you figure. I expect that you, a government official sworn to uphold the law and protect the people you serve, will fully investigate whatever is going on here. Remember that the money you took rightfully belongs to your victims. We should not need a degree in Accounting or Law in order to recover what rightfully, already belongs to us.

I have since researched from 1998 through 1991 Connecticut nonresident tax forms and found them all to contain the same basis for computation. I require a full refund of all money paid to your state, back to 1991, with penalties and interest, as provided by law.

You have instituted procedures forcing me to do your work. This is slavery. You have already cost me over 1,000 hours of personal time, researching Connecticut, Massachusetts, and Federal laws because your procedures are suspect and are entangled with Federal Adjusted Gross Income. Forced by your supposedly required procedures, I have spent approximately 30 hours / year preparing Connecticut tax forms, 60 hours / year in record-keeping for your tax procedures, and have been doing this for the last 9 years. This is approximately 1, 810 hours. My time is valuable and I require proper compensation for it.

I will be forced to take legal action(s) directly against you, your department, the Governor, and the state of Connecticut for fraud, extortion, failure to investigate a legitimate complaint, harassment, defamation of character, and interference with my income/home/family.

You have instituted procedures which have caused me much aggravation and friction with my family. My wife does not understand completely, how well your complicated procedures distort the law. We don't understand how Connecticut could write state law which directly violates Federal law. I am confident that the majority of taxpayers do not understand either. As I research deeper, your system becomes more suspect. You need to change your tax system immediately.

I will also be forced to make this a public matter if the present course of events continues. Your taxation procedures impact a significant quantity of people in surrounding states, as well as their government agencies. If this matter is settled in court, it will not be favorable to the public image of Connecticut government. This is not a threat, but a plea for help. This matter can be settled to the satisfaction of all concerned.

Remember, this is America. Reread the Constitution of the United States. The Declaration of Independence explains why the Constitution was written. It charged the King of Great Britain with many wrongs, a few of which apply to this situation:

"He has combined with others to subject us to a Jurisdiction foreign to our Constitution, and unacknowledged by our Laws; giving his assent to their Acts of pretended Legislation:

.....
FOR imposing Taxes on us without our Consent
FOR depriving us, in many Cases, of the Benefits of Trial by Jury
....."

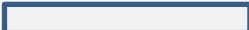
Americans went to war to abolish these acts and establish our rights under the Constitution. That Constitution now protects us from these acts. Since the Constitution is the highest form of written law of our land, I will go to court to protect our Constitutional rights.

As a public official, you have an opportunity now to make this right. You can choose to become part of the solution or remain part of the problem. The choice is yours. I await your answers to all items contained within.

Sincerely,



Under Threat, Duress, and/or Coercion
David P. Fontaine



EXAMPLE TABLES (from Married, filing jointly)

Both the Jones' and the Smith's are MA Residents filing jointly. Both Jeff Jones and Jeff Smith work in Connecticut. Mary Jones works in Massachusetts; Mary Smith does not work.	Jones Family	Smith Family	Jones' Money not Connecticut jurisdiction
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Example 1			
Jeff's Income (Jeff lives outside CT, works in CT)	25,000	25,000	
Mary's Income (Mary doesn't live or work in CT)	25,000	0	
Joint Gross Income	50,000	25,000	
Federal Adjusted Gross Income	50,000	25,000	
CT-1040NR/PY Line 1, 5 - Income	50,000	25,000	
CT-1040NR/PY Line 6 - Income from CT Sources	25,000	25,000	
CT-1040NR/PY Line 7 - Greater of Line 5 or 6	50,000	25,000	
CT-1040NR/PY Line 8 - Income Tax from Tables	879	7	
CT-1040NR/PY Line 9 - Line 6 / Line 5	.5	1	
CT-1040NR/PY Line 10 - Tax Liability (Line 9 X Line 8)	440	7	337

Example 2			
Jeff's Income (Jeff lives outside CT, works in CT)	25,000	25,000	
Mary's Income (Mary doesn't live or work in CT)	35,000	0	
Joint Gross Income	60,000	25,000	
Federal Adjusted Gross Income	60,000	25,000	
CT-1040NR/PY Line 1, 5 - Income	60,000	25,000	
CT-1040NR/PY Line 6 - Income from CT Sources	25,000	25,000	
CT-1040NR/PY Line 7 - Greater of Line 5 or 6	60,000	25,000	
CT-1040NR/PY Line 8 - Income Tax from Tables	1,740	7	
CT-1040NR/PY Line 9 - Line 6 / Line 5	.4	1	
CT-1040NR/PY Line 10 - Tax Liability (Line 9 X Line 8)	731	7	724

