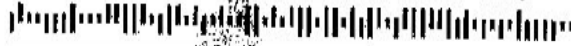




Department of the Treasury
Internal Revenue Service
Philadelphia, PA 19255-0520

Notice	CP2000
Tax year	2020
Notice date	November 28, 2022
Social Security number	[REDACTED]
AIR control number	50043-2663
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9602

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We are proposing changes to your 2020 Form 1040 tax return. This is not a bill.

Proposed amount due: \$9,875

We received information from third parties such as employers or financial institutions that doesn't match the information you reported on your tax return. This notice:

- Proposes a change to tax and/or payments and credits (such as federal income tax withheld, earned income credit, etc.) that you originally reported.
- Provides you with an opportunity to agree or disagree with the proposed changes.

If our information is correct, you will owe \$9,875 (including interest), which you need to pay by December 28, 2022.

Summary of proposed changes

Tax you owe	\$7,724
Payments	\$0
Substantial tax understatement penalty	\$1,545
Interest	\$606
Proposed amount due by December 28, 2022	\$9,875

Reminder: This is not a bill. We haven't charged the proposed amount due.

What you need to do immediately

If you need more time to respond to this notice, contact us at 1-800-829-8310. Interest will continue to accrue during this period if the information in this notice is correct.

Review this notice, and compare our changes to the information on your 2020 tax return.

If you agree with the proposed changes

- Complete, sign, and date the Response form on Page 7 (we require both spouses' signatures if you filed married filing jointly), and mail it to us along with your payment of \$9,875 so we receive it by December 28, 2022.
- Do not file an amended return (Form 1040X) if you fully agree with our changes. We'll make the correction when we receive your signed response.

If you don't agree with the proposed changes

- Complete the Response form on Page 7, and send it to us along with a signed statement explaining your disagreement and include any documentation that supports your claim so we receive it by December 28, 2022.
- If you have allowable costs or expenses related to the unreported income that will change our proposal, it may benefit you to include the applicable form or schedule with your response.

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- It is **not** necessary to file an amended return (Form 1040X) for 2020 if you don't agree with our changes. We'll review your response and make any applicable corrections. However, if you choose to file an amended return, write "CP2000" on top of it and attach it **behind** your completed response form.

If you need assistance contact us at 1-800-829-8310

If we don't hear from you

If we don't receive your response by December 28, 2022, we'll send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will continue to accrue and penalties may apply.



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Changes to your 2020 tax return

Your income and deductions

	Shown on return	As corrected by IRS	Difference
Nonemployee compensation	\$0	\$23,680	\$23,680
Income net difference			\$23,680

	Shown on return	As corrected by IRS	Difference
Self-employment tax deduction	\$0	\$1,673	\$1,673
Deduction net difference *1			\$1,673

	Shown on return	As corrected by IRS	Difference
Change to taxable income			\$22,007

Your tax computations

	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$2,762	\$19,245	\$22,007
Tax, Form 1040, line 16	\$0	\$1,923	\$1,923
Child tax credit and other dependent, Form 1040, line 19	\$0	\$1,923	\$1,923
Self-Employment tax, Schedule 2, line 4	\$0	\$3,346	\$3,346
Total tax, Form 1040, line 24	\$0	\$3,346	\$3,346
Earned income credit, Form 1040, line 27	\$3,584	\$531	-\$3,053
Additional child tax credit, Form 1040, line 28	\$1,400	\$77	-\$1,323
Net premium tax credit, Schedule 3, line 8	\$2	\$0	-\$2
Tax you owe *2			\$7,724

Payments

	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25	\$614	\$614	\$0
Total payments			\$0

(*1) Increases to deductions result in a decrease to taxable income.

(*2) Decreases to credits result in an increase to tax.

