Date 01/21/2021 Page 1 of 2

Form **4549** (August 2019)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer	Taxpayer identification number	Return form number
ALEXANDRA ACOSTA [redacted]	[redacted]	1040
	Person with whom examination changes were discussed.	Name and title ALEXANDRA ACOSTA

1. **Adjustments to income**	**Period Ended** 12/31/2018	**Period Ended** 12/31/2019	**Period Ended**
a. Sch C1 - Taxes and Licenses	(1,205.00)	(885.00)	
b. Sch C1 - Other Expenses	9,214.00	4,132.00	
c. Sch C1 - Travel	2,356.00	2,863.00	
d. Sch C1 - Supplies	6,445.00	5,389.00	
e. Sch C1 - Repairs and Maintenance	8,147.00		
f. Sch C1 - Rent/Lease - Other Business Property	7,455.00		
g. Sch C1 - Advertising	8,369.00	788.00	
h. SE AGI Adjustment	(1,061.00)	(189.00)	
i. Itemized Deductions	(2,359.00)	8,027.00	
j. Qualified Business Income Deduction	(2,790.00)	(496.00)	
k.			
l.			
m.			
n.			
o.			
p.			
2. **Total adjustments**	34,571.00	19,629.00	
3. Taxable income per return or as previously adjusted	42,438.00	67,549.00	
4. **Corrected taxable income**	77,009.00	87,178.00	
Tax method	TAX TABLE	TAX TABLE	
Filing status	Single	Single	
5. Tax	12,885.00	15,097.00	
6. **Additional taxes/Alternative minimum tax**			
7. Corrected tax liability	12,885.00	15,097.00	
8. **Less credits** a. Child Tax and Other Dependent Credit		4,000.00	
b.			
c.			
d.			
9. **Balance** *(line 7 less lines 8a through 8d)*	12,885.00	11,097.00	
10. Plus other taxes a. Self Employment Tax	2,121.00	377.00	
b.			
c.			
d.			
11. Total corrected tax liability *(line 9 plus lines 10a through 10d)*	15,006.00	11,474.00	
12. Total tax shown on return or as previously adjusted	5,273.00	6,714.00	
13. Adjustments to: a.			
b.			
c.			
14. Deficiency-Increase in tax or *(overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)*	9,733.00	4,760.00	
15. Adjustments to prepayment credits - increase *(decrease)*			
16. **Balance due or** *(overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)*	9,733.00	4,760.00	

CERTIFIED TRUE COPY
No. of Pages: 19 Date: 2/1/24
By: [illegible]
Title: [illegible]
Internal Revenue Service
Seattle, Washington

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, **you should amend your state return** by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of taxpayer	Taxpayer identification number	Return form number
ALEXANDRA ACOSTA	[redacted]	1040

17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2018	Period Ended 12/31/2019	Period Ended
a. Accuracy-IRC 6662	1,946.60	952.00	
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts	1,946.60	952.00	
19. Summary of taxes, penalties and interest			
a. Balance due or *(overpayment)* taxes - *(line 16, page 1)*	9,733.00	4,760.00	
b. Penalties and additions *(line 18)* - computed to 01/21/2021	1,946.60	952.00	
c. Interest* *(IRC § 6601)* - estimated and computed to 02/20/2021	995.95	104.00	
d. Amount due or *(refund)* - *(sum of lines a, b, and c)*	12,675.55	5,816.00	

*Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's name	Employee ID	Office
Phyllis Kampmeyer	1001684408	Plantation, FL

Examiner's signature	Date
	01/21/2021

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

Note: If a joint return was filed, BOTH taxpayers must sign

Signature of taxpayer	Date	Signature of taxpayer	Date

By	Title	Date

Acosta GX 203d [0002]

Name of Taxpayer: ALEXANDRA ACOSTA		01/21/2021
Identification Number: [redacted]	Total	21.40.00

2018 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	77,009.00
2. Total adjustment and preferences (excluding any NOL deduction)	8,940.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	85,949.00
6. Exemption amount	70,300.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	15,649.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract $ 0 from the result	4,069.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	4,069.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 11a of Form 1040 without using Schedule J)	12,885.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	70,300.00
B. Alternative minimum taxable income	85,949.00
C. Enter amount based on filing status	500,000.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	70,300.00

