



OSC

OGDEN UT 84201-0021

In reply refer to: 1483000192

Mar. 16, 2016 LTR 3176C 0

201312 30

Input Op: 1483059232 00056085

BODC: WI

ELIAS & LIESBED AGREDO NARVAEZ  
1080B E VETERANS HWY  
JACKSON NJ 08527-2934

Taxpayer Identification Number: [REDACTED]  
Form: 1040  
Tax Period(s): Dec. 31, 2013

Employee Identification Number: 1000142816 M/S 4450  
Contact Telephone Number: 866-883-0235  
Contact Fax Number: 855-235-8845

Dear Taxpayer:

You recently filed a return or purported return claiming one or more frivolous positions. If not immediately corrected, the Internal Revenue Service will assess a \$5,000 penalty against you. You can correct the problem and avoid the penalty if you submit a corrected return within 30 days of this letter to the address listed above.

If you continue to submit documents asserting frivolous positions, we will assess the \$5,000 penalty each time you submit a frivolous return. If you file a joint return, we will assess the \$5,000 penalty against both you and your spouse. Internal Revenue Code section 6702 provides the IRS with the authority to assess the penalty.

#### WHY WE ARE CONTACTING YOU

Based on Section 6702, Frivolous Tax Submissions, we have determined the information you filed as a tax return, or purported tax return, on Dec. 15, 2015 is frivolous and there is no basis in the law for your position.

Federal courts, including the Supreme Court of the United States, have considered positions such as yours and repeatedly rejected them as without merit. The enclosed Publication 2105, Why do I have to Pay Taxes?, includes examples of frivolous positions and arguments regarding the U.S. tax system under the heading "Don't Fall for These Arguments." Some of these examples include:

- Arguing that filing and paying taxes is voluntary.
- Excluding salaries and/or wages from income based on the argument that the value of services is not taxable or that salaries and/or wages are not income.
- Arguing that the requirement to file a tax return violates

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Constitutional rights protecting taxpayers against  
self-incrimination.

- Submitting a claim for a refundable credit when there is no basis in law for the credit, such as a credit for reparations for slavery, or frivolous Forms 2439, 1099, or 4136 (fuel tax credit), or showing excessive withholding on your return.
- Submitting a document that purports to be a tax return but is not properly signed or contains an altered jurat (the written declaration that verifies that a return, declaration, statement or other document is made under penalties of perjury).

These are just some examples. For more information on positions identified as frivolous under section 6702, see Notice 2010-33, 2010-17 I.R.B., April 26, 2010, pp. 609-12, which can be found on the Internal Revenue Service's website at [www.irs.gov](http://www.irs.gov) (See Notice 2010-33 at [http://www.irs.gov/irb/2010-17\\_IRB/ar13.html](http://www.irs.gov/irb/2010-17_IRB/ar13.html)). If you do not have a computer, you can access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.), which is the IRS's authoritative publication of rulings and statements of procedure. Consult a law library to obtain the I.R.B. You can find additional information in a publication titled The Truth About Frivolous Arguments, available on-line only at [http://www.irs.gov/pub/irs-utl/friv\\_tax.pdf](http://www.irs.gov/pub/irs-utl/friv_tax.pdf)

As stated above, we are proposing to assess a \$5,000 penalty against you for each frivolous tax return or purported tax return that you filed.

#### WHAT YOU NEED TO DO

To avoid the penalty, send us a corrected return for each taxable period in the heading of this letter within 30 days of the date of this letter. If you send us corrected returns, we will disregard the previous documents that you filed and not assess the frivolous tax return penalty for each corrected return filed.

Please attach this letter to your corrected return(s) and mail to the address shown at the top of this letter. We have enclosed a copy of this letter for your records and an envelope for your convenience.

#### WHAT IF YOU DO NOT SEND A CORRECTED RETURN?

If you do not file the corrected return(s) within 30 days of the date of this letter, or if you submit additional documents



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asserting a frivolous position, we will assess the \$5,000 penalty for each frivolous tax return or purported return containing a frivolous position and send you a bill. If you filed a joint frivolous return, both you and your spouse will be assessed a \$5,000 penalty. We will not respond to any future correspondence asserting any frivolous position.

In addition, if we do not hear from you within the 30 day timeframe, we may issue a notice of deficiency for any taxes owed because of the frivolous submission or because of other items we may find during an examination. A notice of deficiency states the amount of additional tax and penalties you owe and explains your right to contest the deficiency by filing a petition with the United States Tax Court. The \$5,000 frivolous filing penalty is not included on the notice of deficiency and cannot be contested in the Tax Court.

