

SENSITIVE BUT UNCLASSIFIED
 AUTOMATED UNDERREPORTER (647GB)
 TAX YEAR 2021
 BROOKHAVEN IRS CENTER
 TAX ACCOUNT TRANSCRIPT

Date: 01/28/2025

CASE LOCATION 96001

Page 1 of 1

PRIMARY SSN	393-78-2545	PRIMARY AGE	47	CATEGORY	61
SECONDARY SSN	--	SECOND AGE		SUBFILE KEY	E
TAX YEAR	2021	EXEMPTIONS	2	UR CYCLE	202312
CONTROL DLN	19254568886784	FILING STATUS	4	SC	19
NAME CTRL	SEAR	TC922 HIST	2020	AO	24
	TROY C SEARL		2019	DO	39
			2018	DIF SCORE	(b)(3):26 U.S.C. § 6103; (b)(7)(E)
	738 BENNY CIR			TPI CLASS	71
	HUDSON			AIMS CD	
	WI			AIMS DATE	
	54016-1124-385			RET CND CD	
LAST ADDR CHG	202234			EIC RCT IND	
TELEPHONE		SE INCOME- PRI	27,335		
CONTACT HOURS		SE INCOME- SEC	0		
		SE INCOME- TOTAL	4,183		
FREEZE CDS	U -	PDT IND	0	AGI	\$49,156.00
CAF IND	2	BACKUP W/H	0	TXI	\$27,200.60
KITA IND		POD		AEIC	\$0.00
RETURN RCVD DT	4/15/2022	STATUTE EXP DATE	04/15/2025		
MF MOD BAL AMT	\$5,215.51	MATH ERROR CODE			
DISCREPANCIES	11	RESTRICTED CASE CD			

TRANS CD	TRANS DT	TRANS AMT	TRANS_DLN	REMARKS	TRANS DISP CD
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Department of the Treasury
Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
AUR control number 50044-0312
To contact us Phone 1-800-829-8310
Fax 1-877-477-9599

Page 1 of 14

TROY C SEARL
738 BENNY CIR
HUDSON WI 54016-1124



39378254520211

We are proposing changes to your 2021 Form 1040 tax return. This is not a bill.

Proposed amount due: \$3,683

We received information from third parties such as employers or financial institutions that doesn't match the information you reported on your tax return. This notice:

- Proposes a change to tax and/or payments and credits (such as federal income tax withheld, earned income credit, etc.) that you originally reported.
 - Provides you with an opportunity to agree or disagree with the proposed changes.
- If our information is correct, you will owe \$3,683 (including interest), which you need to pay by December 6, 2023.

Summary of proposed changes

Tax you owe	\$3,322
Payments	\$0
Interest	\$361
Proposed amount due by December 6, 2023	\$3,683

Reminder: This is not a bill. We haven't charged the proposed amount due.

IRS Secure Messaging
(Scan or visit [irs.gov/connect](https://www.irs.gov/connect))



You can now reply to this notice by registering for IRS Secure Messaging at www.irs.gov/connect. Here you'll be able to upload your response documents via a secure portal.

What you need to do immediately

If you need more time to respond to this notice, contact us at 1-800-829-8310. Interest will continue to accrue during this period if the information in this notice is correct.

Review this notice, and compare our changes to the information on your 2021 tax return.

If you agree with the proposed changes

- Complete, sign, and date the Response form on Page 11 (**we require both spouses' signatures if you filed married filing jointly**), and mail it to us along with your payment of \$3,683 so we receive it by December 6, 2023.
- Do not file an amended return (Form 1040X) if you fully agree with our changes.** We'll make the correction when we receive your signed response.

If you don't agree with the proposed changes

- Complete the Response form on Page 11, and send it to us along with a signed

Continued on back...



Notice	CP2000
Tax year	2021
Notice date	November 6, 2023
Social Security number	393-78-2545

Page 2 of 14

statement explaining your disagreement and include any documentation that supports your claim so we receive it by December 6, 2023.

