In reply refer to: 0745970020
Mar. 17, 2022 LTR 2626C A2
***-**-0964 201812 30
Input Op: 0745970020 00027931
                    BODC: NOBOD

RAJU PUSAPATI & V BHUPATHIRAJU
1506 BRADEN CIR
FRANKLIN   TN   37067-8595

014873

            Taxpayer identification number: ***-**-0964
                              Tax year: 2018
                              Tax form: 1040
                                          700860003

Dear Raju Pusapati & V Bhupathiraju:

Thank you for your letter of Dec. 04, 2021, and your payment of
$9,062.00.

Your request cannot be honored and you need to follow the instructions
in the Statutory Notice you received and file a petition with the U.
S. Tax Court within the period specified (usually 90 days).

A case petitioned to the U.S. Tax Court will usually be considered for
settlement by Appeals before their trial date.

If you don't agree with our changes, you can petition the United
States Tax Court, but you must do so timely. We previously sent you a
Notice of Deficiency dated Feb. 14, 2022, advising how to petition and
the deadline for filing such petition. The Tax Court can't consider
late petitions.

Send your signed consent or explanation by Apr. 13, 2022. You can also
fax your consent or explanation to 877-477-0967. If we don't
hear from you by that date, we'll continue to process the proposed
changes to your tax return based on the information in our last
notice. If you have a balance due, we'll continue to charge interest
and applicable penalties until you pay the balance due in full.

If you have questions, you can call Staff of B Araia at
800-829-8310 between 7:00 AM and 8:00 PM EST or fax
us at 877-477-0967.

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

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

Keep a copy of this letter for your records.

Thank you for your cooperation.

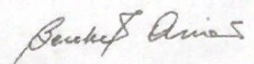RAJU PUSAPATI & V BHUPATHIRAJU
1506 BRADEN CIR
FRANKLIN   TN   37067-8595

Sincerely yours,

Bereket Araia
Operations Manager, AUR

Enclosures: