



Commonwealth of Massachusetts
Department of Revenue
Geoffrey E. Snyder, Commissioner
mass.gov/dor

Letter ID: L1376906688
Notice Date: June 22, 2022



NOTICE OF INTENT TO ASSESS

000204



DAVID P FONTAINE

This is a notice that you will be assessed \$3,396.34 as a result of audit findings.

Why did I receive this notice?

You received this notice because you have been audited by the Department of Revenue (DOR). According to our records, you failed to report the correct Personal Income Tax for period(s) January 1, 2018 to December 31, 2018. We intend to assess the amount shown above.

What should I do?

Review the information in this notice. Then, do the following:

- If you agree, pay \$3,396.34 by July 22, 2022 to avoid additional interest and penalties. Go to mass.gov/masstaxconnect to pay from your bank account or with a credit card. You may also pay by mail by using the voucher included with this notice.
- If you disagree, you may take any of the following actions:
 - The majority of your concerns can be resolved through a phone call. Call us at (617) 887-6367.
 - If after calling, you still disagree with this notice, you may appeal this proposed assessment by filing an appeal online at mass.gov/masstaxconnect or on a Form DR-1, Office of Appeals Form. Mail the completed form to: DEPARTMENT OF REVENUE, AUDIT DIVISION, PO BOX 7087, BOSTON, MA 02204-7087.
 - If you decide to file an appeal, we must receive your request by July 22, 2022, or your request must be postmarked within 25 days of June 22, 2022 in order for your appeal to be filed timely.
 - Submit Form M-2848, Power of Attorney, if you want someone else to represent you.

Balance Summary

	Tax	Penalties	Interest	Total
Totals from this audit	\$2,893.00	\$0.00	\$503.34	\$3,396.34
Payments/credits/offsets to date				\$0.00
Current balance				\$3,396.34



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Explanation of Proposed Assessment:

This proposed amount is based on:

- NOTE: Taxpayers are encouraged to exchange information with DOR electronically. Please contact 617-887-6367 to discuss available options.
- All known credits and deductions have been applied before calculating your tax due. Any information from the IRS is received and used pursuant to an exchange agreement between the IRS and the Commonwealth of Mass authorized under title 26, United States code section 6103 (d).
- Massachusetts taxable income has been increased due to adjustments disclosed on a report received from the Internal Revenue Service in accordance with MGL CH.62C, Sec 30.
- Penalty per MGL CH.62C, Sec 30
- Your Schedule E rental and/or royalty income has been adjusted.
- Your taxable pension income has been adjusted.

What happens if I don't respond?

If you don't respond and/or pay \$3,396.34 by July 22, 2022, you will receive a Notice of Assessment, including additional interest and penalties.

If you appealed this proposed assessment, you're not required to pay at this time. You should consider payment, however, to avoid additional interest and penalties. If your appeal is successful, we will refund you any money paid with interest.

What if I have questions?

For any questions about your account, go to mass.gov/masstaxconnect. If you have further questions, call us at (617) 887-6367.

Visit us online!

Visit mass.gov/dor to learn more about Massachusetts tax laws and DOR policies and procedures, including your Taxpayer Bill of Rights, and MassTaxConnect for easy access to your account:

- Review or update your account
- Contact us using e-message
- Sign up for e-billing to save paper
- Make payments or set up autopay

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Detailed Summary

Personal Income Tax

Period End Date	Tax	Penalties	Interest	Total
12/31/2018	\$2,893.00	\$0.00	\$503.34	\$3,396.34

			Payments/credits/offsets to date	\$0.00
			Current balance	\$3,396.34

2018 Adjustments

Period End Date	Description	Reported	Adjusted
12/31/2018	Pensions and Annuities	\$0.00	\$60,312.00
12/31/2018	Mass Bank Interest	\$98.00	\$705.00
12/31/2018	Rent/Royalty/REMIC/Partnership/S Corporation/Trust Income/Loss	\$0.00	\$808.00
12/31/2018	Total Taxable Income	\$1,776.00	\$58,501.00
12/31/2018	Income Tax After Credits, Contributions, Use Tax, and HC Penalty	\$580.00	\$3,473.00



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**Detailed Summary**

Income Source(s)	Amount
1099R GrossDist BERKSHIRE BANK	\$60,312.00
1099R TxblAmt BERKSHIRE BANK	\$60,312.00
1099MISC RyIts SANDRIDGE MISSISSIPPIAN TRUST II	\$30.00
1099MISC RyIts SANDRIDGE PERMIAN TRUST	\$778.00
1099INT SANDRIDGE MISSISSIPPIAN TRUST II	\$16.00
1099INT SANDRIDGE PERMIAN TRUST	\$587.00
1099INT NUSTAR GP HOLDINGS LLC	\$4.00

There may be additional sources not listed that were used to determine the tax owed.



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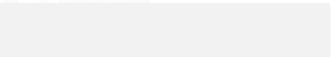




CUT HERE AND RETURN IN ENVELOPE



001 **Payment Voucher**

Massachusetts Department of Revenue

Account ID PIT-11429310-002	Payment Due Date July 22, 2022		Amount Due \$3,396.34		Amount Enclosed	
DAVID P FONTAINE 	Audit ID 1104147456		Tax Type 053	Voucher Type 03	ID Type 007	Vendor Code 0001
	 					

*Paying taxes means more money for roads, schools
and public safety in your community.*

Pay online at mass.gov/masstaxconnect, or return
this voucher with a check or money order payable
to: Commonwealth of Massachusetts.

Mail to:



MASSACHUSETTS DEPT OF REVENUE
PO BOX 7089
BOSTON, MA 02241-7089

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RESPONSE FORM

Your Letter ID is on the upper right corner of this notice. Be sure to write your Letter ID on any documents you're sending to us.

Your name: _____

Daytime phone: _____ Email: _____

Your signature: _____ Date: _____

This Response Form is only required for correspondence and is not required if you are making a payment. Using this Response Form for a payment may delay the processing of your payment.

You must return this page with your response to:

DEPARTMENT OF REVENUE
AUDIT DIVISION
PO BOX 7087
BOSTON, MA 02204-7087