



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

029016.655955.320108.32430 1 AV 0.376 540



Notice	CP15
Tax Year	2013
Notice date	May 2, 2016
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Your Caller ID	586538
Page 1 of 2	18H

ELIAS AGREDO-NARVAEZ
10808 E VETERANS HWY
JACKSON NJ 08527-2934

Notice of Penalty Charge

666

You have been charged a penalty under Section 6702(a) of the Internal Revenue Code for Civil Penalty for Frivolous Tax Returns.

TAX STATEMENT

Prior Balance	\$10,000.00
Penalty Assessment	\$5,000.00
Interest Charged	\$270.96
Bad Check Penalty	\$0.00
Balance Due	<i>I hereby Dispute the validity of this alleged debt in its entirety \$15,270.96 under FDCPA</i>

Continued on back...



ELIAS AGREDO-NARVAEZ
10808 E VETERANS HWY
JACKSON NJ 08527-2934

Notice	CP15
Notice date	May 2, 2016
Social Security number	[REDACTED]



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 12, 2016

DISPUTED
\$15,270.96
Under FDCPA

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010



QP AGRE 55 0 201312 670 00001527096



Notice	CP15
Tax Year	2013
Notice date	May 2, 2016
Social Security number	[REDACTED]
Page 2 of 2	18H

We charged you a penalty under IRC section 6702(a) for filing a frivolous tax return. The penalty applies when a person files what purports to be a return but—

- A.
 - 1. fails to include information on which the substantial correctness of the self-assessment may be judged or
 - 2. includes information that on its face indicates that the self-assessment is substantially incorrect and
- B.
 - 1. the penalty applies when the underlying conduct in relation to filing such return is based on a position that the Internal Revenue Service has identified as frivolous (see Notice 2007-30) or
 - 2. the underlying conduct reflects a desire to delay or impede the administration of Federal tax laws.

The penalty is \$5,000 for each person who files a frivolous tax return.

If you wish to contest the assertion of this penalty, you must fully pay the entire penalty and file a claim for refund with the IRS within three years from the time a return associated with the penalty was filed or two years from the date the penalty was paid, whichever period expires later.

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.

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



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

Notice	CP15
Notice date	May 2, 2016
Social Security number	[REDACTED]



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"/> a.m.
	<input type="checkbox"/> p.m.		<input type="checkbox"/> p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

INTERNAL REVENUE SERVICE
ANDOVER, MA 01810-9052





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

029015.655955.320108.32430 1 AV 0.376 540



Notice	CP15
Tax Year	2014
Notice date	May 2, 2016
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Your Caller ID	586538
Page 1 of 2	18H

ELIAS AGREDO-NARVAEZ
10808 E VETERANS HWY
JACKSON NJ 08527-2934

Notice of Penalty Charge

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You have been charged a penalty under Section 6702(a) of the Internal Revenue Code for Civil Penalty for Frivolous Tax Returns.

TAX STATEMENT

Prior Balance	\$0.00
Penalty Assessment	\$5,000.00
Interest	\$0.00
Bad Check Penalty	\$0.00
Balance Due	<i>I Herby dispute the validity of this alleged debt in its entirety \$5,000.00 under FDCPA</i>

Continued on back...



ELIAS AGREDO-NARVAEZ
10808 E VETERANS HWY
JACKSON NJ 08527-2934

Notice	CP15
Notice date	May 2, 2016
Social Security number	[REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] the tax year (2014), and the form number (CVL PEN) on your payment and any correspondence.

Amount due by May 12, 2016

Disputed under FDCPA \$5,000.00

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010



QP AGRE 55 0 201412 670 00000500000



Notice	CP15
Tax Year	2014
Notice date	May 2, 2016
Social Security number	[REDACTED]
Page 2 of 2	18H

We charged you a penalty under IRC section 6702(a) for filing a frivolous tax return. The penalty applies when a person files what purports to be a return but—

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1. fails to include information on which the substantial correctness of the self-assessment may be judged or
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 2. the underlying conduct reflects a desire to delay or impede the administration of Federal tax laws.

The penalty is \$5,000 for each person who files a frivolous tax return.

If you wish to contest the assertion of this penalty, you must fully pay the entire penalty and file a claim for refund with the IRS within three years from the time a return associated with the penalty was filed or two years from the date the penalty was paid, whichever period expires later.

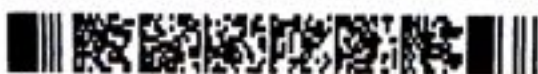
If your refund claim is pending for six months or more and the IRS has not issued a notice of claim disallowance with regard to the claim, you may file suit in the United States District Court or United States Court of Federal Claims to contest the assertion of the penalty at any time. Once the IRS issues 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.

