

Department of the Treasury  
Internal Revenue Service  
AUTOMATED COLLECTION SYSTEM SUPPORT  
PO BOX 57  
BENSALEM, PA 19020-8514

27

Date:  
AUG. 21, 2004

SBW

Rx 8/28/04

Taxpayer Identifying Number:  
[REDACTED] C 00

Caller ID: 271 34

Contact Telephone Number:  
TOLL FREE: 1-800-829-3903

BEST TIME TO CALL:  
MON - FRI 8:00AM TO 8:00 PM  
ASISTENCIA EN ESPANOL 1-800-829-3903



DAVID P FONTAINE



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### Reminder Notice

We are required by law to remind you periodically in writing about your overdue tax. The amount you owe is shown on the back of this letter.

You do not need to contact us about this letter if you are working with us to resolve your account. However, please call the telephone number listed above if you:

- have unanswered questions about the overdue taxes.
- wrote or called us more than 30 days ago and have not received a reply.

If you have NOT been working with us to resolve your account, please read the rest of this letter carefully. Then, based upon your situation, take the action listed in either Step 1 or Step 2.

#### Step 1:

If you agree with the amount shown on the back of this letter and have no questions, send us full payment. Make your check or money order payable to United States Treasury. Write your tax identifying number and the tax period(s) on your payment. Use the envelope provided and include the enclosed return cover sheet when sending us your payment or correspondence. Keep this letter for your records.

#### Step 2:

Call the telephone number listed above if you:

- believe the overdue tax is incorrect or have other questions.
- are unable to pay your overdue taxes in full. Be ready to tell us what your monthly income and expenses are so we can help you arrange a payment plan.

This office is authorized to take enforcement action to collect the amount you owe. This can include taking your property, or rights to property, such as wages, bank accounts, real estate or automobiles. We may also file a Notice of Federal Tax Lien without giving you advance notice. A lien is public notice to your creditors that the government has a right to your interests in your current assets and assets you acquire after we file a lien. This can affect your ability to obtain credit. To avoid possible enforcement actions, we must hear from you within 10 days from the date of this letter.

Enclosures: Return Cover Sheet, Envelope



[REDACTED]

Operations Manager, Automated Collection System

Letter 3228 (Rev. 01-2004)(LT-39)

Account Summary		DAVID P FONTAINE			
Type of Tax	Period Ending	Assessed Balance	Accrued Interest	Late Payment Penalty	Total
1040A	12-31-2000	\$ 5,445.26	\$ 313.05	\$ 386.49	\$ 6,144.80
<b>Total Amount Due</b>					<b>\$ 6,144.80</b>
Type of Tax	Period Ending	Name of Return			

Department of the Treasury -- Internal Revenue Service



**IRS** Department of the Treasury  
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Provide Us With Your Telephone Numbers So We May Contact You

Home: \_\_\_\_\_ Best time to call: \_\_\_\_\_

Work: \_\_\_\_\_ Best time to call: \_\_\_\_\_

Enclose your payment, tax returns or other correspondence and return with this cover sheet.

Fold this cover sheet so our address appears in the window of the enclosed envelope.

FOLD HERE and return with your reply FOLD HERE and return with your reply

Automated Collection System  
LT39

Amount Enclosed:\$ \_\_\_\_\_

Internal Revenue Service  
AUTOMATED COLLECTION SYSTEM SUPPORT  
PO BOX 57  
BENSALEM, PA 19020-8514

(LT Coversheet (except LT11/LT11NC) (01-2004)

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Department of the Treasury -- Internal Revenue Service

Taxpayer Identification Number:

[REDACTED]

## *Penalty and Interest*



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The penalty and interest charges on your account are explained below. If you want a more detailed explanation of your penalty and interest, please call the telephone number listed on the front of this notice/letter.

### **Paying Late - IRC Section 6651 (a)(2)**

We charge a penalty when you do not pay your tax on time. Initially, the penalty is one half percent of the unpaid tax for each month or part of a month you didn't pay your tax.

### **Interest - IRC Section 6601**

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full. Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.