



Department of the Treasury
Internal Revenue Service

4800 Buford Highway
Stop 22 B
Doraville GA 39901

VEERAVENKATA GUTTULA
15338 NE 9TH PL APT 1206
BELLEVUE WA 98007-4699

Date:
02/19/2021
Taxpayer ID number:
386-67-4880
PC 1162 EGC 5006
Tax periods ended:
December 31, 2019

Person to contact:
B. Bryant
Contact telephone number:
1-866-897-0177
Contact hours:
8:00 am -8:00 pm
Contact fax number:
1-855-216-0924

We're auditing your 2019 Form 1040 , and need a response from you.

Proposed changes to your 2019 Form 1040

Dear VEERAVENKATA GUTTULA:

We reviewed your 2019 federal income tax return, any information you gave us, and made proposed changes to your tax. As a result, we found that you:

- are due a refund of \$ 2,465.00
- owe a balance of \$. This amount may include tax, penalties, and estimated interest due. You should pay the balance due immediately to avoid additional penalties and interest charges.

What you need to do

Review the enclosed Form 4549, *Income Tax Examination Changes*, and attached Form 886 and let us know by March 21, 2021 if you agree or disagree with our proposed changes. If your address has changed, please provide your current address and contact information when you respond.

If you agree with our changes

- Sign, date and mail the enclosed Form 4549 to us in the envelope we provided.
- If you are due a refund, you should receive a refund check within 8 weeks if you don't owe other taxes or debts we're required to collect.
- If you owe additional taxes, make your check or money order payable to the United States Treasury. Write your taxpayer ID number, tax year and form number on the check.
- If you can't pay the total amount due, pay as much as you can and make payment arrangements to pay the rest over time. Payment options are described in the enclosed Publication 3498-A, *The Examination Process (Audits by Mail)*. You can also search "tax payment options" at www.irs.gov.

You can
return the Form
explains

You don't agree with our changes

Return a copy of this letter along with your explanation and any supporting documents. Form 886 attached to the Form 4549 explains documentation you need to give us. Publication 3498-A describes the audit process and explains other options, including your appeal rights, if you disagree with our proposed changes.

If we don't hear from you

If we don't receive a response from you, we'll send you a Notice of Deficiency, which will state the amount you owe with penalties and explain your right to file a petition in the United States Tax Court. Once a Notice of Deficiency is sent to you, you cannot appeal disagreements to the IRS. We will still consider new information you may provide to us, but you will need to file a petition with the United States Tax Court to challenge the deficiency.

If you need assistance, please don't hesitate to contact us. If you want to authorize someone, in addition to you, to contact the IRS about this letter, please complete and send us Form 2848, *Power of Attorney and Declaration of Representative*. You can download this form at www.irs.gov or request a copy by calling 1-800-TAX-FORM (1-800-829-3676).

Please provide a telephone number, including area code and the best time for us to call you if we need more information.

Telephone number: () _____ - _____ Hours: _____

Sincerely,

Cheryl Ladsen
Operation Manager

- Enclosures:
Form 4549
Publication 3498-A
 Form 886
Copy of this letter
Envelope

Form **4549**
(August 2019)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer VEERA VENKATA GUTTULA 15338 NE 9TH PL APT 1206 BELLEVUE WA 98007-4699		Taxpayer identification number 386-67-4880	Return form number 1040
		Person with whom examination changes were discussed.	Name and title VEERA VENKATA GUTTULA
1. Adjustments to income		Period Ended 12/31/2019	Period Ended
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total adjustments		0.00	
3. Taxable income per return or as previously adjusted		72,687.00	
4. Corrected taxable income		72,687.00	
Tax method		TAX TABLE	
Filing status		Single	
5. Tax		11,847.00	
6. Additional taxes/Alternative minimum tax			
7. Corrected tax liability		11,847.00	
8. Less credits			
a. Education Credit		0.00	
b.			
c.			
d.			
9. Balance (line 7 less lines 8a through 8d)		11,847.00	
10. Plus other taxes			
a. Tax on Qualified Plans		15.00	
b.			
c.			
d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		11,862.00	
12. Total tax shown on return or as previously adjusted		11,095.00	
13. Adjustments to:			
a. See Attached		(511.00)	
b.			
c.			
14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		1,278.00	
15. Adjustments to prepayment credits - increase (decrease) See Attached		3,743.00	
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)		(2,465.00)	

