

When a man who is honestly mistaken hears the truth, he will either quit being mistaken or cease to be honest



FROM:
Elias Agredo-Narvaez ©
c/o 1080-B East veterans highway
Jackson, New Jersey [republic]
Without The United States

TO:
INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0023

By Certified Mail # 7012 2920 0002 2479 3972

TO:
U.S Department of the Treasury
1500 Pennsylvania Ave, NW
Washington, D.C. 20220

By Certified Mail # 7012 2029 0002 2479 4009

ATTN:

MR: Jacob J. Lew DBA Commissioner of the internal Revenue, IRS employees and all interested parties.

Dear foreign agent(s) of the IRS [**foreign agent**. A person who registers with the federal government as a lobbyist representing the interests of a foreign nation or corporation. Black's law 9th]

Me, in the biological form of a natural person of the level six higher form of life write this document in response to a computer generated letter, **NOTICE CP59**, that you sent the Decedent's estate; fictitious and inanimate ENTITY AKA TMELIAS AGREDO-NARVAEZ, and which entity had already been addressed in my previous writings and, which is incapable of receiving, opening, or even reading your mail, or writing back to you, and letter which I am enclosing herein; returning it to you blank, and unsigned, without prejudice and without recourse under UCC1-308, for the same reason that a fiction can not sign anything, furthermore; since the letter in question is only meant to be used for **TAXPAYERS and FICTIONS**, and not for Biological Beings, I will kindly respond in the FICTION'S NAME by way of this **public document**.

Title 18 of the United States Code, Section 1346 ("Definition of 'scheme or artifice to defraud'") declares: "For the purposes of this chapter, the term 'scheme or artifice to defraud' includes a scheme or artifice to deprive another of the intangible right of honest services"? [Bold emphasis added.]

Do you understand that governors, U.S. representatives, and state and federal judges have been removed from office and in some instances incarcerated based on violations of 18 U.S.C. 1346? Yes ____
No ____

Is the IRS Sender obligated to provide "honest services of government" in the matter of Notice CP59? Yes ____ No ____

As always; Me, hereby make a timely and necessary reservation of all my Creator's unalienable, and Constitutionally protected Rights without any prejudice, and without any recourse under UCC1-308, while reminding you; the reader, and your COLLECTION AGENCY, that the subscriber is NOT, and shall not be confused with the said FEDERAL RESERVE BANK ACCOUNT AKA ELIAS AGREDO-NARVAEZ



I will be as brief as possible knowing that your foreign agents are either so reluctant, or so incapable of reading and responding to questions of authority which otherwise put your/theirs knowledge and honesty in the test. I will also respond to your inquiries on behalf of the FICTION NAMED in your pre-typed letter because by doing so; only makes my administrative **record** stronger and stronger, so that when time comes; Justice can be served accordingly, and in light of that; it is imperative that I remind you, ON, and FOR THE RECORD, of the previous correspondence that I have sent you/your agency, all in reference to the same matter in question. Those documents are introduced hereby; by reference as if they were actually herein, and as per/under Federal Rules of Civil Procedure Rule 8(b)(6). and which can be seen online [**to avoid using an excessive amount of paper**] at http://www.eliasagredonarvaez.com/DOCUMENTS_PAGE.html

said documents are referenced to as follows:

Copy of Item#122372-EAN-GSM Certified mail tracking # 7012 1640 0002 1362 8483.
 Item # 12231972-EAN-IRS-FOIA by Certified mail Tracking # 7012 1640 0002 1362 8568.
 Item # 12231972-EAN-EAN-DPD by Certified mail Tracking # 7012 1640 0002 1363 9069.
 Item #12231972-EAN-IRSLTR3176C 0 by Certified mail Tracking # 7012 2920 0002 2479 3927.
 Item # 12231972-EAN-RESPONSE TO IRS NOTICE CP15 by certified mail Tracking # 7012 2990 0002 2479 3941, and EAN-12231972-CFRIRS by Certified mail Tracking# 7012 2920 0002 2479 3910. Of this one; I am enclosing a copy of, since it contains a copy of the return that you allegedly never received; perhaps, because it was completed in the only fashion **Lawfully** allowed to for American Nationals who have no tax liability, and agreed to it by your agency, when asked about the correct way to fill it out and by Acquiesce of your part, also, the same one; for which you/your Foreign Collection Agency intended to extort the sum of \$5000 [**for a presumed frivolous file charge**] from the Biological, Natural Person writing this document on behalf of the DECEDENT'S ESTATE and FEDERAL RESERVE ACCOUNT AKA TMELIAS AGREDO-NARVAEZ, and it which EXTORTION LETTER; I have already disputed under **FDCPA and Title VIII- Debt collection practices, and 15 U.S.C 1692g Sec. 809(b)**

Now, **take notice** of the violations to the FDCPA that you/ your agency are now in by trying to fraudulently collect an **invalidated debt**, even, and after a letter of dispute and validation has been delivered to you/ your agency, and that almost 5 months have now gone by, and without such required validation you have once again engaged in the fraudulent collection activity.

In this document I will not intend to discuss or any further address the laws, because it is well understood that you and your **foreign principals** have a tremendous disregard for what The Law of the Land is, or Lawful, not different than the disrespect that you show for the American People, and their republican form of government.

Notice:

the recipient of this document must realize that the subscriber is well aware of the fact, that for me; things would go a lot smoother; if I just went quietly, complying with your demands, given that, by doing so, and filling out your forms; I could get a refund check on the mail hassle free, however; and unfortunately, I have become too aware of the real facts. I have come across too many legal and historical documents which prove that most american people unknowingly commit perjury when they sign the IRS Form 1040 and the like, therefore; I feel that I am foreclosed from doing the same thing without been subject to the criminal fines and penalties of perjury. And getting information from your agency about how to properly comply with the alleged laws has been impossible so far. [**indeed a well informed Citizen is the worst customer your business can have**]

I now proceed to respond to your pre-typed letter **NOTICE CP59** in a point by point basis, in the same fashion that I have always expected from your agency when I write to you on behalf of the DECEDENT'S NAME AKA ELIAS AGREDO-NARVAEZ, and this response is in addition to and **shall** be construed to be part of the already well established good faith effort to resolve this matter in a peaceful and diplomatic manner, and as part of compliance with the **Administrative Procedures Act 5 U.S.C. Subchapter II.**



which establishes the due process requirements imposed upon federal administrative agencies when dealing with the public so as to respect the due process requirements of the Fifth and Fourteenth Amendments; and **Federal Tort Claims Act 28 U.S.C. §2671-2680**. which Requires that Administrative remedies be exhausted before proceeding against the federal government in any action involving tort.

After pointing out to the terrible job that you/your people are doing in keeping your **Non-Government Agency** out of **scandals**; I, then proceed to the response:

Your pre-typed letter reads in part:

1.) **What you need to do immediately** If you are **required to file a tax return for 2013**, please do so immediately.

