



Department of the Treasury
Internal Revenue Service
3211 S NORTHPOINTE DR
FRESNO CA 93779



Notice CP2501
Tax year 2019
Notice date August 30, 2021
Social Security number [REDACTED]
AUR control number 40025-0937
To contact us Phone 1-800-829-8310
Fax 1-877-477-0962

019869.153225.76463.8650 1 MB 0.485 854



[REDACTED]
C/O TAX DEFENSE NETWORK LLC
9000 SOUTHSIDE BLVD STE 1900
JACKSONVILLE FL 32256-6775

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Important message about your 2019 Form 1040

Your tax return doesn't match the information we have on file

The income and payment information we have on file from sources such as employers or financial institutions does not match the information you reported on your tax return.

What you need to do immediately

Review this notice and compare what you listed on your 2019 tax return to the amounts reported to the IRS by others.

If you agree with the information reported by other sources

- Complete, sign and date the Response form on Page 7, and mail it to us so we receive it by September 29, 2021.

If you don't agree with the information reported by other sources

- Complete the Response form on Page 7, and send it to us along with a signed statement and any documentation that supports your claim so we receive it by September 29, 2021.

If we don't hear from you

If we don't receive a response from you by September 29, 2021, we will send you a notice stating the proposed changes to your tax return and the amount of additional tax you owe plus any penalties and interest that apply.

Continued on back...

Differences between your 2019 Form 1040 and information from other sources

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.

Real Estate Sales

Received from	Address	Account Information	Shown on return	Reported by others	Difference
[REDACTED]	[REDACTED]	[REDACTED]	\$0	\$635,000	\$635,000
		Form 1099-S Date Sold or Disposed 6/24/19			

Social Security/Railroad Retirement

Received from	Address	Account Information	Shown on return	Reported by others	Difference
[REDACTED]	** 00000	[REDACTED]		\$13,032	-
		Form 1099-SSA			

Cancellation of Debt

Received from	Address	Account Information	Shown on return	Reported by others	Difference
[REDACTED]	[REDACTED]	[REDACTED]	\$0	\$1,468	\$1,468
		Form 1099-C Date 3/6/19			

Social Security or Tier 1 Railroad Retirement benefits

Our notice includes Social Security or railroad retirement benefits. These benefits are partially taxable if your modified adjusted gross income, plus 50% of the gross benefits received, exceeds one of the following:

- \$25,000 if filing single, head of household, qualifying widow(er), or married filing separately and you didn't live with your spouse at any time during the year.
- \$32,000 if married filing jointly.
- \$0 if married filing separately and you lived with your spouse at any time during the year.

We cap the amounts of taxable Social Security or Tier 1 railroad retirement benefits reported on Form 1040, U.S. Individual Income Tax Return or Form 1040-SR U.S. Tax Return for Seniors, at 85% of the gross benefits you receive. Gross benefits are reported to you on Form 1099-SSA or Form RRB-1099, box 5.

If we later find we need to change the proposed underreported items shown on this notice, we'll adjust the taxable Social Security or Tier 1 railroad retirement benefits accordingly.



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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.

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.

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.

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Real estate transaction

We show you sold or transferred real estate during the tax year in question. However, you didn't show this transaction on your tax return. You must report any gain from real estate transactions that is more than any applicable exclusion amount. Complete the appropriate forms or schedules and send them to us along with:


- Proof of your cost or adjusted basis in the property
- The date you acquired the asset for each Form 1099-S, Proceeds From Real Estate Transactions, shown on this notice
- A statement as to how you used each property, e.g., personal residence, second home, rental, investment, or business use.

You can find the forms or schedules in:

- Publication 523, Selling Your Home
- Publication 544, Sales and Other Dispositions of Assets

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:

- \$15,570 with no qualifying child (\$21,370 for married filing jointly),
 - \$41,094 with one qualifying child (\$46,884 for married filing jointly) or
 - \$46,703 with two qualifying children (\$52,493 for married filing jointly) or
 - \$50,162 with more than two qualifying children (\$55,952 for married filing jointly).
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Power Of Attorney

We sent a copy of this notice to your representative as shown in your Power of Attorney.

Next steps

- You don't need to file an amended tax return for 2019. We will make the correction when we receive your response. However, if you choose to file an amended tax return (Form 1040X), write "CP2501" 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.

Additional information

- Visit www.irs.gov/cp2501. 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).
- Keep this notice for your records.
- Review the enclosed publication for additional information.

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



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INTERNAL REVENUE SERVICE
3211 S NORTHPOINTE DR
FRESNO CA 93779
[Barcode]



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Fold here

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we receive it by September 29, 2021. 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.

[REDACTED]
C/O TAX DEFENSE NETWORK LLC
9000 SOUTHSIDE BLVD STE 1900
JACKSONVILLE FL 32256-6775

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

1. Indicate your agreement or disagreement

- I agree with all changes**
I understand the IRS will send me a notice stating the proposed changes to my tax return and the amount of additional tax I owe.

Please sign and return this form.

Signature _____ Date _____

Spouse's Signature _____ Date _____

- 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

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2. 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.
 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

