



Department of the Treasury  
Internal Revenue Service  
PO BOX 621505  
ATLANTA GA 30362-1505

016086.586200.152840.16995 2 MB 0.571 1172



FREDDY RANGEL  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

016086

Notice	CP2000
Tax year	2022
Notice date	May 28, 2024
Social Security number	753-98-2436
AUR control number	50021-0660
To contact us	Phone 1-800-829-8310 Fax 1-877-477-0967

Page 1 of 11



\*75398243620223\*

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

## Proposed amount due: \$6,892

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 \$6,892 (including interest), which you need to pay by June 27, 2024.

### 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	\$5,241
Payments	\$0
Substantial tax understatement penalty	\$1,048
Interest	\$603
<b>Proposed amount due by June 27, 2024</b>	<b>\$6,892</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 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 \$6,892 so we receive it by June 27, 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 June 27, 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.



Notice CP2000  
Tax year 2022  
Notice date May 28, 2024  
Social Security number 753-98-2436  
Page 2 of 11

- 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 June 27, 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.



Notice CP2000  
 Tax year 2022  
 Notice date May 28, 2024  
 Social Security number 753-98-2436  
 Page 3 of 11

## Changes to your 2022 tax return

### Your income and deductions

	Shown on return	As corrected by IRS	Difference
Payment card and third party network transactions	\$6,552	\$23,327	\$16,775
Interest	\$0	\$223	\$223
<b>Income net difference</b>			<b>\$16,998</b>
<b>Change to taxable income</b>			<b>\$16,998</b>

### Your tax computations

	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$8,753	\$25,751	\$16,998
Tax, Form 1040, line 16	\$878	\$2,800	\$1,922
Excess advanced premium tax credit repayment, Schedule 2, line 2	\$0	\$361	\$361
Child tax credit and other dependent, Form 1040, line 19	\$878	\$3,000	\$2,122
Total tax, Form 1040, line 24	\$0	\$161	\$161
Earned income credit, Form 1040, line 27	\$5,240	\$1,660	-\$3,580
Additional child tax credit, Form 1040, line 28	\$1,500	\$0	-\$1,500
<b>Tax you owe *1</b>			<b>\$5,241</b>

### Payments

	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25d	\$1,734	\$1,734	\$0
<b>Total payments</b>			<b>\$0</b>

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

## 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.

### Interest

Received from	Address	Account Information	Shown on return	Reported by others	Difference
BANK OF AMERICA, N.A.	PO BOX 15293	64532000003434161729	-	-	\$2
TAX REPORTING	WILMINGTON DE 198505293	SSN 753-98-2436	-	-	
U S TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE - IMF	1111 CONSTITUTION AVE NW WASHINGTON DC 20224	Form 1099-INT	-	-	
		SSN 753-98-2436	-	-	\$221
		Form 1099-INT	-	-	

### Interest Total

\$0	\$223	\$223
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### Payment Card/Third Party

#### Trans

Received from	Address	Account Information	Shown on return	Reported by others	Difference
PAYPAL, INC.	2211 N. FIRST ST. SAN JOSE CA 95131	10550308T3 SSN 753-98-2436	\$6,552	\$23,327	\$16,775
		Form 1099-K			

Continued on back...



Notice CP2000  
Tax year 2022  
Notice date May 28, 2024  
Social Security number 753-98-2436  
Page 4 of 11

#### Documentation Upload Tool (DUT)

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.

#### Unlocated interest, dividends, or capital gain amounts

Your tax return doesn't include payer names for interest, dividends, or capital gains distributions. We can't match the amounts payers reported to us, which we've included in this notice. We allowed credit for the total amount included on your tax return. If this is incorrect, send us a list of specific amounts of interest, dividends, or capital gain distributions you received, along with the name of each payer and the type of income.

#### Payment card and third-party network transactions

You received Form 1099-K, Payment Card and Third-Party Network Transactions, because you accepted merchant cards for payments, or because you received payments through a third-party network. The amount included on this notice for Form 1099-K reflects the gross reportable transaction amount and not the taxable amount of merchant card and third-party network payments. The taxable amount from Form 1099-K should be reported on your Form 1040 Schedule C, Schedule E or Schedule F.

#### 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.

#### Excess advance premium tax credit repayment

We adjusted your excess advance premium tax credit repayment based on proposed changes to your modified adjusted gross income.



Notice CP2000  
Tax year 2022  
Notice date May 28, 2024  
Social Security number 753-98-2436  
Page 5 of 11

### Child Tax Credit or Credit for Other Dependents

The allowable amount of the Child Tax Credit or Credit for Other Dependents is based on your filing status, the number of qualifying persons, your modified adjusted gross income and tax. Either credit is adjusted when your modified adjusted gross income changes. The credit can't be more than the tax.

If you filed and claimed credits for mortgage interest, adoption credit, residential clean energy credit or the District of Columbia first-time homebuyer credit with your original tax return, send us recomputed worksheets from Form 1040 schedule 8812 Credits for Qualifying Children and other Dependents. To apply any unused credits from these sources, send us the recomputed forms. If you've already applied these unused credits to any other tax years, you need to file a Form 1040X, Amended U.S. Individual Tax Return, for the other years.