Response: Internal Revenue Code (IRC) § 6011 requires "any person made liable for any tax imposed.... Shall make a return or statement" [emphasis added]. for more information on this response please go to http://www.eliasagredonarvaez.com/DOCUMENTS_PAGE.html and see document 12231972-EAN-DPD by clicking on the IRS ADMIT DENY link.

The decedent named in the letter might be required to file a return but, again, the decedent can not possibly do it by **IT SELF** since it does not exist in reality, unless, **Me**, in my biological form of life did it for it, but of course; that will happen only when my obligation to do so has been established by both; Statute and Regulation published in the Federal Register, which I have not yet been able to find, even after 2 long years of requesting it from your agency, plus at least 6 hours every single day for the last 3 or 4 years or is it 5? of studying the mysterious TAX LAW AKA 26 U.S.C; which can only apply to corporations, partnerships, joint ventures, licensed professions, and of course; to individuals **IF and only** they receive income from a trade or business within the U.S, which at the same time is described as an office of the federal government.

Would you like me to commit perjury by filling out one of your forms and claim that I am in fact an officer of the federal government?

2.) **If you are owed a refund**, you must file a return by April 17, 2017, or two years from the date the tax was paid, whichever is later.

Response: I the biological person writing this document, is owed **\$ 4,408.29** for the erroneous exposure to taxation of an overpayment to the United States by my private employer, and without any authorization from **me**, and which amount was also erroneously claimed by me as been **\$ 3,635.02** on my statement of income for the year 2013 [**copy included herein**]. The Secretary received at least \$ 4,408.29 in my name Elias Agredo-Narvaez, or in the name of my Collateral ELIAS AGREDO-NARVAEZ, as credit against a potential tax liability which again, have not yet been lawfully determined by appropriate statute and regulation, and making the possession of such credit, a criminal possession of private property. I hereby make a lawful demand for the return of my property to my possession.

3.) **Or if you don't think you had to file a tax return for 2013** complete the response form on page 3 to indicate whether any of the circumstances below apply to you. send us the form in the enclosed envelope.

Indicate whether :

- * You already filed a tax return for 2013(if so, send us a signed and dated copy of the return along with your response form).
- * You don't think you are required to file for one of the reasons listed on page 3.

Response: I don't think I had to file a tax return for the following reasons: and trust me, this is not my personal interpretation or my personal opinion, but what the code actually says.

- * The earnings connected to my private employer do not constitute "**income**" from "**sources within the United States**" and therefore can not **lawfully** be subject of any tax or withholding or reporting within the IRC.

- * The term "United States" as per TITLE 26 subtitle F CHAPTER 79 Sec 7701. Definitions:

(a) Definitions

(9) **United States**. The term "United States" when used in a geographical sense **includes only** the states and the District of Columbia.



[*Government Of The United States*: [N.B. the word "Government" is capitalized"] currently described at <http://www.manta.com/company/mmg5dxg> (based on information from Dunn & Bradstreet) as having the following characteristics: Contact Phone "(202) 224-3121; URL www.firstgov.gov; Business Category "United States Federal Government in Washington, DC"; Industry (SIC) "General Government, NEC"; Business Information "This company profiles is for the private company Government of the United States headquarters, located in Washington, DC. U S Government's line of business is united states federal government."; Company Name "Government Of The United States"; Address "The U S Capitol, Washington, DC 20515-0001; Alt Business Name "U S Government"; Location Type "Headquarters"; Est. # of Employees [as of April 11th, A.D. 2009] "2,717,080"; Est. Empl. At Loc "3" [as of April 11th, A.D. 2009]; Year Started "1787"; State of Incorp "no entry"; Contact's Name "Barack H Obama"; Contact's Title "President"; NAICS "Other General Government Support"? (See also, <http://www.manta.com/mb?search=Government+Of+The+United+States>) [emphasis mine].

government of the United States: [N.B. the word "government" is not capitalized.] the de jure national government created by The Constitution of The United States first established by the people of the several United States in or about A.D. 1789.]

(10) State. The term "State" Shall [and shall, means mandatory] be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title. And there is no evidence of me, ever been in that District, however if you can come with evidence to the contrary I will be willing to examine it, and re-stating based upon it.

26U.S.C § 861(a)(3)(C)(i): Earnings from labor of "nonresident aliens" not engaged in a "trade or business" [meaning: to hold a public office] and working in the "United States" [meaning: an office of the Government in the District of Columbia] is not deemed to be income from sources within the "United States".

26 U.S.C. § 3401(a)(6): Nonresident aliens do not earn "wages"

U.S. Code › Title 26 › Subtitle C › Chapter 21 › Subchapter C › § 3121

26 U.S. Code § 3121 - Definitions [defines in part]

(a) Wages

For purposes of this chapter, the term "wages" means all remuneration for employment, [see de definition of employment infra]. including the cash value of all remuneration (including benefits) [only cash value including only payments for benefits] emphasis mine..... paid in any medium other than cash; except that such term shall not include—

I hereby Declare under penalty of perjury, under the laws of the united states of America, that I had not ever received from anyone whatsoever any cash remuneration for any benefits as herein defined, therefore never received the wages herein included,; for the year 2013. consequently: I don't think that I am required to file. EA

(b) Employment

For purposes of this chapter, the term "employment" means any service, of whatever nature, performed (A) by an employee for the person employing him, irrespective of the citizenship or residence of either, (i) **within the United States, or** (ii) **on or in connection with an American vessel or American aircraft under a contract of service** which is entered into **within the United States** or during the performance of which and while the employee is employed on the vessel or aircraft it touches at a port in the United States, if the employee is employed on and in connection with such vessel or aircraft when outside the United States, or



(B) outside the United States by a citizen or resident of the United States as an employee for an American employer (as defined in subsection (h)), or (C) if it is service, regardless of where or by whom performed, which is designated as employment or recognized as equivalent to **employment under an agreement entered into under section 233 of the Social Security Act**; except that such term shall not include—
[emphasis mime]

The term “employment” shall, [mandatory] notwithstanding the provisions of subsection (b) of this section, include—[Expressio Unius Est Exclusio Alterius].

(A) **service performed by an individual as a member of a uniformed service on active duty**, but such term shall not include any such service which is performed while on leave without pay, and

(B) service performed by an individual as a member of a uniformed service on inactive duty training.

(2) Active duty

The term “active duty” means “active duty” as described in paragraph (21) of section 101 of title 38, United States Code, except that it shall also include **“active duty for training”** as described in paragraph (22) of such section.

(3) Inactive duty training

The term “inactive duty training” means “inactive duty training” as described in paragraph (23) of such section 101.

