



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

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KENTON POWELL  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

019475

Notice CP2000  
Tax year 2021  
Notice date July 10, 2023  
Social Security number 215-33-5372  
AUR control number 50028-1079  
To contact us Phone 1-800-829-8310  
Fax 1-877-477-9602

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\*21533537220213\*

We are proposing changes to your 2021 Form 1040 tax return. This is not a bill.

**Proposed amount due: \$2,873**

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 \$2,873 (including interest), which you need to pay by August 9, 2023.

#### Summary of proposed changes

|  |                |
|--|----------------|
| Tax you owe                                  | \$2,222        |
| Payments                                     | \$0            |
| Failure-to-file penalty                      | \$435          |
| Interest                                     | \$216          |
| <b>Proposed amount due by August 9, 2023</b> | <b>\$2,873</b> |

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 2021 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 \$2,873 so we receive it by August 9, 2023.
- 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 August 9, 2023.
- 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 2021 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.

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### If we don't hear from you

If we don't receive your response by August 9, 2023, 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.

2023-08-09 10:00 AM





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## Changes to your 2021 tax return

| Your income and deductions      | Shown on return | As corrected by IRS | Difference      |
|---------------------------------|-----------------|---------------------|-----------------|
| Cancellation of debt            | \$0             | \$10,126            | \$10,126        |
| <b>Income net difference</b>    |                 |                     | <b>\$10,126</b> |
| <b>Change to taxable income</b> |                 |                     | <b>\$10,126</b> |

| Your tax computations              | Shown on return | As corrected by IRS | Difference     |
|------------------------------------|-----------------|---------------------|----------------|
| Taxable income, Form 1040, line 15 | \$54,772        | \$64,898            | \$10,126       |
| Tax, Form 1040, line 16            | \$7,799         | \$10,021            | \$2,222        |
| Total tax, Form 1040, line 24      | \$7,799         | \$10,021            | \$2,222        |
| <b>Tax you owe</b>                 |                 |                     | <b>\$2,222</b> |

| Payments                                | Shown on return | As corrected by IRS | Difference |
|---|-----------------|---------------------|------------|
| Income tax withheld, Form 1040, line 25 | \$7,874         | \$7,874             | \$0        |
| <b>Total payments</b>                   |                 |                     | <b>\$0</b> |

## Explanation of changes to your 2021 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.

### Cancellation of Debt

| Received from       | Address                              | Account information   | Shown on return | Reported by others | Difference |
|---------------------|--------------------------------------|---|-----------------|--------------------|------------|
| ALLY FINANCIAL INC. | 500 WOODWARD AVE<br>DETROIT MI 48226 | 410446T1<br>SSN 215-33-5372<br>Form 1099-C<br>Date 10/10/21 | \$0             | \$10,126           | \$10,126   |

### 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.

### 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.

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#### **Cancellation of Debt - Form 1099-C**

If a federal government agency, financial institution, credit union, or other lender cancels or forgives a debt you owe, you may receive a Form 1099-C, Cancellation of Debt. In most cases, you must include the canceled or forgiven amount in your income. There are several situations in which you don't have to include the canceled amount as income, but these exclusions aren't automatic. You must claim the benefit of any exclusion by filing Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

You can only exclude debt cancellation up to the insolvent amount. If you can exclude the canceled debt due to insolvency, provide a detail of your total assets and liabilities immediately before the discharge. You're insolvent to the extent your total liabilities exceeded your total assets. For more information and a worksheet to help calculate insolvency, see Publication 4681, Canceled Debts, Foreclosures, Repossessions and Abandonments (for Individuals). You must include any canceled debt that exceeds the amount of your insolvency as income on your tax return, unless another exclusion applies.

If you filed for bankruptcy, provide to us a copy of your bankruptcy paperwork to show you included the canceled debt in the bankruptcy. If you don't make payments you owe on a loan secured by property, the lender may foreclose on the loan or repossess the property, which is treated as a sale or exchange from which you may realize a gain or loss. If the lender foreclosed on your principal residence, you may realize ordinary income from cancellation of debt if the loan balance is more than the fair market value of the property. If the amount of principal you owed on your home mortgage was reduced as part of a loan modification, you may be able to exclude the amount of canceled debt from income.

For more information on these topics, see Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments (for Individuals), or Publication 544, Sales and Other Dispositions of Assets.



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### 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 [www.irs.gov/payments](http://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.

#### Failure-to-file

| Description  | Amount |
|--|--------|
| Failure to file penalty - Internal Revenue Code Section 6651 | \$435  |

We assess a 5 percent monthly penalty for filing your return late and a 0.5 percent monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The penalties may not apply where you've shown the failure is due to reasonable cause and not willful neglect.

The penalty for filing late is calculated based on the tax required to be shown on the return that you didn't pay by the original return due date, without regard to extensions. The penalty for paying late is calculated based on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25 percent in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100 percent of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

\$435 for returns due on or after 01/01/2020  
\$210 for returns due between 01/01/2018 and 12/31/2019

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\$205 for returns due between 01/01/2016 and 12/31/2017  
\$135 for returns due between 01/01/2009 and 12/31/2015  
\$100 for returns due before 01/01/2009

## 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       |
|-----------------------|--------------|
| <b>Total Interest</b> | <b>\$216</b> |

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, 2022 through June 30, 2022       | 4%            |
| July 1, 2022 through September 30, 2022   | 5%            |
| October 1, 2022 through December 31, 2022 | 6%            |
| January 1, 2023 through March 31, 2023    | 7%            |
| April 1, 2023 through June 30, 2023       | 7%            |
| Beginning July 1, 2023                    | 7%            |

## Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit [www.irs.gov/cp2000](http://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](http://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](http://www.irs.gov).



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INTERNAL REVENUE SERVICE  
AUR CORR 5-E08-113  
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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 August 9, 2023. 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.

KENTON POWELL  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

|  |  |                 |                   |
|--|--|-----------------|-------------------|
| <input type="checkbox"/> a.m.<br><input type="checkbox"/> p.m. | <input type="checkbox"/> a.m.<br><input type="checkbox"/> p.m. |                 |                   |
| Primary phone  | Best time to call  | Secondary phone | Best time to call |

### 1. Indicate your agreement or disagreement

#### ☒ I agree with all changes

I consent to the assessment of my 2021 income tax, and understand that:

- I owe \$2,873 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, 2022.
- 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 2021.

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 (215-33-5372), the tax year (2021), 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

☐ a.m.  
☐ p.m.

☐ a.m.  
☐ p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

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

**\$2,873**

215335372 VN POWE 30 0 202112 640 00000287300

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Penalty for Private Use, \$300

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