



Department of the Treasury
Internal Revenue Service
Andover, MA 01810-9052

015644.654668.316254.32290 1 AV 0.376 540



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

Notice	CP15
Tax Year	2013
Notice date	April 25, 2016
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Your Caller ID	586538
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Notice of Penalty Charge

543

You have been charged a penalty under Section 6702(b) of the Internal Revenue Code for Civil Penalty for Specified Frivolous Submissions. I do not understand your claims. Please explain how any of my returns is Frivolous as per relevant law.

TAX STATEMENT IS A PENALTY A TAX? IF SO
Please explain so the one can direct correctly.

Prior Balance	\$5,000.00
Penalty Assessment	\$5,000.00
Interest Charged	\$263.11
Bad Check Penalty	\$0.00
Balance Due	\$10,263.11

UNDER THE FDCPA I Hereby DISPUTE the entire amount alleged. Please validate this debt.

Continued on back...



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Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED], the tax year (2013), and the form number (CVL PEN) on your payment and any correspondence.

Amount due by May 16, 2016

\$10,263.11

I hereby request & demand any and all due process to which I am entitled or which is in any way appropriate and/or applicable to me under the Laws, under any provision or practice of common, statutory and or administrative law of the United States, including but not limited to that which your notice refers to. I also expect and demand meaningful clarification as to the nature of and reason for the "Frivolous" allegations, the process by which all relevant determinations reflected in and by your notice of penalty were arrived at, and anything else pertinent to this matter.

04-22-2016

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We charged you a penalty under IRC section 6702(b) for submitting a specified frivolous submission. The penalty applies when any portion of a specified submission –

Please explain which position you allege that I have taken?

1. is based on a position which the Internal Revenue Service has identified as frivolous pursuant to IRC section 6702(c), or
2. reflects a desire to delay or impede the administration of Federal tax laws. *Please explain How my Return for 2013 Reflects a desire to delay or impede the administration of the Federal income tax?*

The penalty is \$5,000 for each specified frivolous submission.

If you wish to contest the assertion of this penalty, you must first fully pay the entire penalty and then file a claim for refund with the IRS within two years of the date of payment.

If your refund claim is pending for six months or more and the IRS has not issued a notice of claim disallowance with regard to the claim, you may file suit in the United States District Court or United States Court of Federal Claims to contest the assertion of the penalty at any time. Once the IRS issues a notice of claim disallowance, however, you must file suit in the United States District Court or The United States Court of Federal Claims within two years of the date the IRS mails a notice of disallowance to you denying the refund claim. *All of the courts that your letter mentions are only open to entertain the business of taxpayers am I one?*

For tax forms, instructions and information visit www.irs.gov. Access to this site will not provide you with any taxpayer account information.



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Notice date	April 25, 2016
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Contact information

If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.
☐ Please check here if you've included any correspondence. Write your Social Security number [REDACTED] the tax year (2013), and the form number (CVL PEN) on any correspondence.

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Primary phone	Best time to call	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Secondary phone	Best time to call
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INTERNAL REVENUE SERVICE
ANDOVER, MA 01810-9052



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unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous

position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other. Other penalties can be imposed for negligence, substantial understate-

ment of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Taxpayer Bill of Rights

IN CASE YOU PRESUME THAT I am a TAX PAYER: AS PER RELEVANT LAW

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them. I am HERE BY Exploring

MY rights and your obligations TO:

- 1 **The right to be informed.** Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes. Please tell me what specific statute specifically impose on me any liability.
- 2 **The right to quality service.** Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service. As per Right #2 Please respond to my question in Right #1
- 3 **The right to pay no more than the correct amount of tax.** Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly. Once you have answered #2, Please Explain how did you arrive to the conclusion of frivolous penalty
- 4 **The right to challenge the IRS's position and be heard.** Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position. Please explain why you do not agree with my statement/Return for the year 2013
- 5 **The right to appeal an IRS decision in an independent forum.** Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court. ABSOLUTELY
- 6 **The right to finality.** Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.
- 7 **The right to privacy.** Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing. I think that this one is my favorite.
- 8 **The right to confidentiality.** Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.
- 4 **The right to retain representation.** Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they can't afford representation.
- 10 **The right to a fair and just tax system.** Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at www.irs.gov/taxpayerrights.

I hereby demand from any IRS employee presuming that I have any statutory obligation as TAXPAYER, to respect everyone of the rights above numbered.