

SCANNED

AUSTIN TX 73301-0025

In reply refer to: 0631405324
May 03, 2023 LTR 3503C L0
***-**-5002 202112 30
Input Op: 0631405324 00040765
BODC: SB

IVAN D TIZNADO & LUCINA VALENCIA TI
1332 WESTWOOD AVE
WENATCHEE WA 98801-1658

085757

Taxpayer identification number: ***-**-5002
Tax period: Dec. 31, 2021
Form: 1040
Type of penalties: Failure to file, Failure to pay

Dear Taxpayer

Thank you for your recent inquiry dated Mar. 03, 2023 that asked us to remove the failure-to-file and failure-to-pay penalties.

We approved your request to remove the failure-to-file and failure-to-pay penalties charged. However, we based the removal solely on the fact that you have a good history of timely filing and timely paying. This type of penalty removal is a one-time only consideration. Any future failure-to-file and failure-to-pay penalties will only be removed if the information you provide meets reasonable cause criteria. You should receive a notice of penalty adjustment within the next few weeks.

Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you.

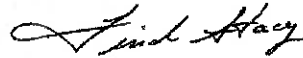
Keep a copy of this letter for your records.

Thank you for your cooperation.

0631405324
May 03, 2023 LTR 3503C L0
***-**-5002 202112 30
Input Op: 0631405324 00040766

IVAN D TIZNADO & LUCINA VALENCIA TI
1332 WESTWOOD AVE
WENATCHEE WA 98801-1658

Sincerely yours,




Linda Stacy
Operation 2 Manager

Enclosures:
Copy of this letter
Envelope

AUSTIN TX 73301-0059

In reply refer to: 0686100000
Apr. 25, 2023 LTR 2645C K0
***-**-5002 202112 30
Input Op: 0509907592 00029191
BODC: WI


IVAN D TIZNADO & LUCINA VALENCIA TI
1332 WESTWOOD AVE
WENATCHEE WA 98801-1658


110094

Taxpayer identification number: ***-**-5002
Tax periods: Dec. 31, 2021

Form: 1040

Dear Taxpayer:

Thank you for your inquiry of Mar. 06, 2023.

We're working on your account. However, we need an additional 60 days to send you a complete response on what action we are taking on your account. We don't need any further information from you right now.

If you prefer, you can write to that office at the address we provided in this letter.

If you have questions, you can call 1-800-829-0922.

If you prefer, you can write to the address at the top of the first page of this letter.

Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

Whenever you write, include a copy of this letter and your telephone numbers along with the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

Date: 2/23/2023

Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

Taxpayer: Ivan D Tiznado & Lucina Valencia Tiznado

TIN: 756-50-5002

Address: 1332 Westwood Ave
Wenatchee, WA, 98801-1658

Tax Period: December 31st, 2021

Tax Form: 1040

To Whom it May Concern:


I am writing this letter in regards to the CP11 Notice dated 02/13/2023

I am requesting a First Time Abatement (FTA) for the following reasons:

- 1) I have no prior penalties for the preceding 3 years on the same MFT.
- 2) I have filed or filed valid extension for all currently required returns and paid, or arranged to pay any tax due.

Many thanks for your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "IVAN D TIZNADO". The signature is written in a cursive style with some capital letters.

Ivan D Tiznado
Governor

Enclosures: Copy of IRS penalty letter.

Options if you can't pay in full



Scan here to learn how to securely review or make changes to your payment plan

Pay over time

- Visit irs.gov/payments to learn more about installment agreements, which allow you to pay your balance over time as long as you stay current with your filing obligations. If you owe \$50,000 or less, you can also apply online to save time and money at irs.gov/offers.

Settle your tax debt

- If you can't pay your balance in full, an offer in compromise could allow you to settle your tax debt for less than the full amount you owe. You can use our online pre-qualifier tool at irs.gov/offers to see if you qualify and learn more about offers in compromise.

Temporarily delay collection

- In cases of financial hardship, the IRS may temporarily delay collection until your situation improves. Visit irs.gov/tempcollectiondelay to learn more.

