



COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE

Customer Service Bureau  
Telephone: (617) 887-6367

**NOTICE OF INTENT TO LEVY**

DAVID P. FONTAINE

400

Rx 615104

Notice Date: June 02, 2004

Taxpayer ID Number: [REDACTED]

Bill Number: 0430 5023 3539

Total Amount Due: \$328.32

Payment Due Date: June 14, 2004

Case Number: 003



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**Your account  
is seriously  
past due...**

You have failed to pay the total amount due of \$328.32. If you do not pay in full by June 14, 2004, the Massachusetts Department of Revenue will take collection action which may include:

- ⇒ Seizing your bank account(s)
- ⇒ Garnishing your wages
- ⇒ Intercepting payments due to you
- ⇒ Intercepting your Federal and/or State refund
- ⇒ Assigning your case to a private collection agency
- ⇒ Revoking your professional license

**Actions you  
should take...**

**Submit Payments/Dispute the Assessment** - Mail your check or money order along with the Payment Coupon shown below for the total amount assessed. Include your taxpayer ID# on your check. If you decide to dispute the assessed amount by filing an application for abatement, you are not required to pay but may want to in order to avoid additional interest and penalty charges. If your appeal is successful, any money paid will be refunded with applicable interest.

**Enter into a payment Agreement** - You may be eligible to pay the total amount due through monthly installment payments. To request a payment agreement for amounts under \$5,000, call 617-887-MDOR (6367) or toll-free in Massachusetts at 1-800-392-6089. For amounts over \$5,000, call 617-887-6400.

You can file and pay most business taxes online through DOR's Webfile for Business program. In addition, you can view your account history, pay bills and amend business tax returns. For more information, visit our website at [www.mass.gov/dor](http://www.mass.gov/dor).

CUT HERE AND RETURN THE COUPON BELOW IN THE ENVELOPE PROVIDED



*Your payment must  
be postmarked by  
June 14, 2004*

DAVID P. FONTAINE

Taxpayer ID Number: [REDACTED]

Bill Number: 0430 5023 3539

Payment Due Date: June 14, 2004

Total Amount Due: \$328.32

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 ( )

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

[REDACTED] 200043050233539000000328327

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(1)  
200



### 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](http://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 DOM.....Domestic Corporation  
CORP FOR.....Foreign Corporation  
FIDO.....Fiduciary Income

### What Type of Assistance is Available?



#### 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.



#### Massachusetts Department of Revenue website: [www.mass.gov/dor](http://www.mass.gov/dor)

Our Website offers a variety of information 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.



#### Fax on Demand Menu 617-887-1900

Using your fax machine handset and keypad, receive Form CA-6, Application for Abatement/Amended Return (Document Retrieval Number 326), as well as other forms and publications 24 hours a day.

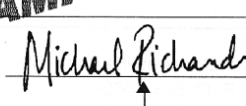


#### Interactive Voice Response (IVR) 617-887-MDOR (6367) or toll-free within Massachusetts at 1-800-392-6089

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.

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Make check or money order payable to:  
**Commonwealth of Massachusetts**

Michael Richards 100 Palm Road Boston, MA 02204	DATE January 15, 2002	1234
PAY TO THE ORDER Commonwealth of Massachusetts		\$1000
One Thousand and 00/100		DOLLARS
<b>Fleet Bank</b> 998-00-2121		

Do not forget to write your  
Taxpayer ID Number

Do not forget to  
sign your check



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Taxpayer Name: DAVID P. FONTAINE

### Details of What You Owe

No.	Tax Type*	Period End Date	Tax Liability	+	Interest Accrued	+	Penalty Accrued	-	Payments/Credits	=	Balance Due
1	INCOME	12/31/00	\$1,685.46		\$50.71		\$88.31		\$1,496.16		\$328.32
2									<b>Subtotal:</b>		<b>\$328.32</b>

\* See explanation of the Most Common Tax Types on page 2.  
Recent payments may not be reflected.

**TOTAL AMOUNT DUE: \$328.32**

## Frequently Asked Questions

### **What if a payment was not credited?**

If you believe that you previously made a payment for the amount shown on this Notice of Intent to Levy, 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. You must 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.

### **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, 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. 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 \$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.

### **How is interest accrued?**

As of 1/1/1993, the Massachusetts interest rate is equal to the current federal short-term rate plus 4 percentage points, compounded daily, both for underpayments and overpayments of state taxes. 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 [www.mass.gov/dor](http://www.mass.gov/dor) - Forms and Publications - Taxpayer Advisory Bulletin.