Name of Taxpayer: ALEXANDRA ACOSTA 01/21/2021
Identification Number: [redacted] Total 21.40.00

2018 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	15,649.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	15,649.00
7. Multiply line 6 by 26% and subtract $ 0 from the result	4,069.00
8. Enter amount based on filing status	38,600.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	77,009.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	425,800.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	77,009.00
17. Add lines 15 and 16	77,009.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	348,791.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	4,069.00
28. Multiply line 1 by 26% and subtract $ 0 from the result	4,069.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	4,069.00

Name of Taxpayer: ALEXANDRA ACOSTA
Identification Number: [redacted] Total

Page of
Tax Period Ending: 12/31/2018

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

(1) Negligence or disregard of rules or regulations;
(2) Substantial understatement of income tax;
(3) Substantial valuation misstatement (overstatement);
(4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	9,733.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	9,733.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	1,946.60
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	1,946.60

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

(1) Gross valuation misstatement (overstatement);
(2) Non-disclosed transaction lacking economic substance;
(3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	9,733.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	9,733.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name of Taxpayer: ALEXANDRA ACOSTA
Identification Number: [redacted]

Total

01/21/2021
21.40.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.IRS.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

[ ] I would like to pay $ _______________ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: (   ) ________________________

Work: (   ) ________________________

Name Of Taxpayer: ALEXANDRA ACOSTA 01/21/2021
Identification Number: [redacted] Total 21.40.00

2018 TAX YEAR INTEREST COMPUTATION

Interest computed to		02/20/2021
Total Tax Deficiency		$9,733.00
Plus Penalties*		
Failure to File - IRC 6651	$.00	
Accuracy Related Penalty - IRC 6662	$1,946.60	
Accuracy Related Penalty - IRC 6662A	$.00	
Civil Fraud - IRC 6663	$.00	
Manually Computed Penalty	$.00	
Total Penalties Subject to Interest		$1,946.60
Tax Deficiency and Penalties Subject to Interest		$11,679.60

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2019--06/30/2019	76	6%	$146.82
Compound	07/01/2019--12/31/2019	184	5%	$301.86
Compound	01/01/2020--06/30/2020	182	5%	$305.31
Compound	07/01/2020--12/31/2020	184	3%	$188.94
Compound	01/01/2021--02/20/2021	51	3%	$53.02

Total Interest $995.95

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer: ALEXANDRA ACOSTA 01/21/2021
Identification Number: [redacted] Total 21.40.00

2018 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	1,836.00	1,836.00	0.00
2. 7.5% of adjusted gross income	4,569.00	7,548.45	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	14,640.00	8,940.00	5,700.00
5. Home interest expense	2,351.00	10,909.00	(8,558.00)
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	2,351.00	10,909.00	(8,558.00)
10. Contributions	1,497.00	998.00	499.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Other miscellaneous deductions	0.00	0.00	0.00
13. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, and 12)	18,488.00	20,847.00	(2,359.00)

Name of Taxpayer: ALEXANDRA ACOSTA 01/21/2021
Identification Number: [redacted] Total 21.40.00

2018 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
ALEXANDRA ACOSTA [redacted]

1. Self-employment income	15,009.00
2. Multiply line 1 by 92.35%	13,860.81
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	13,860.81
6. Maximum earnings subject to social security	128,400.00
7. Social security wages and tips from W-2	86,698.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	86,698.00
11. Line 6 less line 10	41,702.00
12. Multiply the smaller of line 5 or 11 by 12.40%	1,718.74
13. Multiply line 5 by 2.90%	401.96
14. Self-employment tax (sum of lines 12 and 13)	2,120.70

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	128,400.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Name of Taxpayer: ALEXANDRA ACOSTA		01/21/2021
Identification Number: [redacted]	Total	21.40.00

2019 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	87,178.00
2. Total adjustment and preferences (excluding any NOL deduction)	6,243.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	93,421.00
6. Exemption amount	71,700.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	21,721.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract $ 0 from the result	5,647.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	5,647.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 12a of Form 1040 without using Schedule J)	15,097.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	71,700.00
B. Alternative minimum taxable income	93,421.00
C. Enter amount based on filing status	510,300.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	71,700.00

Name of Taxpayer: ALEXANDRA ACOSTA		01/21/2021
Identification Number: [redacted]	Total	21.40.00

