

**This is a continuing attempt to Validate a Debt.**

Aug, 18, 2014

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

*"If we know the truth, we must tell it; if we don't, we must learn it!" It is critical to our spirit*

From:

Elias Agredo-Narvaez©

C/O 1080-B

East veterans Highway

Jackson, New Jersey [Republic]

[08527-9998]

non-domestic and non-assumpsit



TO:

U.S Department of the Treasury

1500 Pennsylvania Ave, NW

Washington, D.C. 20220

ATTN:

MR: Jacob J. Lew DBA

Secretary of the Treasury. Attn: Commissioner of the internal revenue. Attn: IRS and Any interested party

Dear Secretary, Commissioner of the Internal Revenue, IRS, and any interested parties:

Your **notice of penalty charge** was found in a place where I usually read my notes and I am returning it to you because it attempts to create a colorable persona under colorable law by the name of E-L-I-A-S A-G-R-E-D-O hyphen N-A-R-V-A-E-Z, the artifice being used here is to deceive not just Me, a natural and private person, but also the general public and it must be abated as a Public nuisance.

In order to understand the correct application of the statute in question, we must first define the terms used in connection with this point of law.

As already known, many terms used today do not, in their legal context, mean what we assume they mean, (including the alleged TAXPAYER named in all caps supra ELIAS AGREDO NARVAEZ and Elias Agredo-Narvaez) by the use and abuse of **idem sonan** thus resulting in the misapplication of statutes like in this instant case.

See Capitalization rules and proper names as per U.S. government printing office style manual.

(Copy included for your convenience)

As usual, I, Elias Agredo-Narvaez, a natural person, continue to reserve any and all rights afforded to me as an American Citizen and will never stipulate to a change of venue out of Common law Jurisdiction Knowingly or unknowingly and the captions is at no time to be altered or changed to introduce the fictitious "TAX PAYER", "PERSON" or the U.S. citizen named in your alleged "IRC".

I am writing this document in my level 6 higher live form or that of a living spirit form and not in that of the alleged taxpayer also known as the corporation named ELIAS AGREDO NARVAEZ©.





Furthermore; as per FRCP Rule 8(b)(3), I Categorically and Generally deny been either the **name, the citizen or the corporation** named in your **notice of penalty charge** therefore, I am returning it to you without prejudice and without recourse and with all Rights and Liberties reserved under UCC1-308.

Also be advised that because I am making mention of the FRCP which were intended to be used in the **alleged UNITED STATES DISTRICT COURTS** I am not submitting to your pretended jurisdiction or their alleged jurisdiction.

Now, in any event that you are able to correct the obvious identity mistake in your letter and you actually mail it to my attention or to attention Elias Agredo Narvaez, then; I will, in that case, answer as follows:

Since your pre-typed letter mentions an alleged **civil penalty** and after looking at the definition of *civil penalty* on the Black's law 8<sup>th</sup> edition, I, find that we are then directed to go to the definition of *penalty*, where we then find that, **a civil penalty is. A fine assessed for a violation of a statute or regulation.**

"...We think it important to note that the Act's civil and criminal penalties attach only upon violation of regulations promulgated by the secretary; if the secretary were to do nothing, the Act it self would impose no penalties on anyone." **CALIFORNIA BANKERS ASSN. V. SHULTZ, 416 U.S. 21, 26 (1974)**

Or it could also be:

*An extra charge against a party who violates a contractual provision.*

So, after reflexing for a few moments on those definitions I came back to the same questions.

- a) Where is the contractual agreement or written contract that I have allegedly breached or defaulted upon?  
*Liability for taxation must clearly appear. Higley v, C.I.R., F2d 160, at 162-163. (8<sup>th</sup> Cir.1934)*

*"Suppression of a material fact which a party is bound in good faith to disclose is equivalent to a false representation." Leigh v. Loyd, 244 P.2d 356, 74Ariz. 84-(1952)*

- b) What is the **statute and regulation** (remember that neither the statute nor the regulation carry any force of law without the other one) that I have allegedly violated?  
**CALIFORNIA BANKERS ASSN. V. SHULTZ, supra.**

*The revenue laws are a code or system in regulation of tax assessments and collection. THEY RELATE TO TAXPAYERS, AND NOT TO NONTAXPAYERS. The latter are without their scope. NO PROCEDURE IS PRESCRIBED FOR NONTAXPAYERS, and NO attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the OBJECT of the revenue laws. Long v. Rassmussen, 281 F. 236, at 238 (1932); Economy Plumbing and heating v. U.S., 470 F2d 585, at 58 (1972). (Emphasis added)*





