



Department of the Treasury  
Internal Revenue Service  
STOP 6692 AUSC  
AUSTIN TX 73301-0021

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SYLVIA D & DAVID W JONES  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278



Notice CP2000  
Tax year 2022  
Notice date January 2, 2024  
Social Security number 251-41-8485  
AUR control number 50006-0785  
To contact us Phone 1-800-829-8310  
Fax 1-877-477-0583

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008152

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

**Proposed amount due: \$3,915**

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 \$3,915 (including interest), which you need to pay by February 1, 2024.

### Summary of proposed changes

Tax you owe	\$3,689
Payments	\$0
Interest	\$226
<b>Proposed amount due by February 1, 2024</b>	<b>\$3,915</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 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 \$3,915 so we receive it by February 1, 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 statement explaining your disagreement and include any documentation that supports your claim so we receive it by February 1, 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.

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- 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.

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### If we don't hear from you

If we don't receive your response by February 1, 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
Health savings account distribution	\$0	\$1,031	\$1,031
Cancellation of debt	\$0	\$1,739	\$1,739
Nonemployee compensation	\$0	\$8,310	\$8,310
<b>Income net difference</b>			<b>\$11,080</b>

Self-employment tax deduction	\$0	\$587	\$587
<b>Deduction net difference *1</b>			<b>\$587</b>
<b>Change to taxable income</b>			<b>\$10,493</b>

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$107,543	\$118,036	\$10,493
Tax, Form 1040, line 16	\$14,893	\$17,202	\$2,309
Child tax credit and other dependent, Form 1040, line 19	\$2,000	\$2,000	\$0
Self-Employment tax, Schedule 2, line 4	\$0	\$1,174	\$1,174
Tax on qualified plans	\$0	\$206	\$206
Total tax, Form 1040, line 24	\$13,080	\$16,769	\$3,689
<b>Tax you owe</b>			<b>\$3,689</b>

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25d	\$8,323	\$8,323	\$0
<b>Total payments</b>			<b>\$0</b>

(\*1) Increases to deductions result in a decrease to taxable income.

## 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.

### Nonemployee Compensation

Received from	Address	Account Information	Shown on return	Reported by others	Difference
DOORDASH, INC.	303 2ND STREET SUITE 800 SAN FRANCISCO CA 94107	ACCT_1KVLWYMGABMDAF8 SSN 248-17-2746 Form 1099-NEC	\$0	\$8,310	\$8,310

### Cancellation of Debt

Received from	Address	Account Information	Shown on return	Reported by others	Difference
JPMORGAN CHASE BANK NA	P.O. BOX 15362 WILMINGTON DE 19850	80XXXXXXX941775 SSN 248-17-2746 Form 1099-C Date 10/16/22	\$0	\$1,739	\$1,739

Continued on back...

**Health Savings Account  
Distribution**

Received from	Address	Account Information	Shown on return	Reported by others	Difference
UMB BANK, N.A.	1010 GRAND BLVD KANSAS CITY MO 64106	72575270007209190 SSN 251-41-8485 Form 1099-SA	\$0	\$1,031	\$1,031

**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.

**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 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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### Health savings account distribution

The health savings account distribution reported on your return doesn't agree with the information provided to us on Forms 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA. Send us a completed Form 8889, Health Savings Accounts (HSAs). Use Part II of Form 8889 to calculate the taxable distribution amount.

### Self-Employment Tax on Self-Employment (SE) income

We computed the self-employment (SE) tax on the net SE income from your reported and underreported SE income. SE income generally includes nonemployee compensation, merchant card payments, third-party network payments, and other income from part-time or full-time work. Net earnings from SE income are subject to SE tax.

SE tax consists of Social Security tax of 12.4% and Medicare tax of 2.9% and, for SE income more than the thresholds for your filing status, an additional Medicare tax of 0.9%. Even if you paid the maximum amount of Social Security tax, you're still liable for Medicare tax and additional Medicare tax if you're over the applicable threshold. The deductible part of the SE tax is based on the change we made to your SE tax. If you were an employee, you're liable for income tax and the employee's share of Social Security (6.2%), Medicare taxes (1.45%), and additional Medicare tax, if applicable. We'll credit your Social Security account with the amount of SE income shown on this notice. See Form 1040, Schedule SE, Self-Employment Tax, for more information.

### 20% Tax on Health Savings Account distributions

Your premature distributions from a health savings account are subject to an additional 20% tax. A distribution is premature if it was paid before you reached age 65. The 20% tax is based on the taxable portion of the distribution. Exceptions may apply as shown in Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans. If the distributions shown on this notice are exempt from the additional tax, please send us a signed explanation.

### 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](https://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.

### 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>\$226</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, 2023 through June 30, 2023	7%
July 1, 2023 through September 30, 2023	7%
October 1, 2023 through December 31, 2023	8%
Beginning January 1, 2024	8%



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## Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit [IRS.gov/cp2000](https://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.
- Find tax forms or publications by visiting [IRS.gov/forms-pubs](https://www.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](https://www.irs.gov).



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INTERNAL REVENUE SERVICE  
STOP 6692 AISC  
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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 February 1, 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.

SYLVIA D & DAVID W JONES  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

☐ a.m.  
☐ p.m.

☐ a.m.  
☐ 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 2022 income tax, and understand that:

- I owe \$3,915 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 1-877-477-0583 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 (251-41-8485), 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  
☐ 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 (251-41-8485), the tax year (2022), and the notice number (CP2000) on your payment and any correspondence.

## Payment

Internal Revenue Service  
STOP 6692 AUSC  
AUSTIN TX 73301-0021

**Amount due by  
February 1, 2024**

**\$3,915**

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ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED  
DATE 07-16-89 BY SP-6 BTJ

Official Business  
Penalty for Private Use, \$300

**PRESORTED**  
**FIRST-CLASS MAIL**  
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Internal Revenue Service  
**PERMIT NO. G-48**



