

Internal Revenue Service

Appeals Office
P.O. Box 24018
Fresno, CA 93779-4018

Date:

JUN 24 2015

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

Department of the Treasury**Person to Contact:**

Theresa A Salinas
Employee ID Number: 548261000
Tel: 559-456-5933
Fax: 855-249-1790

Refer Reply to:

AP:CO:FRC:TAS

In Re:

Collection Due Process - Levy

Tax Period(s) Ended:

12/2013

**Appeals is disregarding your request for a Collection Due Process and/or
Equivalent Hearing**

Dear Mr. Elias Agredo-Narvaez:

Appeals received your Request for a Collection Due Process (CDP) and/or Equivalent Hearing for the tax periods listed above. I sent you a letter dated May 18, 2015 and asked that you either (a) amend your hearing request to provide a legitimate reason and withdraw the frivolous reason or reason reflecting a desire to delay or (b) withdraw your entire request.

You did not respond with a legitimate reason or withdraw the frivolous reason or reason reflecting a desire to delay or impede federal tax administration within the specified timeframe. Therefore, as IRC §6330(g) allows, I am disregarding your request for a Collection Due Process and/or Equivalent Hearing because I have determined that your disagreement is either:

- a "specified frivolous position", identified by the IRS in Notice 2008-14 (for Notice 2008-14, refer to the IRS Internet website at <http://www.irs.gov/newsroom/article/0,,id=177519,00.html>); or
- a reason that is not a "specified frivolous position," but is a frivolous reason 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.

I will return your hearing request to the IRS Collection office that referred it to Appeals. Collection may proceed with collection action as if the hearing request was never submitted. You can contact Collection if you have any legitimate issue(s) you wish to discuss. You may also request an equivalent hearing provided you submit your request within a year of your CDP Lien and/or Levy Notice and you wish to discuss legitimate issues. Legitimate issues include:

- Collection alternatives such as full payment of the liability, installment agreement, or offer in compromise.
- Challenges to the appropriateness of collection action. If this is a lien hearing, you may ask us to determine if the notice of lien filing was appropriate and if you qualify for a lien withdrawal or other lien options, such as subordination.
- Spousal defenses, when applicable.
- Liability challenges, i.e., whether you owe the amount due, but only if you did not receive a statutory notice of deficiency or have not otherwise had an opportunity to dispute your liability with Appeals.

If you have any questions or need additional information, please contact me at the number listed above.

Sincerely,



Theresa A Salinas
Settlement Officer