In your Pre-typed letter you also mention that I may file a suit for the refund of the equity that your agency have helped my private employer stole from me (***I remind you that I did not pay any taxes for the year 2013 but instead I was a victim of theft and that for the same reason I could not file any of the alleged IRS forms, they are meant to be use only by tax payers, not by victims of theft to reclaim their stolen property. A tax payer is he who willfully pays the taxes, clearly and honestly I did not volunteered to pay any alleged tax but instead was coerced and threatened to submit to the criminals who committed the theft on your behalf***) and to do this in the **United States District Court** but sincerely, I think that I would not consider doing that because I have learned that such **USDC** or United States District Courts/legislative tribunal and judicial assemblies lack of exclusive jurisdictional authority over the exact geographical location where the alleged activity/statute violation mentioned in the Pre-typed letter took place; and therefor Lack of Territorial Jurisdiction, those Courts proceed in a legislative jurisdiction which allows a "civil" statute to be used as evidence of the Law in a "criminal proceeding", and affords only "civil rights", "procedural due process" and the right to be heard on the facts evidenced in the statute, rather than the Law *and* the facts.

A recent Supreme Court decision, decided April 26, 1995 addresses the issues of exclusive legislative jurisdiction of the Congress, the powers of the Federal government, **and the subsequent subject matter jurisdiction of a Federal District Court.** Supreme Court Justice Thomas in the concurring majority opinion in the case of United States v. Lopez, No 93-1260, 115 S. Ct. 1624, 131 L. Ed 626.

Indeed, on this crucial point, the majority and Justice Breyer [the Justice writing the dissenting opinion] agree in principle: the Federal Government has nothing approaching a police power." (pg 64.)

Then Justice Thomas went on to discuss a regulation of police (pg. 86), wherein he stated:

United States v. Dewitt, 76 US 41 9 Wall 4, 19 L. Ed 593 (870), marked the first time the court struck down as exceeding the power conveyed by the commerce clause. In a two page opinion, the court invalidated a nation-wide law prohibiting all sales of naphtha, and illuminating oils. In so doing, the court remarked that the commerce clause has always been understood as limited by its terms; and as a virtual denial of any power to interfere with the internal trade and business of the separate states."

Further support for this understanding is readily available from the courts:

Special provision is made in the Constitution for the cession of jurisdiction from the states over places where the federal government shall establish forts or other military works. And it is only in these places, or in territories of the United States, where it can exercise a general jurisdiction [New Orleans v. United States, 35 U.S. (10 Pet.) 662 (1836)]

All legislation is prima facie territorial  
[American Banana Co. v. U.S. Fruit, 213, U.S. 347 at 357-358]

There is a canon of legislative construction which teaches Congress that, unless a contrary intent appears [legislation] is meant to apply only within territorial jurisdiction of the United States.  
[U.S. v. Spelar, 338 U.S. 217 at 222]





the United States never held any municipal sovereignty, jurisdiction, or right of soil in Alabama or any of the new states which were formed ... The United States has no Constitutional capacity to exercise municipal jurisdiction, sovereignty or eminent domain, within the limits of a state or elsewhere, except in the cases in which it is expressly granted ...

[Pollard v. Hagan, 44 U.S.C. 213, 221, 223]

... the states are separate sovereigns with respect to the federal government  
[Heath v. Alabama, 474 U.S. 187]

Title 18 U.S.C. § 7 specifies that the territorial jurisdiction of the United States extends **only outside** the boundaries of lands belonging to any of the 50 states, and Title 40 U.S.C. § 255 specifies the legal conditions that must be fulfilled for the United States government to have exclusive or shared jurisdiction within the area of lands belonging to the States of the Union.

Furthermore:

"There is no discretion to ignore lack of Jurisdiction." **Joyce v. U.S. 474 2D 215.**

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According to the **FDCPA and Title VIII- Debt collection Practices §803. Definitions [15 USC 1692a]**

**As used in this title---**

**(6)** The term "**debt collector**" means any person who uses any instrumentality of interstate commerce or the mails in any business the principal purpose of which is the collection of any debts, or who regularly collects or attempts to collect, directly or indirectly, debts owed or due or asserted to be owed or due another.

Therefore,

**This is a continuing attempt to validate a Debt.**

**Under the Federal Debt Collection Practices Act, I, now exercise my legal right to VALIDATE the validity of this debt that your collection agency claims I owe you.**

Be advised that this is not a refusal to pay, but a notice sent pursuant to the Fair Debt Collection Practices Act, 15 USC 1692g Sec. 809 (b) that your claim is disputed and validation is requested.

