
 **IRS** Department of the Treasury
Internal Revenue Service
P.O. BOX 9112 - STOP 21125
Boston, MA 02203

CERTIFIED MAIL

7105 5678 7184 5959 3358

RX 2/16/05
CERT MAIL
35

Letter Date: 02/15/2005
Taxpayer Identification Number:

Person to Contact:
SCOTT BLANCHARD
Contact Identification Number:
04-03878
Contact Telephone Number:
(413) 785-0392

DAVID FONTAINE



000227

Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320

We filed a Notice of Federal Tax Lien on 02/08/2005 because our records show the following:

Type of Tax	Tax Period	Amount Owed
1040	12/31/1999	14242.40
1040	12/31/2000	5445.26
1040	12/31/2001	759622.95

The lien attaches to all property you currently own and to all property you may acquire in the future. It may also damage your credit rating and hinder your ability to obtain additional credit.

You have a right to request a hearing with us to appeal this collection action and to discuss your payment method options. To explain the different collection appeal procedures available to you, we've enclosed Publication 1660, *Collection Appeal Rights*.

If you want to request a hearing, please complete the enclosed form 12153, *Request for a Collection Due Process Hearing*, and mail it to:

Internal Revenue Service
1550 MAIN STREET, RM 113
SPRINGFIELD, MA 01103

You must request your hearing by 03/17/2005.

We'll issue a Certificate of Release of the Federal Tax Lien within 30 days after you pay the full amount owed. To get your current balance, contact the person whose name and telephone number appear at the top of this letter.

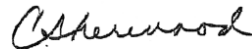
(over)

Letter 3172 (DO) rev. (11-2000)
Catalog No. 267671

We'll also release the lien within 30 days after we accept a bond guaranteeing payment of the amount owed or after we adjust your account based on the decision of your requested hearing. We enclosed Publication 1450, *Instructions on Requesting a Certificate of Release of Federal Tax Lien*.

If you have any questions, please contact the person whose name and telephone number appear at the top of this letter.

Sincerely,



Director, Payment Compliance

Enclosures:

Publication 1, *Your Rights as a Taxpayer*

Publication 1450, *Instructions on Requesting a Certificate of Release of Federal Tax Lien*

Publication 1660, *Collection Appeal Rights*

Form 668 (Y) (c), *Notice of Federal Tax Lien*

Form 12153, *Request for a Collection Due Process Hearing*

Letter 3172 (DO) rev. (11-2000)
Catalog No. 267671

1872

COURT RECORDING DATA

INTERNAL REVENUE SERVICE	Lien Recorded : 02/08/2005 - 17:00PM
FACSIMILE FEDERAL TAX LIEN DOCUMENT	Recording Number: 01872FON2453410
	UCC Number : IRS212940105
	Liber :
	Page :

Area: SMALL BUSINESS/SELF EMPLOYED #1	IRS Serial Number: 212940105
Lien Unit Phone: (617) 316-2575	

This Lien Has Been Filed in Accordance with
Internal Revenue Regulation 301.6323(f)-1.



000227

Name of Taxpayer :
DAVID FONTAINE

Residence :



With respect to each assessment below, unless notice of lien
is refiled by the date in column(e), this notice shall constitute
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
1040	12/31/1999		11/22/2004	12/22/2014	14242.40
1040	12/31/2000		07/28/2003	08/27/2013	5445.26
1040	12/31/2001		10/25/2004	11/24/2014	759622.95

Filed at:	U.S. District Court	
	USDC ELECTRONIC	Total \$ 779310.61
	Boston, MA 02109	

This notice was prepared and executed at BOSTON, MA
on this, the 07th day of February, 2005.

Authorizing Official:	Title:	
SCOTT BLANCHARD	REVENUE OFFICER	21-07-3253

Form 668 (Y)(c)
(Rev. February 2004)

1872

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #1
Lien Unit Phone: (617) 316-2575

Serial Number
212940005

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
DAVID FONTAINE

Residence



IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

- This Notice of Federal Tax Lien has been filed as a matter of public record.
- IRS will continue to charge penalty and interest until you satisfy the amount you owe.
- Contact the Area Office Collection Function for information on the amount you must pay before we can release this lien.
- See the back of this page for an explanation of your Administrative Appeal rights.

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1999		11/22/2004	12/22/2014	14242.40
1040	12/31/2000		07/28/2003	08/27/2013	5445.26
1040	12/31/2001		10/25/2004	11/24/2014	759622.95
Place of Filing Registry of Deeds Hampden County Springfield, MA 01103					Total 779310.61

This notice was prepared and signed at BOSTON, MA, on this,

the 07th day of February, 2005.

Signature

for SCOTT BLANCHARD

Title
REVENUE OFFICER
(413) 785-0392
21-07-3253

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 3 - Taxpayer's Copy

CAT. NO 60025X
Form 668 (Y)(c) (Rev. 02-04)

Lien

This Notice of Federal Tax Lien gives public notice that the government has a lien on all your property (such as your house or car), all your rights to property (such as money owed to you) and to property you acquire after this lien is filed.

