

Internal Revenue Service
1550 MAIN ST.
SPRINGFIELD, MA 01101

Department of the Treasury

Rx 10/25/05
(39)

DAVID FONTAINE

Letter Number: 3174 (P)

Letter Date:

10/24/2005

Social Security or

Employer Identification Number

IRS Employee to Contact:

SCOTT BLANCHARD

Employee Identification Number:

04-03878

Contact Telephone Number:

(413)785-0392

Although we previously sent you a notice of our intention to collect your unpaid tax through enforced collection, our records show that you still have not paid the amount you owe. Enforced collection may include placing a levy on your bank accounts, wages, receivables, commissions, etc. It could also involve seizing and selling your property, such as real estate, vehicles, or business assets.

To prevent collection action, please pay the amount you owe, now. Make your check or money order payable to the United States Treasury, and write your social security number or employer identification number on it. Send your payment to us in the enclosed envelope with a copy of this letter. **The amount you owe is shown on the next page.**

If you recently paid this or if you can't pay it, call as soon as you get this letter. Our telephone number is at the top of this letter. If you disagree with our taking enforcement action, you may be able to work out another solution. Speak to the person whose name appears at the top of this letter, or ask for that person's manager. If you do not agree with the results, you may fill out Form 9423, Collection Appeals Request, to ask for Appeals consideration.

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes credits and payments we have received since our last notice to you.

Interest - Internal Revenue Code 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 or to the date of this notice.

Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is $\frac{1}{2}\%$ of the unpaid tax for each month or part of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please call me at the telephone number shown above.

Sincerely yours,

SCOTT BLANCHARD
REVENUE OFFICER

Number of this letter: 3174

Date of this letter: 10/24/2005

Taxpayer Identification Number: [REDACTED]

The amount you owe is:

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	AMOUNT YOU OWE
1040	12/31/1999	\$14242.40	\$0.00	\$851.84	\$15094.24
1040	12/31/2000	\$5455.26	\$401.32	\$717.05	\$6573.63
1040	12/31/2001	\$759622.95	\$45553.92	\$48518.69	\$853695.56
				Total:	\$875363.43