- If you have allowable costs or expenses related to the unreported income that will change our proposal, it may benefit you to include the applicable form or schedule with your response.
- It is **not** necessary to file an amended return (Form 1040X) for 2021 if you don't agree with our changes. We'll review your response and make any applicable corrections. However, if you choose to file an amended return, write "CP2000" on top of it and attach it **behind** your completed Response form.

If you need assistance contact us at 1-800-829-8310.

If we don't hear from you

If we don't receive your response by December 6, 2023, we'll send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will continue to accrue and penalties may apply.



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 3 of 14

Changes to your 2021 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Securities	\$0	\$16,062	\$16,062
Interest	\$0	\$17	\$17
Income net difference			\$16,079
Change to taxable income			\$16,079

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$11,122	\$27,201	\$16,079
Tax, Form 1040, line 16	\$1,113	\$2,983	\$1,870
Self-Employment tax, Schedule 2, line 4	\$4,183	\$4,183	\$0
Total tax, Form 1040, line 24	\$5,296	\$7,166	\$1,870
Earned income credit, Form 1040, line 27a	\$1,452	\$0	-\$1,452
Refundable or additional child tax credit, Form 1040, line 28	\$1,500	\$1,500	\$0
Tax you owe *1			\$3,322

(*1) Decreases to credits result in an increase to tax.

Explanation of changes to your 2021 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.

Interest

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4557932797 SSN 393-78-2545 Form 1099-INT	\$0	\$2	\$2
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4569192125 SSN 393-78-2545 Form 1099-INT	\$0	\$15	\$15
Interest Total			\$0	\$17	\$17

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 742 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$234	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2454 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 5/13/21	-	\$946	-

Continued on back...



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 4 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 470 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$149	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1169 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$370	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1650 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$391	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$590	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1748 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$472	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1949 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$527	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2050 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$550	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4265 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,180	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1758 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$480	-



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 5 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1974 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$529	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 6 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$1	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4330 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,081	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1477 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$374	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1404 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$356	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 3992 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,099	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1803 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$457	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 591 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$148	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4489 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,173	-



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 6 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1869 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$469	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2086 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$524	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1799 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$507	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1854 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$522	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$605	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 370 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$104	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 132 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/23/21	-	\$20	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 189 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$45	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1832 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$576	-



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 7 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 410 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$129	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 413 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$136	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 408 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$127	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1082 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$358	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 994 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$329	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 958 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$398	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 231 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$96	-
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc CLOVER HEALTH INVESTMENTS COR P CLASS SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/21/21 Cost Basis \$175	\$175	\$76	-\$99
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc AMC ENTERTAINMENT HOLDINGS IN C SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/3/21 Cost Basis \$200	\$200	\$309	\$109



Notice	CP2000
Tax year	2021
Notice date	November 6, 2023
Social Security number	393-78-2545
Page 8 of 14	

Securities Total

\$375

\$16,437

\$16,062

Documentation Upload Tool

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.

Proceeds from sales, exchanges, or other dispositions of virtual currency

This notice reflects an adjustment to your gross income based on taxable proceeds from sales, exchanges, or other dispositions of virtual currency." The sale or trade should be reported on Schedule D as a capital gain or loss.

Cost basis of stock sold

In reviewing the stock proceeds your broker reported to us, we used the cost basis shown in box 1e, of Form 1099-B, Proceeds From Broker and Barter Exchange Transactions. If there isn't an amount in box 1e, we used a zero-cost basis.

If you have cost basis for the stock transactions in question, send us a completed Schedule D, Capital Gains and Losses, along with a completed Form 8949, Sales and Other Dispositions of Capital Assets, (or similar attachment) showing the following for each listed stock transaction:

- the asset name
- the date you acquired the asset
- the cost or adjusted basis

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.

Qualified business income deduction

The proposed changes made to your taxable income may affect the qualified business income deduction claimed. If you believe an adjustment to the qualified business income deduction is necessary and need additional information, see Instructions for Form 8995-A, Qualified Business Income Deduction or Publication 535, Business Expenses.