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ELIAS AGREDO NARVAEZ
10808 E VETERANS HWY
JACKSON NJ 08527-2934

Notice	CP15
Notice date	May 2, 2016
Social Security number	[REDACTED]

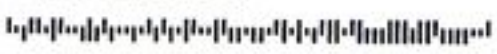


Contact information

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] tax year (2014), and the form number (CVL PEN) on any correspondence.

<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m.		
Primary phone	Best time to call	Secondary phone	Best time to call

INTERNAL REVENUE SERVICE
ANDOVER, MA 01810-9052



Elias Agredo-Narvaez
 C/O 1080-B East Veterans Highway
 Jackson, New Jersey
 [08527]

April 26, 2016

Department of the Treasury Certified Mail RR 7015 1730 0002 3740 3287
 Internal Revenue Service
Office of the Commissioner
 1111 Constitution Avenue
 NW, Washington, DC
 20224-0007

Christine L. Davis Certified Mail RR 7015 1730 0002 3740 3294
 Program Manager RICS/IYO
 Internal Revenue Service
 OSC
 Ogden UT
 84201-0021

Jacob Joseph "Jack" Lew Certified Mail RR 7015 1730 0002 3740 3300
 Secretary of the Treasury
 1500 Pennsylvania Avenue, NW
 Washington, D.C. 20220

Re: Your **notices CP15** (copies included herein)
Tax Year 2013, 2014, 2015
SSN 140-02-6708 used by the IRS to maintain and identify its system of records.
Caller ID 586538

Attention: IRS, IRS employees, commissioner, secretary, any and all interested parties.

THIS IS A CONTINUING ATTEMPT TO VALIDATE ADEBT.
Spears vs. Brennan.

Under the Federal debt collection Practices Act, I, now continue to exercise my legal right to VALIDATE the validity of this debt that your collection agency claims I owe you.

Be advise that this is not a refusal to pay, but a notice sent pursuant to the fair debt collection Practices act, 15 USC 1692g.

Also, be reminded that your agency had already tried to unlawfully collect a lawfully disputed alleged debt and after almost a year has passed, and without said validation you have resumed your threats.

You may be in violation of IRC §6304(c) and subject to civil damages for certain unauthorized collection actions under IRC §7433 in an amount equal to the lesser of \$1,000,000 (\$1,000,000 in the case of negligence).

Dear Sir or Madam:

1. Cease attempts to contact third parties [15 U.S.C. Fair Debt Collection Practices Act §1692c(b)]
2. Cease communication with the Requester [15 U.S.C. Fair Debt Collection Practices Act §1692c(c)]
3. Cease false or misleading representations in order to disgrace or attempt to obtain information [15 U.S.C. Fair Debt Collection Practices Act §1692e(7) & (10)]
4. Cease Furnishing Deceptive forms to create the false belief a debt is owed [15 U.S.C. Fair Debt Collection Practices Act §1692j]

For the record, let's correctly refer to the above-named natural person as the Requester, since 26 U.S.C. §7701(a)(14) defines the word 'taxpayer' as a person subject to any measurable tax derived from a taxable source (activities, events, commodities). Documents I've received from FOIA Requests clearly state no lawful, valid assessment for a tax liability has ever been imposed upon the Requester. Absent a valid, procedurally lawful in full compliance with 26 C.F.R. 301.6203-1, no tax is owing. Therefore the Requester is not a 'taxpayer' either by proof or appointment.

The Requester absolutely refuses to give his consent to communicate with third parties. Without the prior consent of the Requester given directly to the Service, or the express permission of a court of competent jurisdiction, or as reasonably necessary to effectuate a post-judgment judicial remedy, the IRS MAY NOT communicate, in connection with the collection of an alleged debt, with any person other than the Requester.

You and the Service lack lawful authority to interfere with the peace and privacy of a natural, private American who is not subject to your jurisdiction and has no tax liability.

If you have already contacted third parties regarding the Requester without my written consent, please send me a complete list together with whatever information you compiled as a result of the contact. As stated before, you may be in violation of IRC §6304(c) and subject to civil damages for certain unauthorized collection actions under IRC §7433 in an amount equal to the lesser of \$1,000,000 (\$1000,000 in the case of negligence) or other sums as noted.

In Radlinsky v. United States 622 F. Supp. 412 (D.C. Co-o. 1985) the Court stated, "...that the plaintiffs are not 'taxpayers' **because not tax has been assessed.**" Radlinsky distinguishes with specificity and particularity that the terms 'tax', 'penalty' or 'sum' are not analogous.