Explanation of changes to your 2020 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Nonemployee Compensation

Received from	Address	Account Information	Shown on return	Reported by others	Difference
[REDACTED]	[REDACTED]	SSN [REDACTED] Form 1099-NEC Date Sold or Disposed 11/10/21	\$0	\$7,365	\$7,365
[REDACTED]	[REDACTED]	SSN [REDACTED] Form 1099-NEC Date Sold or Disposed 11/10/21	\$0	\$16,315	\$16,315
Nonemployee Compensation Total			\$0	\$23,680	\$23,680

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Misidentified income

If any of the income shown on this notice isn't yours, send us the name, address, and taxpayer identification number of the person who received the income. To prevent future incorrect reporting to the IRS, notify the payer to adjust their records to show the correct name and taxpayer identification number.

Negative taxable income

You had a zero or negative taxable income amount on your original or amended return. To ensure proper credit for deductions, this notice reflects the actual amount of your taxable income in the "Shown on return" column of the "Changes to your tax return" section.

Child Tax Credit or Credit for Other Dependents

The allowable amount of the Child Tax Credit or Credit for Other Dependents is based on your filing status, the number of qualifying persons, your modified adjusted gross income and tax. Either credit is adjusted when your modified adjusted gross income changes. The credit can't be more than the tax.

If you filed and claimed credits for mortgage interest, the residential energy credit or the District of Columbia first-time homebuyer credit with your original tax return, send us recomputed worksheets from Publication 972, Child Tax Credit. To apply any unused credits from these sources, send us the recomputed forms. If you've already applied these unused credits to any other tax years, you need to file a Form 1040X, Amended U.S. Individual Tax Return, for the other years.

If you haven't filed the tax return for the affected period, send us a signed statement that you've corrected your records.

Self-Employment Tax on Self-Employment (SE) income

We computed the self-employment (SE) tax on the net SE income from your reported and underreported SE income. SE income generally includes nonemployee compensation, merchant card payments, third-party network payments, and other income from part-time or full-time work. Net earnings from SE income are subject to SE tax.

SE tax consists of Social Security tax of 12.4% and Medicare tax of 2.9% and, for SE income more than the thresholds for your filing status, an additional Medicare tax of 0.9%. Even if you paid the maximum amount of Social Security tax, you're still liable for Medicare tax and additional Medicare tax if you're over the applicable threshold. The deductible part of the SE tax is based on the change we made to your SE tax. If you were an employee, you're liable for income tax and the employee's share of Social Security (6.2%), Medicare taxes (1.45%), and additional Medicare tax, if applicable. We'll credit your Social Security account with the amount of SE income shown on this notice. See Form 1040, Schedule SE, Self-Employment Tax, for more information.





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Earned Income Credit

Changes to your adjusted gross income (AGI) will affect your allowable Earned Income Credit. The Earned Income Credit is based on your earned income and AGI, both of which must be less than:

- \$15,820 with no qualifying child (\$21,710 for married filing jointly),
- \$41,756 with one qualifying child (\$47,646 for married filing jointly) or
- \$47,440 with two qualifying children (\$53,330 for married filing jointly) or
- \$50,954 with more than two qualifying children (\$56,844 for married filing jointly).

Additional Child Tax Credit adjusted - Schedule 8812

Based on the proposed change to your income and tax, we adjusted the allowable amount of Additional Child Tax Credit.

Premium tax credit

We based the change to the premium tax credit on the proposed changes to your modified adjusted gross income.

Next steps

If you agree with our proposed changes, send us your signed Response form so we receive it by the due date of this notice. After you receive the billing notice showing we've adjusted your account, you can use the following online payment options:

- Visit www.irs.gov/payments for information about online payment options including:
 - Pre-assessed installments and payment agreements
 - Payroll deductions
 - Credit card payments
 - Direct debit payments
 - Applicable fees
- To apply for an installment agreement plan by mail, send in your signed Response form AND a completed Form 9465, Installment Agreement Request.

If the same error occurred in another tax year, file a Form 1040X for that tax year.

We send information about these changes to state and local tax agencies. If the changes we made to your federal tax return also impact your state or local tax return, file an amended state or local tax return as soon as possible.

Penalties

We are required by law to charge any applicable penalties.

