



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

018049.597054.191571.18175 2 MB 0.571 1012

[REDACTED]

ANDRE L BARKER
C/O ELIZABETH CASTELLANOS
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

018049

Notice	CP2000
Tax year	2022
Notice date	July 15, 2024
Social Security number	421-98-6880
AUR control number	50028-4273
To contact us	Phone 1-800-829-8310 Fax 1-877-477-0967

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42198688020223

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

Proposed amount due: \$1,384

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 \$1,384 (including interest), which you need to pay by August 14, 2024.

Summary of proposed changes

Tax you owe	\$1,250
Payments	\$0
Interest	\$134
Proposed amount due by August 14, 2024	\$1,384

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 7 (we require both spouses' signatures if you filed married filing jointly), and mail it to us along with your payment of \$1,384 so we receive it by August 14, 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 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.

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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.

If we don't hear from you

If we don't receive your response by August 14, 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
Unemployment compensation	\$0	\$289	\$289
Cancellation of debt	\$0	\$10,242	\$10,242
Income net difference			\$10,531
Change to taxable income			\$10,531

018049 Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	-\$3,203	\$7,328	\$10,531
Tax, Form 1040, line 16	\$0	\$733	\$733
Total tax, Form 1040, line 24	\$0	\$733	\$733
Earned income credit, Form 1040, line 27	\$517	\$0	-\$517
Tax you owe *1			\$1,250

(*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.

Unemployment Compensation

Received from	Address	Account Information	Shown on return	Reported by others	Difference
SC DEPARTMENT OF EMPLOYMENT AND WORKFORCE	PO BOX 995 1550 GADSDEN STREET COLUMBIA SC 29202	SSN 421-98-6880 Form 1099-G	\$0	\$289	\$289

Cancellation of Debt

Received from	Address	Account Information	Shown on return	Reported by others	Difference
HYUNDAI MOTOR FINANCE CO.	3161 MICHELSON, SUITE 1900 IRVINE CA 92612	20150903663590 SSN 421-98-6880 Form 1099-C Date 11/4/22	\$0	\$10,242	\$10,242

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.



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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.

Unemployment compensation

We're proposing to increase your income for unemployment compensation reported to us by the payer shown in this notice. Unemployment compensation benefits are fully taxable. Payers report unemployment compensation on Form 1099-G, Certain Government Payments. If you repaid any of these benefits, provide us with the amount and the dates you repaid the benefits, and we'll review our proposal.

Negative taxable income

You had a zero or negative taxable income amount on your original or amended return. To ensure proper credit for deductions, this notice reflects the actual amount of your taxable income in the "Shown on return" column of the "Changes to your tax return" section.



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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:

- \$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).

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.

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	\$134

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.



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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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INTERNAL REVENUE SERVICE
PO BOX 621505
ATLANTA GA 30362-1505


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Fold here

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.

ANDRE L BARKER
C/O ELIZABETH CASTELLANOS
16808 ARMSTRONG AVE STE 215
IRVINE CA 92606-8278

Primary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Best time to call	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.
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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 \$1,384 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



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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 1-877-477-0967 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 (421-98-6880), 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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- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (421-98-6880), the tax year (2022), and the notice number (CP2000) on your payment and any correspondence.

Payment

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

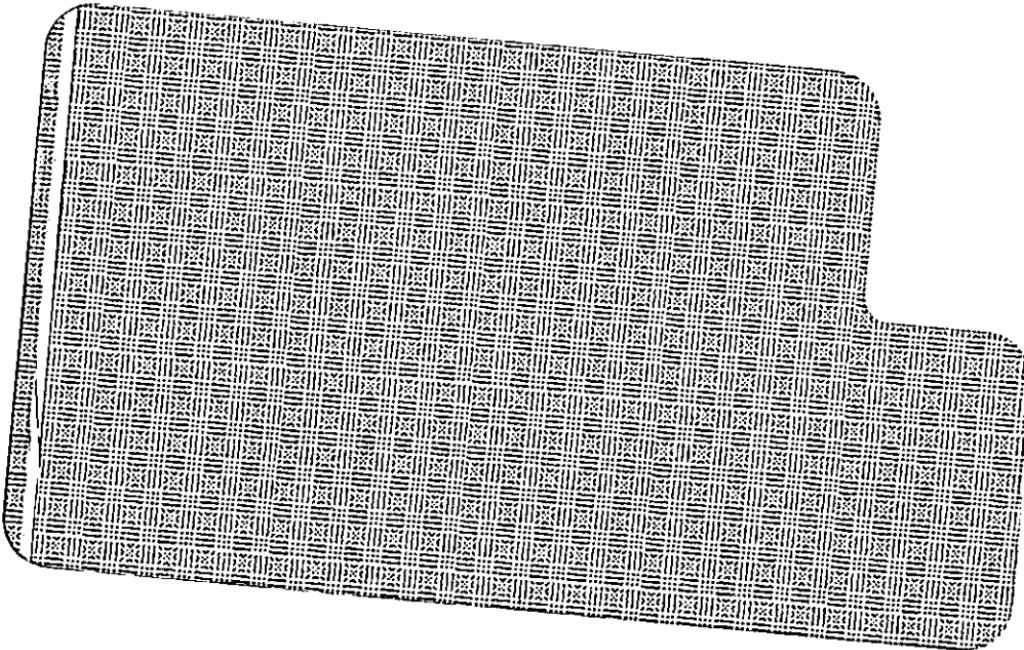

Amount due by
August 14, 2024

\$1,384

421986880 UK BARK 30 0 202212 640 00000138400



Official Business
Penalty for Private Use, \$300



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FIRST-CLASS MAIL
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Internal Revenue Service
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07-17-9-2024

Envelope 178-2 (Rev. 9-2003)
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