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 9 of 14

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:

- \$21,430 with no qualifying child (\$27,380 for married filing jointly),
- \$42,158 with one qualifying child (\$48,108 for married filing jointly) or
- \$47,915 with two qualifying children (\$53,865 for married filing jointly) or
- \$51,464 with more than two qualifying children (\$57,414 for married filing jointly).

Earned Income Credit disallowed due to investment income

We're proposing to disallow the amount of Earned Income Credit you claimed because your investment income now exceeds \$10,000.

Next steps

If you agree with our proposed changes, send us your signed Response form so we receive it by the due date of this notice. After you receive the billing notice showing we've adjusted your account, you can use the following online payment options:

- Visit [IRS.gov/payments](https://www.irs.gov/payments) for information about online payment options including:
 - Pre-assessed installments and payment agreements
 - Payroll deductions
 - Credit card payments
 - Direct debit payments
 - Applicable fees
- To apply for an installment agreement plan by mail, send in your signed Response form AND a completed Form 9465, Installment Agreement Request.

If the same error occurred in another tax year, file a Form 1040X for that tax year.

We send information about these changes to state and local tax agencies. If the changes we made to your federal tax return also impact your state or local tax return, file an amended state or local tax return as soon as possible.

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.

Description	Amount
Total Interest	\$361

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full. For a detailed calculation of your interest, call 1-800-829-8310.



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 10 of 14

Period	Interest rate
April 1, 2022 through June 30, 2022	4%
July 1, 2022 through September 30, 2022	5%
October 1, 2022 through December 31, 2022	6%
January 1, 2023 through March 31, 2023	7%
April 1, 2023 through June 30, 2023	7%
July 1, 2023 through September 30, 2023	7%
Beginning October 1, 2023	8%

Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit [IRS.gov/cp2000](https://www.irs.gov/cp2000) for more information about this notice, frequently asked questions, and to review the following:
 - Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531, for more information about filing an Appeal.
- Find tax forms or publications by visiting [IRS.gov/forms-pubs](https://www.irs.gov/forms-pubs) or calling 800-TAX-FORM (800-829-3676).
- This isn't an audit; your return may be subject to an examination.
- Keep a copy of this notice for your records.

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, visit [IRS.gov](https://www.irs.gov).



Department of the Treasury
Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012



Notice	CP2000
Tax year	2021
Notice date	November 6, 2023
Social security number	393-78-2545
AUR control number	50044-0312
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9599

Page 11 of 14

INTERNAL REVENUE SERVICE
PO BOX 9012
HOLTSVILLE NY 11742-9012




39378254520211

Fold here

Response form

Complete both sides of this form and upload it to us using **Secure Messaging** by **December 6, 2023**. If you choose to respond by mail, be sure to send it to the above address. If making a payment, use the provided voucher and send to the address provided to ensure proper application.

Provide your contact information

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

TROY C SEARL
738 BENNY CIR
HUDSON WI 54016-1124

	<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

You can now access **Secure Messaging** at www.irs.gov/connect



I agree with all changes

I consent to the assessment of my 2021 income tax, and understand that:

- I owe \$3,683 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 18, 2022**.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can file a claim for a refund at a later date.
- By signing this form, I cannot challenge these changes in the U.S. Tax Court unless the IRS determines after the date I sign this form that I owe additional taxes for 2021.

Please sign and return this form using **Secure Messaging** or mail by **December 6, 2023**.

Signature _____ Date _____

Spouse's Signature (required if you filed a joint tax return) _____ Date _____

Continued on back...



Notice	CP2000
Tax year	2021
Notice date	November 6, 2023
Social security number	393-78-2545

Page 12 of 14

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 this Response form, documentation and/or signed statement explaining the items you don't agree with to 1-877-477-9599 using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's policies.



