

KANSAS CITY MO 64999-0029

In reply refer to: 0975304574
Apr. 30, 2015 LTR 4473C 0
[REDACTED] 201312 55
Input Op: 0975304574 00090712
BODC: WI

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

Social Security Number: [REDACTED]
Form(s): CIVPEN
Tax Period(s): Dec. 31, 2013

Dear Taxpayer:

The request for a Collection Due Process hearing was processed and forwarded to the Office of Appeals. You'll be contacted by the Office of Appeals within 30 days.

The balance due shown below is only for the tax year listed at the top of this letter.

The total balance due for all the tax period(s), including penalty and interest figured to May 21, 2015, is \$5,114.72. We'll continue to charge applicable penalties and interest until you pay the amount you owe in full.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

**** Filing and/or Paying Late -- IRC Section 6651 ****

We charge a 5% penalty per month on your balance due for each month your return is late. For each month you pay late, we charge a 1/2% penalty on your outstanding balance. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

Neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum penalty if filed late and received more than 60 days after the due date. The minimum penalty is \$135 (\$100 for returns due before 1/1/2009) or 100% of the tax due, whichever is less.

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The penalty for paying late applies when tax is paid late, even if the return was filed on time. The due date or payment of tax shown on a return generally is the return due date without regard to extensions. Tax not reported on your return must be paid within 21 days of notice and demand for payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

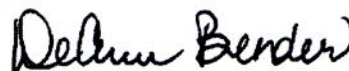
For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We charge interest when tax isn't paid on time. We figure interest from the due date of the tax return (regardless of extensions) to the date we receive full payment or the date of the notice.

If you have any questions, please call us at
1-800-829-7650 between the hours of 8:00 a.m. and 8:00 p.m. EDT.

Sincerely yours,



DeAnn Bender
Operations Mgr., ACS Support

Enclosures:
Copy of this letter
Notice 609

Now below you will find a table of USC sections on the left-hand side. On the right-hand side you will see the cross-reference to each section of the USC code listed. The sections on the right-hand side are the enforcement section for the USC sections on the left. As you saw from the above definition **Title 27** is titled **ALCOHOL, TOBACCO PRODUCTS AND FIREARMS** How many of American citizens have income from these areas? Also how many from a Federal State?

Title 26	Description:	Enforcement In Title:
6020	Returns Prepared by the Secretary	27 CFR, Parts 53, 70
6201	Assessment Authority	27 CFR, Part 70
6203	Method Of Assessment	27 CFR, Part 70
6212	Notice Of Deficiency	NO REGULATION
6213	Restrictions Applicable to Deficiencies; Petition to Tax Court	NO REGULATION
6214	Determinations by Tax Court	NO REGULATION
6215	Assessment of Deficiency Found by Tax Court	NO REGULATION
6301	Collection Authority	27 CFR, Parts 70, 24, 25, 250, 270, 275
6303	Notice and Demand for Tax	27 CFR, Part 70
6321	Liens for Taxes	27 CFR, Part 70
6331- 43	Levy and Distraint	27 CFR, Part 70
6601- 02	Interest on Underpayments	27 CFR, Parts 70, 170
6651	Failure to File Tax Return or Pay Tax	27 CFR, Parts 70, 24, 25, 194
6671	Penalty Assessed as Tax, Person Defined	27 CFR, Part 70
6672	Failure to Collect and Pay Over Tax	27 CFR, Part 70
6701	Penalties for Understatement of Tax	27 CFR, Part 70

6702	Frivolous Return	NO REGULATION
6902	Provisions of Special Application to Transferees	NO REGULATION
7201	Attempt to Evade or Defeat Tax	NO REGULATION
7203	Willful Failure to File Return, Supply Information or Pay Tax	NO REGULATION
7207	Fraudulent Returns	27 CFR, Part 70
7212	Interference with Administration of Internal Revenue Laws	27 CFR, Parts 170, 270, 275, 285, 290, 295, 296
7342	Penalty for Refusal to Permit Entry or Examination	27 CFR, Part 70
7343	Definition of Term "Person"	NO REGULATION
7401	Judicial Proceedings Authorization	27 CFR, Part 70
7402	Court's Jurisdiction to Enforce Summons	NO REGULATION
7403	Judicial Action to Enforce Lien	27 CFR, Part 70
7454	Burden of Proof in Fraud, Foundation Manager, and Transferee Cases	NO REGULATION
7601	Canvass of District for Taxable Persons	27 CFR, Part 70
7602	Examination of Books and Witnesses	27 CFR, Parts 70, 170, 196
7603	Service of Summons	27 CFR, Part 70
7604	Enforcement of Summons	27 CFR, Part 70
7605	Time and Place of Examination	27 CFR, Part 70
7608	Authority of Internal Revenue Enforcement Officers.	27 CFR, Parts 70, 170, 296