



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

008992,351649.326213.27731 2 AB 0.537 1337

ROBBY L HILLMAN  
C/O GEORGE NUNEZ  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

008992

Notice	CP2000
Tax year	2021
Notice date	August 14, 2023
Social Security number	435-61-5065
AUR control number	50027-0146
To contact us	Phone 1-800-829-8310 Fax 1-877-477-0583

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\*43561506520213\*

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

## Proposed amount due: \$5,169

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 \$5,169 (including interest), which you need to pay by September 13, 2023.

### 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.

### Summary of proposed changes

Tax you owe	\$4,221
Payments	\$16
Failure-to-file penalty	\$542
Interest	\$422
<b>Proposed amount due by September 13, 2023</b>	<b>\$5,169</b>

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

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 9 (we require both spouses' signatures if you filed married filing jointly), and mail it to us along with your payment of \$5,169 so we receive it by September 13, 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 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 September 13, 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.



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- 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.

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**if we don't hear from you**

If we don't receive your response by September 13, 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
State Income tax refund	\$0	\$187	\$187
Taxable wages	\$29,273	\$58,825	\$29,552
Income net difference			\$29,739
Change to taxable income			\$29,739

Your tax computations	Shown on return	As corrected by IRS	Difference
008992 Taxable income, Form 1040, line 15	\$3,757	\$33,496	\$29,739
Tax, Form 1040, line 16	\$378	\$3,818	\$3,440
Tax on qualified plans	\$394	\$394	\$0
Total tax, Form 1040, line 24	\$772	\$4,212	\$3,440
Earned income credit, Form 1040, line 27a	\$781	\$0	-\$781
Tax you owe *1			\$4,221

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25d	\$1,499	\$1,515	\$16
Total payments *2			\$16

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

(\*2) 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		Address	Account Information	Shown on return	Reported by others	Difference
Received from						
EMPLOYER SOLUTIONS STAFFING GROUP I		PO BOX 46270 EDEN PRAIRIE MN 55344	SSN 435-61-5065 Form W-2	\$0	\$3,552	\$3,552
GREATER MACEDONIA BAPTIST CHURCH		600 EAST 24TH STREET LITTLE ROCK AR 72206	SSN 435-61-5065 Form W-2	\$0	\$26,000	\$26,000
Taxable Wages Total				\$0	\$29,552	\$29,552

## State Income Tax Refund

Received from	Address	Account Information	Shown on return	Reported by others	Difference
STATE OF ARK, DEPT OF FINANCE AND ADMIN	7TH & WOLFE ST. - ROOM 2300 LITTLE ROCK AR 72201	82926425612312020 SSN 435-61-5065 Form 1099-G	\$0	\$187	\$187

## Tax Withheld

Received from	Address	Account Information	Shown on return	Reported by others	Difference
EMPLOYER SOLUTIONS STAFFING GROUP I	PO BOX 46270 EDEN PRAIRIE MN 55344	SSN 435-61-5065 Form W-2		\$16	

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**Tax Withheld**

Received from	Address	Account Information	Shown on return	Reported by others	Difference
STATE STREET RETIREE SERVICES	1200 CROWN COLONY DRIVE CC7 QUINCY MA 02169	MULTI C10 627096 SSN 435-61-5065 Form 1099-R Distrib CD 1		\$788	
<b>Tax Withheld Total</b>			<b>\$788</b>	<b>\$804</b>	<b>\$16</b>

**State and local income tax refund**

Because you claimed an itemized deduction for state and local taxes on your prior year federal tax return, you must report any refund or credit of the state or local taxes as income on your federal tax return for the year in which you received the refund or credit.

**Netted state and local income tax refund**

You incorrectly netted your state and local income tax refund by deducting it from the amount withheld and failed to include it as income. In the future, report the refund on Schedule 1, Additional Income and Adjustments to Income. Report the tax withheld on line 5a of your Schedule A.

**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.

**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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### 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:

- \$21,430 with no qualifying child (\$27,380 for married filing jointly),
- \$42,158 with one qualifying child (\$48,108 for married filing jointly) or
- \$47,915 with two qualifying children (\$53,865 for married filing jointly) or
- \$51,464 with more than two qualifying children (\$57,414 for married filing jointly).