You can upload this Response form, your documentation, and signed statement explaining the items you don't agree with, using Secure Messaging at www.irs.gov/connect

2. Indicate your payment option

Check all that apply:

- Payment in the form of a check or money order.
 - Write your Taxpayer Identification number (393-78-2545), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.
 - Make your check or money order payable to the United States Treasury.
- A completed Installment Agreement Request (Form 9465).
- I made an online payment.



Notice CP2000
Tax Year 2021
Notice date November 6, 2023
Social Security number 393-78-2545
Page 13 of 14

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. This authorization is only applicable for written correspondence and telephone contact. Only third parties who have a valid Power of Attorney (Form 2848) or Taxpayer Information Authorization (Form 8821) are eligible to communicate through Secure Messaging.

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. a.m.
 p.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 (required if you filed a joint tax return) Date



Notice CP2000
Tax year 2021
Notice date November 6, 2023
Social security number 393-78-2545
Page 14 of 14



TROY C SEARL
 738 BENNY CIR
 HUDSON WI 54016-1124

Notice CP2000
Notice date November 6, 2023
Social security number 393-78-2545



- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number (393-78-2545), the tax year (2021), and the notice number (CP2000) on your payment and any correspondence.

Payment

Internal Revenue Service
 PO BOX 145577
 CINCINNATI OH 45250-5577

Amount due by
December 6, 2023

\$3,683



Department of the Treasury
Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012

9307110756600300095297



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social Security number	XXX-XX-2545
AUR control number	70047-0576
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9599
Last date to petition Tax Court	April 29, 2024
Page 1 of 14	

TROY C SEARL
738 BENNY CIR
HUDSON WI 54016-1124



39378254520211

Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We determined there is a deficiency (increase) in your 2021 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 April 29, 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)	\$3,322
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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 **April 29, 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:



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545
Page 2 of 14	

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:

PO BOX 9012
HOLTSVILLE NY 11742-9012

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



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 3 of 14

explaining which items you disagree with and why) to 1-877-477-9599 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 April 29, 2024 deadline to file a petition with the U.S. Tax Court.

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
PO BOX 145577
CINCINNATI OH 45250-5577

- 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
PO BOX 9012
HOLTSVILLE NY 11742-9012

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



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545
Page 4 of 14	

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:

211 West Wisconsin Ave., Room 507, Stop 1005MIL
Milwaukee WI 53203
414-231-2390
855-833-8230

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.



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 5 of 14

Changes to your 2021 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Securities	\$0	\$16,062	\$16,062
Interest	\$0	\$17	\$17
Income net difference			\$16,079
Change to taxable income			\$16,079

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$11,122	\$27,201	\$16,079
Tax, Form 1040, line 16	\$1,113	\$2,983	\$1,870
Self-Employment tax, Schedule 2, line 4	\$4,183	\$4,183	\$0
Total tax, Form 1040, line 24	\$5,296	\$7,166	\$1,870
Earned income credit, Form 1040, line 27a	\$1,452	\$0	-\$1,452
Refundable or additional child tax credit, Form 1040, line 28	\$1,500	\$1,500	\$0
Tax you owe *1			\$3,322

(*1) Decreases to credits result in an increase to tax.

Explanation of changes to your 2021 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.

Interest

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4557932797 SSN 393-78-2545 Form 1099-INT	\$0	\$2	\$2
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4569192125 SSN 393-78-2545 Form 1099-INT	\$0	\$15	\$15

Interest Total **\$0** **\$17** **\$17**

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 742 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$234	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2454 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 5/13/21	-	\$946	-

Continued on back...