This is a lawful request in accords with the aforementioned and the following:

U.C.C. - ARTICLE 3 - NEGOTIABLE INSTRUMENTS..PART 5. DISHONOR

§ 3-501.PRESENTMENT.

(a) "**Presentment**" means a demand made by or on behalf of a person entitled to enforce an instrument (i) to pay the instrument made to the drawee or a party obliged to pay the instrument or, in the case of a note or accepted draft payable at a bank, to the bank, or (ii) to accept a draft made to the drawee.





(b) The following rules are subject to Article 4, agreement of the parties, and clearing-house rules and the like:

(1) Presentment may be made at the place of payment of the instrument and must be made at the place of payment if the instrument is payable at a bank in the United States; may be made by any commercially reasonable means, including an oral, written, or electronic communication; is effective when the demand for payment or acceptance is received by the person to whom presentment is made; and is effective if made to any one of two or more makers, acceptors, drawees, or other payors.

(2) Upon demand of the person to whom presentment is made, the person making presentment must (i) exhibit the instrument, (ii) give reasonable identification and, **if presentment is made on behalf of another person, reasonable evidence of authority to do so**, and (iii) sign a receipt on the instrument for any payment made or surrender the instrument if full payment is made.

(3) Without dishonoring the instrument, **the party to whom presentment is made may (i) return the instrument for lack of a necessary endorsement, or (ii) refuse payment or acceptance for failure of the presentment to comply with the terms of the instrument**, an agreement of the parties, or other applicable law or rule.

(4) The party to whom presentment is made may treat presentment as occurring on the next business day after the day of presentment if the party to whom presentment is made has established a cut-off hour not earlier than 2 p.m. for the receipt and processing of instruments presented for payment or acceptance and presentment is made after the cut-off hour.

By refusing to supply you will be violating the law and my rights under UCC.

This is **NOT a request for "verification" or proof of my mailing address**, but a request for VALIDATION made pursuant to the above named Title and Section (as well as other laws both federal and local.) I, respectfully request that your offices provide me with competent evidence that I have any legal obligation to pay you. Please provide me with the following:

- Certified copy of the Statute and the prescribed Regulation that I have allegedly violated [*remember that the accused must understand the charges upon him so that he may know by what authority he is being tried.*]

- What the monies you say Elias Agredo-Narvaez owes are for, invoice, and a complete accounting;

- Explain and show how you calculated what you say. Elias Agredo-Narvaez; owes you

- Provide me with the original signed instrument that shows. Elias Agredo-Narvaez agreed to pay what you say he owes. (I remind you once again, that the information on the IRS forms that my private employer submitted to the IRS is false.)

*"Where a party desires to rescind upon the grounds of mistake or fraud he must upon the discovery of the facts, at once announce his purpose, and adhere to it."*

**Grymes v. Saunders, 93 US 55,62.**

- Provide a verification or copy of any judgment if applicable.

- Identify the original creditor's Legal name and process server information (required under UCC); **and the original signed contractual instrument initiating this debt**





- Prove the Statute of Limitations has not expired on this account
- Prove that you are licensed to collect in the State of New Jersey.
- Provide verification along with your license numbers and Registered Agent.

Additionally, you must correct any/ all false, wrongful, and misleading information introduced in the IMF under the name ELIAS AGREDO NARVAEZ such as, but not limited to the false social security number included therein. I have already requested and demanded via a document dated May, 16, 2014 AKA **Response to IRS LTR3176C 0, Item#12231972-EAN-IRSLTR3176C 0; by Certified Mail # 7012 2920 0002 2479 3927**, document's lines 866-870, that an investigation be started in regards that felony; but your "Collection agency's" officers seem to believe themselves to be above the law and are pretending to collect an invalidated debt.

**Grymes v. Saunders, 93 US 55,62. Supra.**

If your offices are able to provide the proper documentation (**originals and not copied unverified documents**) as requested in this declaration, I will require at least 30 days for reviewing the validity of this information and during such time all collection activity must cease and desist.

If your offices fail to respond to this validation request within 30 days from the date of your receipt it will be considered a default, as you will be in dishonor; at such point all references to this account must be deleted and completely removed from my credit file and a copy of such deletion request shall be sent to Elias Agredo-Narvaez immediately.

I also demand, in writing, that no telephone contact be made by your offices to my home or to my place of employment. If your offices attempt telephone communication with Me, including but not limited to computer generated calls and calls or correspondence sent to or with any third parties, it will be considered harassment and I will have no choice but to add such information to file suit at a rate of \$150,000.00 per incident in addition to the \$250,000.00 for the violation of my Liberties and Freedoms as evidenced by the now overdue invoice# 02140515 included in document# **Response to IRS LTR3176C 0, Item#12231972-EAN-IRSLTR3176C 0; by Certified Mail # 7012 2920 0002 2479 3927**, All future communications with Me MUST be done in writing and sent to the address noted in this letter by USPS or other delivery services.

