



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.

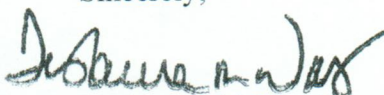
- If you want an attorney, certified public accountant, or a person enrolled to practice before the IRS to represent you, submit a Form 2848, *Power of Attorney or Declaration of Representative*, or similar written authorization. This requirement doesn't apply if your case is docketed before the United 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,

A handwritten signature in black ink, appearing to read 'Teshawna M Woods', written in a cursive style.

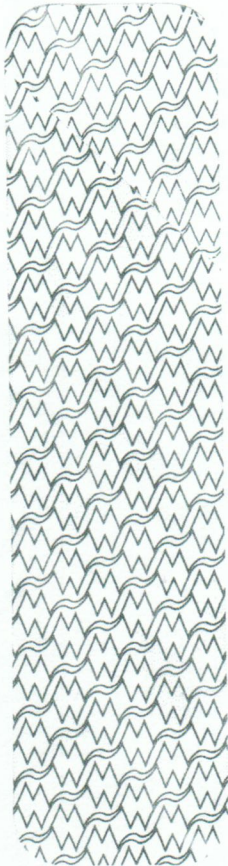
Teshawna M Woods
Appeals Team Manager

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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