



Department of the Treasury
Internal Revenue Service
PO Box 16335
Philadelphia, PA 19114-0439

s018999546711s
JAMES & KAREN Q. HINDS
22 BOULDER STREET
HANSON, CT 00000-7253

Notice	CP2000
Tax Year	2010
Notice date	January 23, 2017
Social Security number	999-99-9999
AUR control number	99999-9999
To contact us	Phone 1-800-829-8310 Fax 1-215-516-2335

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AUR Bar Code

Proposed changes to your 2010 Form 1040

Amount due: \$2,349.00

The information you provided in your December 10, 2016 request for removal or reduction of penalties associated with your 2010 Form 1040 did not meet our guidelines. As a result, we are not removing or reducing any penalties, and the total amount you owe for tax due, including penalties and interest, is \$2,349.00.

Billing Summary

Tax you owe	\$2,519.00
Payments and credits	-410.00
Negligence penalty	60.00
Interest charges	180.00
Amount due by February 22, 2017	\$2,349.00

What you need to do immediately

Review this notice, and compare our changes to the information on your 2010 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 \$2,349.00 so we receive it by February 22, 2017.
- 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 1-800-829-8310 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 February 22, 2017.

If we don't hear from you

If we don't receive your response by February 22, 2017, 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.

Changes to your 2010 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Wages	\$18,000	\$30,075	\$12,075
Other income	0	592	592
Nonemployee compensation	0	1,875	1,875
Income net difference			\$14,542
Miscellaneous deductions	12,000	11,709	291
Self-employment tax deduction	0	-132	-132
Deduction net difference			159
Change to taxable income			\$14,701
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	\$32,000	\$46,701	\$14,701
Tax, line 44	4,000	6,254	2,254
Self-employment tax, line 58	0	265	265
Total tax, line 63	\$4,000	\$6,519	\$2,519
Your payments and credits	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 64	\$8,745	\$9,155	-\$410
Total payments and credits			-\$410

Explanation of changes to your 2010 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.

Tax withheld

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Clinton Street Hanson, CT 99999	SSN 999-99-9999 Form W-2	\$8,745	\$9,155	\$410

Wages

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Employer A	20 Clinton Street Hanson, CT 99999	SSN 999-99-9999 Form W-2	\$18,000	\$30,075	\$12,075

Nonemployee compensation

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer & Partners	80 Fleming Hill Chambers, CT 00000	SSN 999-99-9999 Form 1099-MISC	\$0	\$1,875	\$1,875

Explanation of changes to your 2010 Form
1040—continued

Other income

Received from	Address	Account information	Shown on return	Reported to IRS by others	Difference
Payer Casino	25 Lubbock Hill, Suite 25A Chambers, CT 00000	SSN 999-99-9999 Form W-2G	\$0	\$592	\$592

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.

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.

Schedule A miscellaneous deductions percentage limitation

Miscellaneous deductions are reduced by 2% of your adjusted gross income (Form 1040, line 37). Since we refigured your adjusted gross income, we also refigured your miscellaneous deduction.

Self-employment tax on self-employment (SE) income

Self-Employment (SE) generally includes nonemployee compensation 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 12.4% 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 deduction for one-half 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 (6.2%) and Medicare taxes (1.45%). Your social security account will be credited with the amount of Self-Employment income shown on this notice.

Overclaimed withholding

Our records indicate you are entitled to a lesser amount of withholding than the amount claimed on your tax return. Please send us a copy of Form(s) W-2, 1099, and/or over withholding documentation from the payer(s) to verify the additional withholding claimed on your tax return.

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Next steps

- You don't need to file an amended tax return for 2010. 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.

Penalties

We are required by law to charge any applicable penalties. We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time.

We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

For a detailed computation of the penalty call 1-800-829-8310.

(Internal Revenue Code Section 6651)

Negligence

Description	Amount
Total negligence	\$60.00

An accuracy-related penalty is charged if there is any underpayment of tax on your return due to negligence. This penalty is 20% of the net tax increase on the portion due to negligence. (Internal Revenue Code section 6662(c))

If you think we should not charge this penalty, please explain why, send any supporting documents, and request that we waive the penalty. We will review your request and determine if there is reasonable cause to waive the penalty.

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

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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)

Description	Amount
Total interest	\$180.00

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-8310.

Period	Interest rate
July 1, 2006–December 31, 2007	8%
January 1, 2008–March 31, 2008	7%
April 1, 2008–June 30, 2008	6%
July 1, 2008–September 30, 2008	5%
October 1, 2008–December 31, 2008	6%
Beginning January 1, 2009	5%

Additional Information

- 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 document Publication 3498-A, The Examination Process.
- Keep this notice for your records.

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

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INTERNAL REVENUE SERVICE
 PO BOX 105404
 ATLANTA, GA 30348-5404

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Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by February 22, 2017. Be sure our address shows through the window.

To request more time to respond, call us at 1-800-829-8310. 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.

James & Karen Q. Hinds
 22 Boulder Street
 Hanson, CT 00000-7253

	<input type="checkbox"/> a.m.		<input type="checkbox"/> a.m.
	<input type="checkbox"/> p.m.		<input type="checkbox"/> p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

1. Indicate your agreement or disagreement

I agree with all changes

I agree with the changes to my 2010 tax return, and understand that:

- I owe \$2,349.00 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, 2011.
- The IRS will continue to charge interest until we'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 we sign this form that we owe additional taxes for 2010.
- 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

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 1-215-516-2335.

Signature _____ Date _____

Spouse's signature _____ Date _____

2. Indicate your payment option

I am enclosing (check all that apply):

- Full payment of \$2,349.00
- Partial payment of \$
- No payment
- A completed Installment Agreement Request (Form 9465)
 - Write your Social Security number xxx-xx-xxx, the tax year 2010, 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 _____

	<input type="checkbox"/> a.m.		<input type="checkbox"/> a.m.
	<input type="checkbox"/> p.m.		<input type="checkbox"/> 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 _____ Date _____