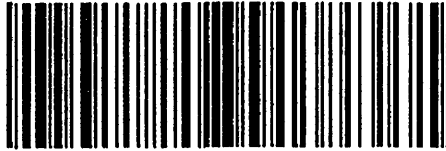




Department of the Treasury
Internal Revenue Service
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521



9307 1107 5660 8446 7834 67

054917.401532.484755.29642 2 MB 0.485 1016



CHARLES & DEBRA MARINA
CHARLES MARINA
3827 N 10TH ST STE 105
MCALLEN TX 78501-1745



Notice	CP3219A
Tax year	2019
Notice date	January 3, 2022
Social Security number	XXX-XX-5195
AUR control number	70026-1794
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9602
Last date to petition Tax Court	April 4, 2022

Page 1 of 8



45598519520191

054917

Notice of Deficiency

Proposed increase in tax and notice of your right to challenge

We determined there is a deficiency (increase) in your 2019 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 4, 2022. 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)	\$4,038
------------------------------	---------

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 4, 2022**. The Tax Court can't consider your case if you file the petition late. If you decide to file a petition, send it to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217
Phone: (202) 521-0700

Continued on back...



Notice	CP3219A
Tax year	2019
Notice date	January 3, 2022
Social security number	455-98-5195
Page 2 of 8	

You can get a petition form and rules by downloading them from the U.S. Tax Court's website (www.ustaxcourt.gov) or by contacting the Office of the Clerk of the U.S. Tax Court at the address directly above.

Attach a complete copy of this letter including attachments to your petition and the filing fee of \$60.00 payable by check or money order to the Tax Court. You can include all tax years you are contesting on one petition form. Do not send your petition form to the Internal Revenue Service. The petition must be filed with the Tax Court in Washington, DC.

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 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:

AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521

- Fax additional information with the enclosed Form 5564 (or signed statement explaining which items you disagree with and why) to 1-877-477-9602.





Notice	CP3219A
Tax year	2019
Notice date	January 3, 2022
Social security number	455-98-5195
Page 3 of 8	

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 4, 2022 deadline to file a petition with the U.S. Tax Court.



054917

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 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 219749
KANSAS CITY MO 64121-9749

- 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
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521

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 do not 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 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 www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).

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.

Continued on back...



Notice	CP3219A
Tax year	2019
Notice date	January 3, 2022
Social security number	455-98-5195
Page 4 of 8	

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.

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 LTC must be for free or a small fee. To find an LTC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at www.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:

3651 S. Interregional Hwy. 35, Stop 1005AUSC
Austin TX 78741
512-460-8300
855-204-5023

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 2019
Notice date January 3, 2022
Social security number 455-98-5195
Page 5 of 8

Changes to your 2019 tax return

Your tax computations

	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 11b	\$317,170	\$331,170	\$14,000
Tax, Form 1040, line 12b	\$64,358	\$68,397	\$4,039
Foreign tax credit, Schedule 3, line 1	\$72	\$72	\$0
Self-Employment tax, Schedule 2, line 4	\$21,265	\$21,265	\$0
Net investment income tax, Schedule 2, line 8b	\$5,836	\$5,836	\$0
Total tax, Form 1040, line 16	\$91,388	\$95,426	\$4,038
Tax you owe			\$4,038

Your Individual Retirement Account (IRA) contributions aren't verified

Your trustee didn't verify the amount you claimed on your tax return as contributions to your individual retirement account (IRA). Contributions you made after December 31st for the previous tax year aren't reported to the IRS until the end of that calendar year. Send us a copy of your Forms 5498, IRA Contribution Information, or similar documents to support your IRA deduction. If you or your spouse were covered by a pension plan, we may reduce or eliminate your IRA deduction if your modified adjusted gross income is more than the amount allowed for your filing status. For more information, see Publication 590-A, Contributions to Individual Retirement Arrangements (IRAs).

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.

Refigured tax based on Schedule D computation

We recalculated your tax using the Schedule D gain or loss computation.

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 - WaiverSymbols
PHILADELPHIA
5-E08-113

Name and address of taxpayer(s)

CHARLES & DEBRA MARINA
CHARLES MARINA
3827 N 10TH ST STE 105
MCALLEN TX 78501-1745

January 3, 2022

455-98-5195

455-98-5115

Kind of Tax

☐ Copy to Authorized Representative**Individual Income**

Tax year ended

Deficiency**December 31, 2019**Increase in tax **\$4,038**

Penalties

054917



45598519520191

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, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for such action.

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 that 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, unless previously filed, accompany this form.

If you agree, please sign and return this form; keep one copy for your records.**FORM 5564**(Rev. 11-2016)

Use this address if you are enclosing a payment:

Internal Revenue Service
PO BOX 219749
KANSAS CITY MO 64121-9749
•••••

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
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521
•••••