



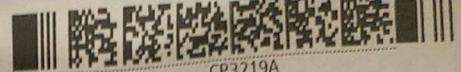
Department of the Treasury
Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021



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DANIELLE HENRY
1680 HIGHWAY 594
MONROE LA 71203-9502



CP3219A
Notice 2022
Tax year 2022
Notice date May 13, 2024
Social Security number XXX-XX-9456
AUR control number 70013-0210
To contact us Phone 1-800-829-8310
Fax 1-877-477-0583
Last date to petition August 12, 2024
Tax Court
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Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We determined there is a deficiency (increase) in your 2022 income tax based on information we received from third parties (such as employers or financial institutions) that doesn't match the information you reported on your tax return. See below for an explanation of how we calculated this increase. This letter is your NOTICE OF DEFICIENCY, as required by law.

If you disagree:

You have the right to challenge this determination in U.S. Tax Court. If you choose to do so, you must file your petition with the Tax Court by August 12, 2024. This date can't be extended. See below for details about how and where to file a petition.

If you agree:

You can pay now or receive a bill. See the section below titled "If you agree with the proposed changes, you can pay now or receive a bill."

You have the right to petition the Tax Court

Summary of proposed changes

Increase in tax (deficiency)	\$7,737
Substantial tax understatement penalty	\$1,547

If you want to resolve this matter with the IRS

You may be able to resolve this matter without going to the U.S. Tax Court if you contact us directly. See the "You may be able to resolve your dispute with the IRS" section below.

If you want assistance

You may be able to receive assistance from a Low-Income Taxpayer Clinic or from the Taxpayer Advocate Service. See the "Additional information" section below.

You have the right to challenge our deficiency determination, including penalties, before making any payment by filing a petition with the U.S. Tax Court. You must file your petition within **90 days** (or **150 days** if the notice is addressed to a person outside of the United States) from the date of this letter, which is **August 12, 2024**. The Tax Court can't consider your case if you file the petition late. If you decide to file a petition, you can download a fillable petition form and get information about filing at ustaxcourt.gov. The Tax Court encourages petitioners to electronically file petitions. You can eFile your completed petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. Or you may send the completed petition to:

Continued on back...

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Be sure to include a copy of this notice and any attachments with the petition and the filing fee payable online, or by mail or in person using a check or money order made out to Clerk, U.S. Tax Court.

Don't send your petition form to the IRS; you must file your petition with the Tax Court.

Time Limits on Filing a Petition

The Court can't consider your case if you file the petition late.

A petition is considered timely filed if the Tax Court receives it within:

- 90 days from the date this letter was mailed to you, or
- 150 days from the date this letter was mailed to you if this letter is addressed to you outside of the United States.

A petition is also generally considered timely if the United States Postal Service postmark is within the 90 or 150-day period and the envelope containing the petition is properly addressed with the correct postage. The postmark rule doesn't apply if mailed using the mail service of a foreign country.

A petition is also generally considered timely if the date recorded by a designated private delivery service is within the 90 or 150-day period. Note not all services offered by private delivery companies are designated private delivery services. For a list of designated delivery services available for domestic and international mailings, see Notice 2016-30 on the IRS website at [IRS.gov/irb201618](https://www.irs.gov/irb201618). Please note the list of approved delivery companies is subject to change.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less (including penalties) for any one tax year. You can get a copy of these simplified procedures on the Tax Court's website or by contacting the Tax Court.

Review this notice and compare our suggested changes to the information on your tax return for the tax year in question. NOTE: The amounts shown above may differ from your previous notice because not all items can be challenged in the Tax Court.

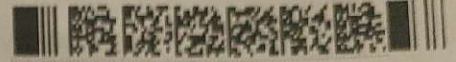
You may be able to resolve your dispute with the IRS

If you don't agree with the proposed changes and want us to consider additional information, you can mail or fax additional information to us.

- Mail additional information with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to:

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- Fax additional information with the enclosed Form 5564 (or signed statement



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Changes to your 2022 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Payment card and third party network transactions	\$11,799	\$40,084	\$28,285
Income net difference			\$28,285
Self-employment tax deduction	\$834	\$2,832	\$1,998
Deduction net difference *1			\$1,998
Change to taxable income			\$26,287

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Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	-\$8,435	\$17,852	\$26,287
Tax, Form 1040, line 16	\$0	\$1,852	\$1,852
Education credits, Schedule 3, line 3	\$0	\$1,500	\$1,500
Child tax credit and other dependent, Form 1040, line 19	\$0	\$352	\$352
Self-Employment tax, Schedule 2, line 4	\$1,667	\$5,664	\$3,997
Total tax, Form 1040, line 24	\$1,667	\$5,664	\$3,997
Earned income credit, Form 1040, line 27	\$3,733	\$993	-\$2,740
American opportunity credit, Form 1040, line 29	\$2,000	\$1,000	-\$1,000
Tax you owe *2			\$7,737

(*1) Increases to deductions result in a decrease to taxable income.
 (*2) Decreases to credits result in an increase to tax.

