



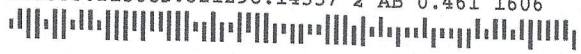
Department of the Treasury  
Internal Revenue Service  
3211 S NORTHPOINTE DR  
FRESNO CA 93725

*W*



Notice CP2000  
Tax year 2020  
Notice date March 21, 2022  
Social Security number 683-51-9806  
AUR control number 50006-1560  
To contact us Phone 1-800-829-8310  
Fax 1-877-477-0962

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1415 30TH ST  
SACRAMENTO CA 95816-6501

Page 1 of 11



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We are proposing changes to your 2020 Form 1040 tax return. This is not a bill.

## Proposed amount due: \$28,577

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 \$28,577 (including interest), which you need to pay by April 20, 2022.

### Summary of proposed changes

Tax you owe	\$23,149
Payments	\$0
Substantial tax understatement penalty	\$4,630
Interest	\$798
<b>Proposed amount due by April 20, 2022</b>	<b>\$28,577</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 2020 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 \$28,577 so we receive it by April 20, 2022.
- 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 April 20, 2022.
- 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** 2020  
**Notice date** March 21, 2022  
**Social Security number** 683-51-9806  
**Page 3 of 11**

### Changes to your 2020 tax return

#### Your income and deductions

	Shown on return	As corrected by IRS	Difference
Cancellation of debt	\$0	\$998	\$998
Nonemployee compensation	\$0	\$48,030	\$48,030
Payment card and third party network transactions	\$0	\$23,077	\$23,077
<b>Income net difference</b>			<b>\$72,105</b>

Self-employment tax deduction

	\$0	\$5,024	\$5,024
<b>Deduction net difference *1</b>			<b>\$5,024</b>
<b>Change to taxable income</b>			<b>\$67,081</b>

#### Your tax computations

	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$22,767	\$89,848	\$67,081
Tax, Form 1040, line 16	\$2,536	\$15,638	\$13,102
Self-Employment tax, Schedule 2, line 4	\$0	\$10,047	\$10,047
Total tax, Form 1040, line 24	\$2,536	\$25,685	\$23,149
Recovery rebate credit, Form 1040, line 30	\$1,800	\$1,800	\$0
<b>Tax you owe</b>			<b>\$23,149</b>

#### Payments

	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 25	\$621	\$621	\$0
<b>Total payments</b>			<b>\$0</b>

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

### Explanation of changes to your 2020 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.

#### Nonemployee Compensation

Received from	Address	Account Information	Shown on return	Reported by others	Difference
DOORDASH, INC.	303 2ND STREET SUITE 800 SAN FRANCISCO CA 94107	ACCT_TAAUUNGZHIXERC SSN 683-51-9806 Form 1099-NEC	\$0	\$48,030	\$48,030

#### Payment Card/Third Party

##### Trans

Received from	Address	Account Information	Shown on return	Reported by others	Difference
LYFT, INC	185 BERRY ST. SUITE 5000 SAN FRANCISCO CA 94107	1006615170128402740 SSN 683-51-9806 Form 1099-K	\$0	\$23,077	\$23,077



Notice	CP2000
Tax year	2020
Notice date	March 21, 2022
Social Security number	683-51-9806

Page 5 of 11



005503

### 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 to us 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.



**Notice** CP2000  
**Tax year** 2020  
**Notice date** March 21, 2022  
**Social Security number** 683-51-9806

Page 7 of 11

- An explanation of whether 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.



## Interest charges

005503

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>\$798</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
April 1, 2021 through March 31, 2022	3%
Beginning April 1, 2022	4%

## 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).