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of taxpayer VEERA VENKATA GUTTULA	Taxpayer identification number 386-67-4880	Return form number 1040
---	---	----------------------------

17. Penalties, additions to tax, and additional amounts – IRC sections	Period Ended 12/31/2019	Period Ended	Period Ended
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts			
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	(2,465.00)		
b. Penalties and additions (line 18) - computed to 02/19/2021			
c. Interest* (IRC § 6601) - estimated and computed to 03/21/2021	0.00		
d. Amount due or (refund) - (sum of lines a, b, and c)	(2,465.00)		

*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name B. Bryant	Employee ID 1000148475	Office
Examiner's signature	Date 02/19/2021	

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

Note: If a joint return was filed, BOTH taxpayers must sign

Signature of taxpayer	Date	Signature of taxpayer	Date
By	Title		Date

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer VEERA VENKATA GUTTULA	Tax Identification Number (last 4 digits) 4880	Year/Period ended

Adjustment(s) to Prepayment Credit(s) Subject to Deficiency (Form 4549 series Line 13a or Form 5278 Line 20a):

	2019
American opportunity credit	(511.00)

Total Adjustment Amount: (511.00)

Adjustment(s) to Prepayment Credit(s) Not Subject to Deficiency (Form 4549 series Line 15 or Form 5278 Line 22):

	2019
Federal income tax withholding	(2,001.00)
Frozen refunds	5,744.00

Total Adjustment Amount: 3,743.00

Name of Taxpayer: VEERAVENKATA GUTTULA	02/19/2021
Identification Number: 386-67-4880	Total 21.40.00

2019 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	72,687.00
2. Total adjustment and preferences (excluding any NOL deduction)	12,200.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	84,887.00
6. Exemption amount	71,700.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	13,187.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract \$ 0 from the result	3,429.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	3,429.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 12a of Form 1040 without using Schedule J)	11,847.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	71,700.00
B. Alternative minimum taxable income	84,887.00
C. Enter amount based on filing status	510,300.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	71,700.00

Name of Taxpayer: VEERAVENKATA GUTTULA

02/19/2021

Identification Number: 386-67-4880

Total

21.40.00

2019 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	13,187.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	13,187.00
7. Multiply line 6 by 26% and subtract \$ 0 from the result	3,429.00
8. Enter amount based on filing status	39,375.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	72,687.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	434,550.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	72,687.00
17. Add lines 15 and 16	72,687.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	361,863.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	3,429.00
28. Multiply line 1 by 26% and subtract \$ 0 from the result	3,429.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	3,429.00

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty – Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	(2,465.00)
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	0.00

The substantial understatement criteria has not been met for this tax period.

40 Percent Penalty – Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	(2,465.00)
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer VEERA VENKATA GUTTULA	Tax Identification Number (last 4 digits) 4880	Year/Period ended 2019

Refundable American Opportunity Credit

Tax Period	Per Return	Per Exam	Adjustment
2019	\$511.00	\$0.00	(\$511.00)

We have disallowed the American Opportunity Credit you claimed because we have not received documentation to verify eligibility for this credit.

Frozen Refund

Tax Period	Per Return	Per Exam	Adjustment
2019	(\$5,744.00)	\$0.00	\$5,744.00

A portion or all of your overpayment is being withheld pending the outcome of this examination. If at the conclusion of the examination a deficiency in tax is determined, the overpayment will be applied to the tax deficiency. If the overpayment is less than the deficiency in tax, you will be sent a separate bill for the balance due, including any applicable interest and penalties. Any remaining overpayment will be refunded to you if there are no other taxes or other outstanding legally enforceable debts owed.

W-2 or 1099 Federal Income Tax Withholding

Tax Period	Per Return	Per Exam	Adjustment
2019	\$16,328.00	\$14,327.00	(\$2,001.00)

Since we are unable to verify the Federal Withholding you reported on your return, we have disallowed that amount.

386-67-4880

Tax Period	Per Return	Per Exam	Adjustment
2019	\$767.00	\$0.00	\$767.00

Since you did not establish that the Education Credit you claimed was (a) for qualified educational expense and (b) paid during the taxable year, we have disallowed the credit.

