

223

BILLING NOTICE DATE: 04/20/2000  
TOTAL AMOUNT DUE: \$477.92

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES  
PO Box 5088, Hartford CT 06102-5088

FOR DEPARTMENT USE ONLY

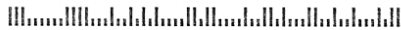
112

1998

☐ IT IS NOT NECESSARY TO REMIT PAYMENT IF THE TOTAL DUE IS LESS THAN \$1.00.  
1. Please Enter Amount Enclosed \$  
2. Make Remittance Payable to: COMMISSIONER OF REVENUE SERVICES  
3. Write your Social Security Number on your check.  
4. Detach and return this portion with your payment in the envelope provided.

If address as shown is incorrect, please check box above and complete reverse side of this stub.

DAVID P FONTAINE



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payment has been made within the last 10 days, please disregard.

OAR-153 (Rev. 1/99)  
BILLING NOTICE

STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES  
PO Box 5088, Hartford CT 06102-5088

Please retain this portion for your records.

TAXPAYER ID	NOTICE DATE	TAX LIABILITY	DUE DATE	AMOUNT DUE
	04/20/2000	CT INCOME TAX	UPON RECEIPT	\$ 477.92

YOUR ACCOUNT HAS BEEN ADJUSTED WITH UPDATED PENALTY AND INTEREST.  
NUMBER OF NOTICES SENT FOR THIS ACCOUNT: 11  
YOUR ACCOUNT HAS BEEN REFERRED TO THE COLLECTION AND ENFORCEMENT DIVISION.  
FAILURE TO REMIT THE ENTIRE AMOUNT DUE MAY RESULT IN THE ISSUANCE OF A TAX WARRANT. FOR ADDITIONAL INFORMATION, CALL 860-297-4936.

YOUR TAX RETURN WAS FILED SHOWING A BALANCE DUE. NO PAYMENT WAS RECEIVED WITH THE RETURN. FAILURE TO PAY PROPER AMOUNT WHEN DUE RESULTS IN A PENALTY OF 10%, AND INTEREST AT 1% PER MONTH ON THE UNPAID TAX UNTIL FULL PAYMENT IS MADE.

EFF DATE	TRANSACTION	PENALTY	INTEREST	TAX	BALANCE
04/15/99	ORIGINAL RETURN	0.00	12.69	422.93	435.62
07/16/99	INT UPDATE	0.00	4.23	0.00	4.23
08/16/99	INT UPDATE	0.00	4.23	0.00	4.23
09/16/99	INT UPDATE	0.00	4.23	0.00	4.23
10/16/99	INT UPDATE	0.00	4.23	0.00	4.23
11/16/99	INT UPDATE	0.00	4.23	0.00	4.23
12/16/99	INT UPDATE	0.00	4.23	0.00	4.23
01/16/00	INT UPDATE	0.00	4.23	0.00	4.23
02/16/00	INT UPDATE	0.00	4.23	0.00	4.23
03/16/00	INT UPDATE	0.00	4.23	0.00	4.23
04/16/00	INT UPDATE	0.00	4.23	0.00	4.23
	TOTAL	0.00	54.99	422.93	477.92

PLEASE REMIT THE AMOUNT DUE IMMEDIATELY.  
PAYMENTS RECEIVED AFTER THE RETURN DUE DATE ARE APPLIED TO PENALTY AND INTEREST FIRST.

NET PENALTY	NET INTEREST	NET TAX	AMOUNT DUE
0.00	54.99	422.93	477.92

RETURN YEAR : 1998

Rx 4/22/00

To change your address, please enter the information below:

Name \_\_\_\_\_ Social Security Number or FEIN \_\_\_\_\_

Street \_\_\_\_\_

City or Town \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Current Area Code & Telephone Number (     ) \_\_\_\_\_

OAR 153 Back (Rev. 03/00)

#### DEFINITIONS

Taxpayer ID Number:	Social Security Number or Federal Employer Identification Number.
Audit Bill:	Liability resulting from an audit of your return.
Delinquent Assessment:	An amount assessed for failure to file a tax return.
No Remittance:	A return filed with tax due, and no payment made.
Bad Check:	A check not honored by your bank.
Late Payment:	A payment received after the due date.
Tax Bill:	Liability incurred as a result of a filed return.

#### AMENDMENT TO RETURN

If, after filing your Connecticut income tax return, you receive an additional tax statement (Form W-2 or 1099) or discover that you made any other error, you must file **Form CT-1040X, Amended Connecticut Income Tax Return**.

If you amend your federal income tax return, and the amendment affects your Connecticut income tax liability (including your Connecticut alternative minimum tax liability), you must file **Form CT-1040X** no later than 90 days after the date you file your amended federal income tax return.

If your income is changed or corrected by the Internal Revenue Service or other competent authority, and the change or correction affects your Connecticut income tax liability (including your Connecticut alternative minimum tax liability), you must file **Form CT-1040X** no later than 90 days after the final determination of your federal tax liability.

#### LATE PAYMENT PENALTY AND INTEREST CHARGES

Filing **Form CT-1040 EXT, Application for Extension of Time to File Connecticut Income Tax Return for Individuals**, extends the time to file your Connecticut income tax return. It does not extend the time to pay your Connecticut income tax. If you file **Form CT-1040 EXT**, interest will be charged on any tax shown to be due on your Connecticut income tax return that was not paid on or before the original due date of the return. However, a penalty will not be imposed if at least 90% of the tax due on your Connecticut income tax return was paid on or before the original due date of the return, and you pay the balance on or before the extended due date of the return.

If your payment is delivered by the United States mail, the date of the United States postmark is the date that your payment is considered to be received by the Department. For more information about other delivery services, see **Special Notice 99(14), Designated Private Delivery Services**.

If you pay late, penalties and interest apply. Any payment received after its due date is applied first to the late payment penalty, then to interest, and then to the tax.

**Late Payment Penalty:** The penalty for late payment or underpayment of income or use tax is 10% (.10) of the amount paid late or underpaid.

**Late Filing Penalty:** If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

**Interest:** Interest is imposed on the late payment or underpayment of tax at the rate of 1% (.01) per month or fraction of a month. Interest on any late payment or underpayment of tax due before July 1, 1995, is imposed at the rate of 1¼% (.0125) per month or fraction of a month from the due date through July 15, 1995, and at the rate of 1% (.01) per month or fraction of a month from July 16, 1995, until the date of payment. **Note:** Additional interest accrues on the 16th of each month. If a payment is received after the 15th of the month, additional interest of 1% accrues on the tax due.

#### SAMPLE COMPUTATION OF LATE PAYMENT

**Example:** A tax return is filed ten days after the due date with a payment of \$1,000. The amount of tax as shown on the return is also \$1,000. Because the payment was late, penalty and interest charges apply as follows:

Penalty (10% of tax)	\$100.00	
Interest (1% of tax)	10.00	(One Month)
Tax	1,000.00	
Total Amount Due	\$1,110.00	
Less Late Payment	1,000.00	(Applied to Penalty and Interest first)
Balance of Tax Due	\$ 110.00	