Department of the Treasury
Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012

Notice	CP2000
Tax year	2022
Notice date	June 3, 2024
Social Security number	076-54-4446
AUR control number	50023-1630
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9599

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PAUL & SABRINA SMITH
C/O ELIZABETH CASTELLANOS
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

013899

We are proposing changes to your 2022 Form 1040 tax return. This is not a bill.

Proposed amount due: $1,030

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 $1,030 (including interest), which you need to pay by July 3, 2024.

Summary of proposed changes

Tax you owe	$1,920
Payments	$981
Interest	$91
Proposed amount due by July 3, 2024	**$1,030**

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 2022 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 $1,030 so we receive it by July 3, 2024.
- **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 July 3, 2024.
- 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.

Continued on back...

- It is **not** necessary to file an amended return (Form 1040X) for 2022 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 July 3, 2024, 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.

Changes to your 2022 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Taxable wages	$0	$4,669	$4,669
Social security/railroad retirement	$0	$13,157	$13,157
Interest	$52	$116	$64
Qualified dividends *1	$0	$9	$9
Taxable dividends	$0	$40	$40
Income net difference			**$17,930**
Change to taxable income			**$17,930**

013899

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	$9,166	$27,096	$17,930
Tax, Form 1040, line 16	$918	$2,838	$1,920
Total tax, Form 1040, line 24	$918	$2,838	$1,920
Tax you owe			**$1,920**

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25d	$1,772	$2,753	$981
Total payments *2			**$981**

(*1) Qualified dividend increases do not change taxable income.
(*2) Increases to payments decrease the amount owed.

Explanation of changes to your 2022 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.

Taxable Wages

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ANTHONY TAYLOR	12 GILEAD HILL RD NORTH CHILI NY 14514	SSN 076-54-4446 Form W-2	**$0**	**$4,669**	**$4,669**

Interest

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ESL FEDERAL CREDIT UNION	225 CHESTNUT ST ROCHESTER NY 146042424	1374284618 SSN 064-58-6153 Form 1099-INT	**$0**	**$64**	**$64**

Taxable Dividends

Received from	Address	Account Information	Shown on return	Reported by others	Difference
PRIMERICA SHAREHOLDER SERVICES	PO BOX 534485 PITTSBURGH PA 152534485	724738816 0001 SSN 064-58-6153 Form 1099-DIV Qualified Dividends $9	**$0**	**$40**	**$40**

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Social Security/Railroad Retirement

Received from	Address	Account Information	Shown on return	Reported by others	Difference
SOCIAL SECURITY ADMINISTRATION	** 00000	SSN 064-58-6153 Form 1099-SSA	-	$25,369	-

Tax Withheld

Received from	Address	Account Information	Shown on return	Reported by others	Difference
NEW YORK STATE AND LOCAL EMPLOYEES RETIREMENT SYSTEM	110 STATE STREET ALBANY NY 12244	3456315531210010 SSN 064-58-6153 Form 1099-R Distrib CD 3	$0	$981	$981

Documentation Upload Tool (DUT)

Send us your documents using the Documentation Upload Tool within 30 days from the date of this notice. To use the tool, visit IRS.gov/dutreply and enter access code 895ny-k9654.

Qualified dividends

Based on the information your financial institution reported to us, we used the qualified dividends shown in box 1b, of Form 1099-DIV, Dividends and Distributions to recompute your tax. Let us know if you need to change the eligible qualified dividends as reported to us.

Social Security or Tier 1 Railroad Retirement benefits

Our notice includes Social Security or railroad retirement benefits. These benefits are partially taxable if your modified adjusted gross income, plus 50% of the gross benefits received, exceeds one of the following:

- $25,000 if filing single, head of household, qualifying surviving spouse, or married filing separately and you didn't live with your spouse at any time during the year.
- $32,000 if married filing jointly.
- $0 if married filing separately and you lived with your spouse at any time during the year.

We cap the amounts of taxable Social Security or Tier 1 railroad retirement benefits reported on Form 1040, U.S. Individual Income Tax Return or Form 1040-SR U.S. Tax Return for Seniors, at 85% of the gross benefits you receive. Gross benefits are reported to you on Form 1099-SSA or Form RRB-1099, box 5.

If we later find we need to change the proposed underreported items shown on this notice, we'll adjust the taxable Social Security or Tier 1 railroad retirement benefits accordingly.

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.

013899

Form W-2 or 1099 not received

The income reported on your return doesn't match the documents we received from your employer or payers. The law requires you to accurately report all income you receive. If your employers don't send proper information documents or forms (for example, Form W-2, Wage and Tax Statement, Form 1099), you must estimate your income based on your paycheck stubs, bank statements, or other records and include your estimate on your tax return.

Refigured tax based on Schedule D computation

We recalculated your tax using the Schedule D gain or loss computation.

Underclaimed withholding

You may be entitled to a larger deduction for income tax withholding or additional Medicare tax withholding than the amount you claimed on your tax return. Compare the payer information provided in this notice with your records. If the information is incorrect, send us a statement so we can correct our records. If the information is correct, respond to this notice so we can adjust your account.

Power Of Attorney

We sent a copy of this notice to your representative as shown in your Power of Attorney.

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 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.

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.

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Description	Amount
Total Interest	**$91**

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, 2023 through June 30, 2023	7%
July 1, 2023 through September 30, 2023	7%
October 1, 2023 through December 31, 2023	8%
January 1, 2024 through March 31, 2024	8%
April 1, 2024 through June 30, 2024	8%
Beginning July 1, 2024	8%

Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit 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.
- Find tax forms or publications by visiting IRS.gov/forms-pubs or calling 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 IRS.gov.

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INTERNAL REVENUE SERVICE
PO BOX 9012
HOLTSVILLE NY 11742-9012

013899

Fold here

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we can receive it by July 3, 2024. 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.

PAUL & SABRINA SMITH
C/O ELIZABETH CASTELLANOS
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

Primary phone ______ Best time to call ☐ a.m. ☐ p.m. ______ Secondary phone ______ 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 2022 income tax, and understand that:

- I owe $1,030 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 April 18, 2023.
- 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 2022.

Please sign and return this form with your payment.

Signature ______ Date ______

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

Continued on back...

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 1-877-477-9599 using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's policies.

2. Indicate your payment option

Check all that apply:

☐ Payment in the form of a check or money order.

- Write your Taxpayer Identification number (076-54-4446), the tax year (2022), 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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PAUL & SABRINA SMITH
C/O ELIZABETH CASTELLANOS
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

Notice	CP2000
Notice date	June 3, 2024
Social security number	076-54-4446

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (076-54-4446), the tax year (2022), and the notice number (CP2000) on your payment and any correspondence.

Payment

Amount due by July 3, 2024 **$1,030**

Internal Revenue Service
PO BOX 145577
CINCINNATI OH 45250-5577

076544446 CU SMIT 30 0 202212 640 00000103000

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