



Department of the Treasury  
Internal Revenue Service  
P.O. Box 480  
Holtsville, NY 11742-0480



Notice	CP71C
Tax Year	2018
Notice date	April 18, 2022
Taxpayer ID number	
To contact us	800-829-3903
Your Caller ID	714374
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8/2376 -448280

DAVID P FONTAINE



448280

Annual reminder of balance due taxes for tax year 2018

**Amount due: \$17,279.00**

We're required to send you this annual reminder explaining the amount you still owe for your 2018 (Form 1040) taxes.

If you are already working with us to address the amount you owe, you have an installment agreement, or we notified you that we suspended enforced collection on your account, you don't need to do anything.

To prevent interest and applicable penalties from continuing to increase, pay the amount due by May 9, 2022.

### Billing Summary

Amount you owe	\$17,279.00
<b>Amount due by May 09, 2022</b>	<b>\$17,279.00</b>

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DAVID P. FONTAINE

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### Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number (010-44-4741), the tax year (2018), and the form number (1040) on your payment and any correspondence.

Amount due by May 9, 2022

**\$17,279.00**

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0114



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**What you need to do immediately****If you agree with the amount and you're not working with an IRS representative**

- Pay the amount due of \$17,279.00 by May 9, 2022, to prevent interest and applicable penalties from continuing to increase.
- Pay online or mail a check or money order with the attached payment stub. You can pay online now at [www.irs.gov/payments](http://www.irs.gov/payments).

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial situation has not changed, you don't need to do anything.

**If you disagree with the amount due**

Call us at 800-829-3903 to review your account with a representative. Be sure to have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

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**What you need to know****Denial or revocation of United States Passport:**

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code (IRC), which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.



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#### What you need to know – **continued**



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#### Denial or revocation of United States Passport – **continued**

Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$55,000 that has been assessed and for which a Notice of Federal Tax lien has been filed and all administrative remedies under IRC Section 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$55,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is available at [www.irs.gov/passports](http://www.irs.gov/passports).

#### Payment options

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](http://IRS.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](http://IRS.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](http://IRS.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](http://IRS.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](http://IRS.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](http://IRS.gov/account).

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**If we don't hear from you**

Pay \$17,279.00 by May 9, 2022, to avoid interest and any applicable penalty charges.

If you don't pay the amount due or call us to make payment arrangements, we will continue to send you annual reminder notices of your balance due until the statute of limitations for collection expires.

When you do not pay your tax debt, a federal tax lien arises as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property. The NFTL may also appear on your credit report.

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**Additional information**

- Visit [www.irs.gov/cp71c](http://www.irs.gov/cp71c)
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.