We have enclosed Publication 2105, Why Do I Have to Pay Taxes?, which provides basic information about the tax system. We also encourage you to seek advice from a competent tax professional or a tax attorney qualified to practice in your state.

Sincerely yours,



Christine L. Davis  
Program Manager RICS/IVO

Enclosure(s):  
Copy of this letter  
Publication 2105  
Envelope



IRS Department of the Treasury  
Internal Revenue Service

OSC  
OGDEN UT 84201-0021

Replied via certified mail # 703 2250 0000 1304 9096

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Received on March 18/2016 at 4:43 pm

Response concluded on March 18/2016 at 11:45 PM.

ELIAS & LIESBED AGREDO NARVAEZ  
1080B E VETERANS HWY  
JACKSON NJ 08527-2934

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.

My returns for the years 2013, 2014, 2015 were all signed under  
Penalty of Perjury as required by law.

Any allegation contrary to any of those returns "SHALL" Be made  
under the same standards, otherwise, any notice or presumption  
will be treated as "FRIVOLOUS COERCIONS"

The IRS address must appear in the window.

1483000192

Use for payments

Letter Number: LTR3176C

Letter Date : 2016-03-16

Tax Period : 201312

BODCD-WI

INTERNAL REVENUE SERVICE

OSC

OGDEN UT 84201-0021



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QP AGRE 30 0 201312 670 000000000000



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TITLE 26 - INTERNAL REVENUE CODE  
SUBTITLE F - PROCEDURE AND ADMINISTRATION  
CHAPTER 68 - Addition TO THE TAX, Additional Amounts, And  
Assessable Penalties  
SUBCHAPTER B - ASSESSABLE PENALTIES  
PART 1 - GENERAL PROVISIONS  
§ 6702 FRIVOLOUS TAX SUBMISSIONS

the INFAMOUS

REGARDING SECTION 6702 (A) (1) (B):

Please specify what specific information contained in the 2013 Return ON IT'S face indicates that the self assessment is substantially incorrect?

REGARDING SECTION 6702 (A) (2) (A):

Please specify what position is the one that you allege I have made in my 2013 Return is frivolous? and why is it frivolous?.

REGARDING SECTION 6702 (A) (2) (B):

what appears on my 2013 Return that you allege is "frivolous", is intended to delay, or impede the administration of the Federal income tax?

WHERE are the corresponding regulations to section 6702 found?

What are the "claims that according to you, I have made HAVE the "Courts" repeatedly, rejected as without "merits"?

and which courts cases support rejecting the alleged "claims,"

I REQUEST and Demand any and all due Process to which I am entitled or which is in any way appropriate and/or applicable to me under the Laws, under any provision or Practice of Common, Statutory and or administrative Law or Protocol, including but not limited to, that which your PRE-PRINTED NOTICES refers to.

I ALSO expect and demand meaningful clarification as to the nature of and reason for the "FRIVOLOUS" allegations, the Process by which all relevant determinations reflected in and BY your notice were arrived at, and anything else pertinent to this matter.

"REMINDER": MY 2013 Return was sent along with my 2014 and 2015 returns and also a 60 DAYS NOTICE OR NOTICE OF INTENT TO FILE suit of which this document is part or EXHIBIT TO. THE CLOCK IS TICKING.....

Respectfully,  
without recourse







Department of the Treasury  
Internal Revenue Service

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certified mail # 7013 2250 0000 1304 9096

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Taxpayer Identification Number: [REDACTED]  
Form: 1040  
Tax Period(s): Dec. 31, 2013

Employee Identification Number: 1000142816 M/S 4450  
Contact Telephone Number: 866-883-0235  
Contact Fax Number: 855-235-8845

Dear <sup>NON</sup> Taxpayer: Please explain how did you get to the conclusion of Frivolous Return?

You recently filed a return or purported return claiming one or more frivolous positions. If not immediately corrected, the Internal Revenue Service will assess a \$5,000 penalty against you. You can correct the problem and avoid the penalty if you submit a corrected return within 30 days of this letter to the address listed above.

If you continue to submit documents asserting frivolous positions, we will assess the \$5,000 penalty each time you submit a frivolous return. If you file a joint return, we will assess the \$5,000 penalty against both you and your spouse. Internal Revenue Code section 6702 provides the IRS with the authority to assess the penalty.