Example 3			
Jeff's Income (Jeff lives outside CT, works in CT)	35,000	35,000	
Mary's Income (Mary doesn't live or work in CT)	15,000	0	
Joint Gross Income	50,000	35,000	
Federal Adjusted Gross Income	50,000	35,000	
CT-1040NR/PY Line 1, 5 - Income	50,000	35,000	
CT-1040NR/PY Line 6 - Income from CT Sources	35,000	35,000	
CT-1040NR/PY Line 7 - Greater of Line 5 or 6	50,000	35,000	
CT-1040NR/PY Line 8 - Income Tax from Tables	879	214	
CT-1040NR/PY Line 9 - Line 6 / Line 5	.7	1	
CT-1040NR/PY Line 10 - Tax Liability (Line 9 X Line 8)	615	214	401

Example 4			
Jeff's Income (Jeff lives outside CT, works in CT)	45,000	45,000	
Mary's Income (Mary doesn't live or work in CT)	15,000	0	
Joint Gross Income	60,000	45,000	
Federal Adjusted Gross Income	60,000	45,000	
CT-1040NR/PY Line 1, 5 - Income	60,000	45,000	
CT-1040NR/PY Line 6 - Income from CT Sources	45,000	45,000	
CT-1040NR/PY Line 7 - Greater of Line 5 or 6	60,000	45,000	
CT-1040NR/PY Line 8 - Income Tax from Tables	1,740	611	
CT-1040NR/PY Line 9 - Line 6 / Line 5	.7	1	
CT-1040NR/PY Line 10 - Tax Liability (Line 9 X Line 8)	1,305	611	694

TAX RATE EXTRACTIONS

Tax Rates extracted from your 1998 Form CT-1040Nr/PY Booklet under Married Filing Jointly

Income	Difference above 24,000	Tax from CT Tax Table	Tax per Thousand (above 24,000)	Tax Rate
< 24,000	0	0	0.00	0%
25,000	1,000	7	7.00	0.7%
26,000	2,000	15	7.50	0.75%
27,000	3,000	22	7.33	0.73%
28,000	4,000	30	7.50	0.75%
29,000	5,000	37	7.40	0.74%
30,000	6,000	45	7.50	0.75%
31,000	7,000	73	10.43	1.04%
32,000	8,000	108	13.50	1.35%
33,000	9,000	148	16.44	1.64%
34,000	10,000	195	19.45	1.94%
35,000	11,000	214	19.45	1.94%
40,000	16,000	321	20.06	2.01%
45,000	21,000	611	29.09	2.91%
50,000	26,000	879	33.80	3.38%
55,000	31,000	1335	43.06	4.31%
60,000	36,000	1740	48.33	4.83%