2019 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	21,721.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	21,721.00
7. Multiply line 6 by 26% and subtract $ 0 from the result	5,647.00
8. Enter amount based on filing status	39,375.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	87,178.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	434,550.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	87,178.00
17. Add lines 15 and 16	87,178.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	347,372.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	5,647.00
28. Multiply line 1 by 26% and subtract $ 0 from the result	5,647.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	5,647.00

Name of Taxpayer: ALEXANDRA ACOSTA
Identification Number: [redacted]
Total

Page of
Tax Period Ending: 12/31/2019

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

(1) Negligence or disregard of rules or regulations;
(2) Substantial understatement of income tax;
(3) Substantial valuation misstatement (overstatement);
(4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	4,760.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	4,760.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	952.00
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	952.00

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

(1) Gross valuation misstatement (overstatement);
(2) Non-disclosed transaction lacking economic substance;
(3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	4,760.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	4,760.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name of Taxpayer: ALEXANDRA ACOSTA
Identification Number: [redacted]

Total

01/21/2021
21.40.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.IRS.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

[ ] I would like to pay $ _______________ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: ( ) ________________________

Work: ( ) ________________________

Name Of Taxpayer: ALEXANDRA ACOSTA		01/21/2021
Identification Number: [redacted]	Total	21.40.00

2019 TAX YEAR INTEREST COMPUTATION

Interest computed to		02/20/2021
Total Tax Deficiency		$4,760.00
Plus Penalties*		
Failure to File - IRC 6651	$.00	
Accuracy Related Penalty - IRC 6662	$952.00	
Accuracy Related Penalty - IRC 6662A	$.00	
Civil Fraud - IRC 6663	$.00	
Manually Computed Penalty	$.00	
Total Penalties Subject to Interest		$952.00
Tax Deficiency and Penalties Subject to Interest		$5,712.00

Type	Effective Dates	Days	Rate	Interest
Compound	07/15/2020--09/30/2020	77	3%	$36.16
Compound	10/01/2020--12/31/2020	92	3%	$43.51
Compound	01/01/2021--02/20/2021	51	3%	$24.33

Total Interest $104.00

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer: ALEXANDRA ACOSTA 01/21/2021
Identification Number: [redacted] Total 21.40.00

2019 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	0.00	0.00	0.00
2. 7.5% of adjusted gross income	7,065.00	7,972.35	
3. Net medical and dental expenses	0.00	0.00	0.00
4. Taxes	12,158.00	6,243.00	5,915.00
5. Home interest expense	10,691.00	10,691.00	0.00
6. Qualified mortgage insurance premiums	2,305.00	692.00	1,613.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	12,996.00	11,383.00	1,613.00
10. Contributions	1,497.00	998.00	499.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Other miscellaneous deductions	0.00	0.00	0.00
13. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, and 12)	26,651.00	18,624.00	8,027.00

Name of Taxpayer: ALEXANDRA ACOSTA		01/21/2021
Identification Number: [redacted]	Total	21.40.00

2019 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
ALEXANDRA ACOSTA [redacted]

1. Self-employment income	2,668.00
2. Multiply line 1 by 92.35%	2,463.90
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	2,463.90
6. Maximum earnings subject to social security	132,900.00
7. Social security wages and tips from W-2	103,819.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	103,819.00
11. Line 6 less line 10	29,081.00
12. Multiply the smaller of line 5 or 11 by 12.40%	305.52
13. Multiply line 5 by 2.90%	71.45
14. Self-employment tax (sum of lines 12 and 13)	376.97

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	132,900.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Form **886-A** (May 2017)	Department of the Treasury - Internal Revenue Service **Explanation of Items**		Schedule number or exhibit
Name of taxpayer		Tax Identification Number *(last 4 digits)*	Year/Period ended
ALEXANDRA ACOSTA		[redacted]	2018 2019

Sch C1 - Taxes and Licenses

Tax Period	Per Return	Per Exam	Adjustment
2018	$0.00	$1,205.00	($1,205.00)
2019	$503.00	$1,388.00	($885.00)

The deduction has been adjusted to the amount verified.

