



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

005838.536333.455196.11057 2 MB 0.561 1172



ALES LARDIERI & E A GONZALEZ-LARDIE
C/O GEORGE NUNEZ
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278



Notice CP2000
Tax year 2021
Notice date October 30, 2023
Social Security number 153-50-5036
AUR control number 50043-0652
To contact us Phone 1-800-829-8310
Fax 1-877-477-9599

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15350503620213

005838

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

Proposed amount due: \$21,582

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 \$21,582 (including interest), which you need to pay by November 29, 2023.

IRS Secure Messaging
(Scan or visit irs.gov/connect)



Summary of proposed changes

Tax you owe	\$16,248
Payments	\$0
Substantial tax understatement penalty	\$3,250
Interest	\$2,084
Proposed amount due by November 29, 2023	\$21,582

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. 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 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 \$21,582 so we receive it by November 29, 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

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statement explaining your disagreement and include any documentation that supports your claim so we receive it by November 29, 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.
- 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.

If we don't hear from you

If we don't receive your response by November 29, 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.



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Changes to your 2021 tax return

Your income and deductions

	Shown on return	As corrected by IRS	Difference
Interest	\$0	\$88	\$88
Income net difference			\$88

Mortgage interest deduction	\$122,266	\$34,166	-\$88,100
Deduction net difference *1			-\$88,100
Change to taxable income			\$88,188

Your tax computations

	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$39,496	\$127,684	\$88,188
Tax, Form 1040, line 16	\$4,339	\$19,587	\$15,248
Self-Employment tax, Schedule 2, line 4	\$2,868	\$2,868	\$0
Total tax, Form 1040, line 24	\$7,207	\$22,455	\$15,248
Refundable or additional child tax credit, Form 1040, line 28	\$2,000	\$1,000	-\$1,000
Tax you owe *2			\$16,248

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

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

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
STATE OF NEW JERSEY UNCLAIMED PROPERTY ADMINISTRATION	50 WEST STATE STREET TRENTON NJ 08608	000290588 SSN 153-50-5036 Form 1099-INT	\$0	\$88	\$88

Mortgage Interest Deduction

Received from	Address	Account Information	Shown on return	Reported by others	Difference
SELECT PORTFOLIO SERVICING, INC.	3217 S DECKER LAKE DR SALT LAKE CITY UT 84119	MTG0026281386 SSN 153-50-5036 Form 1098	-	\$12,663	-

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

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.

Qualified business income deduction

The proposed changes made to your taxable income may affect the qualified business income deduction claimed. If you believe an adjustment to the qualified business income deduction is necessary and need additional information, see Instructions for Form 8995-A, Qualified Business Income Deduction or Publication 535, Business Expenses.

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.

Your mortgage interest deduction needs verification

The mortgage interest deduction and points claimed on your return were more than the amount your lenders reported to us on Forms 1098, Mortgage Interest Statement. Send us copies of the documents used to support the amounts claimed on Form 1040, U.S. Individual Income Tax Return:

- Schedule A, line 8a
- Schedule C, line 16a
- Schedule E, line 12
- Schedule F, line 21a
- Form 4835, line 19a or
- Form 8829, line 10



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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 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)	\$3,250

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	\$2,084

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%
Beginning October 1, 2023	8%

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.



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INTERNAL REVENUE SERVICE
PO BOX 9012
HOLTSVILLE NY 11742-9012
[Barcode]



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Response form

Complete both sides of this form and upload it to us using **Secure Messaging** by **November 29, 2023**. 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.

ALES LARDIERI & E A GONZALEZ-LARDIE
C/O GEORGE NUNEZ
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

☐ a.m.
☐ p.m.

Primary phone

Best time to call

Secondary phone

Best time to call

☐ a.m.
☐ p.m.

1. Indicate your agreement or disagreement

You can now access Secure Messaging at
www.irs.gov/connect



☐ I agree with all changes

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

- I owe \$21,582 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 using **Secure Messaging** or mail by **November 29, 2023**.

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 1-877-477-9599



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

2. Indicate your payment option

Check all that apply:

- ☐ Payment in the form of a check or money order.
 - Write your Taxpayer Identification number (153-50-5036), 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. 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

☐ 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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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 (153-50-5036), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.

Payment

Internal Revenue Service
PO BOX 145577
CINCINNATI OH 45250-5577
[Barcode]

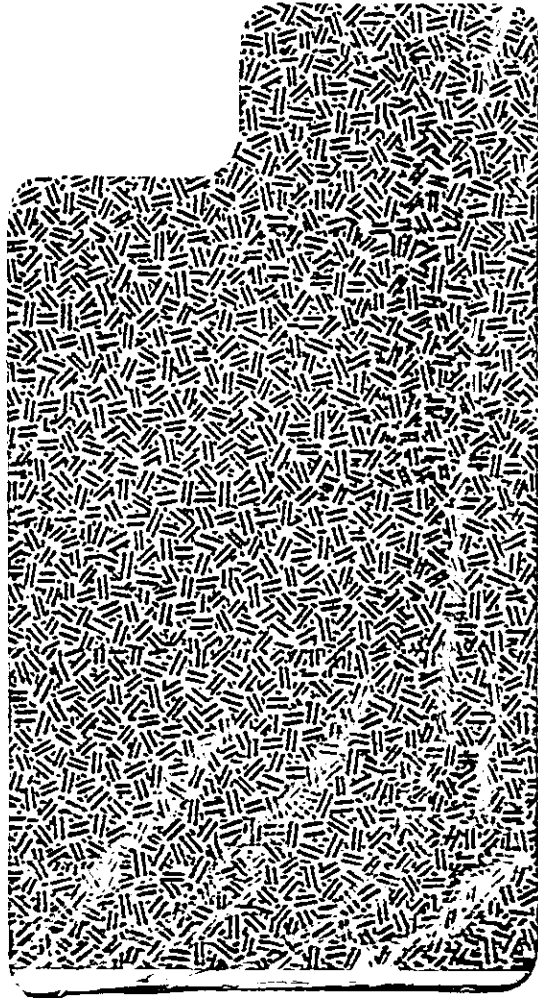
Amount due by
November 29, 2023

\$21,582

153505036 0Y LARD 30 0 202112 640 00002158200

Official Business
Penalty for Private Use, \$300

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FIRST-CLASS MAIL
Postage and Fees Paid
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