(n) Member of a uniformed service

For purposes of this chapter, the term “member of a uniformed service” means any person appointed, enlisted, or inducted in a component of the Army, Navy, Air Force, Marine Corps, or Coast Guard (including a reserve component as defined in section 101 (27) of title 38, United States Code), or in one of those services without specification of component, or as a commissioned officer of the Coast and Geodetic Survey, the National Oceanic and Atmospheric Administration Corps, or the Regular or Reserve Corps of the Public Health Service, and any person serving in the Army or Air Force under call or conscription. The term includes—

(1) a retired member of any of those services;

(2) a member of the Fleet Reserve or Fleet Marine Corps Reserve;

(3) a cadet at the United States Military Academy, a midshipman at the United States Naval Academy, and a cadet at the United States Coast Guard Academy or United States Air Force Academy;

(4) a member of the Reserve Officers' Training Corps, the Naval Reserve Officers' Training Corps, or the Air Force Reserve Officers' Training Corps, when ordered to annual training duty for fourteen days or more, and while performing authorized travel to and from that duty; and

(5) any person while en route to or from, or at, a place for final acceptance or for entry upon active duty in the military, naval, or air service—

(A) who has been provisionally accepted for such duty; or

(B) who, under the Military Selective Service Act, has been selected for active military, naval, or air service;

and has been ordered or directed to proceed to such place.

The term does not include a temporary member of the Coast Guard Reserve.

(o) Crew leader

For purposes of this chapter, the term “crew leader” means an individual who furnishes individuals to perform agricultural labor for another person, if such individual pays (either on his own behalf or on behalf of such person) the individuals so furnished by him for the agricultural labor performed by them and if such individual has not entered into a written agreement with such person whereby such individual has been designated as an employee of such person; and such individuals furnished by the crew leader to perform agricultural labor for another person shall be deemed to be the employees of such crew leader.

For purposes of this chapter and chapter 2, a crew leader shall, with respect to service performed in furnishing individuals to perform agricultural labor for another person and service performed as a member of the crew, be deemed not to be an employee of such other person.

(p) Peace Corps volunteer service

For purposes of this chapter, the term “employment” shall, notwithstanding the provisions of subsection (b) of this section, include service performed by an individual as a volunteer or volunteer leader within the meaning of the Peace Corps Act.



(q) Tips included for both employee and employer taxes

For purposes of this chapter, tips received by an employee in the course of his employment shall be considered remuneration for such employment (and deemed to have been paid by the employer for purposes of subsections (a) and (b) of section 3111). Such remuneration shall be deemed to be paid at the time a written statement including such tips is furnished to the employer pursuant to section 6053 (a) or (if no statement including such tips is so furnished) at the time received; except that, in determining the employer's liability in connection with the taxes imposed by section 3111 with respect to such tips in any case where no statement including such tips was so furnished (or to the extent that the statement so furnished was inaccurate or incomplete), such remuneration shall be deemed for purposes of subtitle F to be paid on the date on which notice and demand for such taxes is made to the employer by the Secretary.

(r) Election of coverage by religious orders

(1) Certificate of election by order

A religious order whose members are required to take a vow of poverty, or any autonomous subdivision of such order, may file a certificate (in such form and manner, and with such official, as may be prescribed by regulations under this chapter) electing to have the insurance system established by title II of the Social Security Act extended to services performed by its members in the exercise of duties required by such order or such subdivision thereof. Such certificate of election shall provide that—

(A) such election of coverage by such order or subdivision shall be irrevocable;

(B) such election shall apply to all current and future members of such order, or in the case of a subdivision thereof to all current and future members of such order who belong to such subdivision;

(C) all services performed by a member of such an order or subdivision in the exercise of duties required by such order or subdivision shall be deemed to have been performed by such member as an employee of such order or subdivision; and

(D) the wages of each member, upon which such order or subdivision shall pay the taxes imposed by sections 3101 and 3111, will be determined as provided in subsection (i)(4).

(2) Definition of member

For purposes of this subsection, a member of a religious order means any individual who is subject to a vow of poverty as a member of such order and who performs tasks usually required (and to the extent usually required) of an active member of such order and who is not considered retired because of old age or total disability.

(3) Effective date for election

(A) A certificate of election of coverage shall be in effect, for purposes of subsection (b)(8) and for purposes of section 210(a)(8) of the Social Security Act, for the period beginning with whichever of the following may be designated by the order or subdivision thereof:

(i) the first day of the calendar quarter in which the certificate is filed,

(ii) the first day of the calendar quarter succeeding such quarter, or

(iii) the first day of any calendar quarter preceding the calendar quarter in which the certificate is filed, except that such date may not be earlier than the first day of the twentieth calendar quarter preceding the quarter in which such certificate is filed.

Whenever a date is designated under clause (iii), the election shall apply to services performed before the quarter in which the certificate is filed only if the member performing such services was a member at the time such services were performed and is living on the first day of the quarter in which such certificate is filed.

(B) If a certificate of election filed pursuant to this subsection is effective for one or more calendar quarters prior to the quarter in which such certificate is filed, then—

(i) for purposes of computing interest and for purposes of section 6651 (relating to addition to tax for failure to file tax return), the due date for the return and payment of the tax for such prior calendar quarters resulting from the filing of such certificate shall be the last day of the calendar month following the calendar quarter in which the certificate is filed; and

(ii) the statutory period for the assessment of such tax shall not expire before the expiration of 3 years from such due date.

[(4) Repealed. Pub. L. 98-21, title I, § 102(b)(3)(B), Apr. 20, 1983, 97 Stat. 71]

(s) Concurrent employment by two or more employers



For purposes of sections 3102, 3111, and 3121 (a)(1), if two or more related corporations concurrently employ the same individual and compensate such individual through a common paymaster which is one of such corporations, each such corporation shall be considered to have paid as remuneration to such individual only the amounts actually disbursed by it to such individual and shall not be considered to have paid as remuneration to such individual amounts actually disbursed to such individual by another of such corporations.

[(t) Repealed. Pub. L. 100-203, title IX, § 9006(b)(2), Dec. 22, 1987, 101 Stat. 1330-289]

(u) Application of hospital insurance tax to Federal, State, and local employment

I hereby declare under penalty of perjury, under the laws of the united states of America, that I have never been under any of the employments before mentioned, and therefore never had any tax liability for the year 2013.

consequently: I don't think that I am required to file. EA

(d) Employee

For purposes of this chapter, the term "employee" means—

(1) any officer of a corporation; or

(2) any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee; or

(3) any individual (other than an individual who is an employee under paragraph (1) or (2)) who performs services for remuneration for any person—

(A) as an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages (other than milk), or laundry or dry-cleaning services, for his principal;

(B) as a full-time life insurance salesman;

(C) as a home worker performing work, according to specifications furnished by the person for whom the services are performed, on materials or goods furnished by such person which are required to be returned to such person or a person designated by him; or

(D) as a traveling or city salesman, other than as an agent-driver or commission-driver, engaged upon a full-time basis in the solicitation on behalf of, and the transmission to, his principal (except for side-line sales activities on behalf of some other person) of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments for merchandise for resale or supplies for use in their business operations;

if the contract of service contemplates that substantially all of such services are to be performed personally by such individual; except that an individual shall not be included in the term "employee" under the provisions of this paragraph if such individual has a substantial investment in facilities used in connection with the performance of such services (other than in facilities for transportation), or if the services are in the nature of a single transaction not part of a continuing relationship with the person for whom the services are performed; or

(4) any individual who performs services that are included under an agreement entered into pursuant to section 218 of the Social Security Act.

