



MASSACHUSETTS DEPT. OF REVENUE
PO BOX 7087
BOSTON, MA 02204 7087

Customer Service Bureau
Telephone: (617) 887-6367
www.mass.gov/dor

FAILURE TO FILE NOTICE

This is an official notice from the Massachusetts Dept. of Revenue.

DAVID P. FONTAINE
SUSANNE G FONTAINE

050

Rx 11/29/04

Notice Date: November 28, 2004

Taxpayer ID Number:

Document Number: 0560 5000 3480

Proposed Assessment: \$104,717.26

Response Due Date: December 28, 2004

Tax Type: Individual Income



1 | 00536 v. 11/24/04 234

You are receiving this notice because...

The Massachusetts Department of Revenue has determined that you have failed to file and that you owe taxes to the Commonwealth of Massachusetts for the period from 01/01/01 to 12/31/01. (See page 3 - "Proposed Assessment Detail").

If you agree with this notice...

You are instructed to file the required return within 30 days of the date of this notice, showing the correct tax due and to pay that amount. If our records indicate that the return you filed is incorrect or that the tax you report is insufficient, an assessment pursuant to the provisions of General Laws, chapter 62C, section 28 can be made.

Complete a tax return for the period listed and mail it with the Response Form at the bottom of Page 2. Blank returns are available from several sources (see Page 2 - "What Type of Assistance is Available"). If you are adjusting any of the income tax items please attach a statement explaining the change.

If you disagree with this notice...

If you believe that you have filed this return or that you were not required to file a return for this year, please contact the Customer Service Bureau at (617) 887-6367. If you prefer to respond in writing include the reasons you were not required to file or any pertinent documentation that would prove that you filed. If a payment was made with your return include a copy of your canceled check (front and back). Mail this and all documentation with the Response Form at the bottom of Page 2.

If you are unable to show that this return is not required to be filed and, if you thereafter refuse to file this return, the Commissioner will make an assessment pursuant to the provisions of General Laws, chapter 62C section 28. These provisions allow the Commissioner to determine the tax due and assess the same at not more than double the amount so determined.

If you fail to file these returns as requested...

You will be assessed the amounts shown in the proposed assessment on page three. You may prevent the accrual of additional interest and penalty by simply paying in full, the amount of the proposed assessment. Mail your check or money order along with the Payment Coupon below.



If you do not respond by **December 28, 2004**, you will receive a bill that reflects the tax that you owe, plus interest and any applicable penalties. Interest and penalties will continue to accrue until you pay the full amount due (see "Understanding the Failure to File Notice" for more information).

Page 1 of 4

Please check the appropriate boxes.



Submit payment.

I am paying the following amount:

Write your
Taxpayer ID #
on your check
or money order

\$

Make check or money order payable to:

Commonwealth of Massachusetts



DAVID P. FONTAINE
SUSANNE G FONTAINE

Taxpayer ID Number:

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Proposed Assessment: \$104,717.26

Response Due Date: December 28, 2004

Tax Type: Individual Income

Payment Coupon



Address or phone number change.
See reverse side.

MAIL TO

Massachusetts Department of Revenue
P.O. Box 7072
Boston, MA 02204

(1)
234

234056050003480000104717260

Guide to Understanding the Proposed Assessment Detail

The diagram shown below will help you to understand your proposed assessment information (See page 3 - "Proposed Assessment Detail" for your personal assessment information.) **Note, the numbers used are for example purposes only.**

| Item Number | Period End Date | Tax Assessment | Amount of Interest and Penalties accrued as of the Response Due Date | | Net Amount Due | Payments and/or Credits credited to this period includes actual and estimated withholding if applicable | | Balance Due for this period |
|-------------|-----------------|----------------|--|-----------------|----------------|---|-----------------|-----------------------------|
| | | | Interest Accrued | Penalty Accrued | | Previous Assessment(s) | Payments/Credit | |
| 01 | 12/31/99 | \$287.44 | \$116.82 | \$30.00 | \$434.26 | \$0.00 | \$0.00 | \$434.26 |
| | | | | | Total | \$0.00 | \$0.00 | \$434.26 |

EXAMPLE

Total Assessment: \$434.26

Amount of tax that DOR has calculated is due

Details the total tax, interest and penalties associated with all past assessments for each period end date indicated beginning on page 3

Total Assessment Amount as of the Response Due Date, includes Previous and new Tax Assessments

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

Our Website offers a variety of information including "Your Taxpayer Bill of Rights", rulings and regulations, Power of Attorney Form (M-2848), as well as many other tax forms and publications.



