



ALAN LEBOVIDGE  
COMMISSIONER

FREDERICK A. BEEBE  
DEPUTY COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*

*Audit Division*  
*P.O. Box 7087*  
*Boston, MA 02204*

*R4 Jan 15, 04*

TO: David Fontaine

TAXPAYER  
IDENTIFICATION NO.  
FORM NFF-1 DATE:

1/8/09

NOTICE OF FAILURE TO FILE

PERSONAL INCOME

2000

We have received your correspondence in response to our Notice of Intent to Assess for tax year 2000. Please be advised that the period was assessed. As a result, the case is in the process of being billed. You may appeal the assessment by completing the enclosed Application for Abatement (Form CA-6) and mailing it to the address shown on the form.

Some of the items you have requested need to go through our Legal Division. They can be reached at:

Massachusetts Department of Revenue  
Attention: Audrey Rushton  
Disclosure & Administrative Law Unit  
P. O. Box 55483  
Boston, MA 02205  
Fax#617-626-3249

Regarding tax years 2001 and 2002, these returns are still due. Because you did not respond to our Notice of Failure to File, a Notice of Intent to Assess was issued 1/4/04.

Please be aware that the arguments you bring up in your correspondence have been raised previously in documented Appellate Tax Board Cases. Please refer to the following cases for more clarification. All of these cases were ruled in the Commissioner of Revenue's favor.

- (1) Joseph R. Olson v. Commissioner of Revenue
- (2) Leo L. Dubois, Jr v. Commissioner of Revenue
- (3) Anthony J. Rossi v. Commissioner of Revenue
- (4) Leon A. Brownell v. Commissioner of Revenue

If you have any questions, please contact us at (617)887-6600.

Sincerely,

Massachusetts Department of Revenue  
Filing Enforcement Bureau  
Income Non-Filing section  
(617) 887-6600