



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

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CAROLINE MEUKOUA  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

018498



Notice	CP2000
Tax year	2022
Notice date	June 24, 2024
Social Security number	214-53-4439
AUR control number	50027-1053
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9602

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

## Proposed amount due: \$7,024

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 \$7,024 (including interest), which you need to pay by July 24, 2024.

IRS Secure Messaging  
(Scan or visit [irs.gov/connect](http://irs.gov/connect))



### Summary of proposed changes

Tax you owe	\$6,971
Payments	\$2,069
Failure-to-file penalty	\$490
Substantial tax understatement penalty	\$980
Interest	\$652
<b>Proposed amount due by July 24, 2024</b>	<b>\$7,024</b>

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

You can now reply to this notice by registering for IRS Secure Messaging at [www.irs.gov/connect](http://www.irs.gov/connect). Here you'll be able to upload your response documents via a secure portal.

### 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 9 (we require both spouses' signatures if you filed married filing jointly), and mail it to us along with your payment of \$7,024 so we receive it by July 24, 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 9, and send it to us along with a signed

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statement explaining your disagreement and include any documentation that supports your claim so we receive it by July 24, 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 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 24, 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.



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## Changes to your 2022 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Retirement income taxable	\$0	\$20,704	\$20,704
<b>Income net difference</b>			<b>\$20,704</b>
Medical deduction	\$843	\$0	-\$843
<b>Deduction net difference *1</b>			<b>-\$843</b>
<b>Change to taxable income</b>			<b>\$21,547</b>

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Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$76,101	\$97,648	\$21,547
Tax, Form 1040, line 16	\$10,865	\$15,766	\$4,901
Child tax credit and other dependent, Form 1040, line 19	-\$500	-\$500	\$0
Tax on qualified plans	\$0	\$2,070	\$2,070
Total tax, Form 1040, line 24	\$10,365	\$17,336	\$6,971
Estimated tax penalty, Form 1040, line 38, IRC Section 6654(a)(1)	\$19	\$19	\$0
<b>Tax you owe</b>			<b>\$6,971</b>

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25d	\$8,851	\$10,920	\$2,069
<b>Total payments *2</b>			<b>\$2,069</b>

(\*1) Decreases to deductions result in an increase to 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.

### Retirement Income Taxable

Received from	Address	Account Information	Shown on return	Reported by others	Difference
TRANSAMERICA RETIREMENT SOLUTIONS	6400 C STREET SW CEDAR RAPIDS IA 52499	TA069812000011939672 SSN 214-53-4439 Form 1099-R Distrib CD 1	\$0	\$6,188	\$6,188
VANGUARD FIDUCIARY TRUST COMPANY	PO BOX 3007 MONROE WI 535668307	09417420220000803539 SSN 214-53-4439 Form 1099-R Distrib CD 1	\$0	\$14,516	\$14,516
<b>Retirement Income Taxable Total</b>			<b>\$0</b>	<b>\$20,704</b>	<b>\$20,704</b>

### Tax Withheld

Received from	Address	Account Information	Shown on return	Reported by others	Difference
KAISER FOUNDATION HEALTH PLAN OF MI	2101 E JEFFERSON ST BO ROCKVILLE MD 20849	SSN 214-53-4439 Form W-2	-	\$8,366	-

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### Tax Withheld

Received from	Address	Account Information	Shown on return	Reported by others	Difference
LABORATORY CORPORATION OF AMERICA	338 S MAIN STREET 2ND BURLINGTON NC 27215	SSN 214-53-4439 Form W-2		\$194	
SUBURBAN HOSPITAL, INC.	3910 KESWICK ROAD, S-4 BALTIMORE MD 21211	SSN 214-53-4439 Form W-2		\$289	
TRANSAMERICA RETIREMENT SOLUTIONS	6400 C STREET SW CEDAR RAPIDS IA 52499	TA069812000011939672 SSN 214-53-4439 Form 1099-R Distrib CD 1		\$618	
VANGUARD FIDUCIARY TRUST COMPANY	PO BOX 3007 MONROE WI 535668307	09417420220000803539 SSN 214-53-4439 Form 1099-R Distrib CD 1		\$1,451	
<b>Tax Withheld Total</b>			<b>\$8,849</b>	<b>\$10,918</b>	<b>\$2,069</b>

### 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](https://IRS.gov/dutreply) and enter access code 895ny-k9654.

### Retirement distributions

We couldn't identify the retirement distribution reported on your return based solely on information your payers reported to us. We need to know if the reported income is a part of a pension or an annuity.

If it's a pension or an annuity, and you're recovering your after-tax contributions using the Simplified Method or General Rule, send us a signed statement with the date of your first payment, the amount you receive monthly, and the total amount you contributed.

If it's not a pension or annuity, send us a copy of the document showing the gross and non-taxable amount of the distribution you received.

If all or part of the distribution was rolled over, send us Form 5498, IRA Contribution Information or similar documentation showing a rollover.

### 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.



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#### **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.

#### **Schedule A medical and dental expenses percentage limitation**

Medical and dental expense deductions are reduced by 7.5 percent of your adjusted gross income. Since we recalculated your adjusted gross income, we also recalculated your medical and dental expense deduction.

#### **10% additional tax on premature distributions from a qualified retirement plan**

Early distributions from a qualified retirement plan, including IRAs, are generally subject to an additional 10% tax. A distribution is early if you withdrew or used qualified retirement plan assets before you reached age 59 1/2. Exceptions may apply. Refer to Publication 17, Your Federal Income Tax (for Individuals), or Publication 590-B, Distributions from Individual Retirement Arrangements (IRAs). If the distributions listed on our previous notice are exempt from the additional 10% tax, send us a signed explanation or a completed Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

#### **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.

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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 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.