Furthermore I hereby reserve the right to record this and all documents that you send me, or I send you, in regard this matter; with the secretary of state and the general public record in order to create and aid in the **administrative non-judicial process** to seek remedy for the damages that you/ your agency may cause to this **private American Citizen.**

It would be advisable that you assure that your records are in order before I am forced to demand discovery by either a properly executed quo warranto action or/and an order to show cause in legal action.

This is an attempt to validate your claim and to correct your records; any information obtained shall be used for that purpose.





### 3. Capitalization Rules

(See also Chapter 4 "Capitalization Examples" and Chapter 9 "Abbreviations and Letter Symbols")

- 3.1. It is impossible to give rules that will cover every conceivable problem in capitalization, but, by considering the purpose to be served and the underlying principles, it is possible to attain a considerable degree of uniformity. The list of approved forms given in Chapter 4 will serve as a guide. Obviously such a list cannot be complete. The correct usage with respect to any term not included can be determined by analogy or by application of the rules.

#### Proper names

- 3.2. Proper names are capitalized.

Rome	John Macadam	Italy
Brussels	Macadam family	Anglo-Saxon

#### Derivatives of proper names

- 3.3. Derivatives of proper names used with a proper meaning are capitalized.

Roman (of Rome)	Johannean	Italian
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- 3.4. Derivatives of proper names used with acquired independent common meaning, or no longer identified with such names, are set lowercased. Since this depends upon general and long-continued usage, a more definite and all-inclusive rule cannot be formulated in advance.

roman (type)	macadam (crushed rock)	italicize
brussels sprouts	watt (electric unit)	anglicize
venetian blinds	plaster of paris	pasteurize

#### Common nouns and adjectives in proper names

- 3.5. A common noun or adjective forming an essential part of a proper name is capitalized; the common noun used alone as a substitute for the name of a place or thing is not capitalized.

Massachusetts Avenue; the avenue  
Washington Monument; the monument  
Statue of Liberty; the statue  
Hoover Dam; the dam



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U.S. CODE TOOLBOX

## 26 U.S. Code § 6702 - Frivolous tax submissions

Wex: [Income Tax: Overview](#)  
[Title 26 USC: RSS Feed](#)   
[Table of Popular Names](#)  
[Parallel Table of Authorities](#)

Current through Pub. L. [113-108](#). (See [Public Laws for the current Congress](#).)

US Code      Notes      Updates

**(a) Civil penalty for frivolous tax returns**

A person shall pay a penalty of \$5,000 if—

- (1) such person files what purports to be a return of a tax imposed by this title but which—
  - (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
  - (B) contains information that on its face indicates that the self-assessment is substantially incorrect, and
- (2) the conduct referred to in paragraph (1)—
  - (A) is based on a position which the Secretary has identified as frivolous under subsection (c), or
  - (B) reflects a desire to delay or impede the administration of Federal tax laws.

**(b) Civil penalty for specified frivolous submissions****(1) Imposition of penalty**

Except as provided in paragraph (3), any person who submits a specified frivolous submission shall pay a penalty of \$5,000.

**(2) Specified frivolous submission**

For purposes of this section—

**(A) Specified frivolous submission**

The term "specified frivolous submission" means a specified submission if any portion of such submission—

- (i) is based on a position which the Secretary has identified as frivolous under subsection (c), or
- (ii) reflects a desire to delay or impede the administration of Federal tax laws.

**(B) Specified submission**

The term "specified submission" means—

- (i) a request for a hearing under—
  - (I) section [6320](#) (relating to notice and opportunity for hearing upon filing of notice of lien), or
  - (II) section [6330](#) (relating to notice and opportunity for hearing before levy), and
- (ii) an application under—
  - (I) section [6159](#) (relating to agreements for payment of tax liability in

IMPOSE. TO LEVY OR EXACT AS BY AUTHORITY: TO LEVY AS A BURDEN, TAX, DUTY OR CHARGE BLACK'S LAW 6TH ED.

IMPOSE, vb. - TO LEVY OR EXACT (a tax or duty) BLACK'S LAW 8TH ED.

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## 26 U.S. Code § 6702 - Frivolous tax submissions

Current through Pub. L. 113-108. (See [Public Laws for the current Congress](#).)