An eligible educational institution (such as a college or university) that received payment of qualified tuition and related expenses during the tax year for which the credit is claimed generally must issue Form 1098-T to each student by February 1 of the next year. The student should retain this form for the year the credit is claimed.

Department of the Treasury - Internal Revenue Service
**Supporting Documents to Prove
American Opportunity Credit**

We need to verify that you are eligible to claim the American Opportunity Credit shown on your tax return.

For each student for whom you claimed the American Opportunity Credit, provide proof of enrollment in an eligible educational institution:

- Copies of Form 1098-T, *Tuition Statement*, from each institution the student attended (if provided by the institution)
- If any institution did not provide Form 1098-T, copies of other documents that verify enrollment, such as transcripts or other enrollment forms. The document(s) must include the institution's name, federal identification number, dates of enrollment, and the student's enrollment status (more than half time, not a graduate student)
- Copies of proof of payment of tuition and fees such cancelled checks, bank statements, credit card statements or receipts. Form 1098-T may serve as proof of payment **IF** payments received are recorded in Box 1

For each student for whom you claimed the American Opportunity Credit, provide proof of payment for other qualified expenses such as additional course related fees, books and supplies:

- Copies of cancelled checks, bank statements, credit card statements or receipts
- Copies of documents that show the expenses were needed for a course of study, such as course guides, course syllabuses, or letters from the educational institution(s)

Certain payments on behalf of the student reduce the amount of qualified expenses. For any student that received any of the following, provide copies of documents that show the amounts received as:

- Employer provided educational assistance benefits
- Withdrawals from any educational retirement arrangements
- U.S. Savings bond interest that is nontaxable because you paid qualified higher education expenses
- Veteran's educational assistance benefits or
- Any other nontaxable payment received for education expenses

Note: The following expenses are not allowable and do not qualify for the American Opportunities Credit:

- Insurance
- Medical expenses (including student health fees)
- Room and Board
- Similar personal, living or family expenses. This is true even if the amount must be paid to the institution as a condition of enrollment or attendance.

Form **886-L**
(Rev. December 2014)

Department of the Treasury—Internal Revenue Service

Supporting Documents

Name of Taxpayer

VEERAVENKATA GUTTULA

Tax Identification Number

386-67-4880

Tax Year

December 31, 2019

Please provide a photocopy of the document or documents requested below. Return the photocopies with this form in the envelope provided.

Wages and Withholding:

- Periodic pay statements or check stubs clearly identifying the date, amount of gross income received and withholding taken out, or
- A letter from your employer on company letterhead or stationary indicating dates of employment and gross amount of wages paid and withholdings deducted. The letter must include a contact person and telephone number.

Department of the Treasury
Internal Revenue Service



VEERAVENKATA GUTTULA
15338 NE 9TH PL APT 1206
BELLEVUE WA 98007-4699

Dear Sir/Madam,
Reference is made to your letter dated 11/11/11 regarding the above captioned matter.

The enclosed copy of the letter from the Internal Revenue Service dated 11/11/11 is being furnished to you for your information.

Very truly yours,
Special Agent in Charge

Enclosure

If you have any questions regarding this matter, please contact the Internal Revenue Service at the address above.

This letter is being furnished to you for your information and does not constitute an offer of any service.

If you agree with our findings, please sign and return the enclosed copy to the Internal Revenue Service at the address above.

If you do not agree with our findings, please contact the Internal Revenue Service at the address above.

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Department of the Treasury
Internal Revenue Service

4800 Buford Highway
Stop 22 B
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VEERAVENKATA GUTTULA
15338 NE 9TH PL APT 1206
BELLEVUE WA 98007-4699

Date: 02/19/2021
Taxpayer ID number:
386-67-4880
PC 1162 EGC 5006
Tax periods ended:
December 31, 2019

Person to contact:
B. Bryant
Contact telephone number:
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8:00 am -8:00 pm
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We're auditing your 2019 Form 1040 , and need a response from you.

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- owe a balance of \$. This amount may include tax, penalties, and estimated interest due. You should pay the balance due immediately to avoid additional penalties and interest charges.

