



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

003013.962407.200019.321 2 AB 0.419 1294



B JAKKULA & S CHINNAMANENI  
15740 ROCKFORD RD APT 111  
PLYMOUTH MN 55446-4211



003013



Notice CP2000  
Tax year 2018  
Notice date October 26, 2020  
Social Security number 075-51-7952  
AUR control number 55017-1368  
To contact us Phone 1-800-829-8310  
Fax 1-877-477-9640

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\*07551795220181\*

We are proposing changes to your 2018 Form 1040 tax return. This is not a bill.

## Proposed amount due: \$10,001

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 \$10,001 (including interest), which you need to pay by November 25, 2020.

### Summary of proposed changes

Tax you owe	\$7,734
Payments	\$0
Substantial tax understatement penalty	\$1,547
Interest	\$720
<b>Proposed amount due by November 25, 2020</b>	<b>\$10,001</b>

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 2018 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 \$10,001 so we receive it by November 25, 2020.
- **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 November 25, 2020.
- 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 2018 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 November 25, 2020, 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 2018 tax return

### Your income and deductions

	Shown on return	As corrected by IRS	Difference
Taxable wages	\$20,270	\$33,475	\$13,205
Nonemployee compensation	\$0	\$27,402	\$27,402
<b>Income net difference</b>			<b>\$40,607</b>
Self-employment tax deduction	\$0	\$1,936	\$1,936
<b>Deduction net difference *1</b>			<b>\$1,936</b>
<b>Change to taxable income</b>			<b>\$38,671</b>

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### Your tax computations

	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 10	-\$3,730	\$34,941	\$38,671
Tax, Form 1040, line 11	\$0	\$3,810	\$3,810
Self-Employment tax, Shedule 4, line 57	\$0	\$3,872	\$3,872
Total tax, Form 1040, line 15	\$0	\$7,682	\$7,682
Earned income credit, Form 1040, line 17a	\$52	\$0	-\$52
<b>Tax you owe *2</b>			<b>\$7,734</b>

### Payments

	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 16	\$1,257	\$1,257	\$0
<b>Total payments</b>			<b>\$0</b>

(\*1) Increases to deductions result in a decrease to taxable income.

(\*2) Decreases to credits result in an increase to tax.

## Explanation of changes to your 2018 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

Received from	Address	Account Information	Shown on return	Reported by others	Difference
RENVILLE COUNTY WEST	PO BOX 338 RENVILLE MN 56284	SSN 075-51-7952 Form W-2	\$0	\$13,205	\$13,205

### Nonemployee Compensation

Received from	Address	Account Information	Shown on return	Reported by others	Difference
SPRAY-TEK INC	344 CEDAR AVENUE MIDDLESEX NJ 08846	0940-000Y402G352 SSN 826-25-4430 Form 1099-MISC	\$0	\$27,402	\$27,402



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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:

- \$15,270 with no qualifying child (\$20,950 for married filing jointly),
- \$40,320 with one qualifying child (\$46,010 for married filing jointly) or
- \$45,802 with two qualifying children (\$51,492 for married filing jointly) or
- \$49,194 with more than two qualifying children (\$54,884 for married filing jointly).

**Self-Employment Tax on Self-Employment (SE) income**

We computed the self-employment (SE) tax on the net SE income from your reported and underreported SE income. SE income generally includes nonemployee compensation, merchant card payments, third party network payments, and other income from part-time or full-time work. Net earnings from SE income are subject to SE tax.

SE tax consists of Social Security tax of 12.4% and Medicare tax of 2.9% and, for SE income more than the thresholds for your filing status, an additional Medicare tax of 0.9%. Even if you paid the maximum amount of Social Security tax, you're still liable for Medicare tax and additional Medicare tax, if you're over the applicable threshold. The deductible part of the SE tax is based on the change we made to your SE tax. If you were an employee, you're liable for income tax and the employee's share of Social Security (6.2%), Medicare taxes (1.45%), and additional Medicare tax, if applicable. We'll credit your Social Security account with the amount of SE income shown on this notice. See Form 1040, Schedule SE, Self-Employment Tax, for more information.

**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.

**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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**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.



**Next steps**

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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.

**Substantial tax understatement**

Description	Amount
<b>Accuracy-related penalty substantial understatement of tax - IRC 6662(b)(2); 6662(d)</b>	<b>\$1,547</b>

If we increase your tax and the increase is more than the greater of 10% of your correct tax liability or \$5,000, we're required to charge an accuracy-related penalty for the substantial understatement of tax. The penalty is 20% of the portion of the underpayment of tax attributable to a 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 decision, such as the Internal Revenue Code, Treasury Regulations, Revenue Rulings, Revenue Procedures, etc.
- An explanation as to how you clearly disclosed the item, such as by attaching Form 8275, Disclosure Statement, or Form 8275R, Regulation Disclosure Statement, and that there is a reasonable basis for your position.



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## 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>	<b>\$720</b>

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
January 1, 2019 through June 30, 2019	6%
July 1, 2019 through June 30, 2020	5%
July 1, 2020 through September 30, 2020	3%
Beginning October 1, 2020	3%

## 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  
1973 N RULON WHITE BLVD  
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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 November 25, 2020. 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.

B JAKKULA & S CHINNAMANENI  
15740 ROCKFORD RD APT 111  
PLYMOUTH MN 55446-4211

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 2018 income tax, and understand that:

- I owe \$10,001 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 15, 2019.
- 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 2018.

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 1-877-477-9640

**2. Indicate your payment option**

- Check all that apply:
- Payment in the form of a check or money order.
    - Write your Taxpayer Identification number (075-51-7952), the tax year (2018), 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.  a.m.  
 p.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 (075-51-7952), the tax year (2018), and the notice number (CP2000) on your payment and any correspondence.

## Payment

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**Amount due by**  
**November 25, 2020**

<b>\$10,001</b>
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