2018: Miami Dade Association of Realtors = $805
Keller Williams payments = $400
Total = $1205

2019: Added to $503 already claimed: Miamii Dade Association of Realtors = $805
Keller Williams payments = $80
Total = $1388

Qualified Business Income Deduction

Tax Period	Per Return	Per Exam	Adjustment
2018	$0.00	$2,790.00	($2,790.00)
2019	$0.00	$496.00	($496.00)

We adjusted the qualified business income deduction claimed on your tax return as shown on the attached report. You can find more information on the qualified business income deduction in the Form 1040 instructions or within Publication 535, Business Expenses.

Sch C1 - Other Expenses

Tax Period	Per Return	Per Exam	Adjustment
2018	$11,614.00	$2,400.00	$9,214.00
2019	$6,532.00	$2,400.00	$4,132.00

You are required to substantiate each claimed deduction. Since you did not do so, we have adjusted your deduction to the amount verified or determined to be reasonable based on all available information.

2018 & 2019: Phone expenses: $200 X 12 months = $2400

All other expenses in this category are disallowed as unsubstantiated or duplicative to expenses already on the Schedule C.

Sch C1 - Travel

Tax Period	Per Return	Per Exam	Adjustment
2018	$2,356.00	$0.00	$2,356.00
2019	$2,863.00	$0.00	$2,863.00

Since you did not establish that the business expense shown on your tax return was paid or incurred during the taxable year and that the expense was ordinary and necessary to your business, we have disallowed the amount shown.

Form **886-A** (May 2017)	Department of the Treasury - Internal Revenue Service **Explanation of Items**		Schedule number or exhibit
Name of taxpayer		Tax Identification Number *(last 4 digits)*	Year/Period ended
ALEXANDRA ACOSTA		[redacted]	2018 2019

Sch C1 - Supplies

Tax Period	Per Return	Per Exam	Adjustment
2018	$7,445.00	$1,000.00	$6,445.00
2019	$6,389.00	$1,000.00	$5,389.00

You are required to substantiate each claimed deduction. Since you did not do so, we have adjusted your deduction to the amount verified or determined to be reasonable based on all available information.

Sch C1 - Repairs and Maintenance

Tax Period	Per Return	Per Exam	Adjustment
2018	$8,147.00	$0.00	$8,147.00

Since you did not establish that the business expense shown on your tax return was paid or incurred during the taxable year and that the expense was ordinary and necessary to your business, we have disallowed the amount shown.

Sch C1 - Rent/Lease - Other Business Property

Tax Period	Per Return	Per Exam	Adjustment
2018	$7,455.00	$0.00	$7,455.00

Since you did not establish that the business expense shown on your tax return was paid or incurred during the taxable year and that the expense was ordinary and necessary to your business, we have disallowed the amount shown.

Sch C1 - Advertising

Tax Period	Per Return	Per Exam	Adjustment
2018	$8,869.00	$500.00	$8,369.00
2019	$1,288.00	$500.00	$788.00

You are required to substantiate each claimed deduction. Since you did not do so, we have adjusted your deduction to the amount verified or determined to be reasonable based on all available information.

Contributions Carryover

Tax Period	Per Return	Per Exam	Adjustment
2018	$499.00	$0.00	$499.00
2019	$499.00	$0.00	$499.00

You are required to substantiate each reported contribution carryover. Since you did not substantiate the contribution carryovers as reported, we adjusted your deduction to zero.

Form **886-A** (May 2017)	Department of the Treasury - Internal Revenue Service **Explanation of Items**	Schedule number or exhibit
Name of taxpayer ALEXANDRA ACOSTA	Tax Identification Number *(last 4 digits)* [redacted]	Year/Period ended 2018 2019

Home mortgage Interest Not From Form 1098

Tax Period	Per Return	Per Exam	Adjustment
2018	$2,351.00	$10,909.00	($8,558.00)

The deduction for mortgage interest has been adjusted to the amount verified using your F1098.

Other Taxes

Tax Period	Per Return	Per Exam	Adjustment
2018	$5,700.00	$0.00	$5,700.00
2019	$5,915.00	$0.00	$5,915.00

Since this tax expense was not incurred during the taxable year, we have disallowed it.

Statutory-SE AGI Adjustment

Tax Period	Per Return	Per Exam	Adjustment
2018	$0.00	$1,061.00	($1,061.00)
2019	$0.00	$189.00	($189.00)

Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Statutory-Self Employment Tax

Tax Period	Per Return	Per Exam	Adjustment
2018	$0.00	$2,121.00	$2,121.00
2019	$0.00	$377.00	$377.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.