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 6 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 470 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$149	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1169 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$370	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1650 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$391	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$590	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1748 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$472	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1949 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$527	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2050 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$550	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4265 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,180	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1758 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$480	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 7 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1974 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$529	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 6 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$1	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4330 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,081	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1477 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$374	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1404 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$356	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 3992 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,099	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1803 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$457	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 591 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$148	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4489 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,173	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 8 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1869 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$469	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2086 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$524	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1799 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$507	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1854 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$522	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$605	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 370 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$104	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 132 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/23/21	-	\$20	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 189 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$45	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1832 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$576	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 9 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 410 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$129	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 413 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$136	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 408 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$127	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1082 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$358	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 994 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$329	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 958 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$398	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 231 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$96	-
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc CLOVER HEALTH INVESTMENTS COR P CLASS SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/21/21 Cost Basis \$175	\$175	\$76	-\$99
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc AMC ENTERTAINMENT HOLDINGS IN C SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/3/21 Cost Basis \$200	\$200	\$309	\$109



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 10 of 14

Securities Total	\$375	\$16,437	\$16,062
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Documentation Upload Tool

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.

Proceeds from sales, exchanges, or other dispositions of virtual currency

This notice reflects an adjustment to your gross income based on taxable proceeds from sales, exchanges, or other dispositions of virtual currency." The sale or trade should be reported on Schedule D as a capital gain or loss.

Cost basis of stock sold

In reviewing the stock proceeds your broker reported to us, we used the cost basis shown in box 1e, of Form 1099-B, Proceeds From Broker and Barter Exchange Transactions. If there isn't an amount in box 1e, we used a zero-cost basis.

If you have cost basis for the stock transactions in question, send us a completed Schedule D, Capital Gains and Losses, along with a completed Form 8949, Sales and Other Dispositions of Capital Assets, (or similar attachment) showing the following for each listed stock transaction:

- the asset name
- the date you acquired the asset
- the cost or adjusted basis

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.

Qualified business income deduction

The proposed changes made to your taxable income may affect the qualified business income deduction claimed. If you believe an adjustment to the qualified business income deduction is necessary and need additional information, see Instructions for Form 8995-A, Qualified Business Income Deduction or Publication 535, Business Expenses.



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545

Page 11 of 14

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:

- \$21,430 with no qualifying child (\$27,380 for married filing jointly),
- \$42,158 with one qualifying child (\$48,108 for married filing jointly) or
- \$47,915 with two qualifying children (\$53,865 for married filing jointly) or
- \$51,464 with more than two qualifying children (\$57,414 for married filing jointly).

Earned Income Credit disallowed due to investment income

We're proposing to disallow the amount of Earned Income Credit you claimed because your investment income now exceeds \$10,000.

Power Of Attorney

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

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.

Name and address of taxpayer(s)	TROY C SEARL 738 BENNY CIR HUDSON WI 54016-1124 393-78-2545	January 29, 2024
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Kind of Tax Copy to Authorized Representative

Individual Income

Tax year ended	Deficiency	
December 31, 2021	Increase in tax \$3,322	Penalties



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	Date

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.

Use this address if you are enclosing a payment:

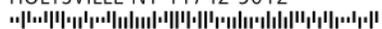
Internal Revenue Service
PO BOX 145577
CINCINNATI OH 45250-5577


Fold here

- 1. Choose appropriate address**
- 2. Fold page so correct address appears in window.**

Fold here

Use this address if you are NOT enclosing a payment:

Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012




Department of the Treasury
Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012

TROY C SEARL
C/O TAX DEFENSE NETWORK LLC
STE 1900
9000 SOUTHSIDE BLVD BLDG 100
JACKSONVILLE FL 32256-0792



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social Security number	XXX-XX-2545
AUR control number	70047-0576
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9599
Last date to petition Tax Court	April 29, 2024

Page 1 of 14



39378254520213

Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We determined there is a deficiency (increase) in your 2021 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 April 29, 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)	\$3,322
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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 **April 29, 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:



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545
Page 2 of 14	

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:

PO BOX 9012
HOLTSVILLE NY 11742-9012

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



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 3 of 14

explaining which items you disagree with and why) to 1-877-477-9599 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 April 29, 2024 deadline to file a petition with the U.S. Tax Court.

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
PO BOX 145577
CINCINNATI OH 45250-5577

- 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
PO BOX 9012
HOLTSVILLE NY 11742-9012

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



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545
Page 4 of 14	

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:

211 West Wisconsin Ave., Room 507, Stop 1005MIL
Milwaukee WI 53203
414-231-2390
855-833-8230

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.



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 5 of 14

Changes to your 2021 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Securities	\$0	\$16,062	\$16,062
Interest	\$0	\$17	\$17
Income net difference			\$16,079
Change to taxable income			\$16,079

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$11,122	\$27,201	\$16,079
Tax, Form 1040, line 16	\$1,113	\$2,983	\$1,870
Self-Employment tax, Schedule 2, line 4	\$4,183	\$4,183	\$0
Total tax, Form 1040, line 24	\$5,296	\$7,166	\$1,870
Earned income credit, Form 1040, line 27a	\$1,452	\$0	-\$1,452
Refundable or additional child tax credit, Form 1040, line 28	\$1,500	\$1,500	\$0
Tax you owe *1			\$3,322

(*1) Decreases to credits result in an increase to tax.

Explanation of changes to your 2021 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.

Interest			Shown on return	Reported by others	Difference
Received from	Address	Account Information			
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4557932797 SSN 393-78-2545 Form 1099-INT	\$0	\$2	\$2
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4569192125 SSN 393-78-2545 Form 1099-INT	\$0	\$15	\$15
Interest Total			\$0	\$17	\$17

Securities			Shown on return	Reported by others	Difference
Received from	Address	Account Information			
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 742 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$234	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2454 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 5/13/21	-	\$946	-

Continued on back...



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 6 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 470 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$149	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1169 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$370	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1650 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$391	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$590	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1748 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$472	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1949 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$527	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2050 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$550	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4265 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,180	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1758 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$480	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 7 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1974 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$529	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 6 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$1	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4330 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,081	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1477 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$374	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1404 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$356	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 3992 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,099	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1803 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$457	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 591 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$148	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4489 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,173	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 8 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1869 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$469	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2086 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$524	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1799 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$507	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1854 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$522	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$605	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 370 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$104	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 132 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/23/21	-	\$20	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 189 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$45	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1832 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$576	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 9 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 410 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$129	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 413 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$136	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 408 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$127	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1082 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$358	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 994 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$329	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 958 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$398	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 231 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$96	-
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc CLOVER HEALTH INVESTMENTS COR P CLASS SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/21/21 Cost Basis \$175	\$175	\$76	-\$99
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc AMC ENTERTAINMENT HOLDINGS IN C SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/3/21 Cost Basis \$200	\$200	\$309	\$109



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 10 of 14

Securities Total	\$375	\$16,437	\$16,062
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Documentation Upload Tool

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.

Proceeds from sales, exchanges, or other dispositions of virtual currency

This notice reflects an adjustment to your gross income based on taxable proceeds from sales, exchanges, or other dispositions of virtual currency." The sale or trade should be reported on Schedule D as a capital gain or loss.

Cost basis of stock sold

In reviewing the stock proceeds your broker reported to us, we used the cost basis shown in box 1e, of Form 1099-B, Proceeds From Broker and Barter Exchange Transactions. If there isn't an amount in box 1e, we used a zero-cost basis.

If you have cost basis for the stock transactions in question, send us a completed Schedule D, Capital Gains and Losses, along with a completed Form 8949, Sales and Other Dispositions of Capital Assets, (or similar attachment) showing the following for each listed stock transaction:

- the asset name
- the date you acquired the asset
- the cost or adjusted basis

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.

Qualified business income deduction

The proposed changes made to your taxable income may affect the qualified business income deduction claimed. If you believe an adjustment to the qualified business income deduction is necessary and need additional information, see Instructions for Form 8995-A, Qualified Business Income Deduction or Publication 535, Business Expenses.



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 11 of 14

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:

- \$21,430 with no qualifying child (\$27,380 for married filing jointly),
- \$42,158 with one qualifying child (\$48,108 for married filing jointly) or
- \$47,915 with two qualifying children (\$53,865 for married filing jointly) or
- \$51,464 with more than two qualifying children (\$57,414 for married filing jointly).

