Department of the Treasury
Internal Revenue Service
3211 S NORTHPOINTE DR
FRESNO CA 93725

Notice	CP2000
Tax year	2021
Notice date	May 6, 2024
Social Security number	343-66-0754
AUR control number	55067-0949
To contact us	Phone 1-800-829-8310 Fax 1-877-477-0962

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DOUGLAS P & KYOUNG H DREHER
C/O JULIE LOVE
OPTIMA TAX RELIEF
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

007713

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

Proposed Amount due: $38

Thank you for your response to our previous notice. Based on your response, we've determined you owe $38 (including interest), which you will need to pay by June 5, 2024.

Summary of proposed changes

Tax you owe	$29
Payments	-$4
Interest	$5
Proposed amount due by June 5, 2024	**$38**

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 $38 so we receive it by June 5, 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 June 5, 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.
- 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.

Continued on back...

If we don't hear from you

If we don't receive your response by June 5, 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.

IRS

Changes to your 2021 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Interest	$0	$20	$20
Securities	$0	$99	$99
Income net difference			$119
Change to taxable income			$119

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Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	$174,479	$174,598	$119
Tax, Form 1040, line 16	$29,917	$29,946	$29
Total tax, Form 1040, line 24	$29,917	$29,946	$29
Tax you owe			$29

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25d	$33,426	$33,422	-$4
Total payments *1			-$4

(*1) Decreases to payments increase the amount owed.

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.

Interest

Received from	Address	Account Information	Shown on return	Reported by others	Difference
U S TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE - IMF	1111 CONSTITUTION AVE NW WASHINGTON DC 20224	SSN 343-66-0754 Form 1099-INT	$0	$20	$20

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 373 DOGECOIN TO US DOLLAR SSN 343-66-0754 Form 1099-B Date Sold or Disposed 4/17/21	$0	$99	$99

Tax Withheld

Received from	Address	Account Information	Shown on return	Reported by others	Difference
DEFENSE FINANCE AND ACCOUNTING SERVICE CLEVELAND CENTER	1240 EAST NINTH STREET CLEVELAND OH 441992055	343660754RET01 SSN 343-66-0754 Form 1099-R Distrib CD 7	$39	$35	-$4

Documentation Upload Tool

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.

Continued on back...

Cost basis of stock sold
In reviewing the stock proceeds your broker reported to us, we used the cost basis shown in box 1e, of Form 1099-B, Proceeds From Broker and Barter Exchange Transactions. If there isn't an amount in box 1e, we used a zero-cost basis.

If you have cost basis for the stock transactions in question, send us a completed Schedule D, Capital Gains and Losses, along with a completed Form 8949, Sales and Other Dispositions of Capital Assets, (or similar attachment) showing the following for each listed stock transaction:

- the asset name
- the date you acquired the asset
- the cost or adjusted basis

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.

Withholding claimed with Stock Options
The federal withholding and/or Social Security tax withheld, shown on your stock option statement(s), has already been included in the federal withholding and/or Social Security tax withheld on your Form W-2. Therefore, we disallowed the additional amount(s) claimed.

Schedule A general sales tax deduction
Based on our proposed changes to your income, you may be entitled to claim additional state and local sales taxes. Send us a signed statement showing the amount of the additional deduction you're entitled to claim.

Overclaimed withholding
We show you're entitled to a lesser amount of income tax withholding or additional Medicare tax withholding than the amount you claimed on your tax return. Send us a copy of Forms W-2, Wage and Tax Statement, Forms 1099, or other withholding documentation from the payers to verify the additional withholding claimed on your tax return.

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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 which identifies we have 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 has 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-pay penalty - Internal Revenue Code Section 6651 (a)(1)
We assess a 0.5 percent monthly penalty for not paying the tax you owe by the due date. The penalty applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date our notice demanding payment (10 business days if the amount in the notice is $100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1 percent per month.

For individuals who filed on time, the penalty decreases to 0.25 percent per month while an approved installment agreement with the IRS is in effect for payment of the tax. After your account has been assessed, you may receive an additional bill for the Failure to Pay penalty (Internal Revenue Code Section 6651 (a)(2)).

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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	**$5**

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%
July 1, 2023 through September 30, 2023	7%
October 1, 2023 through December 31, 2023	8%
January 1, 2024 through March 31, 2024	8%
Beginning April 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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3211 S NORTHPOINTE DR
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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 June 5, 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.

DOUGLAS P & KYOUNG H DREHER
C/O JULIE LOVE
OPTIMA TAX RELIEF
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 2021 income tax, and understand that:

- I owe $38 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 ____

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 1-877-477-0962 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 (343-66-0754), 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

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

IRS

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IRS

DOUGLAS P & KYOUNG H DREHER
C/O JULIE LOVE
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

Notice	CP2000
Notice date	May 6, 2024
Social security number	343-66-0754

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (343-66-0754), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.

Payment

Amount due by June 5, 2024 **$38**

Internal Revenue Service
INTERNAL REVENUE SERVICE
OGDEN UT 84201-0021

343660754 HZ DREH 30 0 202112 640 00000003800

Official Business
Penalty for Private Use, $300

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