US Code    Notes    Updates

### (a) Civil penalty for frivolous tax returns

A person shall pay a penalty of \$5,000 if—

(1) such person files what purports to be a return of a tax imposed by this title but which—

- (A) does not contain information on which the substantial correctness of the self-assessment may be judged, or
- (B) contains information that on its face indicates that the self-assessment is substantially incorrect, and

(2) the conduct referred to in paragraph (1)—

- (A) is based on a position which the Secretary has identified as frivolous under subsection (c), or
- (B) reflects a desire to delay or impede the administration of Federal tax laws.

### (b) Civil penalty for specified frivolous submissions

#### (1) Imposition of penalty

Except as provided in paragraph (3), any person who submits a specified frivolous submission shall pay a penalty of \$5,000.

#### (2) Specified frivolous submission

For purposes of this section—

##### (A) Specified frivolous submission

The term "specified frivolous submission" means a specified submission if any portion of such submission—

- (i) is based on a position which the Secretary has identified as frivolous under subsection (c), or
- (ii) reflects a desire to delay or impede the administration of Federal tax laws.

##### (B) Specified submission

The term "specified submission" means—

- (i) a request for a hearing under—
  - (I) section [6320](#) (relating to notice and opportunity for hearing upon filing of notice of lien), or
  - (II) section [6330](#) (relating to notice and opportunity for hearing before levy), and
- (ii) an application under—
  - (I) section [6159](#) (relating to agreements for payment of tax liability in

IMPOSE. TO LEVY OR EXACT AS BY AUTHORITY. TO LEVY AS A BURDEN, TAX, DUTY OR CHARGE. BLACK'S LAW 6TH ED.

IMPOSE, vb. - TO LEVY OR EXACT (a tax or duty). BLACK'S LAW 8TH ED.

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installments),

(II) section [7122](#) (relating to compromises), or

(III) section [7811](#) (relating to taxpayer assistance orders).

### (3) Opportunity to withdraw submission

If the Secretary provides a person with notice that a submission is a specified frivolous submission and such person withdraws such submission within 30 days after such notice, the penalty imposed under paragraph (1) shall not apply with respect to such submission.

### (c) Listing of frivolous positions

The Secretary shall prescribe (and periodically revise) a list of positions which the Secretary has identified as being frivolous for purposes of this subsection. The Secretary shall not include in such list any position that the Secretary determines meets the requirement of section [6662 \(d\)\(2\)\(B\)\(ii\)\(ii\)](#).

### (d) Reduction of penalty

The Secretary may reduce the amount of any penalty imposed under this section if the Secretary determines that such reduction would promote compliance with and administration of the Federal tax laws.

### (e) Penalties in addition to other penalties

The penalties imposed by this section shall be in addition to any other penalty provided by law.

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This test asks you to rate a text on various user experience characteristics. For each pair of opposite characteristics, select the radio button which best matches your view of where the text in the red box falls on the scale between the two opposite terms. Click submit when you are finished. Participation is voluntary.

The Director of the United States Fish and Wildlife Service, in consultation with affected parties, shall conduct a comprehensive study to determine the most equitable and effective mechanism for funding State conservation plans and actions under this chapter, including, but not limited to, funding by means of an excise tax on appropriate items.

extremely   very   quite   neither   quite   very   extremely

severe	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	lenient
fair	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	unfair
familiar	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	strange
readable	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	unreadable
usable	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	unusable
clear	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	obscure
complex	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	simple
interesting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	dull
helpful	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	unhelpful
attractive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	repellant

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Department of the Treasury  
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154404.474226.167227.10301 1 AT 0.406 540



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

Notice	CP15
Tax Year	2013
Notice date	August 18, 2014
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Your Caller ID	406791
Page 1 of 2	18H

## Notice of Penalty Charge

You have been charged a penalty for the following reason: Civil Penalty for Frivolous Tax Returns.

666

### TAX STATEMENT

Prior Balance	\$0.00
Penalty Assessment	\$5,000.00
Interest Charged	\$0.00
Bad Check Penalty	\$0.00
Balance Due	\$5,000.00

Continued on back...



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

Notice	CP15
Notice date	August 18, 2014
Social Security number	[REDACTED]



### Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2013), and the form number (CVL PEN) on your payment and any correspondence.