I hereby Declare under penalty of perjury, under the laws of the united states of America, that I have never been the type of employee herein defined; therefore, I did not have any tax liability for the year 2013.

consequently: I don't think that I am required to file EA

(h) American employer

For purposes of this chapter, **the term "American employer" means an employer which is—**

(1) the United States or any instrumentality thereof,

(2) an individual who is a resident of the United States,

(3) a partnership, if two-thirds or more of the partners are residents of the United States,

(4) a trust, if all of the trustees are residents of the United States, or

(5) a corporation organized under the laws of the United States or of any State.



I hereby Declare under penalty of perjury, under the laws of the united states of America, that I had never worked for any American employer as herein defined; therefore I had no tax liability for the year 2013. consequently: I don't think that I am required to file. EA

4.) **If you don't file a tax return**, or dispute this notice if you feel you have received it in error, you may owe penalty and interest charges on the amount of tax due.

We may determine your tax for you.

Response: I did file a return for the year 2013 **[copy enclosed]** just that in a way, as to not committing perjury, and **I do dispute this notice** because I have received it; not just in error, but in bad faith and with the intention to mislead not just the biological human being responding to it, but also the general public and must be abated as a public nuisance. And I can not possibly owe any penalty or interest since **"tax liability"** is a condition precedent to the demand." **Bothke v. Terry 713 F.2d 1405, 1414 (1983).** and **you may not determine anything** for me **[in case that you are in fact trying to defraud the biological being in to accepting a Trustee relation to the decedent's estate.]** other than the amount of \$4,408.29 that was illegally taken from my private paycheck by my ignorant employer, and which I am hereby claiming back.

Furthermore: you **May not**, and **Can not** determine anything for me specially any taxes.

Here is the list of returns that an IRS agent is empowered to complete, and does not include a 1040 form. For your convenience, the relevant section from the IRS Manual discussing the 6020(b):

"5.1.11.6.7 (03-01-2007) IRC 6020(b) Authority

The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b),

- A. Form 940, Employer's Annual Federal Unemployment Tax Return
- B. Form 941, Employer's Quarterly Federal Tax Return
- C. Form 943, Employer's Annual Tax Return for Agricultural Employees
- D. Form 944, Employer's Annual Federal Tax Return
- E. Form 720, Quarterly Federal Excise Tax Return
- F. Form 2290, Heavy Vehicle Use Tax Return
- G. Form CT-1, Employer's Annual Railroad Retirement Tax Return
- H. Form 1065, U.S. Return of Partnership Income

Pursuant to IRM 1.2.44.3 Delegation Order 5-2 (formerly DO-182, Rev 7) dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b)."

Obviously; anyone can see that there is no mention whatsoever of any authority to create a 'substitute for a 1040 income tax return'.

[visit www.irs.gov/irm/part5/irm_05-001-011r-cont01.html]

Additionally revenue Officers have been, or should have been, trained to realize that there is no authority to perform a 6020(b) for income tax non-filers:

"The IRM clearly restricts the broad delegation shown in figure 23-2 to employment, excise and partnership tax returns **because of constitutional issues**. You have already studied audit referrals as a means to enforce compliance[7] on income tax returns.

For instance:

Thanks to the 185 GB of information collected over the last 10 years in regards the alleged tax law; **[and although it is what I have being trying to avoid, having to do.]** I can presume to be able to prove in any court of law, that The "Automated Substitute For Return program" is computer fraud, a scheme to create unsubstantiated placeholders in an IMF **[including but not necessarily limited to Social**



Security Numbers] of a 'non-filer', since no one in the IRS has authority to issue/create an SFR for a non-filer.

Changes to errant entries in the Entity portion of the IMF in question are mandatory pursuant to the **Privacy Act of 1974, (5 USC §552a(d)(2)(A) and (B), and (d)(3), as well as 31 CFR Part 1, Subpart C, appendix B and § 1.27**, (which are regulations issued by the Office of Management and Budget). So far I have discovered several field codes in that portion which should be amended, **[copy included]** and I have already several times requested from your personnel to correct such information without success but my work will continue.

5.) **Next steps.** If I don't receive either a refund check for the amount of \$4,408.29 Four thousand four hundred eight Dollars and twenty nine cents, or, an explanation on how to correctly fill out the 1040 form without committing perjury and as an American Citizen who has no liability, within 30 days after you receive this document, then; the quo warranto letter being drafted along with this document; will be sent to the U.S. Attorney general so that the Statute and prescribed regulation published in the federal register which make me, and any American Citizen liable for your alleged taxes can be revealed, **if any**, as well as the Constitutionality of the misapplication of title 26 on to the People of the 50 states not in a trade or business. Plus the statute and regulation, or authority which grants your agency the power to report the Social Security numbers on most americans currently paying taxes as FALSE NUMBER making everyone in the system a FELON **[see exhibit enclosed]**

6.) **We determine that you do need to file a tax return for 2013.**

Response: I, have already determined that I don't have to file a return for 2013, other than resubmit the copy of the one already sent. **[copy enclosed].**

In order to further understand whether or not I have to file the form in question (1040) in the manner that you want me to do it, the following questions must be first answered:

Do you have an instrument containing my authorized signature that makes me liable for any presentment alleged or implied in Notice CP59? Yes ____ No ____.

Do you have an instrument containing my authorized signature that creates my obligation to file a return of the sort alleged or implied by Notice CP59? Yes ____ No ____.

Do you have a bilateral contract with my authorized signature that creates my obligation of file a return of the sort alleged or implied by Notice CP59? Yes ____ No ____.

Do you have a unilateral contract with my authorized signature that creates my obligation to file a return of the sort alleged or requested by Notice CP59? Yes ____ No ____.

7) **Response form:**

Provide your contact information.

Response:

My contact information is **ONLY AS IT APPEARS BELLOW AND NOT OTHERWISE:**

Consistent with 18 U.S.C. 1342, I request that you address all correspondence intended to be received by me—Elias Agredo-Narvaez, a living Soul acting at arm's length—to my proper name in care of the proper address of my domicile as follows:

Elias Agredo-Narvaez
in Care Of 1080-B
East veterans Highway
Jackson, New Jersey
 non domestic- non assumpsit
 Without the US



Title 18 of the United States Code, Section 1343 ("Fraud by wire, radio, or television") declares: "Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both"

8) Indicate whether any of the following circumstances apply to you.

a) If you already filed a tax return.

Response: I already filed a tax return for 2013 by Certified Mail Tracking # 7012 2920 0002 2479 3910 and the PS FORM 3811 for it was signed as received on MAR 26, 2014

9) If the person addressed on this notice is deceased.

Response: Yes, the person addressed on your notice **is a DECEDENT**, and therefore can not, receive mail, read it, write it, speak about it, hear about it, or anything else; much less pay any taxes. The date of **it's** death is none of my business, and I will never file anything for a death entity. The EIN for the decedent is unknown to me because dead people don't work.

