Department of Treasury
Internal Revenue Service
5045 E BUTLER AVE
FRESNO CA 93888-0021

Notice	CP2000
Tax Year	2011
Notice date	
Social Security number	
AUR control number	
To contact us	Phone 1-800-829-3009 Fax 1-877-477-0962

Proposed changes to your 2011 Form 1040

Amount due: $2,608

The income and payment information we have on file from sources such as employers or financial institutions doesn't match the information you reported on your tax return. If our information is correct, you will owe $2,608 (including interest), which you need to pay by

Summary of proposed changes

Tax you owe	$2,536
Payments	$0
Interest	$72
Amount due by March 21, 2013	**$2,608**

What you need to do immediately

Review this notice, and compare our changes to the information on your 2011 tax return.

If you agree with the changes we made

- Complete, sign and date the Response form on Page 5, and mail it to us along with your payment of $2,608 so we receive it by March 21, 2013.
- If you can't pay the amount due, pay as much as you can now, and make payment arrangements that allow you to pay off the rest over time. If you want to apply for an installment plan, send in your Response form AND a completed Installment Agreement Request (Form 9465). Download Form 9465 from www.irs.gov, or call 1-800-829-3676 to request a copy. You can also save time and money by applying online if you qualify. Visit www.irs.gov. and search for keyword: "tax payment options" for more information about:
  - Installment and payment agreements
  - Payroll deductions
  - Credit card payments

  Or, call us at 1-800-829-3009 to discuss your options.

If you don't agree with the changes

Complete the Response form on Page 5, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by

.

If we don't hear from you

If we don't receive your response by , we will send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will increase and penalties may apply.

Continued on back...

Changes to your 2011 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Nonemployee compensation	$0	$6,800	$6,800
Income net difference			**$6,800**
Self-employment tax deduction	$0	$480	$480
Deduction net difference *1			**$480**
Change to taxable income			**$6,320**

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	$81,048	$87,368	$6,320
Tax, line 44	$16,381	$18,082	$1,701
Self-Employment tax, line 56	$0	$835	$835
Total tax, line 61	$16,381	$18,917	$2,536
Tax you owe			**$2,536**

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

Explanation of changes to your 2011 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 to IRS by others	Difference
			$0	$1,800	$1,800
			$0	$2,000	$2,000
			$0	$3,000	$3,000
Nonemployee Compensation Total			**$0**	**$6,800**	**$6,800**

RESPONSE CONFIRMATION TIMEFRAME

If you submit a Form 1040X, U.S. Amended Individual Income Tax Return, please notate CP2000 or CP2501 at the top of the first page. When mailing your response, please use the envelope provided and also allow 3-4 weeks for confirmation of receipt.

INSTALLMENT AGREEMENT REQUEST - SIGNATURES NEEDED
If you would like to set up an installment agreement you must complete the Form 9465 AND the signature page of the CP2000, Step A, Option 1, Consent to Tax Increase. The Form 9465 is available on line at www.irs.gov or by calling toll-free 1-800-829-3676. For taxpayers who filed a joint return the Form 9465 and the Consent to Tax Increase must contain both signatures to process their request. If the signature(s) is missing from either of these forms, delays may occur.

Self-Employment Tax on Self-Employment (SE) income
Self-Employment(SE) income generally includes nonemployee compensation, merchant card, third party network payments, and other income from part-time or full-time work and is subject to Self-Employment Tax. We figured the Self-Employment Tax on the net SE income reported on your return and/or on the underreported SE income.

Self-Employment Tax consists of Social Security Tax of 10.4% and Medicare Tax of 2.9%. (Even if you have paid the maximum amount of Social Security Tax, you are still liable for additional Medicare Tax.) The deductible part of the Self-Employment Tax is based on the change we made to your Self-Employment Tax. If you were an employee, you will be liable for income tax and the employee's share of Social Security (4.2%) and Medicare taxes (1.45%). Your social security account will be credited with the amount of Self-Employment income shown on this notice.

Form W-2 or 1099 not received
The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income
If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

Next steps

- You don't need to file an amended tax return for 2011. We will make the correction when we receive your response. However, if you choose to file an amended tax return (Form 1040X), write "CP2000" on the top of your amended federal tax return (Form 1040X) and attach it behind your completed Response form. Go to www.irs.gov to download Form 1040X or call 1-800-TAX-FORM (1-800-829-3676).
- Please file an amended tax return (Form 1040X) for any other tax years in which the same error occurred.
- We send information about these changes to state and local tax agencies, so if the changes we made apply, file an amended state or local tax return as soon as possible.

Interest charges

We are required by law to charge interest on unpaid tax from the date the tax return was due to the date the tax is paid in full. The interest is charged as long as there is an unpaid amount due, including penalties, if applicable. (Internal Revenue Code section 6601)

Continued on back...

Description	Amount
Total Interest	**$72**

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-3009.

Period	Interest rate
Beginning October 1, 2011	3%

Additional information

- Call TeleTax at 1-800-829-4477, and select topic 652.
- Visit www.irs.gov/cp2000. You can also find the following online: Amended U.S. Individual Tax Return (Form 1040X).
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Review the enclosed Publication 3498-A, The Examination Process.
- Keep this notice for your records.

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

Department of Treasury
Internal Revenue Service
5045 E BUTLER AVE
FRESNO CA 93888-0021

Notice	CP2000
Tax Year	2011
Notice date	
Social Security number	
AUR control number	
To contact us	Phone 1-800-829-3009 Fax 1-877-477-0962

INTERNAL REVENUE SERVICE
5045 E BUTLER AVE
FRESNO CA 93888-0021

Fold here

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by . Be sure our address shows through the window.

To request more time to respond, call us at 1-800-829-3009. Remember: Additional interest will be charged during this period if the information in this notice is correct.

Provide your contact information

If your address has changed, please make the changes below.

Primary phone	Best time to call	Secondary phone	Best time to call
	☐ a.m. ☐ p.m.		☐ a.m. ☐ p.m.

1. Indicate your agreement or disagreement

☐ **I agree with all changes**

I consent to the assessment of my 2011 income tax, and understand that:

- I owe $2,608 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
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can challenge these changes in the U.S. Tax Court only if the IRS determines after the date I sign this form that I owe additional taxes for 2011.
- I can file for a refund at a later date.

Please sign and return this form with your payment.

Signature Date

Spouse's Signature Date

Continued on back…

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 documentation to 1-877-477-0962

Signature .... Date

Spouse's Signature .... Date

2. Indicate your payment option

I am enclosing (check all that apply):

☐ Full payment of $2,608

☐ Partial payment of $ ....

☐ No payment

☐ A completed Installment Agreement Request (Form 9465)

- Write your Social Security number , the tax year (2011), and the notice number (CP2000) on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.

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

Primary phone ☐ a.m. ☐ p.m. Best time to call Secondary phone ☐ a.m. ☐ p.m. 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 .... Date