Amount due by August 28, 2014

\$5,000.00

INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0010



QP AGRE 55 0 201312 670 00000500000





Notice	CP15
Tax Year	2013
Notice date	August 18, 2014
Social Security number	[REDACTED]
Page 2 of 2	18H

We charged you a penalty under IRC section 6702(a) for filing a frivolous tax return. The penalty applies when a person files what purports to be a return but—

- A.
1. fails to include information on which the substantial correctness of the self-assessment may be judged or
  2. includes information that on its face indicates that the self-assessment is substantially incorrect and
- B.
1. the penalty applies when the underlying conduct in relation to filing such return is based on a position that the Internal Revenue Service has identified as frivolous (see Notice 2007-30) or
  2. the underlying conduct reflects a desire to delay or impede the administration of Federal tax laws.

The penalty is \$5,000 for each person who files a frivolous tax return.

If you wish to contest the assertion of this penalty, you must fully pay the entire penalty and file a claim for refund with the IRS within three years from the time a return associated with the penalty was filed or two years from the date the penalty was paid, whichever period expires later.

If your refund claim is pending for six months or more and the IRS has not issued a notice of claim disallowance with regard to the claim, you may file suit in the United States District Court or United States Court of Federal Claims to contest the assertion of the penalty at any time. Once the IRS issues a notice of claim disallowance, however, you must file suit in the United States District Court or The United States Court of Federal Claims within two years of the date the IRS mails a notice of disallowance to you denying the refund claim.

For tax forms, instructions and information visit [www.irs.gov](http://www.irs.gov). Access to this site will not provide you with any taxpayer account information.



ELIAS AGREDO MARVAEZ  
10808 E VETERANS HWY  
JACKSON NJ 08527-2934

Notice	CP15
Notice date	August 18, 2014
Social Security number	[REDACTED]



## Contact information

If your address has changed, please call 1-800-829-0922 or visit [www.irs.gov](http://www.irs.gov).  
☐ Please check here if you've included any correspondence. Write your Social Security number [REDACTED], the tax year (2013), and the form number (CVL PEN) on any correspondence.

Primary phone	Best time to call	Secondary phone	Best time to call
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INTERNAL REVENUE SERVICE  
ANDOVER, MA 01810-9052



OP AGRE 55 0 201312





# FEDERAL REGISTER

VOLUME 19



NUMBER 159

Washington, Tuesday, August 17, 1954

## TITLE 7—AGRICULTURE

### Chapter IX—Agricultural Marketing Service (Marketing Agreements and Orders), Department of Agriculture

[Tokay Grape Order 1]

#### PART 951—TOKAY GRAPES GROWN IN SAN JOAQUIN AND SACRAMENTO COUNTIES IN CALIFORNIA

##### REGULATION BY GRADES AND SIZES

§ 951.317 Tokay Grape Order 1—(a) Findings. (1) Pursuant to the marketing agreement, as amended, and Order No. 51, as amended (7 CFR Part 951), regulating the handling of Tokay grapes grown in San Joaquin and Sacramento Counties in the State of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 901 et seq.), and upon the basis of the recommendations of the Industry Committee, established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of Tokay grapes, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) in that, as hereinafter set forth, the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than August 18, 1954. A reasonable determination as to the supply of, and the demand for, Tokay grapes must await the development of the crop and adequate information thereon was not available to the Industry Committee until August 10, 1954; recommendation is to the need for, and the extent of,

grade and size regulation was made at the meeting of said committee on August 10, 1954, after consideration of all available information relative to the supply and demand conditions for such grapes, at which time the recommendations and information were transmitted to the Department; shipments of the current crop of such grapes are expected to begin on or about August 18, 1954, and this section should be applicable to all shipments of such grapes in order to effectuate the declared policy of the act; and compliance with the provisions of this section will not require of handlers any preparation therefor which cannot be completed by the effective time hereof.

(b) Order. (1) During the period beginning at 12:01 a. m., P. s. t., August 18, 1954, and ending at 12:01 a. m., P. s. t., January 1, 1955, no shipper shall ship:

(i) Any Tokay grapes produced in the Florin District which do not meet the grade and size specifications of U. S. No. 1 Table Grapes; or

(ii) Any Tokay grapes produced in the Lodi District which do not meet the grade and size specifications of U. S. No. 1 Table Grapes and the following additional requirements:

(a) Each bunch of such grapes shall have at least 65 percent, by count, of berries which are fairly well colored;

(b) Of the 25 percent, by count, of the berries of each such bunch which are attached to the lower part of the main stem, including laterals, at least 30 percent, by count, shall be fairly well colored; and

(c) In lieu of the tolerances for variations incident to proper grading and handling provided for U. S. No. 1 Table Grapes, not more than a total of 6 percent, by weight, of the Tokay Grapes contained in any container may fail to meet the requirements of U. S. No. 1 Table Grapes.

