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

Notice	CP2000
Tax year	2016
Notice date	August 20, 2018
Social Security number	[redacted]4090
AUR control number	50032-4773
To contact us	Phone 1-800-829-8310 Fax 1-877-477-9602

NICHOLAS J & MARILYN J MOSBY
[redacted]BOLTON ST
BALTIMORE MD 21217-4601

[redacted]20161

We are proposing changes to your 2016 Form 1040 tax return. This is not a bill.

Proposed amount due: $3,946

We received information from third parties such as employers or financial institutions that doesn't match the information you reported on your tax return. This notice:

- Proposes a change to tax and/or payments and credits (such as federal income tax withheld, earned income credit, etc.) that you originally reported.
- Provides you with an opportunity to agree or disagree with the proposed changes.

If our information is correct, you will owe $3,946 (including interest), which you need to pay by September 19, 2018.

Summary of proposed changes

Tax you owe	$5,816
Payments	$2,725
Substantial tax understatement penalty	$618
Interest	$237
Proposed amount due by September 19, 2018	**$3,946**

Reminder: This is not a bill. We haven't charged the proposed amount due.

What you need to do immediately

If you need more time to respond to this notice, contact us at 1-800-829-8310. Interest will continue to accrue during this period if the information in this notice is correct.

Review this notice, and compare our changes to the information on your 2016 tax return.

If you agree with the proposed changes

- Complete, sign, and date the Response form on Page 7 **(we require both spouses' signatures if you filed married filing jointly)**, and mail it to us along with your payment of $3,946 so we receive it by September 19, 2018.
- **Do not file an amended return (Form 1040X) if you fully agree with our changes**. We'll make the correction when we receive your signed response.

If you don't agree with the proposed changes

- Complete the Response form on Page 7, and send it to us along with a signed statement explaining your disagreement and include any documentation that supports your claim so we receive it by September 19, 2018.
- If you have allowable costs or expenses related to the unreported income that will change our proposal, it may benefit you to include the applicable form or schedule with your response.

CERTIFIED TRUE COPY
No. of Pages 9 Date 3-25-22
By: [signature]
Title: Disclosure Specialist
Internal Revenue Service
Kansas City, MO

DEFENDANT'S EXHIBIT NO. 254
CASE NO. LKG-22-CR-0007
(U.S. v. Marilyn J. Mosby)
IDENTIFICATION: ____________
ADMITTED: ________________

Continued on back...

- It is **not** necessary to file an amended return (Form 1040X) for 2016 if you don't agree with our changes. We'll review your response and make any applicable corrections. However, if you choose to file an amended return, write "CP2000" on top of it and attach it **behind** your completed Response form.

If you need assistance contact us at 1-800-829-8310.

If we don't hear from you

If we don't receive your response by September 19, 2018, we'll send you a Statutory Notice of Deficiency followed by a final bill for the proposed amount due. During this time, interest will continue to accrue and penalties may apply.

Changes to your 2016 tax return

Your income and deductions	Shown on return	As corrected by IRS	Difference
Retirement income taxable	$0	$13,626	$13,626
Income net difference			**$13,626**
Change to taxable income			**$13,626**

Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, line 43	$197,754	$211,380	$13,626
Tax, line 44	$42,357	$46,172	$3,815
Alternative minimum tax, line 45	$1,982	$2,620	$638
Credit for child and dependent care expenses, line 49	$1,200	$1,200	$0
Residential energy credit, line 53	$200	$200	$0
Tax on qualified plans, including IRAs, and other tax-favored accounts	$0	$1,363	$1,363
Additional Medicare tax, line 62a	$457	$457	$0
Total tax, line 63	$43,396	$49,212	$5,816
Tax you owe			**$5,816**

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, line 64	$50,185	$52,910	$2,725
Total payments *1			**$2,725**

(*1) Increases to payments decrease the amount owed.