Fax on Demand Menu 617-887-1900

Using your fax machine handset and keypad, obtain Form M-2848, Power of Attorney (Document Retrieval Number 348), 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.

Please mail this Response Form with all written correspondence.

- ☐ **Address or phone number change.**
Please complete only if your address or phone has changed.

Street _____ Apt No. _____
City _____ State _____ Zip _____
Home Phone () _____ Work Phone () _____



DAVID P. FONTAINE
SUSANNE G FONTAINE

Notice Date: November 28, 2004

Taxpayer ID Number: _____

Document Number: 0560 5000 3480

Proposed Assessment: \$104,717.26

Response Due Date: December 28, 2004

Tax Type: Individual Income

Response

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MASSACHUSETTS DEPARTMENT OF REVENUE
PO BOX 7087
BOSTON, MA 02204 7087

(1)
234

234056050003480000104717260



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
Customer Service Bureau
Telephone: (617) 887-6367

Taxpayer Name: David P. Fontaine
Susanne G Fontaine

Notice Date: November 28, 2004

Taxpayer ID Number:

Document Number: 0560 5000 3480

Proposed Assessment: \$104,717.26

Response Due Date: December 28, 2004

Tax Type: Individual Income

Proposed Assessment Detail for Audit Period 01/01/01 to 12/31/01.

For help understanding this section, see page 2 - "Guide to Understanding the Proposed Assessment Detail".

| No. | Period End Date | Tax** Assessment | + Interest Accrued | + Penalty Accrued | = Net Amount Due | + Previous Assessment(s) | - Payments/Credits | = Balance Due |
|-----|-----------------|------------------|--------------------|-------------------|---------------------|--------------------------|--------------------|---------------|
| 1 | 12/31/01 | \$64,876.78 | \$12,916.66 | \$26,923.82 | \$104,717.26 | \$0.00 | \$0.00 | \$104,717.26 |
| 2 | | | | TOTAL: | \$104,717.26 | \$0.00 | \$0.00 | |

TOTAL AMOUNT DUE: \$104,717.26

| Description | Income | Deductions/Exemptions | Difference Taxable Amount | x | Tax Rate |
|-------------------------|-------------|-----------------------|---------------------------|---|----------|
| PERSONAL EXEMPTION | \$0 | \$4,400 | \$4,400CR | | 5.600% |
| INTEREST AND DIVIDENDS | \$17 | \$0 | \$17 | | 5.600% |
| PENSION AND ANNUITIES | \$43,205 | \$0 | \$43,205 | | 5.600% |
| LONG TERM CAPITAL GAINS | \$1,254,055 | \$0 | \$1,254,055 | | 5.000% |

**Tax Assessment = The sum of "Differences" x "Tax Rate. (See the Tax Assessment column in the Assessment Detail section above)

Comments:

Assessment per M.G.L Chapter 62C, Section 26(d) failure to file.

All known credits and deductions have been applied before calculating your tax due.

Any information from the IRS is received and used pursuant to an exchange agreement between the IRS and the Commonwealth of Mass authorized under title 26, United States code section 6103 (d).

Sources:

| | | | |
|---------------------------|----------|---------------------------|----------|
| 1099-B E TRADE SECURITIES | \$27,479 | 1099-B E TRADE SECURITIES | \$27,367 |
| 1099-B E TRADE SECURITIES | \$25,779 | 1099-B E TRADE SECURITIES | \$25,659 |
| 1099-B E TRADE SECURITIES | \$25,214 | 1099-B E TRADE SECURITIES | \$25,179 |
| 1099-B E TRADE SECURITIES | \$22,913 | 1099-B E TRADE SECURITIES | \$22,669 |
| 1099-B E TRADE SECURITIES | \$22,417 | 1099-B E TRADE SECURITIES | \$22,237 |
| 1099-B E TRADE SECURITIES | \$22,193 | 1099-B E TRADE SECURITIES | \$22,048 |
| 1099-B E TRADE SECURITIES | \$20,889 | 1099-B E TRADE SECURITIES | \$20,491 |
| 1099-B E TRADE SECURITIES | \$20,139 | 1099-B E TRADE SECURITIES | \$19,824 |