(2) Application of tolerance: In connection with the grade requirements and tolerances established in subparagraph (1) of this paragraph, the application of tolerances to individual packages provided in the U. S. Standards for Table Grapes shall apply except that no container of Tokay grapes shall have more than one-half of one percent, by weight, of berries affected by decay.

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(3) Definitions: As used in this section, "handler," "shipper," "ship," "Lodi District," "Florin District," "bunch," and "size" shall have the same meaning as when used in the amended marketing agreement and order; and "U. S. No. 1 Table Grapes," "fairly well colored berries," and "decay," shall have the same meaning as when used in the United States Standards for Table Grapes (§§ 51.880 to 51.911 of this title).

(Sec. 5, 49 Stat. 753, as amended; 7 U. S. C. 608c)

Dated: August 13, 1954.

[SEAL] S. R. SMITH,  
Director, Fruit and Vegetable  
Division, Agricultural Mar-  
keting Service.

[F. R. Doc. 54-6406; Filed, Aug. 16, 1954;  
8:58 a. m.]

## TITLE 19—CUSTOMS DUTIES

### Chapter I—Bureau of Customs, Department of the Treasury

[T. D. 53553]

#### PART 25—CUSTOMS BONDS

##### GENERAL TERM BOND FOR ENTRY OF MERCHANDISE

Section 25.3 (a) (3) of the Customs Regulations requires that an application for permission to file a General Term Bond for Entry of Merchandise on customs Form 7595 shall be filed with the collector and transmitted to the Bureau for approval. It has been determined that approval of this bond would be expedited with an appreciable saving of man hours if authority to approve the application were delegated to collectors. For the reason stated, the word "collector" is hereby substituted for the

word "Bureau" in the first sentence of § 25.3 (a) (3) and the second sentence thereof is amended to read as follows: "A principal desiring to execute this form of bond shall file with a collector at any headquarters port to be named in the bond an application, in duplicate, for permission to file the bond."

(Secs. 623, 624, 46 Stat. 759, as amended; 19 U. S. C. 1623, 1624)

[SEAL] RALPH KELLY,  
Commissioner of Customs.

Approved: August 10, 1954.

H. CHAPMAN ROSE,  
Acting Secretary of the Treasury.

[F. R. Doc. 54-6355; Filed, Aug. 16, 1954;  
8:50 a. m.]

## TITLE 26—INTERNAL REVENUE

### Chapter I—Internal Revenue Service, Department of the Treasury

[T. D. 6091]

#### PREScribing STOPGAP REGULATIONS UNDER THE INTERNAL REVENUE CODE OF 1954; ELECTIONS OR OTHER ACTS

In order to permit a proper administration of the Internal Revenue Code of 1954 (herein referred to as "the Code"), it is hereby prescribed in furtherance of the purposes of sections 7807 and 7851

(b) of the Code that—

PARAGRAPH 1. All regulations (including all Treasury decisions) prescribed by, or under authority duly delegated by, the Secretary of the Treasury, or jointly by the Secretary and the Commissioner of Internal Revenue, or by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, or jointly by the Commissioner of Internal Revenue and the Commissioner of Narcotics with the approval of the Secretary of the Treasury, applicable under any provision of law in effect on the date of enactment of the Code, to the extent such provision of law is repealed by the Code, are hereby prescribed under and made applicable to the provisions of the Code corresponding to the provision of law so repealed insofar as any such regulation is not inconsistent with the Code. Such regulations shall become effective as regulations under the various provisions of the Code as of the dates the corresponding provisions of law are repealed by the Code, until superseded by regulations issued under the Code.

PAR. 2. With respect to any provision of the Code which depends for its application upon the promulgation of regulations or which is to be applied in such manner as may be prescribed by regulations, all instructions or rules in effect immediately prior to the enactment of the Code, to the extent such instructions or rules could be prescribed as regulations under authority of such provision of the Code, shall be applied as regulations under such provision insofar as such instructions or rules are not inconsistent with the Code. Such instructions or rules shall be applied as regulations under the applicable provision of the Code as of the date such provision takes effect.

PAR. 3. If any election made or other act done pursuant to any provision of the Internal Revenue Code of 1939 or prior internal revenue laws would (except for the enactment of the Code) be effective for any period subsequent to such enactment, and if corresponding provisions are contained in the Code, such election or other act shall be given the same effect under the corresponding provisions of the Code to the extent not inconsistent therewith. The term "act" includes, but is not limited to, an allocation, identification, declaration, agreement, option, waiver, relinquishment, or renunciation.

