



Department of the Treasury
Internal Revenue Service

PO BOX 621505
ATLANTA GA 30362-1505

In reply refer to: 0745960022
Nov. 10, 2021 LTR 2626C A2
607-17-0964 201812 30
Input Op: 0745960022 00014520
BODC: NOBOD

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



015055

Taxpayer identification number: 607-17-0964
Tax year: 2018
Tax form: 1040
600680052

Dear Raju Pusapati & V Bhupathiraju:

Thank you for your reply dated Aug. 16, 2021, to our inquiry about changes to items on your tax return.

The law requires you accurately report income you receive on your tax return. If you don't receive proper information forms (for example, Form W-2 for wages or Form 1099 for interest or dividends), estimate your income using your paycheck stubs, deposit slips, or other records and report this estimate on your tax return.

The information you provided didn't establish a reasonable cause to exempt you from the accuracy-related penalty. The penalty is due to a substantial understatement of income tax. Pay the full amount you owe as soon as possible to avoid additional interest charges. See Internal Revenue Code Section 6662.

The law requires we charge interest on unpaid tax from the due date (regardless of extensions) to the date you pay the tax in full. The law doesn't allow us to reduce or eliminate interest based on reasonable cause. Refer to Notice 746, Information About Your Notice, Penalty and Interest, on www.irs.gov/forms for more detailed information on our interest charges.

We charge a 1/2% monthly penalty on unpaid tax from the due date of the return, but not for a total of more than 25% of your unpaid tax.

If you agree with our proposed tax increase, but can't pay the amount due, sign and return the "Consent to Tax Increase" at the end of this letter. If you filed a joint return, both you and your spouse must sign the consent.

If you can't pay the full amount you owe, pay as much as you can now to limit penalties and interest and make arrangements to pay the remaining balance. Visit www.irs.gov/paymentplan for more information on how to apply for installment agreements and online payments agreements.

0745960022
Nov. 10, 2021 LTR 2626C A2
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Input Op: 0745960022 00014521

RAJU PUSAPATI & V BHUPATHIRAJU
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FRANKLIN TN 37067-8595

Send your signed consent or explanation by Dec. 05, 2021. 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 EDT 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.

Sincerely yours,



Bereket Araia
Operations Manager, AUR

Enclosures: