



Department of the Treasury
Internal Revenue Service
P.O. Box 480
Holtsville, NY 11742-0480

IRS Notice CP71A

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DAVID P FONTAINE



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November 3, 2025

Reminder: You still owe a balance due for tax year 2018

Amount due: \$23,973.01

We're required to send you this annual reminder notice explaining the amount you still owe for your 2018 Form 1040 taxes. Your account will remain in non-collectable status until your financial situation changes.

What you need to do now

If we notified you that we suspended enforced collection on your account because it would create a financial hardship and your financial situation has not changed, you don't need to do anything.

Pay in full as soon as you can to minimize additional charges. Your debt will continue to increase because interest and penalties (as applicable) are charged until you pay the full amount.

- **Pay your balance online** by visiting [IRS.gov/Payments](#) on a computer or mobile device. It's fast, secure, and you'll receive instant confirmation of your payment. Pay directly from your bank account, credit or debit card, or digital wallet.
- **Pay by mail.** Make your check or money order payable to United States Treasury. Be sure to attach the payment stub included in this notice when you mail your check or money order.



You can access your account information online with Online Account (OLA). Visit [IRS.gov/Account](#) to access your account online to view your amount owed, review your payment history, make a payment, get a transcript of your tax records, and view return information from your most recent tax year as originally filed.

Options if you can't pay in full

If you can't pay the full amount you owe, consider the following options:



Pay Over Time

Make arrangements to pay over an extended time. If you owe less than \$100,000, you can save time and money by visiting [IRS.gov/PaymentPlans](#) to apply for a payment plan. You can choose from a variety of plan options and get instant confirmation if you qualify.

Offer in Compromise (OIC)

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the OIC Pre-Qualifier tool at [IRS.gov/Offers](#) to see if you qualify, to calculate a preliminary offer amount, or to learn more about the program. Use of this tool does not guarantee offer acceptance.

Temporarily Delay Collection

If you're experiencing financial hardship, the IRS may temporarily delay collection until your situation improves. Visit [IRS.gov/Delay](#) to learn more.

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Tax Year 2018

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Your billing summary

The table below shows a summary of the balance you still owe for your tax year 2018 Form 1040 taxes. To view your account information, including your account balance, payments history, and tax records, visit [IRS.gov/Account](https://irs.gov/Account).

Description	Amount
Amount you owe	\$14,261.00
Interest charges	\$6741.01
Amount due by November 24, 2025	\$23,973.01

Penalties	We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit irs.gov/penalties to learn more.
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Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
Failure to pay (Internal Revenue Code Section 6651)	We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.	N/A	N/A	N/A	N/A	\$2,971.00
Total monthly penalties						\$2,971.00
Total penalties (monthly + daily)						\$2,971.00

Interest (Internal Revenue Code Section 6601)	We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/Interest for more information.
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Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2019 – 06/30/2019	76	6.0%	0.012570476	\$14,261.00	\$179.27
06/30/2019 – 12/31/2019	184	5.0%	0.025524053	\$14,440.27	\$368.57
12/31/2019 – 06/30/2020	182	5.0%	0.025173319	\$14,808.84	\$372.79
06/30/2020 – 12/31/2020	184	3.0%	0.015195647	\$15,181.63	\$230.69
12/31/2020 – 06/30/2021	181	3.0%	0.014987301	\$15,412.32	\$230.99
06/30/2021 – 12/31/2021	184	3.0%	0.015237592	\$15,643.31	\$238.37
12/31/2021 – 03/31/2022	90	3.0%	0.007424381	\$15,881.68	\$117.91
03/31/2022 – 04/18/2022	18	4.0%	0.001974441	\$15,999.59	\$31.59
04/18/2022 – 06/30/2022	73	4.0%	0.008031644	\$17,279.00	\$138.78
06/30/2022 – 09/30/2022	92	5.0%	0.012681615	\$17,417.78	\$220.89
09/30/2022 – 12/31/2022	92	6.0%	0.015236961	\$17,638.67	\$268.76
12/31/2022 – 06/30/2023	181	7.0%	0.035318388	\$17,907.43	\$632.46
06/30/2023 – 09/30/2023	92	7.0%	0.017798686	\$18,539.89	\$329.99
09/30/2023 – 12/31/2023	92	8.0%	0.020366804	\$18,869.88	\$384.32
12/31/2023 – 06/30/2024	182	8.0%	0.040578776	\$19,254.20	\$781.31
06/30/2024 – 11/04/2024	127	8.0%	0.028145331	\$20,035.51	\$563.91
11/04/2024 – 12/31/2024	57	8.0%	0.012535575	\$22,322.60	\$279.83
12/31/2024 – 06/30/2025	181	7.0%	0.035318388	\$22,602.43	\$798.28
06/30/2025 – 11/03/2025	126	7.0%	0.024456335	\$23,400.71	\$572.30
Total Interest					\$6,741.01

Additional information

- Visit [IRS.gov/PUB594](https://www.irs.gov/PUB594) to review Publication 594, The Collection Process.
- For tax forms, instructions, and publications, visit [IRS.gov/Forms](https://www.irs.gov/Forms) or call 800-TAX-FORM (800-829-3676).
- If you can't find what you need online, call us at 833-678-7020. Be sure to have your account information available when you call.
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.



191750



DAVID P. FONTAINE

Notice
Notice date

CP71A
November 3, 2025



Amount due by **November 24, 2025**

\$23,973.01

Amount enclosed: _____

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2018), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114



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