Explanation of changes to your 2022 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.

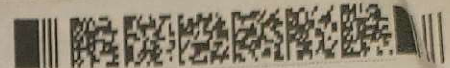
Payment Card/Third Party Trans

Received from	Address	Account Information	Shown on return	Reported by others	Difference
BLOCK, INC. F/K/A SQUARE, INC.	1955 BROADWAY OAKLAND CA 94612	5347607912 SSN 436-33-9456 Form 1099-K	-	\$22,959	-
BLOCK, INC. F/K/A SQUARE, INC.	1955 BROADWAY OAKLAND CA 94612	52705522T3 SSN 436-33-9456 Form 1099-K	-	\$17,125	-
Payment Card/Third Party Trans Total			\$11,799	\$40,084	\$28,285

Documentation Upload Tool (DUT)

Send us your documents using the Documentation Upload Tool within 30 days from the date of this notice. To use the tool, visit [IRS.gov/dutreply](https://www.irs.gov/dutreply) and enter access code 895ny-k9654.

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explaining which items you disagree with and why) to 1-877-477-0583 using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

To resolve your dispute with the IRS, it is important you contact us IMMEDIATELY. Our consideration of any additional information will not extend the August 12, 2024 deadline to file a petition with the U.S. Tax Court.



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If you agree with the proposed changes, you can pay now or receive a bill

If you agree with the proposed changes, you can pay your tax liability now or choose to receive a bill:

- If you choose to pay some or all your tax liability now, you can enclose a check or money order payable to the United States Treasury Department with the enclosed Form 5564, Notice of Deficiency Waiver, to the address below. We'll send you a bill for any unpaid tax, interest, and applicable penalties.

Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

- If you're not paying your tax liability now, sign the enclosed Form 5564, Notice of Deficiency Waiver, and mail it to the IRS at:

Internal Revenue Service
STOP 6692 AUSC
AUSTIN TX 73301-0021

We'll send you a bill for the amount due (including any interest and applicable penalties).

- NOTE: If you filed your tax return married filing jointly, **both** spouses must sign Form 5564.
- Do **NOT** mail the Form 5564 or any payment of your liability to the Tax Court.

If we don't hear from you

If we don't hear from you and you don't petition the U.S. Tax Court, we'll assess the additional tax you owe plus any applicable penalties and interest and send you a bill.

Additional information

Visit [IRS.gov/cp3219a](https://www.irs.gov/cp3219a) for more information about this notice, frequently asked questions, and to review the following:

- Publication 1, Your Rights as a Taxpayer
- Publication 5181, Tax Returns Reviewed by Mail: CP2000, Letter 2030, CP2501, Letter 2531

For tax forms, instructions, and publications, visit [IRS.gov/forms-pubs](https://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).

You can fax your response to the number above using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies

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Payment card and third-party network transactions

You received Form 1099-K, Payment Card and Third-Party Network Transactions, because you accepted merchant cards for payments, or because you received payments through a third-party network. The amount included on this notice for Form 1099-K reflects the gross reportable transaction amount and not the taxable amount of merchant card and third-party network payments. The taxable amount from Form 1099-K should be reported on your Form 1040 Schedule C, Schedule E or Schedule F.

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.

Negative taxable income

You had a zero or negative taxable income amount on your original or amended return. To ensure proper credit for deductions, this notice reflects the actual amount of your taxable income in the "Shown on return" column of the "Changes to your tax return" section.

Education credits

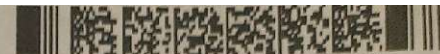
We need to verify the education credits you claimed on Form 1040, U.S. Individual Income Tax Return or Form 1040-SR U.S. Tax Return for Seniors. Send us a detailed explanation of the amounts you paid to support the amounts claimed. For more information, see Publication 970, Tax Benefits for Education.

Child Tax Credit or Credit for Other Dependents

The allowable amount of the Child Tax Credit or Credit for Other Dependents is based on your filing status, the number of qualifying persons, your modified adjusted gross income and tax. Either credit is adjusted when your modified adjusted gross income changes. The credit can't be more than the tax.

If you filed and claimed credits for mortgage interest, adoption credit, residential clean energy credit or the District of Columbia first-time homebuyer credit with your original tax return, send us recomputed worksheets from Form 1040 schedule 8812 Credits for Qualifying Children and other Dependents. To apply any unused credits from these sources, send us the recomputed forms. If you've already applied these unused credits to any other tax years, you need to file a Form 1040X, Amended U.S. Individual Tax Return, for the other years.

If you haven't filed the tax return for the affected period, send us a signed statement that you've corrected your records.



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Keep this notice for your records.

If you'd like to authorize someone to represent you before the IRS, please complete and send us the Power of Attorney and Declaration of Representative (Form 2848), before your representative contacts us on your behalf.

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. If you filed a joint return, we're required to send a copy of this notice to both you and your spouse. Each copy contains the same information about your joint account.