10) Indicate whether any of the following circumstances apply to you- continued.

If you don't think you have to file a tax return for 2013 Explain why you don't think you are required to file a tax return for 2013. Note: The answers to these questions apply to the 2013 tax year only.

Response:

My filing status was:

-Not lawfully eligible to participate in social security or the "trade or business" excise taxable franchise described in 26 U.S.C. Subtitle A.

-Not an "alien" for which a TIN may lawfully be used pursuant to 26 CFR § 301.6109-1(d)(3). Non resident aliens are not aliens and are not equivalent.

-I am not a U.S. citizen or permanent resident pursuant to Title 26 Subtitle F Chapter 79 Section 7701.

-I did Not have any liability pursuant to 26 USC Sec 871.

-Because private employers are not required to enter into payroll deductions agreements, and because the monies taken from my paycheck were not authorized by me, but taken under threat and coercion making such taking; not a payment of taxes but theft, and for such reason, form 1040 can not be filed in my situation, since 1040 is to claim a tax refund, not stolen property.

-I was not an employee pursuant to 26 USC. sec 3401(c) or (c)-1

- My work was performed outside of the United States.

- These points are all in addition to the reasons stated supra, in addition to the hundreds or reasons alleged on my previous documents mentioned in page two of this letter.

NOTICE: The answers to these questions apply only for the entire life of this biological being, but including also the year 2013.

11) If you have a refund from a prior year that you applied to your 2013 taxes or made estimated tax payments for 2013 taxes.

Response: Yes, I want to receive the credit as a refund check for the whole amount of \$4,408.29 that was unlawfully exacted from my equity.



021820151848

Certified Mail Tracking #

7012 2920 0002 2479 3972

As final Note:

I am also returning your publication titled YOUR RIGHTS AS A TAXPAYER because obviously the TAXPAYER is not interested on it since **it is** dead. And since **me**, the biological human being is not and can not be a taxpayer; it does not pertain to **me**.

VERIFICATION

As the undersigned, I hereby verify, under penalty of perjury, under the laws of the United States of America, without the "United States" (federal government), that the above statements of facts and responses are true and correct, according to the best of my current information, Knowledge, and beliefs.

02/18/15
All Rights Reserved without prejudice, without recourse
JCC1-308



for negotiable autograph

Date: Feb, 18, 2015

000037

PAGE NO-0002 TAX PERIOD 30 200612*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

ACCOUNT NO
NAME CONT- AGRE

12-26-2013
CYCLE-201351

EMP NO 79-316-50887
F14360-0032

INDIVIDUAL EMPLOYEE NUMBER

ORGANIZATIONAL FUNCTION RESERVED
CAMPUS OR FILE LOCATION CODE

MINIMUM DELINQUENCY PENALTY CODE MDP-

TOTAL INCO TX-SHOWN ON 0.00 THE RETURN

EST TAX BASE- 0.00
PR YR BASE- 1,016.00

SHORT YR CD-
USVI-0
1ST SE- 14,179.00 PRIMARY SELF EMPLOYMENT INCO
2ND SE- 0.00

ACCT TYPE-
EFT-0 ELECTRONIC FUNDS TRANSFER INDICATOR
F8615- UNAPPLD CR ELECT-

EST TAX PAYMENT- 0.00
DIR DEP REJ RSN CD-00

PRIMARY UNREPORTED TIP INCOME
PRIMARY MEDICARE INCOME
PRIMARY MEDICARE TIP INCOME
REQUEST FOR EXTENSION TO FILE WITH DC IT= AUTOMATIC
460 04152007-
PUTI-
PMEI- 14,179?
PMTI- 0
SUTI-SECONDARY 0 UNREPORTED
SMEI-SECONDARY 0 MEDICARE INC
SMTI-SECONDARY TIP 0 MEDICARE INC

GENERATED REFUNDABLE CREDIT ALLOWANCE
+ 766 04152007 VALID CODES 445.00-
47, 54

+ 766 04152007

51.23- 20074208 09221-272-26302-7
CREDIT ID NUM-253
TRANS-AMT 51.23-

+ 776 04152007
CREDITS THE TAX MODULE FOR THE
AMOUNT OF COMPUTER GENERATED INTEREST DUE
WHEN A TAX MODULE IS OVERPAID AS THE RESULT
OF A CREDIT OR ABATEMENT. IF RESTRICTED CREDIT
INTEREST WAS PREVIOUSLY POSTED TO THE TAX MODULE
8.77- 20074208 09221-997-26302-7
TAX MOTIVATED AMT- 0.00
TAX MOTIVATED INT- 0.00
INTEREST TO DT-05302007 MSR-
COMPUTE INT AMT- 0.00
CSED- 0

EARNED INCOME CREDIT
+ 768 04152007

4,536.00- 20074208 09221-272-26302-7
PRC- RETURN PROCESSING CODE PENALTY REFERENCE
2,872.00 20074208 09221-272-26302-7 CREDITS THE TAX MODULE
PRC- FOR THE AMOUNT OF OVERPAID TAX TO BE REFUNDED TO
THE TAXPAYER
0.00 20081208 19277-070-04230-8
PROCESS CD-03-09-55-70

RP UNDERREPORTER - GENERATED TRANS.
922 10192008 OR 77

ADDITIONAL TAX ASSESSMENT
-290 07042011 VALID CODE 54 0.00

20112508 19254-565-05421-1
*****CONTINUED ON NEXT PAGE*****

09= KANSAS
19= BROOKHAVEN

CYCLE READING

2005 YEAR

01-52 CYCLE = WEEK # OF THE YEAR

01-07 DAY OF THE WEEK = 01= MONDAY. 02= TUESDAY



000038

PAGE NO-0003 TAX PERIOD 30 200612*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

ACCOUNT NO
NAME CONT-

[REDACTED]

12-26-2013
CYCLE-201351

EMP NO 79-316-50887
F14360-0032

Fourth notice sent CPS18

HOLD CODE

← HC ARC
CORRESPONDDT- INTD
REFUND STATUTE CONTROL DT- CREDIT DT-
AMD CLMS DT- CIS MF IND-0
CSED-CORRECTION STATUTE EXP DATE

PC PROCESS CONT

MF STAT-04 06042007 EXT DT-10152007 200721 EXT FILING
MF STAT-12 10292007 2,872.00- 200742 R OP OR PD

Resequencing completed

STATUS CODES DO NOT REQUIRE A DLN
CAN IT BE USED TO PUT FAISE INFO?

RETURN IS FILED OR ASSESSED OR, IF MFT 13,
TC 240 POSTED, OR OVERPAID OR SUBSEQUENTLY
COLLECTED

EXTENSION OF TIME FOR FILING GRANTED

(DATE OF STATUS IS EXTENSION APPLICATION FILING DATE)

INSTALLMENT BASIS, WHEN APPLICABLE, TO FORMS 1041, 990C, 990T, AND 1120





Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0023

077441.530590.364242.16980 1 AV 0.381 858



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

077441

Notice	CP59
Tax Year	2013
Notice date	February 16, 2015
Social Security number	XXX-XX-XXXX
To contact us	1-800-829-0922
Your Caller ID	037750
Select code	0
Page 1 of 4	89H

Message about your 2013 Form 1040

You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending on December 31, 2013.