LOG OF EVENTS

Date	Time	Content
6/21/99*		Received first Billing Notice, containing no author or signature. It outlined the entries I made on Form CT-1040NR/PY and what your department believed them to be. It included Late Filed Interest, which is incorrect. My Tax Return was filed on Apr 14, 1999 inside the Agawam, MA Post Office. It also ignored the letter I attached to my tax forms when I filed them.
6 or 7/xx/99*		Called Department of Revenue Services, Accounts Receivable @ 860-297-4771. I did not log who I spoke with or exactly what date. That person explained that, on Form CT-1040NR/PY, the income outside CT was included in Line 1, but that it was adjusted out again by the percentage computation on Line 9.
7/22/99*		Received second Billing Notice, containing no author or signature. This notice states that my Tax Return was filed with a balance due. This is not correct. My Tax Return was filed with an \$82.00 refund balance; it contained corrections; and it contained a letter disputing the form.
7 or 8/xx/99*		Called Department of Revenue Services, Accounts Receivable @ 860-297-4771 again. Did not log who I spoke with or exactly what date. I explained that I still believed the Form CT-1040NR/PY to have an error in it. The person I spoke with insisted that there was no error.
8/20/99*		Received third Billing Notice, containing no author or signature. It stated two months of interest were due as well as completely ignoring the letter I filed with my tax return and the corrections I made on the Form CT-1040NR/PY.
8/28/99		Received first threat letter, containing no author or signature. It again ignored my filed letter and corrected Form CT-1040NR/PY.
9/2/99	0950	Called Attorney General's Office – 860-808-5318. They directed me to Commissioner of Revenue Services
9/2/99	1000	Called Kim Zordan (Secretary to Commissioner of Revenue Services) @ 860-297-4900. Explained tax history and two previous phone calls to tax people were no help. Kim said she would pull my file and look into the matter.
9/9/99	1130	Called Kim Zordan back, since I hadn't heard anything. She told me that she researched my file and forwarded my file to Sal Savasgra (Billing), and that he should be getting back to me. I asked her Why Him? She said that Sal is responsible for Nonresident taxes.
9/20/99		Received fourth Billing Notice, containing no author or signature. It showed three months of interest added.
9/23/99	1317	Called Sal Savasgra (Billing) @ 860-297-4808 and got his voice mail. Did no leave message.
9/23/99	1445	Called Sal Savasgra again. After explaining that Kim Zordan said that she had forwarded my file to him, he didn't know anything about my file. He said he would check my file and call me back.
9/23/99	1515	Received a call from Barbara Perkowski (Tax Corrections Examiner) @ 860-297-4825. Sal had forwarded my file to her. She reiterated the Form CT-1040NR/PY procedures more than once. I continued to explain to her that I understood the procedures and that I thought they were wrong. I needed someone to look into that issue. She was no help. She transferred me to Clair Crawford (Taxpayer Advocate) 860-297-5603. After numerous reiterations of the same information I relayed to Barbara, she continued to recite the procedures for Form CT-1040NR/PY as they are currently written. I asked her if it was going to take a court proceeding to get this straightened out. She stated that no one else had registered any complaints or gone to court over this issue. I continued to ask for her help. She would not look into this matter. After numerous attempts to get her to action any investigation, she said to pay the tax. I asked her who would be the next person up the chain of command to contact. She said to contact Gene Gavin (Commissioner of Revenue Services). This is back to my starting point.
9/27/99		Received second letter, containing no author or signature. It threatened collection actions and harm to my credit rating.
10/22/99		Received fifth Billing Notice, containing no author or signature. It showed four months of interest added.
10/22/99		Also received third letter, containing no author or signature, with more severe threats of collection actions and harm to my credit rating.

* Date - approximate

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LOG OF EVENTS (continued)

11/02/99		Sent Letter dated Nov 01, 1999 to Mr. Gene Gavin (Commissioner of Revenue Services) and copied Mr John G. Rowland (Governor of CT) via Certified mail. It shows flaws in the tax assessment procedure used by the State of Connecticut. It also states that all further documentation must be authored and signed by the appropriate individual(s) sending the documents or they will not be recognized as legal.
11/11/99		Received return receipts from certified mail showing Mr Gene Gavin received letter 11/3/99 and Mr. John G. Rowland received letter 11/09/99.
11/20/99		Received sixth Billing Notice, containing no author or signature, now with five months of interest added.
11/20/99		Also received fourth letter, containing no author or signature, now threatening tax liens, wage attachments, or tax warrants, any of which may be imposed without further notice.
11/26/99		Received reply from Mr. Gene Gavin, stating that my current billing is correct, and due and payable.
12/18/99		Received fifth letter, authored for the first time by James Annino in the Collection and Enforcement Division, but still not signed.
12/20/99		Received seventh Billing Notice, containing no author or signature, now with six months of interest added.
12/23/99		Sent Letter dated Dec 23, 1999 to Mr. Gene Gavin (Commissioner of Revenue Services) and copied Mr John G. Rowland (Governor of CT) via Certified mail. Included with the Governor's copy is a cover letter also dated Dec 23, 1999, drawing his attention to the ongoing problem.

* Date - approximate

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SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> ■ 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. 		<p>A. Received by (Please Print Clearly) B. Date of Delivery <div style="text-align: right; font-weight: bold;">DEC 30 1999</div> </p>	
<p>1. Article Addressed to:</p> <p>COMMISSIONER GAVIN DEPT OF REVENUE SUGS 25 SIGOURNEY ST PO BOX 5088 HARTFORD, CT 06102-5088</p>		<p>C. Signature X <input type="checkbox"/> Agent <input type="checkbox"/> Addressee </p>	
<p>2. Article Number (Copy from label)</p> <p>2 209 759 203</p>		<p>D. Is delivery address different from item 1? If YES, enter delivery address below: <input type="checkbox"/> Yes <input type="checkbox"/> No </p>	
		<p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D. </p>	
		<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>	
PS Form 3811, July 1999		Domestic Return Receipt	
		102595-99-M-1789	