If you haven't filed the tax return for the affected period, send us a signed statement that you've corrected your records.

### 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:

- \$16,480 with no qualifying child (\$22,610 for married filing jointly),
- \$43,492 with one qualifying child (\$49,622 for married filing jointly) or
- \$49,399 with two qualifying children (\$55,529 for married filing jointly) or
- \$53,057 with more than two qualifying children (\$59,187 for married filing jointly).

### Additional Child Tax Credit disallowed

In our proposed changes, we included the full amount of Child Tax Credit for your filing status and modified your adjusted gross income. Therefore, you're no longer eligible for the Additional Child Tax Credit.

016086



Notice CP2000  
Tax year 2022  
Notice date May 28, 2024  
Social Security number 753-98-2436  
Page 6 of 11

### 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 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)	\$1,048

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.



Notice CP2000  
Tax year 2022  
Notice date May 28, 2024  
Social Security number 753-98-2436  
Page 7 of 11



016086

## 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>	\$603

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%
January 1, 2024 through March 31, 2024	8%
April 1, 2024 through June 30, 2024	8%
Beginning July 1, 2024	8%

## 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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Page 9 of 11



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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 June 27, 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.

FREDDY RANGEL  
C/O ELIZABETH CASTELLANOS  
16808 ARMSTRONG AVE STE 215  
IRVINE CA 92606-8278

Primary phone

a.m.  
 p.m.

Best time to call

Secondary phone

a.m.  
 p.m.

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 \$6,892 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...



Notice CP2000  
Tax year 2022  
Notice date May 28, 2024  
Social security number 753-98-2436  
Page 10 of 11

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 1-877-477-0967 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 (753-98-2436), 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
Primary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Secondary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

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 2022  
Notice date May 28, 2024  
Social Security number 753-98-2436  
Page 11 of 11

016086



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## Payment

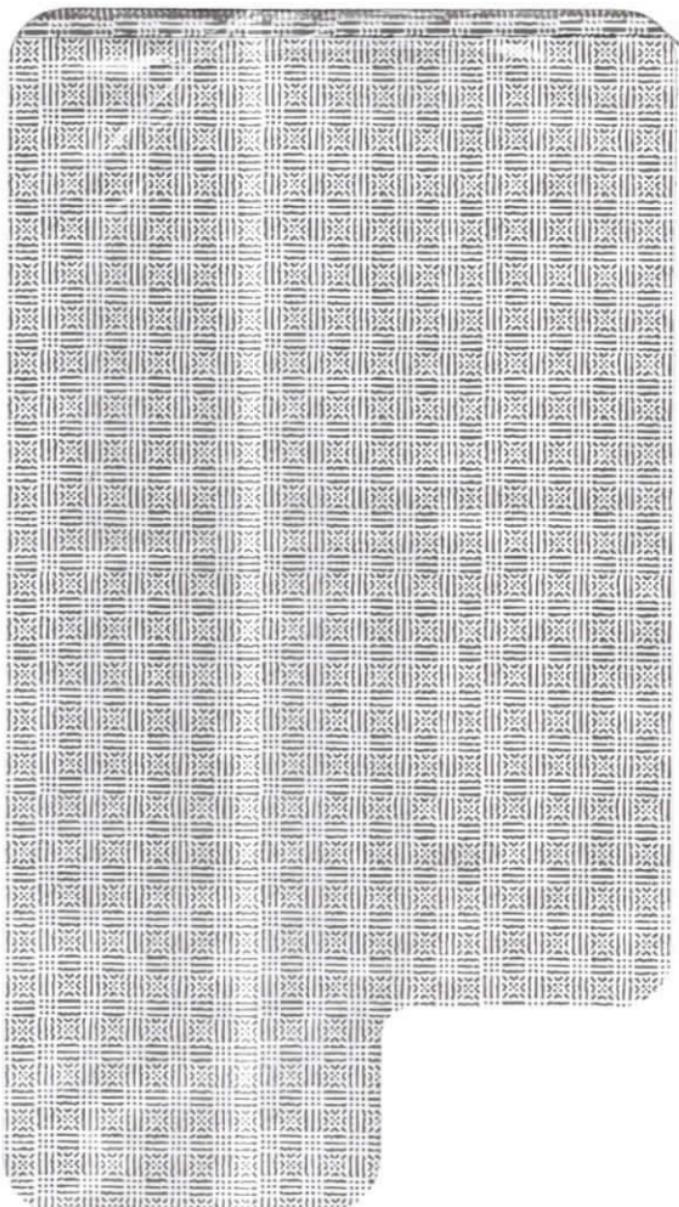
Internal Revenue Service  
INTERNAL REVENUE SERVICE  
KANSAS CITY MO 64999-0204  


Amount due by  
June 27, 2024

\$6,892

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Official Business  
Penalty for Private Use, \$300



PRESORTED  
**FIRST-CLASS MAIL**  
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