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

Notice	CP2000
Tax year	2021
Notice date	July 15, 2024
Social Security number	553-02-9844
AUR control number	87134-0105
To contact us	Phone 1-800-829-8310 Fax 1-877-477-0962

011283.456808.193527.5010 2 AB 0.547 1015

DANIEL A & PERLA L DREIBUS
C/O ELIZABETH CASTELLANOS
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

55302984420213

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We changed your 2021 Form 1040 tax return. This notice is for informational purposes only.

Proposed amount due: $10,784

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 January 22, 2024. Since the petitioning timeframe has passed, you now owe $10,784 (including interest), which you will need to pay by August 14, 2024.

Summary of changes

Tax you owe	$18,197
Payments	$10,525
Substantial tax understatement penalty	$1,534
Interest	$1,578
Proposed amount due by August 14, 2024	**$10,784**

What you need to do immediately

Review this notice and compare our changes to the information on your 2021 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 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 August 14, 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...

Changes to your 2021 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Taxable dividends	$0	$338	$338
Taxable wages	$100,234	$179,583	$79,349
Qualified dividends *1	$0	$202	$202
Schedule D/capital gain dividends	$0	$82	$82
Income net difference			**$79,769**
Medical deduction	$12,761	$6,778	-$5,983
Total taxes paid	$6,188	$10,000	$3,812
Deduction net difference *2			**-$2,171**
Change to taxable income			**$81,940**

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	$77,188	$159,128	$81,940
Tax, Form 1040, line 16	$7,831	$25,884	$18,053
Education credits, Schedule 3, line 3	$86	$0	-$86
Child tax credit and other dependent, Form 1040, line 19	$1,000	$1,000	$0
Total tax, Form 1040, line 24	$6,745	$24,884	$18,139
American opportunity credit, Form 1040, line 29	$58	$0	-$58
Tax you owe *3			**$18,197**

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25d	$6,336	$16,861	$10,525
Total payments *4			**$10,525**

(*1) Qualified dividend increases do not change taxable income.
(*2) Decreases to deductions result in an increase to taxable income.
(*3) Decreases to credits result in an increase to tax.
(*4) Increases to payments decrease 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.

Taxable Wages

Received from	Address	Account Information	Shown on return	Reported by others	Difference
RADNET MANAGEMENT INC	1510 COTNER AVE LOS ANGELES CA 90025	SSN 575-88-2277 Form W-2	**$0**	**$79,349**	**$79,349**

Taxable Dividends

Received from	Address	Account Information	Shown on return	Reported by others	Difference
NATIONAL FINANCIAL SERVICES LLC	499 WASHINGTON BLVD JERSEY CITY NJ 07310	D636135268 SSN 553-02-9844 Form 1099-DIV Qualified Dividends $202	**$0**	**$338**	**$338**

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Schedule D/Capital Gain Dividends

Received from	Address	Account Information	Shown on return	Reported by others	Difference
NATIONAL FINANCIAL SERVICES LLC	499 WASHINGTON BLVD JERSEY CITY NJ 07310	D636135268 SSN 553-02-9844 Form 1099-DIV	$0	$82	$82

Tax Withheld

Received from	Address	Account Information	Shown on return	Reported by others	Difference
RADNET MANAGEMENT INC	1510 COTNER AVE LOS ANGELES CA 90025	SSN 575-88-2277 Form W-2	-	$10,525	-
WHITTIER UNION HIGH	9401 S PAINTER WHITTIER CA 90605	SSN 553-02-9844 Form W-2	-	$6,335	-
Tax Withheld Total			**$6,335**	**$16,860**	**$10,525**

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.

Qualified dividends
Based on the information your financial institution reported to us, we used the qualified dividends shown in box 1b, of Form 1099-DIV, Dividends and Distributions to recompute your tax. Let us know if you need to change the eligible qualified dividends as reported to us.

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.

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.

Refigured tax based on Schedule D computation
We recalculated your tax using the Schedule D gain or loss computation.

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Education credits
Based on proposed changes to your income and tax, we're also proposing an adjustment to the amount of education credits (American Opportunity and Lifetime Learning Credits) you can claim on your tax return.

Education credits
We need to verify the education credits you claimed on Form 1040, U.S. Individual Income Tax Return or Form 1040-SR U.S. Tax Return for Seniors. Send us a detailed explanation of the amounts you paid to support the amounts claimed. For more information, see Publication 970, Tax Benefits for Education.

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.

Refundable American Opportunity Credit
We decreased or eliminated the American Opportunity Credit you claimed on your tax return because it phased out when we adjusted your modified adjusted gross income (MAGI). We phase the credit out when the MAGI exceeds $80,000 ($160,000 if married filing jointly) and eliminate it completely when the MAGI reaches or exceeds $90,000 ($180,000 if married filing jointly).

Your Form 1040X doesn't include penalties
We received your Form 1040X, Amended U.S. Individual Income Tax Return, in response to our previous notice. However, it didn't address the proposed penalties. If you think we shouldn't charge these penalties, send a signed statement explaining why they don't apply and include supporting documents. We'll review your request and determine if we can remove them.

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

Next steps

Visit 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.

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)	**$1,534**

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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	**$1,578**

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%
April 1, 2024 through June 30, 2024	8%
Beginning July 1, 2024	8%

Continued on back...

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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Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we can receive it by August 14, 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.

DANIEL A & PERLA L DREIBUS
C/O ELIZABETH CASTELLANOS
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 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 1-877-477-0962 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 (553-02-9844), 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.

Continued on back...

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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Social security number	553-02-9844

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (553-02-9844), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.

Payment

Amount due by August 14, 2024 **$10,784**

Internal Revenue Service
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