Your Administrative Appeal Rights

If you believe the IRS filed this Notice of Federal Tax Lien in error, you may appeal if any of the following conditions apply:

- You had paid all tax, penalty and interest before the lien was filed;
- IRS assessed tax after the date you filed a petition for bankruptcy;
- IRS mailed your notice of deficiency to the wrong address;

You have already filed a timely petition with the Tax Court;

The statute of limitations for collection ended before IRS filed the notice of lien.

Your appeal request must be in writing and contain the following:

- Your name, current address and SSN/EIN;
- Copy of this notice of lien, if available;
- The specific reason(s) why you think the IRS is in error;
- Proof that you paid the amount due (such as cancelled check);
- Proof that you filed a bankruptcy petition before this lien was filed.

Send your written request to the IRS, Attention: Technical Services Group Manager, in the office where this notice of lien was filed.

When This Lien Can Be Released

The IRS will issue a Certificate of Release of Federal Tax Lien within 30 days after:

- You pay the tax due, including penalties, interest, and any other additions under law, or IRS adjusts the amount due, or;
- The end of the time period during which we can collect the tax (usually 10 years).

Publication 1450, Request for Release of Federal Tax Lien, available at IRS offices, describes this process.

When a Lien against Property can be Removed

The IRS may remove the lien from a specific piece of property if any of the following conditions apply:

- You have other property subject to this lien that is worth at least two times the total of the tax you owe, including penalties and interest, plus the amount of any other debts you owe on the property (such as a mortgage);
- You give up ownership in the property and IRS receives the value of the government's interest in the property;
- IRS decides the government's interest in the property has no value when you give up ownership;
- The property in question is being sold; there is a dispute about who is entitled to the sale proceeds; and the proceeds are placed in escrow while the dispute is being resolved.

Publication 783, Instructions on How to Apply for a Certificate of Discharge of Property from a Federal Tax Lien, available at IRS offices, describes this process.

Gravamen

Este Aviso de Gravamen del Impuesto Federal da aviso público que el gobierno tiene un gravamen en todas sus propiedades (tal como su casa o carro), todos sus derechos a propiedad (tales como el dinero que le adeudan a usted) y la propiedad que adquiera después que se presentó éste gravamen.

Sus Derechos de Apelación Administrativos

Si usted cree que el IRS presentó éste Aviso de Gravamen del Impuesto Federal por error, usted puede apelar si cualquiera de las siguientes condiciones le aplican:

- Usted pagó todo el impuesto, multa, interés antes de que el gravamen fuera presentado;
- El IRS tasó el impuesto después de la fecha en que usted presentó una petición de quiebra;
- El IRS le envió por correo el aviso de deficiencia a una dirección incorrecta;
- Usted presentó a tiempo una petición ante la Corte de Impuesto;
- El IRS no presentó el aviso de gravamen dentro del término prescriptivo.

Su petición de apelación tiene que estar por escrito y debe incluir lo siguiente:

- Su nombre, dirección actual y SSN/EIN;
- Una copia de este aviso de gravamen, si está disponible;
- La razón (o razones) específica(s) por qué piensa que el IRS está erróneo;
- Prueba que pagó la cantidad adeudada (tal como un cheque cancelado);
- Prueba que presentó una petición de quiebra antes de que se presentara el gravamen.

Envíe su petición por escrito al IRS, Atención: "Technical Services Group Manager" (Grupo de Gerente-Servicios Técnicos) en la oficina dónde este aviso de gravamen fue presentado.

Cuándo Este Gravamen Se Puede Cancelar

El IRS emitirá un Certificado de Cancelación de Gravamen del Impuesto Federal dentro de 30 días después que:

- Usted paga el impuesto adeudado, incluyendo multas, intereses, y otras sumas adicionales según la ley, o el IRS ajusta la cantidad adeudada, o;
- Aceptemos una fianza garantizando el pago de su deuda;
- La expiración del término en que podemos cobrar el impuesto (usualmente 10 años).

La Publicación 1450, en inglés, "Petición Para Cancelar el Gravamen del Impuesto Federal", describe este proceso y está disponible en las oficinas del IRS.

Cuándo un Gravamen en Contra de la Propiedad Puede Eliminarse

El IRS puede eliminar el gravamen de una propiedad específica si cualquiera de las siguientes condiciones aplica:

- Usted tiene otra propiedad sujeta a este gravamen cuyo valor es por lo menos dos veces el total del impuesto que usted adeuda, incluyendo intereses y multas, más la cantidad de cualquiera de las otras deudas que adeuda sobre la propiedad (tal como una hipoteca);
- Usted cede su interés en la propiedad y el IRS recibe el valor del interés del gobierno en la propiedad;
- El IRS decide que el interés del gobierno en la propiedad no tiene valor alguno cuando usted cedió su interés en la propiedad;
- La propiedad gravada será vendida; existe una controversia sobre quién tiene derecho al producto de la venta; y se depositan los fondos recibidos en la venta en una cuenta especial en lo que se resuelve la controversia.

La Publicación 783 en inglés, "Instrucciones de Cómo Solicitar un Certificado de Relevó de la Propiedad de un Gravamen del Impuesto Federal", describe éste proceso y está disponible en las oficinas del IRS.

Form 668 (Y) (c) (Rev. 02-2004)