What you need to do immediately

If you are required to file a tax return for 2013, please do so immediately.

- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/Payments for more information about:
 - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
 - Automatic payment deductions from your bank account
 - Payroll deductions
 - Credit card payments

Or, call us at 1-800-829-0922 to discuss your options.

- If you are owed a refund, you must file a return by April 17, 2017, or 2 years from the date the tax was paid, whichever is later.

Or if you don't think you had to file a tax return for 2013

Complete the Response form on Page 3 to indicate whether any of the circumstances below apply to you. Send us the form in the enclosed envelope.

Indicate whether:

- You already filed a tax return for 2013 (if so, send us a signed and dated copy of the return along with your Response form).
- You don't think you are required to file for one of the reasons listed on Page 3.

Continued on back...

Notice	CP59
Tax Year	2013
Notice date	February 16, 2015
Social Security number	XXX-XX-XXXX
Page 2 of 4	89H

If we don't hear from you

- If you don't file a tax return, or dispute this notice if you feel you've received it in error, you may owe penalty and interest charges on the amount of tax due.
- We may determine your tax for you.

Next Steps

- We will contact you again if:
- We need additional information or clarification about your tax return.
 - We determine that you do need to file a tax return for 2013.

Additional information

- Visit www.irs.gov/cp59
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- If you are outside the country and need assistance, please call 01-267-941-1000 (not a toll free number), or visit www.irs.gov.
- You may qualify for assistance from a professional tax assistant at a Low Income Taxpayer Clinic that provides help at little or no charge. For additional information, download the Low Income Taxpayer Clinic List (Publication 4134) from www.irs.gov or call 1-800-829-3676 to request a copy.
- If you had a mortgage interest debt reduced or discharged due to restructuring or foreclosure, you may qualify for tax relief under the Mortgage Forgiveness Debt Relief Act. For additional information, download Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments, from www.irs.gov or call 1-800-829-3676.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0023



Notice	CP59
Tax Year	2013
Notice date	February 16, 2015
Social Security number	XXX-XX-XXXX
Select code	0
Page 3 of 4	89H

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0023



177441

Fold Here

Response form

Complete both sides of this form and send it to us in the enclosed envelope. Be sure our address shows through the window.

Provide your contact information

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

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

Primary phone	Best time to call	Secondary phone	Best time to call
	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.

1. Indicate whether any of the following circumstances apply to you

If you already filed a tax return

☐ I already filed my tax return for 2013, and I am enclosing a signed and dated copy of the return as verification.

Name(s) shown on return

Form(s) filed

Tax return year(s)

Tax return date(s)

If the person addressed on this notice is deceased

Date of death

☐ I already filed a Form 1041, Income Tax Return for Estates and Trusts, instead of a Form 1040.

Name shown on tax return

Employer identification number (EIN) listed on Form 1041

Tax return year(s)

Continued on back...

Indicate whether any of the following circumstances apply to you — **continued**

If you don't think you have to file a tax return for 2013

Explain why you don't think you are required to file a tax return for 2013.
Note: The answers to these questions apply to the 2013 tax year only.

My filing status was:

- | | |
|--|---|
| <input type="checkbox"/> Head of Household | <input type="checkbox"/> Single |
| <input type="checkbox"/> Married filing jointly | <input type="checkbox"/> Qualified widow(er) with dependent child |
| <input type="checkbox"/> Married filing separately | |

The following applied to me:

- | | |
|--|---|
| <input type="checkbox"/> I was 65 or older | <input type="checkbox"/> I am not a U.S. citizen or permanent resident |
| <input type="checkbox"/> I am blind | <input type="checkbox"/> My work was performed in another country |
| <input type="checkbox"/> My spouse was 65 or older | <input type="checkbox"/> I could be claimed as a dependent on someone else's tax return |
| <input type="checkbox"/> My spouse is blind | |

My total income

Reason for not filing

If you have a refund from a prior year that you applied to your 2013 taxes or made estimated tax payments for 2013 taxes

☐ I want to apply the credit to another tax return:
Note: You must file a return for 2013 to apply the prior year credit.

Tax form number

Tax period ending

SSN

Or:

- ☐ I want to receive the credit as a refund check.

Note: You must file a tax return to be eligible for a refund even though you might not be required to file.

2. Please sign and mail to us

Under penalties of perjury, to the best of my knowledge and belief, I declare that all the information I provided on this form, as well as all of the information in my attached income tax return and accompanying schedules and statements, is true, correct and complete.

Signature

Date



Department of the Treasury
Internal Revenue Service

Notice 609

(Rev. October 2013)

Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information about yourself, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Sections 7601–7613 authorize us to examine books and records and ask questions to obtain information we need. Section 6109 and its regulations say that you must provide your identification number on what you file. Paid tax return preparers and electronic return originators are also required to provide their identifying numbers.

We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. We may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this



Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

NOT LIABLE

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20

Your first name and initial Elias Last name Agredo-Narvaez See separate instructions.
Your social security number [REDACTED]
If a joint return, spouse's first name and initial Last name Spouse's social security number [REDACTED]

Home address (number and street). If you have a P.O. box, see instructions. 610 1080-B East Veterans Highway Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Jackson, New Jersey 08527
Foreign country name Foreign province/state/county Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a
b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶ ☐

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
8a Taxable interest. Attach Schedule B if required 8a
b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
b Qualified dividends 9b
10 Taxable refunds, credits, or offsets of state and local income taxes 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a b Taxable amount 15b
16a Pensions and annuities 16a b Taxable amount 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount 20b
21 Other income. List type and amount 21
22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a W-2, see instructions.

Adjusted Gross Income

23 Educator expenses 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903 26
27 Deductible part of self-employment tax. Attach Schedule SE 27
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN ▶ 31a
32 IRA deduction 32
33 Student loan interest deduction 33
34 Tuition and fees. Attach Form 8917 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 through 35 36
37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ 37

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

38 Amount from line 37 (adjusted gross income) 38

39a Check ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked ▶ 39a** 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b 39b

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) 40

41 Subtract line 40 from line 38 41

42 **Exemptions.** If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43

44 **Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 44

45 **Alternative minimum tax** (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 19 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required. 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

54 Add lines 47 through 53. These are your **total credits** 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) 60

61 Add lines 55 through 60. This is your **total tax** 61

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62

63 2013 estimated tax payments and amount applied from 2012 return 63

64a **Earned income credit (EIC)** 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Schedule 8812 65

66 American opportunity credit from Form 8863, line 8 66

67 Reserved 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐ 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** 72

Refund

Direct deposit? See instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** 73

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ☐ 74a

b Routing number b

d Account number d

c Type: ☐ Checking ☐ Savings c

75 Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76

77 Estimated tax penalty (see instructions) 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Spouse's signature, If a joint return, both must sign. Date Your occupation Daytime phone number

Spouse's signature Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

From:

Elias Agredo-Narvaez©, SSN [REDACTED]
C/o 1080-B
1080 East veterans Highway
Jackson, New Jersey [08527]
Non-Domestic, Non-assumpsit
without The United States

March, 15, 2014

To:

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999-0099

Re: Claim for Refund for 2013

Below are the facts and grounds to apprise the Commissioner of the exact basis of my claim.