If you lack access to a computer or the internet and want to file a paper petition, you may get a copy of the petition form and filing information by contacting the Office of the Clerk at the address previously stated and repeated below or by calling 202-521-0700.

United States Tax Court
400 Second Street, NW
Washington, DC 20217

Low Income Taxpayer Clinics

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-pubs; or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

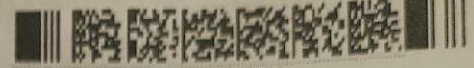
State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help you get answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your local Taxpayer Advocate office at:

1555 Poydras St., Suite 220, Stop 2
New Orleans LA 70112
504-558-3001
855-822-3419

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your Tax Court petition to the TAS address listed above. Use the Tax Court address provided earlier in the letter. Contacting TAS does not extend the time to file a petition.



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Self-Employment Tax on Self-Employment (SE) income

We computed the self-employment (SE) tax on the net SE income from your reported and underreported SE income. SE income generally includes nonemployee compensation, merchant card payments, third-party network payments, and other income from part-time or full-time work. Net earnings from SE income are subject to SE tax.

SE tax consists of Social Security tax of 12.4% and Medicare tax of 2.9% and, for SE income more than the thresholds for your filing status, an additional Medicare tax of 0.9%. Even if you paid the maximum amount of Social Security tax, you're still liable for Medicare tax and additional Medicare tax if you're over the applicable threshold. The deductible part of the SE tax is based on the change we made to your SE tax. If you were an employee, you're liable for income tax and the employee's share of Social Security (6.2%), Medicare taxes (1.45%), and additional Medicare tax, if applicable. We'll credit your Social Security account with the amount of SE income shown on this notice. See Form 1040, Schedule SE, Self-Employment Tax, for more information.

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:

- \$16,480 with no qualifying child (\$22,610 for married filing jointly),
- \$43,492 with one qualifying child (\$49,622 for married filing jointly) or
- \$49,399 with two qualifying children (\$55,529 for married filing jointly) or
- \$53,057 with more than two qualifying children (\$59,187 for married filing jointly).

Penalties

We are required by law to charge any applicable penalties.

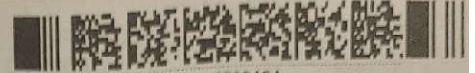
Substantial tax understatement

Description	Amount
Accuracy-related penalty substantial understatement of tax - IRC 6662(b)(2); 6662(d)	\$1,547

If you understate your tax liability and the understatement is more than the greater of 10 percent of your correct tax liability or \$5,000, an accuracy-related penalty generally applies for the substantial understatement of tax. The penalty is 20 percent of the portion of the underpayment of tax attributable to the substantial understatement of income tax.

We may reduce or eliminate the penalty if you send a signed statement with one of the following:

- Facts that support your treatment of the understated income and the authority for your position, such as the Internal Revenue Code, Treasury Regulations, Revenue Rulings, Revenue Procedures, etc. or
- An explanation showing you clearly disclosed the item, such as by attaching Form 8275, Disclosure Statement, or Form 8275-R, Regulation Disclosure Statement and there is a reasonable basis for your position.



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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)

Interest is calculated to 30 days from the date of the notice for domestic addresses and 60 days from the date of the notice for foreign and APO/FPO/DPO addresses. Interest will continue to accrue until you pay the amount you owe in full.

FORM 5564
(November 2016)

Department of the Treasury -- Internal Revenue Service
Notice of Deficiency - Waiver

Symbols
Austin AUR
M/S 6692
May 13, 2024

Name and address of taxpayer(s) **DANIELLE HENRY**
1680 HIGHWAY 594
MONROE LA 71203-9502

436-33-9456

Kind of Tax Copy to Authorized Representative

Individual Income

Tax year ended
December 31, 2022

Deficiency

Increase in tax **\$7,737**

Penalties

Accuracy-Related Penalty, IRC Section 6662(a) \$1,547



43633945620221

I consent to the immediate assessment and collection of the deficiencies (increase in tax and penalties) shown above, plus any interest. Also, I waive the requirement under section 6532 (a) (1) of the Internal Revenue Code that a notice of claim disallowance be sent to me by certified mail for any overpayment shown on the attached report.

I understand that the filing of this waiver is irrevocable and it will begin the 2-year period for filing suit for refund of the claims disallowed as if the notice of disallowance had been sent by certified or registered mail.

Signature		Date
		Date
	By	Title

Note: If you consent to the assessment of the deficiencies shown in this waiver, sign and return this form to limit the interest charge and expedite our bill to you. Don't sign and return any prior notices you've received. Your consent signature is required on this waiver, even if fully paid.

Your consent won't prevent you from filing a claim for refund (after you pay the tax). It also won't extend the time provided by law for such action. We may also determine you owe additional tax at a later date.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who Must Sign: If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided the action is specifically authorized by a power of attorney. Which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should accompany this form, unless previously filed.

If you agree, sign and return this form; keep a copy for your records.

FORM 5564 (Rev. 11-201)