Explanation of changes to your 2016 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Retirement Income Taxable

Received from	Address	Account Information	Shown on return	Reported by others	Difference
NORTHERN TRUST AS PAYING AGENT BENEFIT PAYMENTS SERVICES C2N	801 SOUTH CANAL ST CHICAGO IL 606072904	[redacted]71[redacted]0 SSN [redacted]4090 Form 1099-R Distrib CD 1	**$0**	**$13,626**	**$13,626**

Tax Withheld

Received from	Address	Account Information	Shown on return	Reported by others	Difference
MAYOR AND CITY COUNCIL OF BALTIMORE	100 HOLLIDAY STREET BALTIMORE MD 21202	SSN [redacted]577 Form W-2	-	$43,939	-
MAYOR AND CITY COUNCIL OF BALTIMORE	100 HOLLIDAY STREET BALTIMORE MD 21202	SSN [redacted]090 Form W-2	-	$5,897	-
NORTHERN TRUST AS PAYING AGENT BENEFIT PAYMENTS SERVICES C2N	801 SOUTH CANAL ST CHICAGO IL 606072904	[redacted]71[redacted]0 SSN [redacted]4090 Form 1099-R Distrib CD 1	-	$2,725	-
Tax Withheld Total			**$49,836**	**$52,561**	**$2,725**

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Underclaimed withholding

Our records indicate you may be entitled to a larger amount of withholding and/or Additional Medicare Tax withholding than claimed on your tax return. Please review the payer information provided in this notice with your records. If this payer information is incorrect, please provide a statement so that we can correct our records. If this payer information is correct, please respond to this notice so that we may make the necessary adjustments to your account.

10% additional tax on premature distributions from a qualified retirement plan

Premature distributions from a qualified retirement plan are subject to a 10% additional tax. A distribution is considered premature if it was paid before you reached age 59 1/2. Exceptions may apply as indicated in the instructions for Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. If the distributions shown on this notice qualify for an exemption, submit a completed Form 5329.

Alternative Minimum Tax

We refigured your alternative minimum tax. If your calculations differ, please send us a copy of your Form 6251, Alternative Minimum Tax-Individuals.

Form W-2 or 1099 not received

The law requires you to report your income correctly. If your payers did not send you a yearly income statement (Form W-2, Wage and Tax Statement, Form 1099, etc.), you must use the information you have (pay stubs, monthly income statements, deposit slips, etc.) to estimate the total amount of income you received during the year.

Misidentified income

If any of the income shown on this notice is not yours, send us the name, address, and social security number of the person who received the income. Please notify the payers to correct their records to show the name and social security number of the person who actually received the income, so that future reports to us are accurate.

IRS

Retirement distributions

We need more information for the distribution shown on this notice. We need to know if the income is a pension or an annuity, an IRA or lump sum rollover, or an employee savings plan.

If the income is from a pension or annuity or an employee savings plan and you are recovering your contributions using the Simplified Method or General Rule, send us a signed statement with the date of your first pension payment, the amount you receive monthly, and the total amount you contributed.

If the income is an IRA or lump sum distribution that was rolled over, send us Form 5498, IRA Contribution Information or similar documentation.

If the income is an employee savings plan, send us a copy of the document showing the total distribution amount you received for 2016 and the nontaxable amount of the distribution.

Next steps

If you agree with our proposed changes, send us your signed Response form so we receive it by the due date of this notice. After you receive the billing notice showing we've adjusted your account, you can use the following online payment options:

- Visit www.irs.gov/payments for information about online payment options including:
  - Pre-assessed installments and payment agreements
  - Payroll deductions
  - Credit card payments
  - Direct debit payments
  - Applicable fees
- To apply for an installment agreement plan by mail, send in your signed Response form AND a completed Form 9465, Installment Agreement Request.

If the same error occurred in another tax year, file a Form 1040X for that tax year.

We send information about these changes to state and local tax agencies. If the changes we made to your federal tax return also impact your state or local tax return, file an amended state or local tax return as soon as possible.

Penalties

We are required by law to charge any applicable penalties.

Substantial tax understatement

Description	Amount
Accuracy-related penalty for substantial understatement of tax	**$618**

If we increase your tax, and the increase is more than the greater of 10% of your correct tax liability or $5,000, we're required to charge an accuracy-related penalty for the substantial understatement of tax. The penalty is 20% of the portion of the underpayment of tax attributable to a substantial understatement of income tax. (Internal Revenue Code Section 6662(d))

We may reduce the penalty or not apply if you:

- Provide the substantial authority (such as Internal Revenue Code, Regulations, Revenue Rulings, Revenue Procedures, etc.) you used to decide how to treat your income or deduction, or

Continued on back...

- Tell us where on your return you clearly show the facts supporting your treatment of the income or deduction, or
- Submit a signed statement clearly outlining the facts supporting your treatment of the understated income.

