



Department of the Treasury
Internal Revenue Service
Appeals Office
P.O. Box 24018
Fresno, CA 93779-4018

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

Date:
May 5, 2015
Person to contact:
Name: Theresa A Salinas
Employee number: 548261000
Telephone: 559-456-5933
Fax: 855-249-1790
Tax period(s) ended:
12/2013

Dear Taxpayer:

We received your case for consideration in the Fresno Campus - Butler Appeals office.

Who we are

Appeals is separate from and independent of the IRS office taking the action that you disagree with. We review and resolve disputes in a fair and impartial manner to both you and the government by applying the law and judicial decisions to the facts. We conduct our reviews by telephone or mail. If you prefer a face-to-face review at the Appeals office closest to your residence or business address, please let us know within 15 days from the date of this letter. We will try to accommodate your request to transfer your case to the appropriate Appeals field office for consideration.

What you can expect

We'll make every attempt to contact you as quickly as possible. We'll consider the facts in your case and try to resolve the dispute based on the information you provided to Collection. We will make every effort to reach a resolution with you in a manner that is fair and impartial to both you and the government. If you have any new information or evidence that you plan on submitting, please contact me immediately. I may refer it to Collection for consideration. You will receive their comments, and you will have an opportunity to respond.

If we determine that you owe the IRS, the law requires the IRS to charge interest until you pay the amount you owe in full. If the amount you owe is subject to penalties, additional penalty amounts will continue to increase until you pay in full. If you owe or potentially owe tax, interest, or penalties, you can make a payment at any time.

What you can do

- If you want to stop or reduce interest on part or all of the balance due, send tax payments to the Appeals office working your case.
- If you have questions about the Appeals process or how you can prepare for your hearing, communicate with the "Contact Person" listed above.

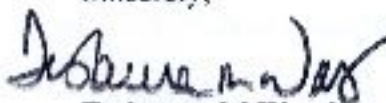
- If you want an attorney, certified public accountant, or a person enrolled to practice before the IRS to represent you, submit a Form 2848, *Power of Attorney or Declaration of Representative*, or similar written authorization. This requirement doesn't apply if your case is docketed before the United States Tax Court and your representative is the attorney of record. If you need more information about the requirements for representing taxpayers before the IRS, you can get a copy of Treasury Department Circular 230 at most IRS offices or on the IRS website at www.irs.gov.
- If the IRS mailed a legal notice to disallow your claim, you should monitor your deadline for filing suit.

Additional information

Visit our website at www.irs.gov/appeals for additional information.

At the conclusion of the Appeals process, we may ask you to participate in an Appeals customer satisfaction survey. Your participation is voluntary and the survey will not ask for personal or financial information of any kind. We'll use the results of the survey to improve the Appeals process and our service to taxpayers.

Sincerely,



Teshawna M Woods
Appeals Team Manager

Enclosures:

Publication 4227 Welcome to Appeals

Internal Revenue Service
Appeals, Fresno Campus
M/S 55201
P.O. Box 24018
Fresno, CA 93779-4018

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Penalty for Private Use, \$300



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LEARN MORE ABOUT APPEALS

To help you understand the Appeals process, we have created educational tools using videos and audio recordings. The educational tools are designed for taxpayers, practitioners and others who have an interest in learning more about Appeals.

To access these educational tools, visit the Appeals Website at www.irs.gov/appeals. Click the link: Online Videos and Podcasts of the Appeals Process. The following are samples of the topics covered:

- Welcome to Appeals
- Appealing a Tax Dispute
- Appeals Process - Examination Issues
- Appeals Process - Collection Issues
- Ex Parte Communications

For the best audio experience, please use headphones. If using speakers, please increase your volume level.

OTHER USEFUL RESOURCES

Appeals website:

www.irs.gov Keyword=Appeals

1-877-777-4778

IRS website:

www.irs.gov

Taxpayer Advocate Service:

1-877-777-4778

TTY/TTD: 1-800-829-4059

IRS Toll Free:

1-800-829-1040

Forms and Publications

1-800-TAX-FORM



Appeals

WELCOME

Mission

Overview Of Appeals Process

Expectations

Learn More About Appeals

Other Useful Resources



MISSION

The mission of Appeals is to resolve tax controversies, without litigation, on a basis which is fair and impartial to both the Government and the taxpayer and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the Service.

Today, alternative dispute resolution instead of litigation is widely valued and applied in many areas of our society. Customers expect more dispute resolution options, and Appeals has adapted its approach to keep up with the new methods and developments.

Our vision is to promote an independent and innovative environment that drives quality and timely resolution of tax disputes by empowering a highly skilled, motivated and cohesive workforce.

Appeals is a separate function and independent of the IRS office that proposed the adjustment or collection action. Appeals will not engage in communication with employees of other IRS functions (commonly referred to as ox parts communication) to the extent such communication appears to compromise our independence.

OVERVIEW OF APPEALS PROCESS

If you disagree with the proposed adjustment or act on in your tax case, you can appeal your case to the Office of Appeals. An appeals officer or settlement officer will review the strengths and weaknesses of the respective positions taken in your case and give them a fresh look. Reviews by the Office of Appeals are conducted in an informal manner, by correspondence, telephone or at a personal meeting. Differences are often settled during an informal review thus avoiding expensive and time-consuming court proceedings.

Appeals will consider reasons you have for disagreeing with the IRS, except those based on moral, religious, political, constitutional, conscientious objection, or similar grounds. Our goal is to provide a forum for us to work together to resolve the tax dispute.

You can work directly with us in the Appeals process, and you may bring a person with you to support your position. If you want to be represented by someone else, you must choose a person who is an attorney, a certified public accountant, or an enrolled agent authorized to practice before the IRS. You must also submit a completed Form 2848, Power of Attorney and Declaration of Representative, signed by both you and your representative, or a copy of the Form 2848 if you previously submitted it to IRS.

If you provide significant new information on a major issue to Appeals, we generally ask the IRS examiner who referred your case to Appeals to review the new information and provide his or her analysis and opinion in writing. The IRS examiner's opinion will be shared with you and you will have an opportunity to provide your feedback. If Appeals needs a further clarification from the IRS examiner, we will contact or invite you to participate in a conference call or a meeting if the clarification addresses the substance of the issues in your case.

EXPECTATIONS

Our commitments to you are to:

- Be fair and impartial
- Be courteous and professional
- Listen to your concerns
- Explain your appeal rights and the Appeals process
- Be responsive
- Allow you reasonable time to respond to any requests for information

It is your responsibility to:

- Listen to our explanation of your appeal rights and the Appeals process
- Submit a statement that includes a list of all IRS positions with which you disagree and how you understand the facts and law for each issue
- Tell us how you think your case should be resolved
- Assist us in promptly and accurately resolving your case by attending meetings and conferences when scheduled and promptly responding to any requests for additional information or documentation
- Let us know the best time and method to contact you