



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

**NOTICE OF INTENT TO OFFSET
FEDERAL INCOME TAX REFUND**

Rv 5/21/05
118

Notice Date: 5/18/2005

Taxpayer ID Number:
Trans Type: 200
Payment Due Date: 6/17/2005
Total Amount Due: \$ 109,819.58

DAVID P. FONTAINE

Certified Mail Number:

7106 9212 0530 0122 4584

The records of the Massachusetts Department of Revenue indicate that the tax shown below has not been paid and is not currently in dispute. You have **60 days from the date of this notice** to either pay your debt or provide satisfactory written evidence that all or part of this debt is not past due or legally enforceable. If you fail to do so, the DOR will refer your debt to the US Treasury Offset Program. If you are due a Federal income tax refund by the Internal Revenue Service all or part of the refund, up to the amount you owe, may be intercepted and applied to the liability listed below. **This offset is authorized by Federal Law.** Any unpaid liability will remain eligible for future offset. Penalty and interest will accrue until the balance is paid in full.

TO AVOID AN OFFSET OF YOUR FEDERAL TAX REFUND, YOU MUST DO ONE OF THE FOLLOWING WITHIN SIXTY DAYS:

Send a check or money order for the full amount due payable to the Commonwealth of Massachusetts and enclose the bottom portion of this notice. Please write your social security number on your check. **If you make a payment after the due date you will owe additional interest and penalties which will be referred for offset.**

Provide satisfactory written evidence that all or part of the bill is not past due or legally enforceable. Submit any information you have to prove your claim to: **PO Box 7061, Boston, MA 02204.** If you have further questions, please call (617) 887-6400.

Your Federal income tax refund is subject to this offset even if you have a valid payment agreement with DOR. Any federal offset funds received will not affect the scheduled payment amount or due date, but could reduce the length of your agreement.

Tax Type	Period End Date	FE	Assessment Date	Tax Liability	Interest and Penalty	Payments/Credits	Balance Due
INCOME	12-31-01		01-12-05	\$ 64,876.78	\$ 44,942.80	\$.00	\$ 109,819.58

CUT BELOW AND RETURN BOTTOM PORTION WITH PAYMENT



DAVID P. FONTAINE

Taxpayer ID Number:
Trans Type: 200
Payment Due Date: 6/17/2005
Bill Number: 040000122458
Total Amount Due: \$ 109,819.58

Amount Enclosed

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P. O. Box 7061
Boston, MA 02204-7061

Massachusetts Department of Revenue
PO Box 7061
Boston, MA 02204-7061



CERTIFIED MAIL

CERTIFIED MAIL



7106 9212 0530 0122 4584

DAVID P. FONTAINE



First-Class Mail
Postage & Fees Paid
Commonwealth of MA
Permit No. 11739