If you don't agree with the changes we made

- Call us at 800-829-8374 using "Your caller ID" provided on the top of page one to review your account with a representative. Be sure to have your account information available when you call. You can also contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number, tax year, and form number you are writing about.
- **To preserve your formal appeal rights, including the right to appeal our decision in the U.S. Tax Court before you pay additional tax, you must contact us by phone or in writing by April 14, 2023.** We'll then reverse the change we made to your return. You don't need to provide an explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if we do not receive information that supports your original return, we may forward your case for audit, in which case you will be contacted by the audit staff within 6 weeks to explain the process and your rights.
- **If you do not contact us by April 14, 2023, the change will not be reversed, and you must pay any additional tax. You'll have no right to appeal our decision before payment of any additional tax.** Following payment of the tax, however, you may file a claim for refund to dispute the change. Generally, you must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax, whichever is later.

If you don't contact us by April 14, 2023, we'll proceed as if you agree with the information on this notice.

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	\$86,042.00	\$86,042.00
Taxable income, Form 1040 line 15	\$49,610.00	\$49,610.00
Total tax, Form 1040 line 24	\$14,171.00	\$14,171.00

Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$2,533.00
Estimated tax payments, Form 1040 line 26, SCH 3 line 10	\$0.00
Other credits, Form 1040 lines 27a, 28-30, SCH 3 lines 9, 11, 12, 14	\$3,000.00
Other payments received	\$0.00
Total payments and credits	\$5,533.00

Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit irs.gov/penalties to learn more.

Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
---------	-------------	-------------	-------------	---------------	--------------	--------



Department of the Treasury
Internal Revenue Service
Stop 6525 (SP CIS)
Kansas City MO 64999-0025



For your reference
Notice name CP11 **Tax year** 2021
Notice date February 13, 2023
Your caller ID 967331
Your TIN 756-50-5002
Last date to respond April 14, 2023
For more information visit irs.gov/CP11 to learn more about this notice and avoid waiting on the phone.

209398.295278.112855.22506 1 AB 0.507 962

IVAN D TIZNADO & LUCINA VALENCIA TI
 1332 WESTWOOD AVE
 WENATCHEE WA 98801-1658

29H
683D

209398

We found an error on your 2021 Form 1040, which affects the following area of your return: **Recovery Rebate Credit**
 We changed your return to correct this error. As a result, you owe \$9,826.87.

Amount due: \$9,826.87

Billing Summary

Tax you owed	\$14,171.00
Payments you made	-\$5,533.00
Total penalties	\$779.32
Total interest	\$409.55
Amount due by March 6, 2023	\$9,826.87

Note: The above summary may not reflect transactions within the last 21 days.

Why we changed your information

- We changed the amount claimed as Recovery Rebate Credit on your tax return. The error was in one or more of the following:
 - The Social Security number of one or more individuals claimed as a qualifying dependent was missing or incomplete.
 - The last name of one or more individuals claimed as a qualifying dependent does not match our records.
 - One or more individuals claimed as a qualifying dependent exceeds the age limit.
 - Your adjusted gross income exceeds \$75,000 (\$150,000 if married filing jointly, \$112,500 if head of household).
 - The amount was computed incorrectly.

Review the changes made to your account under "Tax calculations, payments and credits" section. If you disagree, **contact us by April 14, 2023 to resolve the errors.** You can contact us at 800-829-8374. Be sure to have your account information available when you call. See the "How to resolve this issue" section for more information.

How to resolve this issue

If you agree with the changes we made:

Pay as much as you can now by visiting irs.gov/payments or the IRS2Go mobile app, and you'll receive instant confirmation of your payment.

In a few easy steps, you can:

- Pay directly from your bank account for free
- Pay using a credit or debit card for a small fee

If you can't pay online, you can mail in a check or money order with the payment stub provided. For any amount you can't pay right now, see the next section to learn more about your options.

Options if you can't pay in full



Scan here to learn how to securely review or make changes to your payment plan

Pay over time

- Visit irs.gov/payments to learn more about installment agreements, which allow you to pay your balance over time as long as you stay current with your filing obligations. If you owe \$50,000 or less, you can also apply online to save time and money at irs.gov/offers.

Settle your tax debt

- If you can't pay your balance in full, an offer in compromise could allow you to settle your tax debt for less than the full amount you owe. You can use our online pre-qualifier tool at irs.gov/offers to see if you qualify and learn more about offers in compromise.

Temporarily delay collection

- In cases of financial hardship, the IRS may temporarily delay collection until your situation improves. Visit irs.gov/tempcollectiondelay to learn more.

