



Department of the Treasury
Internal Revenue Service
Internal Revenue Service
Ogden Service Center
Ogden UT 84201-0040

Date: October 30, 2023
Taxpayer ID number: [REDACTED]
Form: 1040
Tax periods: December 31, 2020
Person to contact: Ms. Williams 298-82000
Employee ID number: 298-82000
Contact telephone number: 1-866-897-0161
Contact hours: 7:00 AM to 7:00 PM
Last day to file petition with US tax court: January 29, 2024

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[REDACTED]
%LOGAN E ALLEC
1001 WILSHIRE BLVD # 1370
LOS ANGELES, CA 90017-2415010

Certified Mail Number: 9307110756201778729440

**Notice of Deficiency
Penalties or Additions to Tax**

Tax year ended	Deficiency amount	Penalty or addition to tax Internal Revenue Code Section	Penalty or addition to tax amount
December 31, 2020	\$33,981.00		
December 31, 2020		IRC Section 6651(a)(1)	\$7,645.73
December 31, 2020		IRC Section 6654(a)	\$521.00
December 31, 2020		IRC Section 6651(a)(2)	\$4,757.34

Dear [REDACTED]:

You owe additional tax or other amounts, or both, as shown above. This letter is your Notice of Deficiency as required by law. The enclosed Form 4549, Report of Income Tax Examination Changes, shows how we figured the deficiency.

What to do if you agree

Sign the enclosed Form 5564-A, Notice of Deficiency - Waiver, and return it in the enclosed envelope or send it to the return address shown above. Returning this now will help limit the accumulation of interest.

What to do if you disagree

If you want to contest our final determination, you can file a petition with the United States Tax Court.

How to file your petition

You can download a fillable petition form and get information about filing at ustaxcourt.gov. The Tax Court encourages petitioners to electronically file petitions. You can eFile your completed petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. Or you may send the completed petition to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Be sure to include a copy of this notice and any attachments with the petition and the filing fee payable online, or by mail or in person using a check or money order made out to Clerk, U.S. Tax Court. Do not send your petition to the IRS; you must file your petition with the Tax Court.

If this notice shows more than one tax year, you can file one petition form showing all the years you disagree with.

The Tax Court has a simplified procedure for small tax cases when the amount of the deficiency you dispute does not exceed \$50,000 (including additions to tax and penalties, but not including interest) for any tax year. If you plan to file a petition for one or more tax years and the amount in dispute for any tax year exceeds \$50,000 (including additions to tax and penalties, but not including interest), you can't use this simplified procedure. If you use this simplified procedure, you can't appeal the Tax Court's decision. You can get information about the simplified procedure from ustaxcourt.gov or by writing to the court at the address above.

You can represent yourself before the Tax Court, or anyone allowed to practice before the Tax Court can represent you.

When to file a petition

The court can't consider your case if you file the petition late.

- A petition is considered timely filed if the Tax Court receives it within
 - 90 days from the date this letter was mailed to you, or
 - 150 days from the date this letter was mailed to you 1) if this letter is addressed to you outside of the United States, or 2) if you are outside of the United States when this letter is mailed to you.
- A petition is also generally considered timely if the United States Postal Service postmark date is within the 90 or 150-day period and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed using the mail service of a foreign country.
- A petition is also generally considered timely if the date recorded by a designated private delivery service in its database as received within the 90 or 150-day period. Not all services offered by private delivery companies are designated delivery services. For a list of designated delivery services available for domestic and international mailings and rules pertaining to them, see Notice 2016-30, which is available on the IRS website at IRS.gov/irb201618. Please note that the list of approved delivery companies may be subject to change.
- The time in which you must file a petition with the Tax Court is set by law and can't be extended or suspended, even for reasonable cause. We can't change the allowable time for filing a petition with the Tax Court.

What to do if you're married

We're required to send a notice to each spouse. If both want to petition the Tax Court, both must sign and file the petition or each must file a separate, signed petition. If only one spouse timely petitions the Tax Court, we may assess the deficiency against the non-petitioning spouse.

What will happen if we don't hear from you

If you decide not to sign and return the waiver, and you don't file a timely petition with the Tax Court, we'll assess and bill you for the deficiency (and applicable penalties and interest) after 90 days from the date of this letter (150 days if this letter is addressed to you outside the United States).

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit IRS.gov/taxpayer-bill-of-rights.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit **TaxpayerAdvocate.IRS.gov** or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:



- Go to **TaxpayerAdvocate.IRS.gov/litcmap**;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at **IRS.gov/forms**; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

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State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your Local Taxpayer Advocate office at:

Internal Revenue Service
Taxpayer Advocate Office
300 North Los Angeles Street, Room 5109, Stop 6710
Los Angeles, CA 90012
Telephone: 213-576-3140
Fax: 855-820-5133

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to **TaxpayerAdvocate.IRS.gov**. Do not send your Tax Court petition to the TAS address listed above. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.

Where you can get more information

See the enclosed Publication 1, Your Rights as a Taxpayer. You can also refer to Publication 3498-A, The Examination Process (Audits by Mail); and Publication 5, Your Appeal Rights and How to Prepare a Protest If You Don't Agree.

Find tax forms or publications by visiting **IRS.gov/forms** or calling 800-TAX-FORM (800-829-3676).

If you write, include the enclosed Form 14817, Reply Cover Sheet, with your response and write your telephone number and the hours we can reach you.

If you lack access to a computer or the internet and want to file a paper petition, you may get a copy of the petition form and filing information by contacting the Office of the Clerk of the Tax Court previously stated or by calling 202-521-0700.

If you have questions, you can call the contact person shown on the first page of this letter.

Thank you for your cooperation.

Sincerely,

Daniel I. Werfel
Commissioner

Enclosures:
Form 4549
Form 5564-A
Envelope
Publication 1
Publication 14817