What you need to do

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- Sign, date and mail the enclosed Form 4549 to us in the envelope we provided.
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- If you owe additional taxes, make your check or money order payable to the United States Treasury. Write your taxpayer ID number, tax year and form number on the check.
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If we don't hear from you

If we don't receive a response from you, we'll send you a Notice of Deficiency, which will state the amount you owe with penalties and explain your right to file a petition in the United States Tax Court. Once a Notice of Deficiency is sent to you, you cannot appeal disagreements to the IRS. We will still consider new information you may provide to us, but you will need to file a petition with the United States Tax Court to challenge the deficiency.

If you need assistance, please don't hesitate to contact us. If you want to authorize someone, in addition to you, to contact the IRS about this letter, please complete and send us Form 2848, *Power of Attorney and Declaration of Representative*. You can download this form at www.irs.gov or request a copy by calling 1-800-TAX-FORM (1-800-829-3676).

Please provide a telephone number, including area code and the best time for us to call you if we need more information.

Telephone number: () _____ - _____ Hours: _____

Sincerely,

Cheryl Ladsen
Operation Manager

- Enclosures:
- Form 4549
- Publication 3498-A
- Form 886
- Copy of this letter
- Envelope

Form **4549**
(August 2019)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

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		Person with whom examination changes were discussed.	Name and title VEERAVENTKATA GUTTULA
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8. Less credits	a. Education Credit	0.00	
	b.		
	c.		
	d.		
9. Balance (line 7 less lines 8a through 8d)		11,847.00	
10. Plus other taxes	a. Tax on Qualified Plans	15.00	
	b.		
	c.		
	d.		
11. Total corrected tax liability (line 9 plus lines 10a through 10d)		11,862.00	
12. Total tax shown on return or as previously adjusted		11,095.00	
13. Adjustments to:	a. See Attached	(511.00)	
	b.		
	c.		
14. Deficiency-increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)		1,278.00	
15. Adjustments to prepayment credits - increase (decrease) See Attached		3,743.00	
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Name of taxpayer VEERAVENKATA GUTTULA		Taxpayer identification number 386-67-4880	Return form number 1040
17. Penalties, additions to tax, and additional amounts – IRC sections		Period Ended 12/31/2019	Period Ended
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18. Total penalties, additions to tax, and additional amounts			
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)		(2,465.00)	
b. Penalties and additions (line 18) - computed to 02/19/2021			
c. Interest* (IRC § 6601) - estimated and computed to 03/21/2021		0.00	
d. Amount due or (refund) - (sum of lines a, b, and c)		(2,465.00)	

*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name B. Bryant	Employee ID 1000148475	Office
Examiner's signature		Date 02/19/2021

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

Note: If a joint return was filed, BOTH taxpayers must sign

Signature of taxpayer	Date	Signature of taxpayer	Date
By	Title		Date

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer VEERAVENKATA GUTTULA	Tax Identification Number (last 4 digits) 4880	Year/Period ended

Adjustment(s) to Prepayment Credit(s) Subject to Deficiency (Form 4549 series Line 13a or Form 5278 Line 20a):

2019

American opportunity credit

(511.00)

Total Adjustment Amount:

(511.00)

Adjustment(s) to Prepayment Credit(s) Not Subject to Deficiency (Form 4549 series Line 15 or Form 5278 Line 22):

2019

Federal income tax withholding

(2,001.00)

Frozen refunds

5,744.00

Total Adjustment Amount:

3,743.00

Name of Taxpayer: VEERAVENKATA GUTTULA	02/19/2021
Identification Number: 386-67-4880	Total 21.40.00

2019 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	72,687.00
2. Total adjustment and preferences (excluding any NOL deduction)	12,200.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	84,887.00
6. Exemption amount	71,700.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	13,187.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract \$ 0 from the result	3,429.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	3,429.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 12a of Form 1040 without using Schedule J)	11,847.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	71,700.00
B. Alternative minimum taxable income	84,887.00
C. Enter amount based on filing status	510,300.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	71,700.00

Name of Taxpayer: VEERAVENKATA GUTTULA

02/19/2021

Identification Number: 386-67-4880

Total

21.40.00

2019 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	13,187.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	13,187.00
7. Multiply line 6 by 26% and subtract \$ 0 from the result	3,429.00
8. Enter amount based on filing status	39,375.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	72,687.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	434,550.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	72,687.00
17. Add lines 15 and 16	72,687.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	361,863.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	3,429.00
28. Multiply line 1 by 26% and subtract \$ 0 from the result	3,429.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	3,429.00

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	(2,465.00)
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	0.00

The substantial understatement criteria has not been met for this tax period.