### 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](http://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.

#### Failure-to-file

Description	Amount
Failure to file penalty - Internal Revenue Code Section 6651	\$542

We assess a 5 percent monthly penalty for filing your return late and a 0.5 percent monthly penalty for not paying the tax you owe by the due date. When both penalties apply 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 penalties may not apply where you've shown the failure is due to reasonable cause and not willful neglect.

The penalty for filing late is calculated based 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. The penalty for paying late is calculated based on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.



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We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25 percent in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER or two amounts - 100 percent of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

\$435 for returns due on or after 01/01/2020  
\$210 for returns due between 01/01/2018 and 12/31/2019  
\$205 for returns due between 01/01/2016 and 12/31/2017  
\$135 for returns due between 01/01/2009 and 12/31/2015  
\$100 for returns due before 01/01/2009

## 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	\$422

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%
Beginning July 1, 2023	7%



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## 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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INTERNAL REVENUE SERVICE  
STOP 6692 AUSC  
AUSTIN TX 73301-0021  




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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 September 13, 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.

ROBBY L HILLMAN  
C/O GEORGE NUNEZ  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

Primary phone      Best time to call      Secondary phone      Best time to call

a.m.  
 p.m.

a.m.  
 p.m.

### 1. Indicate your agreement or disagreement

#### I agree with all changes

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

- I owe \$5,169 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 with your payment.

Signature ..... Date .....

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

Continued on back...



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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 1-877-477-0583

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**2. Indicate your payment option**

**Check all that apply:**

- Payment in the form of a check or money order.
    - Write your Taxpayer Identification number (435-61-5065), 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.

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** \_\_\_\_\_

Spoouse's Signature (required if you filed a joint tax return) \_\_\_\_\_ Date \_\_\_\_\_

**Spouse's Signature (Required if you filed a joint tax return)** \_\_\_\_\_ **Date:** \_\_\_\_\_



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- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (435-61-5065), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.

## Payment

Internal Revenue Service  
STOP 6692 AUSC  
AUSTIN TX 73301-0021  
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Amount due by  
September 13, 2023

\$5,169

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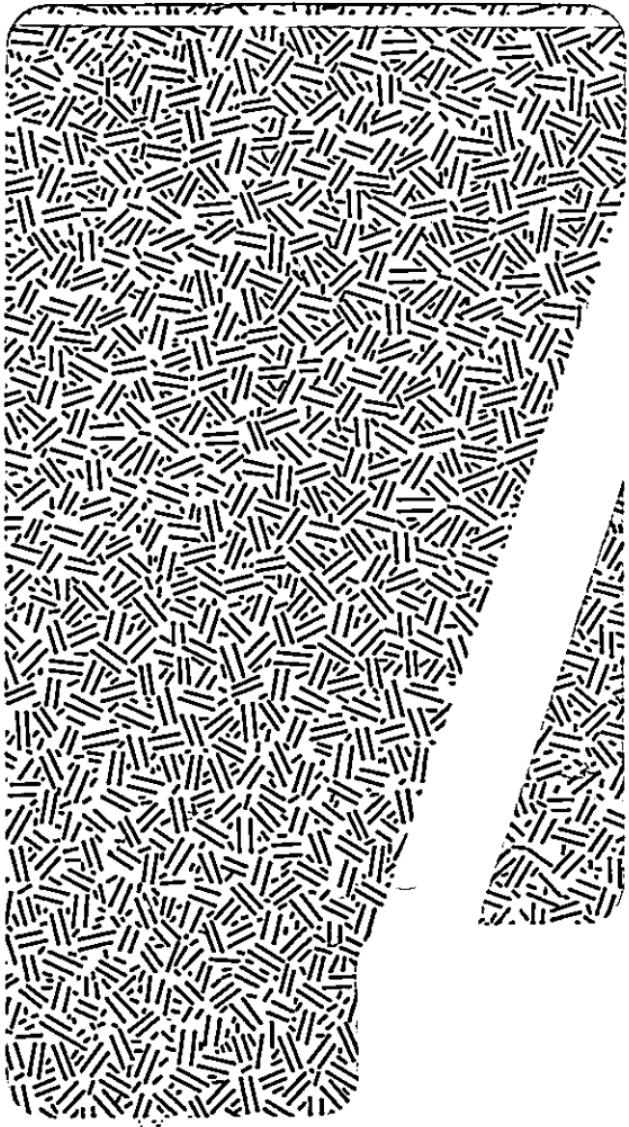
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Official Business Use, \$300  
Penalty for Private Use, \$300

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18-17-23 10777

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

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