#### WHY WE ARE CONTACTING YOU

Based on Section 6702, Frivolous Tax Submissions, we have determined the information you filed as a tax return, or purported tax return, on Dec. 15, 2015 is frivolous and there is no basis in the law for your position. **RESPONSE: EXACTLY WHICH POSITION THAT I HAVE EVER TAKEN HAS NO BASIS IN THE LAW? and exactly what Law are you referring to?**

Federal courts, including the Supreme Court of the United States, have considered positions such as yours and repeatedly rejected them as without merit. The enclosed Publication 2105, Why do I have to Pay Taxes?, includes examples of frivolous positions and arguments regarding the U.S. tax system under the heading "Don't Fall for These Arguments." Some of these examples include: **I have read Pub 2105 every time you sent me one, but can not identify any position that I had ever taken**

- Arguing that filing and paying taxes is voluntary. **AGREED, but not my Position, is there any evidence of me taking that position? Please show such evidence.**
- Excluding salaries and/or wages from income based on the argument that the value of services is not taxable or that salaries and/or wages are not income. **AGREED, but not my Position, is there any evidence of me taking such position? If so please provide such evidence.**
- Arguing that the requirement to file a tax return violates

The Internal Revenue Service has already tried this coercion technique several times without success.



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Constitutional rights protecting taxpayers against self-incrimination. **AGREED. Not my position and never has. is there any evidence of me taking such position? if so, please provide it.**

- Submitting a claim for a refundable credit when there is no basis in law for the credit, such as a credit for reparations for slavery, or frivolous Forms 2439, 1099, or 4136 (fuel tax credit), or showing excessive withholding on your return. **AGREED. Not my position. if you have any evidence of me taking such position please provide it.**
- Submitting a document that purports to be a tax return but is not properly signed or contains an altered jurat (the written declaration that verifies that a return, declaration, statement or other document is made under penalties of perjury).

These are just some examples. For more information on positions identified as frivolous under section 6702, see Notice 2010-33, 2010-17 I.R.B., April 26, 2010, pp. 609-12, which can be found on the Internal Revenue Service's website at [www.irs.gov](http://www.irs.gov) (See Notice 2010-33 at [http://www.irs.gov/irb/2010-17\\_IRB/ar13.html](http://www.irs.gov/irb/2010-17_IRB/ar13.html)). If you do not have a computer, you can access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.), which is the IRS's authoritative publication of rulings and statements of procedure. Consult a law library to obtain the I.R.B. You can find additional information in a publication titled The Truth About Frivolous Arguments, available on-line only at [http://www.irs.gov/pub/irs-utl/friv\\_tax.pdf](http://www.irs.gov/pub/irs-utl/friv_tax.pdf). **PLEASE provide/send me or have**

**Ready for the court, copies of the above notices with my positions circled.**  
As stated above, we are proposing to assess a \$5,000 penalty against you for each frivolous tax return or purported tax return that you filed. **MY Return is not Frivolous, please explain what specific information contained in the return on its face indicates that the self assessment is substantially incorrect. CONTINUES ON THE BACK OF LAST PAGE.**

To avoid the penalty, send us a corrected return for each taxable period in the heading of this letter within 30 days of the date of this letter. If you send us corrected returns, we will disregard the previous documents that you filed and not assess the frivolous tax return penalty for each corrected return filed. **MY Return is correct, unless you in your infinite wisdom can show me some specifics.**

Please attach this letter to your corrected return(s) and mail to the address shown at the top of this letter. We have enclosed a copy of this letter for your records and an envelope for your convenience.

WHAT IF YOU DO NOT SEND A CORRECTED RETURN?

If you do not file the corrected return(s) within 30 days of the date of this letter, or if you submit additional documents



Certified mail # 7013 2250 0000 1304 9096

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asserting a frivolous position, we will assess the \$5,000 penalty for each frivolous tax return or purported return containing a frivolous position and send you a bill. If you filed a joint frivolous return, both you and your spouse will be assessed a \$5,000 penalty. We will not respond to any future correspondence asserting any frivolous position. *AGREED. You should not respond to any frivolous assertions, however you do need to respond to my return which is not frivolous.* In addition, if we do not hear from you within the 30 day timeframe, we may issue a notice of deficiency for any taxes owed because of the frivolous submission or because of other items we may find during an examination. A notice of deficiency states the amount of additional tax and penalties you owe and explains your right to contest the deficiency by filing a petition with the United States Tax Court. The \$5,000 frivolous filing penalty is not included on the notice of deficiency and cannot be contested in the Tax Court. *Then please tell me where can one contest the \$5000.00 Frivolous Filing Penalty?*

We have enclosed Publication 2105, Why Do I Have to Pay Taxes?, which provides basic information about the tax system. We also encourage you to seek advice from a competent tax professional or a tax attorney qualified to practice in your state.

Sincerely yours,



Christine L. Davis  
Program Manager RICS/IVO

Enclosure(s):  
Copy of this letter  
Publication 2105  
Envelope



Submission Processing Center  
Austin, TX 73301

**Official Business  
Penalty for Private Use, \$300**



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03/15/2016

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