If you don't agree with the changes we made

- Call us at 800-829-8374 using "Your caller ID" provided on the top of page one to review your account with a representative. Be sure to have your account information available when you call. You can also contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number, tax year, and form number you are writing about.
- **To preserve your formal appeal rights, including the right to appeal our decision in the U.S. Tax Court before you pay additional tax, you must contact us by phone or in writing by April 14, 2023.** We'll then reverse the change we made to your return. You don't need to provide an explanation or additional documents when you request the reversal, but we'll consider any information you provide us. However, if we do not receive information that supports your original return, we may forward your case for audit, in which case you will be contacted by the audit staff within 6 weeks to explain the process and your rights.
- **If you do not contact us by April 14, 2023, the change will not be reversed, and you must pay any additional tax. You'll have no right to appeal our decision before payment of any additional tax.** Following payment of the tax, however, you may file a claim for refund to dispute the change. Generally, you must submit the claim within 3 years of the date you filed the tax return, or within 2 years of the date of your last payment for this tax, whichever is later.

If you don't contact us by April 14, 2023, we'll proceed as if you agree with the information on this notice.

Your tax calculations

Description	Your calculations	IRS calculations
Adjusted gross income, Form 1040 line 11	\$86,042.00	\$86,042.00
Taxable income, Form 1040 line 15	\$49,610.00	\$49,610.00
Total tax, Form 1040 line 24	\$14,171.00	\$14,171.00

Your payments and credits

Description	IRS calculations
Income tax withheld, Form 1040 line 25d	\$2,533.00
Estimated tax payments, Form 1040 line 26, SCH 3 line 10	\$0.00
Other credits, Form 1040 lines 27a, 28-30, SCH 3 lines 9, 11, 12, 14	\$3,000.00
Other payments received	\$0.00
Total payments and credits	\$5,533.00

Penalties

We are required by law to charge applicable penalties. However, in select situations, we may be able to remove or reduce penalties. Visit irs.gov/penalties to learn more.

Penalty	Description	Action date	Months late	Unpaid amount	Monthly rate	Amount
---------	-------------	-------------	-------------	---------------	--------------	--------

Failure to file (Internal Revenue Code Section 6651)	We assess a penalty for filing your return late for each month or part of a month the return is late, up to 25% of the amount required to be shown on the return.	12/15/2022	02	\$8,638.00	4.50%	\$777.42
--	---	------------	----	------------	-------	----------

Failure to pay (Internal Revenue Code Section 6651)	We assess a penalty for each month or part of a month you don't pay the tax you owe by the due date and afterward, up to 25% of the tax shown on the return.	02/15/2023	10	\$38.00	0.50%	\$1.90
---	--	------------	----	---------	-------	--------

Total monthly penalties	\$779.32
--------------------------------	-----------------

Total penalties (monthly + daily)	\$779.32
--	-----------------

Interest (Internal Revenue Code Section 6601) We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/interest for more information.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2022 – 06/30/2022	76	4.0%	0.008363088	\$8,638.00	\$72.24
06/30/2022 – 09/30/2022	92	5.0%	0.012681615	\$8,710.24	\$110.46
09/30/2022 – 10/15/2022	15	6.0%	0.002468593	\$8,820.70	\$21.77
10/15/2022 – 12/31/2022	77	6.0%	0.012736926	\$9,619.89	\$122.53
12/31/2022 – 02/13/2023	44	7.0%	0.008473244	\$9,742.42	\$82.55
Total Interest					\$409.55

IRS help

- For online assistance, visit irs.gov/help.
- If you can't find what you need online, call the IRS at 800-829-8374.

Taxpayer rights and sources of 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 the enclosed Publication 1, Your Rights as a Taxpayer, or visit irs.gov/taxpayer-bill-of-rights.

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. To learn more, 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 LITC must be for free or a small fee. To find an LITC near you:

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

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



Scan here to view the Taxpayer Advocate Website

Continued on back...



Notice: CP11

Tax year: 2021

Notice date: February 13, 2023

TIN: 756-50-5002

Page 5 of 5



209398



IVAN D TIZNADO & LUCINA VALENCIA TI
1332 WESTWOOD AVE
WENATCHEE WA 98801-1658

Notice	CP11
Notice date	February 13, 2023
Taxpayer ID number	756-50-5002



Amount due by March 6, 2023 \$9,826.87

Amount enclosed: _____

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number** (756-50-5002), the **tax year** (2021), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0149



756505002 JJ TIZN 30 0 202112 670 00000982687