Earned Income Credit disallowed due to investment income

We're proposing to disallow the amount of Earned Income Credit you claimed because your investment income now exceeds \$10,000.

Power Of Attorney

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

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 BSC AUR M/S 620
Name and address of taxpayer(s)	TROY C SEARL C/O TAX DEFENSE NETWORK LLC 9000 SOUTHSIDE BLVD BLDG 100 JACKSONVILLE FL 32256-0792 393-78-2545	January 29, 2024
Kind of Tax	<input type="checkbox"/> Copy to Authorized Representative	
Individual Income		
Tax year ended	Deficiency	
December 31, 2021	Increase in tax \$3,322	Penalties



39378254520213

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.

Use this address if you are enclosing a payment:

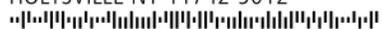
Internal Revenue Service
PO BOX 145577
CINCINNATI OH 45250-5577


Fold here

- 1. Choose appropriate address**
- 2. Fold page so correct address appears in window.**

Fold here

Use this address if you are NOT enclosing a payment:

Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012




Department of the Treasury
Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012

TROY C SEARL
C/O KIMBERLY S HALL
STE 1900
9000 SOUTHSIDE BLVD BLDG 100
JACKSONVILLE FL 32256-0792



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social Security number	XXX-XX-2545
AUR control number	70047-0576
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9599
Last date to petition Tax Court	April 29, 2024

Page 1 of 14



39378254520213

Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We determined there is a deficiency (increase) in your 2021 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 April 29, 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)	\$3,322
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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 **April 29, 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:



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545
Page 2 of 14	

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:

PO BOX 9012
HOLTSVILLE NY 11742-9012

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



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 3 of 14

explaining which items you disagree with and why) to 1-877-477-9599 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 April 29, 2024 deadline to file a petition with the U.S. Tax Court.

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
PO BOX 145577
CINCINNATI OH 45250-5577

- 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
PO BOX 9012
HOLTSVILLE NY 11742-9012

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



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545
Page 4 of 14	

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:

211 West Wisconsin Ave., Room 507, Stop 1005MIL
Milwaukee WI 53203
414-231-2390
855-833-8230

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.



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 5 of 14

Changes to your 2021 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Securities	\$0	\$16,062	\$16,062
Interest	\$0	\$17	\$17
Income net difference			\$16,079
Change to taxable income			\$16,079

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 15	\$11,122	\$27,201	\$16,079
Tax, Form 1040, line 16	\$1,113	\$2,983	\$1,870
Self-Employment tax, Schedule 2, line 4	\$4,183	\$4,183	\$0
Total tax, Form 1040, line 24	\$5,296	\$7,166	\$1,870
Earned income credit, Form 1040, line 27a	\$1,452	\$0	-\$1,452
Refundable or additional child tax credit, Form 1040, line 28	\$1,500	\$1,500	\$0
Tax you owe *1			\$3,322

(*1) Decreases to credits result in an increase to tax.

Explanation of changes to your 2021 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.

Interest			Shown on return	Reported by others	Difference
Received from	Address	Account Information			
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4557932797 SSN 393-78-2545 Form 1099-INT	\$0	\$2	\$2
ROYAL CREDIT UNION	PO BOX 970 EAU CLAIRE WI 547020970	4569192125 SSN 393-78-2545 Form 1099-INT	\$0	\$15	\$15
Interest Total			\$0	\$17	\$17

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 742 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$234	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2454 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 5/13/21	-	\$946	-

Continued on back...



