



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0010



Notice	CP22A
Tax Year	2021
Notice date	
Social Security number	
To contact us	
Your Caller ID	
Page 1 of 4	29H

Changes to your 2021 Form 1040 Amount due: \$47,698.21

The income or deductions reported on your 2021 Form 1040 do not match what was reported to us by your payer or trustees. We've contacted you about this issue, but have no record you've responded as required. So, we've changed your tax return to match our records and correct your:

- business income (or loss)
- self-employment tax
- adjustments to income

We changed the civil penalty amount that we previously charged.

As a result, you owe \$47,698.21.

If you already have an installment or payment agreement in place for this tax year, then continue with that agreement.

Billing Summary

Account balance before this change	\$ -1,400.00
Increase in tax	35,797.00
Increase in accuracy-related penalty on underpayments	7,159.00
penalty	
Increase in interest	6,142.21
Amount due by June 3, 2024	\$47,698.21

Continued on back...



Notice	CP22A
Notice date	
Social Security number	



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2021), and the form number (1040) on your payment and any correspondence.

Amount due by June 3, 2024

\$47,698.21

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0206





Notice	CP22A
Tax Year	2021
Notice date	
Social Security number	
Page 2 of 4	

What you need to do immediately

If you agree with the changes we made

- Pay the amount due of \$47,698.21 by June 3, 2024 to avoid additional interest and applicable penalty charges.
- Pay online or mail a check or money order with the attached payment stub.

You can pay online now at www.irs.gov/payments.

If you don't agree with the changes

Call 800-829-0922 to review your account with a representative. Be sure you have your account information available when you call.

If we don't hear from you, we'll assume you agree with the information in this notice.

Payment options

Pay online, by phone, or with a mobile device. Visit IRS.gov/payments or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at IRS.gov/payments first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at IRS.gov/OPA
- Consider an offer in compromise at IRS.gov/OIC
- Request a temporary collection delay at IRS.gov/tempcollectiondelay

To view the amount you owe and your payment history visit IRS.gov/account.

Penalties

We are required by law to charge any applicable penalties.

Examining officer's report

According to our records, your Examining Officer gave you a report that explained the reason for this penalty. (Internal Revenue Code section 6751(a))



Notice	CP22A
Tax Year	2021
Notice date	
Social Security number	
Page 3 of 4	

Overstatement, understatement, or accuracy-related

Description	Amount
Total overstatement, understatement, or accuracy-related	\$7,159.00

For returns due before January 1, 1990, this penalty is one or more of the following: Valuation Overstatement, Valuation Understatement, or Substantial Understatement. For returns due after December 31, 1989, the accuracy-related penalty has been added. Refer to our Examining Officer's report for an explanation of the penalty. (Internal Revenue Code section 6662)

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)

Note: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2022 – 06/30/2022	76	4.0%	0.008363088	\$41,556.00	\$347.54
06/30/2022 – 09/30/2022	92	5.0%	0.012681615	41,903.54	531.40
09/30/2022 – 12/31/2022	92	6.0%	0.015236961	42,434.94	646.58
12/31/2022 – 06/30/2023	181	7.0%	0.035318388	43,081.52	1,521.57
06/30/2023 – 09/30/2023	92	7.0%	0.017798686	44,603.09	793.88
09/30/2023 – 12/31/2023	92	8.0%	0.020366804	45,396.97	924.59
12/31/2023 – 05/13/2024	134	8.0%	0.029719481	46,321.56	1,376.65
Total interest					\$6,142.21

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due.

Additional information

- Visit www.irs.gov/cp22a
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/payments.
- You can contact us by mail at the address at the top of this notice. Be sure to include your Social Security number, the tax year, and the form number you are writing about.
- If you have a power of attorney on file with us, a copy has been sent to him/her automatically.
- Keep this notice for your records.

Continued on back...



Notice	CP22A
Tax Year	2021
Notice date	
Social Security number	
Page 4 of 4	

Additional information — **continued**

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit taxpayeradvocate.irs.gov or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List available at irs.gov/forms-pubs; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

If you need assistance, please don't hesitate to contact us.