Substantial tax understatement

Description	Amount
Accuracy-related penalty substantial understatement of tax - IRC 6662(b)(2); 6662(d)	\$1,545

If you understate your tax liability and the understatement is more than the greater of 10% of your correct tax liability or \$5,000, an accuracy-related penalty generally applies for the substantial understatement of tax. The penalty is 20% of the portion of the underpayment of tax attributable to a substantial understatement of income tax. We may reduce or eliminate the penalty if you send a signed statement with one of the following:

- Facts to support your treatment of the understated income and the authority for your position, such as the Internal Revenue Code, Treasury Regulations, Revenue Rulings, Revenue Procedures, etc. or

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- An explanation of whether you clearly disclosed the item, such as by attaching Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement, and there is a reasonable basis for your position.

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Interest is calculated to 30 days from the date of the notice for domestic addresses and 60 days from the date of the notice for foreign and APO/FPO/DPO addresses. Interest will continue to accrue until you pay the amount you owe in full.

Description	Amount
Total interest	\$606

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full. For a detailed calculation of your interest, call 1-800-829-8310.

Period	Interest rate
April 1, 2021 through March 31, 2022	3%
April 1, 2022 through June 30, 2022	4%
July 1, 2022 through September 30, 2022	5%
Beginning October 1, 2022	6%

Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit www.irs.gov/cp2000 for more information about this notice, frequently asked questions, and to review the following:
 - Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531, for more information about filing an Appeal.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- This isn't an audit; your return may be subject to an examination.
- Keep a copy of this notice for your records.

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, visit www.irs.gov.



Department of the Treasury
Internal Revenue Service
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521

Notice CP2000
Tax year 2020
Notice date November 28, 2022
Social security number [REDACTED]
AUR control number 50043-2663
To contact us Phone 1-800-829-8310
Fax 1-877-477-9602

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INTERNAL REVENUE SERVICE
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521

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Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we can receive it by December 28, 2022. If making a payment, use the provided voucher to ensure proper application of your payment. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please make the changes below.

[REDACTED ADDRESS]

Primary phone [REDACTED] Best time to call a.m. p.m.
Secondary phone [REDACTED] Best time to call a.m. p.m.

1. Indicate your agreement or disagreement

I agree with all changes

I consent to the assessment of my 2020 income tax, and understand that:

- I owe \$9,875 in additional tax, payment adjustments, and interest.
- The IRS is required by law to charge interest on taxes that weren't paid in full by May 17, 2021.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can file a claim for a refund at a later date.
- By signing this form, I cannot challenge these changes in the U.S. Tax Court unless the IRS determines after the date I sign this form that I owe additional taxes for 2020.

Please sign and return this form with your payment.

Signature _____ Date _____

Spouse's Signature (required if you filed a joint tax return) _____ Date _____

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Indicate your agreement or disagreement—Continued

- I don't agree with some or all of the changes**
 Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax this Response form, documentation and/or signed statement explaining the items you don't agree with to 1-877-477-9602

2. Indicate your payment option

- Check all that apply:
- Payment in the form of a check or money order.
 - Write your Taxpayer Identification number ([REDACTED], the tax year (2020), and the notice number (CP2000) on your payment and any correspondence.
 - Make your check or money order payable to the United States Treasury.
 - A completed Installment Agreement Request (Form 9465).
 - I made an online payment.

3. Authorization optional

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person _____

Address _____

City _____ State _____ Country _____ Zip code _____

Primary phone _____ Best time to call a.m. p.m. Secondary phone _____ Best time to call a.m. p.m.

I authorize the person listed above to discuss and provide information to the IRS about this notice.

Signature _____ Date _____

Spouse's Signature (required if you filed a joint tax return) _____ Date _____

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[REDACTED]
 [REDACTED]

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- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number ([REDACTED]), the tax year (2020), and the notice number (CP2000) on your payment and any correspondence.

Payment

Internal Revenue Service
 PO BOX 219749
 KANSAS CITY MO 64121-9749

Amount due by
December 28, 2022

\$9,875