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 6 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 470 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$149	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1169 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/28/21	-	\$370	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1650 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$391	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$590	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1748 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$472	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1949 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$527	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2050 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$550	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4265 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,180	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1758 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$480	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 7 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1974 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$529	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 6 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$1	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4330 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,081	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1477 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$374	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1404 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$356	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 3992 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,099	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1803 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$457	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 591 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$148	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 4489 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$1,173	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 8 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1869 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$469	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2086 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$524	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1799 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$507	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1854 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$522	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 2541 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$605	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 370 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/25/21	-	\$104	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 132 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/23/21	-	\$20	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 189 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/24/21	-	\$45	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1832 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$576	-



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 9 of 14

Securities

Received from	Address	Account Information	Shown on return	Reported by others	Difference
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 410 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$129	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 413 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$136	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 408 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$127	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 1082 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$358	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 994 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/20/21	-	\$329	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 958 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$398	-
ROBINHOOD CRYPTO LLC	85 WILLOW ROAD MENLO PARK CA 94025	Desc 231 DOGECOIN TO US DOLLAR SSN 393-78-2545 Form 1099-B Date Sold or Disposed 4/19/21	-	\$96	-
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc CLOVER HEALTH INVESTMENTS COR P CLASS SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/21/21 Cost Basis \$175	\$175	\$76	-\$99
ROBINHOOD SECURITIES LLC	500 COLONIAL CENTER PARKWAY SUITE 1 LAKE MARY FL 32746	Desc AMC ENTERTAINMENT HOLDINGS IN C SSN 393-78-2545 Form 1099-B Date Sold or Disposed 6/3/21 Cost Basis \$200	\$200	\$309	\$109



Notice CP3219A
Tax year 2021
Notice date January 29, 2024
Social security number 393-78-2545
Page 10 of 14

Securities Total	\$375	\$16,437	\$16,062
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Documentation Upload Tool

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.

Proceeds from sales, exchanges, or other dispositions of virtual currency

This notice reflects an adjustment to your gross income based on taxable proceeds from sales, exchanges, or other dispositions of virtual currency." The sale or trade should be reported on Schedule D as a capital gain or loss.

Cost basis of stock sold

In reviewing the stock proceeds your broker reported to us, we used the cost basis shown in box 1e, of Form 1099-B, Proceeds From Broker and Barter Exchange Transactions. If there isn't an amount in box 1e, we used a zero-cost basis.

If you have cost basis for the stock transactions in question, send us a completed Schedule D, Capital Gains and Losses, along with a completed Form 8949, Sales and Other Dispositions of Capital Assets, (or similar attachment) showing the following for each listed stock transaction:

- the asset name
- the date you acquired the asset
- the cost or adjusted basis

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.

Qualified business income deduction

The proposed changes made to your taxable income may affect the qualified business income deduction claimed. If you believe an adjustment to the qualified business income deduction is necessary and need additional information, see Instructions for Form 8995-A, Qualified Business Income Deduction or Publication 535, Business Expenses.



Notice	CP3219A
Tax year	2021
Notice date	January 29, 2024
Social security number	393-78-2545

Page 11 of 14

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:

- \$21,430 with no qualifying child (\$27,380 for married filing jointly),
- \$42,158 with one qualifying child (\$48,108 for married filing jointly) or
- \$47,915 with two qualifying children (\$53,865 for married filing jointly) or
- \$51,464 with more than two qualifying children (\$57,414 for married filing jointly).

Earned Income Credit disallowed due to investment income

We're proposing to disallow the amount of Earned Income Credit you claimed because your investment income now exceeds \$10,000.

Power Of Attorney

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

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.

Name and address of taxpayer(s)	TROY C SEARL C/O KIMBERLY S HALL 9000 SOUTHSIDE BLVD BLDG 100 JACKSONVILLE FL 32256-0792 393-78-2545	January 29, 2024
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Kind of Tax Copy to Authorized Representative

Individual Income

Tax year ended	Deficiency	
December 31, 2021	Increase in tax \$3,322	Penalties



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	Date

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.

Use this address if you are enclosing a payment:

Internal Revenue Service
PO BOX 145577
CINCINNATI OH 45250-5577


Fold here

1. Choose appropriate address
2. Fold page so correct address appears in window.

Fold here

Use this address if you are NOT enclosing a payment:

Internal Revenue Service
PO BOX 9012
HOLTSVILLE NY 11742-9012