PAR. 4. The limits of the various internal revenue districts have not been changed by the enactment of the Code. Furthermore, delegations of authority made pursuant to the provisions of Reorganization Plan No. 26 of 1950 and Reorganization Plan No. 1 of 1952 (as well as redelegations thereunder), including those governing the authority of the Commissioner of Internal Revenue, the Regional Commissioners of Internal Revenue, or the District Directors of Internal Revenue, are applicable to the provisions of the Code to the extent consistent therewith.

Because this Treasury decision merely provides for the continuance of existing rules pending further action, it is hereby found that it is impracticable and contrary to the public interest to incur the delay which would result if this Treasury decision were issued with notice and public procedure thereon under section 4 (a) of the Administrative Procedure Act, approved June 11, 1946, or subject to the effective date limitation of section 4 (c) of said act.

(68A Stat. 917; 26 U. S. C. 7805)

[SEAL] M. B. FOLSOM,  
Acting Secretary of the Treasury.

AUGUST 16, 1954.

[F. R. Doc. 54-6437; Filed, Aug. 16, 1954;  
12:29 p. m.]

## TITLE 32A—NATIONAL DEFENSE, APPENDIX

### Chapter VI—Business and Defense Services Administration, Depart- ment of Commerce

[BDSA Order M-11A (Formerly NPA Order M-11A), Amdt. 5 of August 13, 1954]

#### M-11A—COPPER AND COPPER-BASE ALLOYS AMOUNT OF PRODUCTION CAPACITY TO BE RESERVED

This amendment is found necessary and appropriate to promote the national defense and is issued pursuant to the Defense Production Act of 1950, as amended. In the formulation of this amendment, consultation with industry representatives has been rendered impracticable due to the need for immediate action.

This amendment affects BDSA Order M-11A (formerly NPA Order M-11A) as amended, by changing the amount of production capacity which producers of copper controlled materials must reserve for the acceptance of authorized controlled material orders. Pa.





Elias Agredo-Narvaez©  
C/o <sup>TM</sup>ELIAS AGREDO-NARVAEZ  
1080-B East veterans highway  
Jackson, New Jersey  
[08527-9998]

## Invoice# 02140515

August, 18<sup>th</sup>, 2014

<b>Bill to:</b> Invoice#02140515	<b>Pay to:</b>
<b>Respondent:</b> Layne Carver c/o Alleged Department of the Treasury INTERNAL REVENUE SERVICE 1973 N Rulon Whit Blvd M/S 4210 Ogden UT 84404-0040	<b>Proponent:</b> Elias Agredo-Narvaez© c/o 1080-b 1080 East veterans highway Jackson, New Jersey [08527-9998]
<b>Payment Terms:</b> 14 business days	<b>Original Invoice date:</b> Friday, June 13 <sup>th</sup> 2014. <b>Due date:</b> July 3 <sup>th</sup> 2014 no later than 12 noon <b>45 DAYS OVERDUE</b>
<b>Payment amount:</b> \$250,000 Two hundred fifty thousand U.S. dollars and no cents	<b>Payment method:</b> Certified funds Certified check only.

Respondent is assessed the fee for her actions and as per terms of counter proposal received on May, 22, 2014 by Certified Mail # 70122920000224793927.

Whereas Layne Carver, an alleged employee of the alleged IRS (*U.S. v. Constantine*, 296 U.S. 287 (1935) ; *Chrysler Corp. v. Brown*, 441 U.S. 281(1979)) a purported U.S government official acting in mala fide,((26 U.S.C. §7214)(Title 18, Part 1, Chapter 1§3) without first rebutting an Affidavit of true and a subpoena to answer lawful questions of Authority [now for more than 180 days], (*FRCP Rule 8(b)(6)*), (*U.S. v. Prudden*, 424 F.2d. 1021; *U.S. v. Tweel*, 550 F.2d, 299,300(1997), and trying to coerce Me into surrender my Constitutionally Protected Rights, Liberties, and Freedoms by intent of forcing me to file an alleged IRS form 1040 which has no applicability to Me under the Law (26 U.S.C. §7701(a)(26); 26 U.S.C. Sec 7701(a)(26); IRS Publication 519 year 2000 page 15); *Economy Plumbing & Heating. V. U.S.* 470 F. 2d. 585(1972.)

**Please pay the amount of \$250,000 by Certified funds check only and make check payable to Elias Agredo-Narvaez, and send it to the address on the top of this invoice. Waiver & grace:**

Provide irrevocable written withdrawal of action proposed by respondent and causing this invoice to be issued in order for this invoice to be waved.

<b>TOTAL AMOUNT OVERDUE</b>	\$250,000,00
<b>TOTAL AMOUNT INCLUDED</b>	