Background Facts. I am domiciled in Jackson within the County of Ocean, New Jersey under the exclusive legislative jurisdiction of the State of New Jersey. For federal income tax purposes only, I am described as a citizen of the United States (U.S. person) and a U.S. payee, and I performed all my services within the 50 several states.

Statement of Income. I firmly believe that at least 2 different third parties sent the Secretary some erroneous information return about Me for the following reasons:

- (1) as a payee and U.S person, my receipts were unlawfully exposed to taxation; and
- (2) my receipts were mischaracterized as taxable income;
- (3) pursuant to Internal Revenue Bulletin 1997-44 and Treasury Decision 8734, the 3rd parties weren't supposed to report payments;
- (4) information returns were improperly filed with the Secretary; and
- (5) the characterization of the amounts paid being taxable income reported are wrong.

Thus, I received insufficient income to trigger a requirement to file a return of tax for the following reasons:

- (1) based on my personal knowledge of the facts and events as they occurred, I am unable to identify any activity or privilege in which I was engaged that Congress taxed for revenue purposes;¹

¹ The Supreme Court rejected the notion that gross income is "everything that comes in." *S. Pacific v Lowe*, 247 US 330, 335. (1918).

(2) in determining my income tax liability^{2,3} (IRC, Subtitle A), only IRC § 1461 references a “person made liable for any tax imposed,”⁴ **(26 U.S. Code § 1461 - Liability for withheld tax)** *Every person **required** to deduct and withhold any tax under this chapter **is hereby made liable** for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter. **which doesn't apply to me; and***

(3) I have not been able to find any other statute that clearly makes **Me** a “person made liable for any tax imposed,” despite a diligent search of the IRC and its regulations⁵, in addition to making a good effort to make discovery of such by way of The Freedom of Information Act.

Additionally; in the second week of 2013, I rescinded any and all of my signatures from any IRS forms and advised my current Private employer by Certified mail# 7012 1640 0002 1362 8483, and it's payroll company to stop collecting funds from my private compensation. The document of which a copy has been sent to this same office included with other pertinent documents states in part:

Dear employer, you received this document because on or about January 3th 2013. I personally delivered to you or one of your agents the IRS form W-8BEN with corresponding sworn affidavit which you and your payroll company did not honor and returned to me.....Before going into further detail be advised that *I, am hereby cancelling, withdrawing, nullifying, voiding and revoking any and all previous signatures and IRS forms that I may have provided to you or your company for any tax purposes including SS# and that no information whatsoever is authorized to be shared with the IRS any longer effective 1/10/2013 and also let me put you and/or your company on notice that no deductions are allowed to be made out of my paycheck also effective 1/10/13. My wages are my private property and my private property cannot be taken away from me without due process of Law.*

After this notice and demand was made to my employer I was threatened to be fire and be left without any employment, therefore; my employers kept unlawfully exacting funds from my hard earned equity, and I remind the receiver of this letter/document that according to the maxims of Law “every consent involves a submission but a mere submission does not necessarily involve consent”

Also, my case law research demonstrates that there is no requirement to use IRS forms as shown in the Patridge Court in the 7th Circuit: “[Section] 7203 requires a “return” but does not define that word or require anyone to use Form 1040, or any “official” form at all. All that is required is a complete and candid report of income” [*US v. Patridge*, 507 F.3d 1092 at 21, \(7th Cir. 2007\)](#).

² “**Tax liability** is a condition precedent to the demand.” *Bothke v. Terry*, 713 F. 2d 1405, 1414 (1983) [emphasis added].

³ “We see no distinction between the phrases “**liable for such tax**” and “**subject to a tax**.” *Houston Street Corp. v. C.I.R.*, 84 F.2d 821, at 822 (5th Cir. 1936).

⁴ Internal Revenue Code (IRC) § 6011 requires “any person **made liable for any tax imposed**... shall make a return or statement” [emphasis added].

⁵ Other sections of the IRC, for example, sections 1461, 5005, and 5703, among others, plainly make **certain persons liable** for the tax imposed.

furthermore as per the Beard Criteria (*Beard v. Commissioner*, 82 T.C. 766, 777 (1984), *aff'd per curiam*, 793 F.2d 139 (6th Cir. 1986).

Claim for Refund. The Secretary may have received \$3,635.02, in the names ELIAS AGREDO-NARVAEZ© and TMElias Agredo-Narvaez© as a credit against a potential tax liability. Please see a copy of the statement that my **Private employer** sent me and that I did not authorized it/him to for the unlawful collection of such funds (provided without Prejudice and Without any Recourse) therefore, I claim a refund of at least \$3,635.02, which was an overpayment to the United States of amounts erroneously exposed to taxation. I state the following facts:

- a) The Secretary received at least \$3,635.02, in my name as a credit against a potential tax liability;
- b) My filing status is married, filing separately;
- c) I have 4 dependents;
- d) I claim only the standard deductions and exemptions, and no credits;
- e) I am not over 65 years of age;
- f) I am not blind; and
- g) I do not wish to contribute to the Presidential Campaign fund.

Jurat Pursuant to 28 U.S.C. § 1746. I declare under penalty of perjury of the United States of America that I have read the foregoing document and know its contents, and to the best of my knowledge the statements therein are true and correct, except as to those matters upon which I rely on information and/or belief, and as to those matters I do believe them to be true and correct.

Executed on 03/18/2014

Without Prejudice

3/18/2014



All Rights and Liberties Reserved

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Department of the treasury
Internal Revenue Service
Kansas City
MO 64999-0099

2. Article Number

7012 2920 0002 2479 3910

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? ☐ YesIf YES, enter delivery address below: ☐ No

3. Service Type

☒ Certified Mail ☐ Express Mail☐ Registered ☒ Return Receipt for Merchandise☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

Affidavit of Publication

Publisher's Fee \$129.60 Affidavit \$35.00

State of New Jersey

} SS.

