



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

Date:
05/18/2015
Person to contact:
Name: Theresa Salinas
Employee ID number: 548261000
Telephone: (559)456-5933
Fax: (855)249-1790
Hours: 6:00 a.m. - 3:30 p.m.
Taxpayer ID number:
140-02-6708
Form:
Civil Penalty
Tax period(s) ended:
12/2013

Appeals Received Your Request for a Collection Due Process Hearing

Dear Mr. Agredo-Narvaez:

We received your request for a Collection Due Process (CDP) and/or Equivalent Hearing in our Fresno Appeals office on May 1, 2015.

Appeals disregards any CDP or Equivalent Hearing request that raises issues that are frivolous or advance a desire to delay tax administration. Your request raises only issues that are:

- A frivolous position identified by the IRS in Notice 2010-33 and found at **www.irs.gov** (search keyword "Notice 2010-33"); or
- A reason not specified in Notice 2010-33 but reflecting a desire to delay or impede federal tax administration; or
- A moral, religious, political, constitutional, conscientious, or similar objection to the imposition or payment of federal taxes that reflects a desire to delay or impede the administration of federal tax laws.

To prevent us from not considering your hearing request, please take one of the actions below within 30 days from the date of this letter:

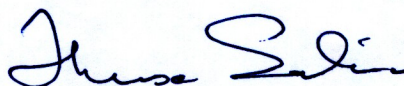
1. If you have a valid issue to discuss, amend your hearing request in writing to state a valid issue and withdraw the frivolous and/or desire-to-delay issue. See Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, "What are examples of reasons for requesting a Hearing?" for examples of valid issues.
2. If you don't have a valid issue to discuss, withdraw your hearing request in writing.

If you don't amend or withdraw your hearing request, we'll disregard it and we'll return your case to Collection. In addition, if your hearing request was timely, you may be subject to a \$5,000 penalty under the authority of Internal Revenue Code Section 6702(b).

You can contact me with questions or concerns you have about this letter or the CDP procedures at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Theresa Salinas".

Theresa Salinas
Settlement Officer

Enclosure: None