### Estimated tax penalty

If you don't pay enough tax either through your withholdings or by making timely estimated tax payments, you underpaid your estimated tax. We charge a penalty for underpaying estimated tax. For information about estimated tax requirements, see Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts, or Publication 505, Tax Withholding and Estimated Tax.

We may recalculate your estimated tax penalty if we make an adjustment to one or more of the following:

- Withholding
- Excess Social Security/railroad retirement tax
- Additional Medicare tax withholding

If we recalculate this penalty, we'll send you a letter.

### Failure-to-file

Description	Amount
Failure to file penalty - Internal Revenue Code Section 6651	\$490



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We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies 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 penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late 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. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. When an income tax return is more than 60 days late, the minimum penalty is \$450.00 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less. (Internal Revenue Code Section 6651)

#### Substantial tax understatement

Description	Amount
Accuracy-related penalty substantial understatement of tax - IRC 6662(b)(2); 6662(d)	\$980

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

- Facts that 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
- An explanation showing 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	\$652

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.



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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  
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PHILADELPHIA PA 19255-0521

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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 upload it to us using **Secure Messaging** by **July 24, 2024**. If you choose to respond by mail, be sure to send it to the above address. If making a payment, use the provided voucher and send to the address provided to ensure proper application.

### Provide your contact information

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

CAROLINE MEUKOUA  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

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

Best time to call

### 1. Indicate your agreement or disagreement

You can now access Secure Messaging at [www.irs.gov/connect](http://www.irs.gov/connect)



#### I agree with all changes

I consent to the assessment of my 2022 income tax, and understand that:

- I owe \$7,024 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 using **Secure Messaging** or mail by **July 24, 2024**.

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

You can upload this Response form, your documentation, and signed statement explaining the items you don't agree with, using Secure Messaging at [www.irs.gov/connect](http://www.irs.gov/connect)



## 2. Indicate your payment option

Check all that apply:

- Payment in the form of a check or money order.
  - Write your Taxpayer Identification number (214-53-4439), 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.



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### 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. This authorization is only applicable for written correspondence and telephone contact. Only third parties who have a valid Power of Attorney (Form 2848) or Taxpayer Information Authorization (Form 8821) are eligible to communicate through Secure Messaging.

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

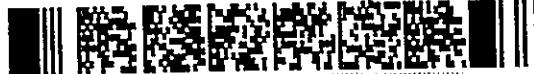
I authorize the person listed above to discuss and provide information to the IRS about this notice.

Signature

Date

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

Date



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## Payment

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

CAROLINE MIEUKOUA  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

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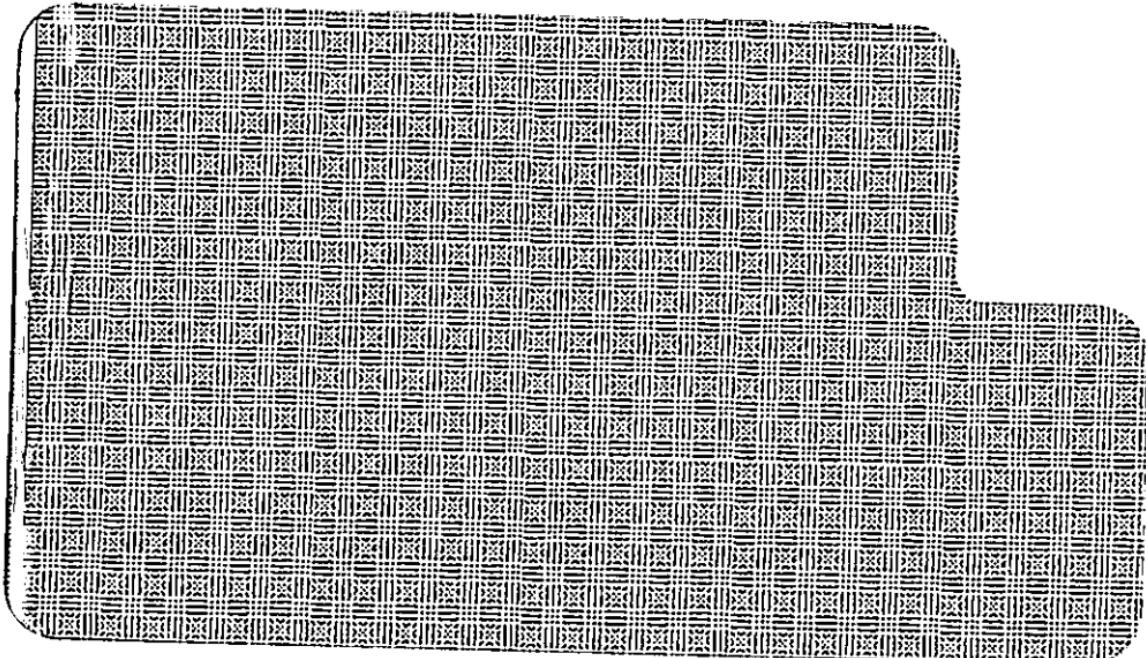
- Make your check or money order payable to the United States Treasury.
  - Write your Taxpayer Identification number (214-53-4439), the tax year (2022), and the notice number (CP2000) on your payment and any correspondence.

**Amount due by  
July 24, 2024**

\$7,024

Official Business

Penalty for Private Use, \$300



PRESORTED  
FIRST-CLASS MAIL  
Postage and Fees Paid  
Internal Revenue Service  
PERMIT NO. G-48

06/27/24

Catalog Number 73772D  
Envelope 178-2 (Rev. 9-2003)