



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

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.....

JAMES R STIFFLER  
C/O GEORGE NUNEZ  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

014967

We changed your 2020 Form 1040 tax return. This notice is for informational purposes only.

**Proposed amount due: \$2,928**

We received your response and have used the information to recompute the tax due. We show that you didn't file a petition in U.S. Tax Court within the 90-day period, which ended on May 22, 2023. Since the petitioning timeframe has passed, you now owe \$2,928 (including interest), which you will need to pay by August 23, 2023.

#### **What you need to do immediately**

<b>Notice</b>	CP2000
<b>Tax year</b>	2020
<b>Notice date</b>	July 24, 2023
<b>Social Security number</b>	513-82-6488
<b>AUR control number</b>	87161-0103
<b>To contact us</b>	Phone 1-800-829-8310 Fax 1-877-477-9602

Page 1 of 7



\*51382648820203\*

## **Summary of changes**

Tax you owe	\$2,626
Payments	\$0
Interest	\$302
<b>Proposed amount due by August 23, 2023</b>	<b>\$2,928</b>

Review this notice and compare our changes to the information on your 2020 tax return.

If you agree with the proposed changes

- You don't need to respond to this notice.
  - You'll receive a bill for the amount due (including any interest and applicable penalties).

If you don't agree with the proposed changes

- Complete the Response form on Page 5, 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 23, 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 2020 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.

  
 Notice CP2000  
 Tax year 2020  
 Notice date July 24, 2023  
 Social Security number 513-82-6488  
 Page 2 of 7

## Changes to your 2020 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Schedule C expenses *1	\$0	\$6,760	\$6,760
Nonemployee compensation	\$0	\$13,321	\$13,321
Income net difference			\$6,561
Self-employment tax deduction	\$0	\$464	\$464
Deduction net difference *2			\$464
Change to taxable income			\$6,097
 Your tax computations	 Shown on return	 As corrected by IRS	 Difference
Taxable income, Form 1040, line 15	\$13,737	\$19,834	\$6,097
Tax, Form 1040, line 16	\$1,373	\$2,097	\$724
Child tax credit and other dependent, Form 1040, line 19	\$500	\$500	\$0
Self-Employment tax, Schedule 2, line 4	\$0	\$927	\$927
Total tax, Form 1040, line 24	\$873	\$2,524	\$1,651
Earned income credit, Form 1040, line 27	\$1,499	\$524	-\$975
Tax you owe *3			\$2,626

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25	\$1,147	\$1,147	\$0
Total payments			\$0

(\*1) Increases to expenses result in a decrease in the amount displayed as Income net difference.

(\*2) Increases to deductions result in a decrease to taxable income.

(\*3) Decreases to credits result in an increase to tax.

## Explanation of changes to your 2020 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		Address	Account Information	Shown on return	Reported by others	Difference
Received from	EXPERIENCE THE LOFTS	106 CANARY LN IOLA KS 66749	822912413513826488A SSN 513-82-6488 Form 1099-NEC		\$837	
SEK HOMES LLC		PO BOX 393 IOLA KS 66749	912293182968 SSN 513-82-6488 Form 1099-NEC		\$3,595	
SUNFLOWER SOLUTIONS		PO BOX 393 IOLA KS 66749	373755593382 SSN 513-82-6488 Form 1099-NEC		\$8,889	
Nonemployee Compensation Total				\$0	\$13,321	\$13,321



Notice	CP2000
Tax year	2020
Notice date	July 24, 2023
Social Security number	513-82-6488
Page 3 of 7	

#### 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.

#### 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.

#### Earned Income Credit

Changes to your adjusted gross income (AGI) will affect your allowable Earned Income Credit. The Earned Income Credit is based on your earned income and AGI, both of which must be less than:

- \$15,820 with no qualifying child (\$21,710 for married filing jointly),
- \$41,756 with one qualifying child (\$47,646 for married filing jointly) or
- \$47,440 with two qualifying children (\$53,330 for married filing jointly) or
- \$50,954 with more than two qualifying children (\$56,844 for married filing jointly).

#### Amendments or adjustments to your return have been included in this notice

We considered previous changes to your original tax return in figuring the amounts under "Changes to your tax return". This may include adjustments we made when you filed or changes from an amended return.

#### Power Of Attorney

We sent a copy of this notice to your representative as shown in your Power of Attorney.

#### Next steps

Visit [www.irs.gov/payments](http://www.irs.gov/payments) for information about payment options.

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.



Notice CP2000  
Tax year 2020  
Notice date July 24, 2023  
Social Security number 513-82-6488  
Page 4 of 7

## 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	\$302

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, 2021 through March 31, 2022	3%
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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Page 5 of 7



\*51382648820203\*

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 send it to us in the enclosed envelope so we can receive it by August 23, 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.

JAMES R STIFFLER  
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

### 1. Indicate your disagreement

#### 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 (513-82-6488), the tax year (2020), 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.

Continued on back...



Notice CP2000  
Tax year 2020  
Notice date July 24, 2023  
Social security number 513-82-6488  
Page 6 of 7

### 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
			<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 \_\_\_\_\_



**Notice** CP2000  
**Tax Year** 2020  
**Notice date** July 24, 2023  
**Social Security number** 513-82-6488  
**Page 7 of 7**

014967



## Payment

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

JAMES R STIFFLER  
C/O GEORGE NUNEZ  
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 (513-82-6488), the tax year (2020), and the notice number (CP2000) on your payment and any correspondence.

**Amount due by  
August 23, 2023**

\$2,928

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Official Business  
Penalty for Private Use, \$300



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**FIRST-CLASS MAIL**  
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