



Department of the Treasury
Internal Revenue Service
1973 N RULON WHITE BLVD
OGDEN UT 84201-0021



9307 1107 5620 8252 2211 24

034503.985578.304485.2401 2 AB 0.419 1009



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



034503



Notice	CP3219A
Tax year	2018
Notice date	January 4, 2021
Social Security number	XXX-XX-4880
AUR control number	70019-5701
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9640
Last date to petition	April 5, 2021
Tax Court	
Page 1 of 7	



38667488020181

Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We have determined there is a deficiency (increase) in your 2018 income tax based on information we received from third parties (such as employers or financial institutions) that doesn't match the information you reported on your tax return. See below for an explanation of how this increase was calculated. This letter is your NOTICE OF DEFICIENCY, as required by law.

If you disagree

You have the right to challenge this determination in U.S. Tax Court. If you choose to do so, you must file your petition with the Tax Court by April 5, 2021. This date can't be extended. See below for details about how and where to file a petition.

If you agree

You can pay now or receive a bill. See the section below titled "If you agree with the proposed changes, you can pay now or receive a bill."

Summary of proposed changes

Increase in tax (deficiency)	\$2,055
------------------------------	---------

If you want to resolve this matter with the IRS

You may be able to resolve this matter without going to the U.S. Tax Court if you contact us directly. See the "You may be able to resolve your dispute with the IRS" section below.

If you want assistance

You may be able to receive assistance from a Low Income Taxpayer Clinic or from the Taxpayer Advocate Service. See the "Additional information" section below.

You have the right to petition the Tax Court

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within 90 days (or 150 days if the notice is addressed to a person outside of the United States) from the date of this letter, which is **April 5, 2021**. The Tax Court can't consider your case if the petition is filed late. If you decide to file a petition, send that petition to the following address:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Continued on back...



Notice	CP3219A
Tax year	2018
Notice date	January 4, 2021
Social security number	386-67-4880

Page 2 of 7

You can download a petition form and rules from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Office of the Clerk of the U.S. Tax Court at the address directly above.

Attach a complete copy of this letter including attachments to your petition. The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can obtain a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

Review this notice and compare our changes to the information on your 2018 tax return. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in the Tax Court.

You may be able to resolve your dispute with the IRS

If you don't agree with the proposed changes and want us to consider additional information, you may mail or fax that information to us:

- You may mail additional information together with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to the following address:

1973 N RULON WHITE BLVD
OGDEN UT 84201-0021

- You may fax additional information together with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to 1-877-477-9640.

To resolve your dispute with the IRS, it is important you contact us IMMEDIATELY. Our consideration of any additional information will not extend the April 5, 2021 deadline to file a petition with the U.S. Tax Court.

If you agree with the proposed changes, you can pay now or receive a bill

If you agree with the proposed changes, you can pay your tax liability now or choose to receive a bill:

- If you choose to pay some or all of your tax liability now, you may enclose a check or money order payable to United States Treasury Department with the enclosed Form 5564, Notice of Deficiency Waiver, to the address below. You will receive a bill for any unpaid tax, interest, and applicable penalties.

1973 N RULON WHITE BLVD
OGDEN UT 84201-0021

- If you are not paying your tax liability now, sign the enclosed Form 5564, Notice of Deficiency Waiver and mail it to the IRS at the following address:

1973 N RULON WHITE BLVD
OGDEN UT 84201-0021



Notice CP3219A
 Tax year 2018
 Notice date January 4, 2021
 Social security number 386-67-4880
 Page 5 of 7

Changes to your 2018 tax return

Your tax computations

	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 10	\$10,370	\$10,370	\$0
Tax, Form 1040, line 11	\$1,055	\$1,055	\$0
Education credits, Shedule 3, line 50	\$1,055	\$0	-\$1,055
Total tax, Form 1040, line 15	\$0	\$1,055	\$1,055
American opportunity credit, Form 1040, line 17c	\$1,000	\$0	-\$1,000
Tax you owe *1			\$2,055



034503

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

Education credits

We need to verify the education credits you claimed on Form 1040, U.S. Individual Income Tax Return. 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.

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.

Continued on back...



Notice	CP3219A
Tax year	2018
Notice date	January 4, 2021
Social security number	386-67-4880

Page 3 of 7



You'll receive a bill for the amount due (including any interest and applicable penalties).

- NOTE: If you filed your tax return married filing jointly, **both** spouses must sign Form 5564.
- Do NOT mail the Form 5564 or any payment of your liability to the Tax Court.

034503

If we don't hear from you

If we do not hear from you and you do not petition the U.S. Tax Court, we will assess the additional tax you owe plus any applicable penalties and interest and send you a bill.

Additional information

Visit www.irs.gov/cp3219a for more information about this notice, frequently asked questions, and to review the following:

- Publication 1, Your Rights as a Taxpayer
- Publication 5181, Tax Returns Reviewed by Mail: CP2000, Letter 2030, CP2501, Letter 2531

For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).

Keep this notice for your records.

If you'd like to authorize someone to represent you before the IRS, please complete and send us a Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf.

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. If you filed a joint return, we're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) represent individuals whose income is below a certain level that need help to resolve a tax problem with the IRS. IRS problems can include audits, appeals, tax collection disputes, and cases in the U.S. Tax Court. LITCs can also provide information about taxpayer rights and responsibilities in different languages. Services are offered for free or for a small fee. For more information and to find an LTC near you, see the LTC page on www.irs.gov/advocate or IRS Publication 4134, Low Income Taxpayer Clinic List. This publication is also available by calling 800-829-3676 or at your local IRS office. LITCs are independent from the IRS.

Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Call TAS at 877-777-4778 or TTY/TDD 800-

Continued on back...



Notice CP3219A
Tax year 2018
Notice date January 4, 2021
Social security number 386-67-4880
Page 4 of 7

829-4059 or contact your local Taxpayer Advocate office at:

915 Second Ave., Stop W-405
Seattle WA 98174

For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov.



FORM 5564
(November 2016)

Department of the Treasury -- Internal Revenue Service
Notice of Deficiency - Waiver

Symbols
6652 C:AUR

Name and address of taxpayer(s) **VEERAVENKATA R GUTTULA**
15338 NE 9TH PL APT 1206
BELLEVUE WA 98007-4699

386-67-4880

January 4, 2021

Kind of Tax Copy to Authorized Representative

Individual Income

Tax year ended

Deficiency

December 31, 2018

Increase in tax **\$2,055**

Penalties

034503



38667488020181

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
		Date
	By	Title

Note: If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.

FORM 5564 (Rev. 11-2016)