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.

Description	Amount
Total Interest	**$237**

The table below shows the rates used to calculate the interest on your unpaid amount from the date the tax return was due until the tax is paid in full. For a detailed calculation of your interest, call 1-800-829-8310.

Period	Interest rate
April 1, 2016 through March 31, 2018	4%
Beginning April 1, 2018	5%

Additional information

- For information about your rights, see the enclosed Publication 1, Your Rights as a Taxpayer.
- Visit www.irs.gov/cp2000 for more information about this notice, frequently asked questions, and to review the following:
  - Publication 5181, Tax Return Reviews by Mail CP2000, Letter 2030, CP2501, Letter 2531, for more information about filing an Appeal.
- For tax forms, instructions, and publications, visit www.irs.gov/forms-pubs or call 800-TAX-FORM (800-829-3676).
- This isn't an audit; your return may be subject to an examination.
- Keep a copy of this notice for your records.

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. To help you understand what these rights mean to you and how they apply, visit www.irs.gov.

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INTERNAL REVENUE SERVICE
AUR CORR 5-E08-113
PHILADELPHIA PA 19255-0521

Fold here

Response form

Complete both sides of this form, and send it to us in the enclosed envelope so we can receive it by September 19, 2018. If making a payment, use the provided voucher to ensure proper application of your payment. Be sure our address shows through the window.

Provide your contact information

If your address has changed, please make the changes below.

NICHOLAS J & MARILYN J MOSBY
[redacted] BOLTON ST
BALTIMORE MD 21217-4601

Primary phone ______ Best time to call ☐ a.m. ☐ p.m. ______ Secondary phone ______ Best time to call ☐ a.m. ☐ p.m.

1. Indicate your agreement or disagreement

☐ **I agree with all changes**

I consent to the assessment of my 2016 income tax, and understand that:

- I owe $3,946 in additional tax, payment adjustments, and interest.
- The IRS is required by law to charge interest on taxes that weren't paid in full by April 18, 2017.
- The IRS will continue to charge interest until I've paid the tax in full. Certain penalties may also apply.
- I can file a claim for a refund at a later date.
- By signing this form, I cannot challenge these changes in the U.S. Tax Court unless the IRS determines after the date I sign this form that I owe additional taxes for 2016.

Please sign and return this form with your payment.

Signature ______ Date ______

Spouse's Signature **(required if you filed a joint tax return)** ______ Date ______

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Indicate your agreement or disagreement—**Continued**

☐ **I don't agree with some or all of the changes**

Please return this form and include a statement signed by you that explains what you don't agree with. Also include copies of any documents, such as corrected W-2, 1099, or missing forms that support your statement.

Note: You can fax this Response form, documentation and/or signed statement explaining the items you don't agree with to 1-877-477-9602

2. Indicate your payment option

Check all that apply:

☐ Payment in the form of a check or money order.

- Write your Taxpayer Identification number ([redacted]4090), the tax year (2016), and the notice number (CP2000) on your payment and any correspondence.
- Make your check or money order payable to the United States Treasury.

☐ A completed Installment Agreement Request (Form 9465).

☐ I made an online payment.

3. Authorization optional

If you would like to authorize someone, in addition to you, to contact the IRS concerning this notice, please include the person's information, your signature, and the date.

The authority granted is limited as indicated by the statement above the signature line. The contact may not sign returns, enter into agreements, or otherwise represent you before the IRS. If you want to have a designee with expanded authorization, see IRS Publication 947, Practice Before the IRS and Power of Attorney.

Full name of authorized person

Address

City | State | Country | Zip code

Primary phone | Best time to call ☐ a.m. ☐ p.m. | Secondary phone | Best time to call ☐ a.m. ☐ p.m.

I authorize the person listed above to discuss and provide information to the IRS about this notice.

Signature | Date

Spouse's Signature **(required if you filed a joint tax return)** | Date

NICHOLAS J & MARILYN J MOSBY
[redacted]4 BOLTON ST
BALTIMORE MD 21217-4601

Notice	CP2000
Notice date	August 20, 2018
Social security number	[redacted]-4090

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer Identification number ([redacted]4090), the tax year (2016), and the notice number (CP2000) on your payment and any correspondence.

Payment

Amount due by
September 19, 2018

$3,946

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

[redacted]4090 PR MOSB 30 0 201612 640 00000394600