Monmouth/Ocean Counties

Personally appeared

Darryl Newman

Of the **Asbury Park Press**, a newspaper printed in Freehold, New Jersey and published in Neptune, in said County and State, and of general circulation in said county, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper 3 times, once in each issue as follows:

1/15/14, 1/22/14, 1/29/14

A.D. 2014

Kathleen A. Gibson

Notary Public of New Jersey

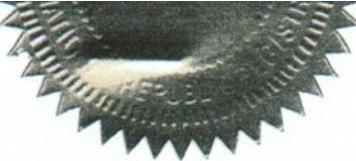
Sworn and subscribed before me, this
29 day of **January**, 2014

OTHER HEADINGS

PUBLIC NOTICE OF RESERVATION
OF RIGHTS UNDER UCC 1-308
THIS IS A PUBLIC COMMUNICATION
TO ALL
Notice is hereby made public that: Elias Agredo-Narvaez, A Citizen of New Jersey, Reserves all Rights and Liberties under U.C.C. - ARTICLE 1 - GENERAL PROVISIONS (2001) - PART 3. TERRITORIAL APPLICABILITY AND GENERAL RULES.
(a) A party that with explicit reservation of rights performs or promises performance or asserts to performance in a manner demanded or offered by the other party does not thereby prejudice the rights reserved. Such words as "without prejudice," "under protest," or the like are sufficient. therefore, I, Elias Agredo-Narvaez, Retain all of my Rights and Liberties at all times and places, Nunc-pro tunc from the time of my live birth and forever more. Further, I retain my Rights no to be compelled to perform under any contract or commercial agreement that I did not enter knowingly, voluntary and intentionally. And furthermore, I do not accept the liability of the compelled benefit of any unrevealed contract or commercial agreement. I am not ever subject to silent contracts and have never knowingly or willingly contracted away any of my Rights or freedoms. Further, I am not a United States citizen or a 14th amendment citizen. I am a natural born, Nationalized Citizen of one of the several states of the union as New Jersey Republic (or same as adopted by Oath) This incidentally makes me an American national and I Reject any attempted expatriation. See 15 united States statute at large, July 27th, 1868 also known as the expatriation statute. Violation fee of any of my Rights, Liberties or Freedoms is \$250,000 per incident or per 15 minutes or any part thereof. wherefore all have undeniable Knowledge
(\$129.60) 965251

Kathleen A. Gibson
Notary Public State of New Jersey
My Commission Expires Dec. 18, 2014





CERTIFIED
COPY



<http://www.nationalrepublicregistry.com/public/2013/NJ/09.30.000002.pdf>

September 30, 2013

04 PAGE(S)

AFFIDAVIT OF RESERVATION OF RIGHTS UNDER UCC 1-308/1-207

PUBLIC

THIS IS A PUBLIC COMMUNICATION TO ALL

Notice to agents is notice to principles

Notice to principles is Notice to Agents

Applications to all successors and assigns

All are without excuse

Elias:Agredo-Narvaez©, sui juris

All rights reserved UCC 1-308/1-207

c/o 1080-B 1080 East veterans highway

Jackson, New Jersey a republic near [08527]

Phone: [REDACTED]

Non-domestic without the United States

Let it be known to all that I, Elias:Agredo-Narvaez© explicitly reserves all of my rights. See UCC 1-308 which was formally UCC 1-207. "§ 1-308. Performance or Acceptance Under Reservation of Rights."

(a) A party that with explicit reservation of rights performs or promises performance or assents to performance in a manner demanded or offered by the other party does not thereby prejudice the rights reserved. Such words as "without prejudice," "under protest," or the like are sufficient."

I retain all of my rights and liberties at all times and in all places, *nunc pro tunc* (now for then) from the time of my birth and forevermore. Further, I retain my rights not to be compelled to perform under any contract or commercial agreement that I did not enter knowingly, voluntarily and intentionally. And furthermore, I do not accept the liability of the compelled benefit of any unrevealed contract or commercial agreement. I am not ever subject to silent contracts and have never knowingly or willingly contracted away my sovereignty. Further, I am not a United States citizen or a 14th amendment citizen. I am a State Citizen of the republic and reject any attempted expatriation. See 15 united States statute at large, July 27th, 1868 also known as the expatriation statute

Violation fee of my liberty is \$250,000 per incident or per 15 minutes or any part thereof. Wherefore all have undeniable knowledge.

AFFIDAVIT

Affiant, Elias:Agredo-Narvaez©, sui juris, a natural born, Nationalized Citizen of (New Jersey) in its de jure capacity as a republic and as one of the several states of the union created by the constitution for the united States of America 1777/1789. This incidentally makes me an American national and a common man of the Sovereign People, does swear and affirm that Affiant has scribed and read the foregoing facts, and in accordance with the best of Affiant's firsthand knowledge and conviction, such are true, correct, complete, and not misleading, the truth, the whole truth, and nothing but the truth.



ed By

[Redacted Signature]

sui juris, This Affidavit is dated 10/08/2012

Elias: agredo-Narvaez©

NOTARY PUBLIC

State: New Jersey, County of Ocean

Subscribed and sworn to before me, a Notary Public, the above signed Elias:Agredo-Narvaez©,

This 8th day of October, 2012 year

Sunny Patel
Notary Public

MY COMMISSION EXPIRES: _____





FILE LOCATION

<http://www.nationalrepublicregistry.com/public/>

2013/NJ/09.30.000002.pdf

Copy B--To Be Filed With Employee's FEDERAL Tax Return.		38-2099803 OMB No. 1545-0008	
a Employee's soc. sec. no.	1 Wages, tips, other comp. 33927.50	2 Fed. income tax withheld 1039.56	
b Employer ID number (EIN)	3 Social security wages 33927.50	4 Soc. sec. tax withheld 2103.51	
	5 Medicare wages and tips 33927.50	6 Medicare tax withheld 491.95	
c Employer's name, address, and ZIP code Goldstone Management Inc. 525 East County Line Road Suite 2 Lakewood NJ 08701			
d Control number 005436000029001			
e Employee's name, address, and ZIP code Elias Agredo-Narvaez 1080 B East Veterans Highway Apt # 1080- Jackson NJ 08527			
7 Social security tips	8 Allocated tips	9	
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12	
13 Statutory employee	14 Other	12b Code	
Retirement plan	NJ UI/HC/WD 131.31 NJ DI 111.24 NJ FLI 30.91	12c Code	
Third-party sick pay		12d Code	
NJ 753-024-492/000	33927.50	499.81	
15 State Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Form W-2 Wage and Tax Statement 2013 Dept. of the Treasury -- IRS This information is being furnished to the Internal Revenue Service. 3 BW24UP NTF 2577909			

This information is being furnished to IRS. If you are required to file a tax return, a negligence penalty/other sanction may be imposed on you if this income is taxable & you fail to report it.

Copy C--For EMPLOYEE'S RECORDS (See Notice to Employee.)		38-2099803 OMB No. 1545-0008	
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Third-party sick pay		12d Code	
NJ 753-024-492/000	33927.50	499.81	
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18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
Form W-2 Wage and Tax Statement 2013 Dept. of the Treasury -- IRS			

Copy 2--To Be Filed With Employee's State, City, or Local Income Tax Return		38-2099803 OMB No. 1545-0008	
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Form W-2 Wage and Tax Statement 2013 Dept. of the Treasury -- IRS Copyright 2013 Greatland/Neico			

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Form W-2 Wage and Tax Statement 2013 Dept. of the Treasury -- IRS			

WITHOUT PREJUDICE

F. A