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	(2,465.00)
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer VEERAVENKATA GUTTULA	Tax Identification Number (last 4 digits) 4880	Year/Period ended 2019

Refundable American Opportunity Credit

Tax Period	Per Return	Per Exam	Adjustment
2019	\$511.00	\$0.00	(\$511.00)

We have disallowed the American Opportunity Credit you claimed because we have not received documentation to verify eligibility for this credit.

Frozen Refund

Tax Period	Per Return	Per Exam	Adjustment
2019	(\$5,744.00)	\$0.00	\$5,744.00

A portion or all of your overpayment is being withheld pending the outcome of this examination. If at the conclusion of the examination a deficiency in tax is determined, the overpayment will be applied to the tax deficiency. If the overpayment is less than the deficiency in tax, you will be sent a separate bill for the balance due, including any applicable interest and penalties. Any remaining overpayment will be refunded to you if there are no other taxes or other outstanding legally enforceable debts owed.

W-2 or 1099 Federal Income Tax Withholding

Tax Period	Per Return	Per Exam	Adjustment
2019	\$16,328.00	\$14,327.00	(\$2,001.00)

Since we are unable to verify the Federal Withholding you reported on your return, we have disallowed that amount.

386-67-4880

Tax Period	Per Return	Per Exam	Adjustment
2019	\$767.00	\$0.00	\$767.00

Since you did not establish that the Education Credit you claimed was (a) for qualified educational expense and (b) paid during the taxable year, we have disallowed the credit. An eligible educational institution (such as a college or university) that received payment of qualified tuition and related expenses during the tax year for which the credit is claimed generally must issue Form 1098-T to each student by February 1 of the next year. The student should retain this form for the year the credit is claimed.

Supporting Documents to Prove American Opportunity Credit

We need to verify that you are eligible to claim the American Opportunity Credit shown on your tax return.

For each student for whom you claimed the American Opportunity Credit, provide proof of enrollment in an eligible educational institution:

- Copies of Form 1098-T, *Tuition Statement*, from each institution the student attended (if provided by the institution)
- If any institution did not provide Form 1098-T, copies of other documents that verify enrollment, such as transcripts or other enrollment forms. The document(s) must include the institution's name, federal identification number, dates of enrollment, and the student's enrollment status (more than half time, not a graduate student)
- Copies of proof of payment of tuition and fees such as cancelled checks, bank statements, credit card statements or receipts. Form 1098-T may serve as proof of payment **IF** payments received are recorded in Box 1

For each student for whom you claimed the American Opportunity Credit, provide proof of payment for other qualified expenses such as additional course related fees, books and supplies:

- Copies of cancelled checks, bank statements, credit card statements or receipts
- Copies of documents that show the expenses were needed for a course of study, such as course guides, course syllabuses, or letters from the educational institution(s)

Certain payments on behalf of the student reduce the amount of qualified expenses. For any student that received any of the following, provide copies of documents that show the amounts received as:

- Employer provided educational assistance benefits
- Withdrawals from any educational retirement arrangements
- U.S. Savings bond interest that is nontaxable because you paid qualified higher education expenses
- Veteran's educational assistance benefits or
- Any other nontaxable payment received for education expenses

Note: The following expenses are not allowable and do not qualify for the American Opportunities Credit:

- Insurance
- Medical expenses (including student health fees)
- Room and Board
- Similar personal, living or family expenses. This is true even if the amount must be paid to the institution as a condition of enrollment or attendance.

Form **886-L**
(Rev. December 2014)

Department of the Treasury—Internal Revenue Service

Supporting Documents

Name of Taxpayer

VEERA VENKATA GUTTULA

Tax Identification Number

386-67-4880

Tax Year

December 31, 2019

Please provide a photocopy of the document or documents requested below. Return the photocopies with this form in the envelope provided.

Wages and Withholding:

- Periodic pay statements or check stubs clearly identifying the date, amount of gross income received and withholding taken out, or
- A letter from your employer on company letterhead or stationary indicating dates of employment and gross amount of wages paid and withholdings deducted. The letter must include a contact person and telephone number.