



Department of the Treasury  
Internal Revenue Service  
Small Business/Self-Employed  
200 North High Street Room 425  
Columbus, Ohio 43215

Date:  
02/11/2022  
Taxpayer ID number (last 4 digits):  
  
Form:  
1040  
Tax periods:  
December 31, 2020  
Person to contact:  
Adrian Kinnison  
Employee ID number:  
1004222177  
Contact telephone number:  
614-280-8637  
Contact fax number:  
877-697-0427

### **Why we're contacting you**

We've selected your federal income tax return for an examination for the tax periods shown above. We examine tax returns to verify the correctness of income, deductions, exemptions, and credits.

### **What you need to do**

Call me within 10 days from the date of this letter to discuss the examination process, the items being examined, and the types of documents you need to provide. We'll also set a date and time for our first interview, which may be in-person or by telephone.

We realize the challenges of the COVID-19 pandemic may impact your ability to prepare for an examination. We can discuss any concerns or questions you have during our conversation.

The issues listed below are the preliminary items identified for examination. During the examination, the list of items may change. If this happens, you'll be advised of the change.

1. Schedule E Depreciation Expense or Depletion
2. Schedule E Mortgage Interest
3. Schedule E Rents Received
4. Schedule E Repairs Expense

### **What we'll do during the examination**

We'll conduct an interview and review the information and documents you provide. We may ask for other information or schedule a follow-up meeting or call. When the examination is complete, we'll give you an examination report with an explanation of any proposed adjustments. You may owe additional tax, be due a refund, or there may be no change to your return.

### **Your rights as a taxpayer**

We've enclosed Publication 1, Your Rights as a Taxpayer, which explains your rights and general examination procedures. We've also enclosed Notice 609, Privacy Act Notice, to explain our right to ask for information and how we may use it.



**Department of the Treasury  
Internal Revenue Service  
Small Business and Self-Employed**

200 N. High St.  
Columbus OH 43215

**Date:**

October 21, 2022

**Taxpayer ID number (last 4 digits):**

**Form:**

1040

**Tax periods ended:**

December 31, 2020

**Person to contact:**

Adrian Kinnison

**Employee ID number:**

1004222177

**Contact numbers:**

Telephone: 614-280-8637

Fax: 877-697-0427

We completed our examination of your tax returns for the periods listed above. We are not recommending any changes to your tax return. If you have an interest in any partnerships, S corporations, trusts, etc., the enclosed Form 4549-A, Report of Income Tax Examination Changes, may not reflect examinations of those entities. Changes to those accounts could affect your tax returns.

Our findings are subject to the Area Director's approval. We'll send you a final letter when we finish processing your case.

If you have questions, you can contact me at the telephone number listed at the top of this letter.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Kinnison'.

Digitally signed by  
Adrian M. Kinnison  
Date: 2022.10.21  
13:53:07 -04'00'

Adrian Kinnison  
Revenue Agent

Enclosures:

Form 4549-A

Date 10/21/2022 Page 1 of 2

Form **4549-A**  
(December 2020)

Department of the Treasury-Internal Revenue Service

**Report of Income Tax Examination Changes**

Name and address of taxpayer		Taxpayer identification number 1	Return form number 1040
		Person with whom examination changes were discussed.	Name and title [REDACTED]
1. Adjustments to income	Period Ended 12/31/2020	Period Ended	Period Ended
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total adjustments	0.00		
3. Taxable income per return or as previously adjusted	265,067.00		
4. Corrected taxable income	265,067.00		
Tax method	TAX RATE		
Filing status	Joint		
5. Tax	51,775.00		
6. Additional taxes/Alternative minimum tax			
7. Corrected tax liability	51,775.00		
8. Less credits			
a. Nonrefundable CTC/CDC	1,000.00		
b.			
c.			
d.			
9. Balance (line 7 less lines 8a through 8d)	50,775.00		
10. Plus other taxes			
a. Net Investment Income Tax	1.00		
b.			
c.			
d.			
11. Total corrected tax liability (line 9 plus lines 10a through 10d)	50,776.00		
12. Total tax shown on return or as previously adjusted	50,776.00		
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)	0.00		
15. Adjustments to prepayment credits - increase (decrease)			
16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	0.00		

No changes per audit