Only 'taxpayers' are subject to or liable for a tax measured upon income derived from a taxable source as imposed by the Code. Only 'taxpayers' are under the jurisdiction of the IRS. There is no law requiring the lawful duty to file a return, unless liable for a tax imposed by the code. The Requester has no federal tax liability. The Requester is outside your venue and you lack subject matter jurisdiction of the Requester.

Therefore you lack lawful authority to impose any 'discovery' proceedings pursuant to Subtitle F Procedure and Administration Chapter 78 Discovery of Liability and Enforcement of 26 USC §7602(c)(1) Examination of books and witnesses. You also lack lawful authority to impose any right to ask for 'disclosure' information pursuant to Subtitle F Procedure and Administration; Chapter 61 Information and Returns; Subchapter A. Returns and Records; Part 1 Records, Statements, and Special Returns § 6001, 6011 and 6012(a).

The Service does not authorize you to contact other people to obtain or verify information for persons not under your jurisdiction. For you to do otherwise, you are deliberately acting outside the law and invading the privacy of the Requester and dis-interested third parties, giving the erroneous impression the Requester owes a debt or may be in trouble with federal authorities, thus possibly damaging the reputation and credibility of the Requester, clearly in violation of 15 USC 1692b of the Fair Debt Collection Practices Act and IRC §6304.

I, hereby; **FOR THE RECORD:** once again, demand further documentation attesting to the validity of your claim. Pursuant to **26 USC §6751** please provide documentation attesting to the validity of your claim in the form of: a **certification from the officer, having proper delegation of authority, responsible for making the assessment that purports to establish this claim.**

Therefore, I specifically request that you send me a **certified photocopy of the record of assessment, so that I may establish the existence of the assessment and determine that it is in complete compliance with all related provisions of applicable law and that it contains documented evidence that sufficiently establishes any/my PERSONAL LIABILITY.**

As I do take my/any legal and financial responsibilities very seriously, I look forward to receiving this documentation as soon as possible so that we may resolve this situation without any further delay.

However, this request is not to be considered or construed as and is **not** an admission of **"TAXPAYER"** STATUS or of liability for any **TAX OR PENALTY**. Furthermore, your refusal to comply with this lawful request **SHALL** be recognized before any court of the United States or any administrative process, as an acknowledgement that **I am NOT in fact**, liable for the tax or penalty alleged to be due and owing **or otherwise collectible in any manner.**

Until such documentation is provided, any attempt to act upon this claim cannot and will not be honored.

The Requester declares to the best of his knowledge and belief the above facts to be true and correct.

This is an attempt to validate the validity of your claim and any information obtained will be used for that purpose.

Respectfully,



Elias Agredo-Narvaez, Attorney in fact for
ELIAS AGREDO-NARVAEZ.

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128 State of New Jersey)

129) ss.

130 County of Ocean)

131 On April 28th, 2016, before me, Sunny Patel, Notary Public, personally appeared
132 Elias Agredo-Narvaez, personally known to me (or proved to me on the bases of
133 satisfactory evidence) to be the USER of the name ELIAS AGREDO-NARVAEZ, and acknowledged to me that s/he
134 executed the same in his authorized capacity, and that by his autograph on the instrument the person, or the
135 entity upon behalf of which the person acted, executed the instrument. WITNESS my hand and official seal.

136

137 Sunny Patel, Notary Public My commission expires _____.

To whom it may concern:

I do not believe that the vague assertions made on the unsigned notices styled as a **Notices CP15** sent to me allegedly on May, 2nd 2016 but which I received on April, 25, 2016 (copies attached) amount to sufficiently formal controversion of the testimony on my returns as to merit specific response. For one thing, your notice/s fail/s to identify any actual flaw in any of my returns.

Further, while you make unspecific assertions that "what [I] submitted is based on positions that [a] under one or both of [either a "position" identified as "frivolous" under section 6702 (a)(c) or reflective of a desire to delay or impede the administration of federal tax laws]", you fail to also allege (vaguely or otherwise) that "my submission/s" either do/es not contain information on which the substantial correctness of the self-assessment/s can be judged or contain/s information that on its/their face indicate/s that the self-assessment is/are substantially incorrect. One or the other of the latter characteristics must be true for a return to actually qualify as "frivolous" under the statute you cite.

Further still, your notice/s previously offered/s an opportunity for me to withdraw and replace my return/s with one more to your [unspecified] preferences within 30 days without suffering the harm you threaten if I stick by the testimony to which I have already sworn, and herein also attest by affidavit (included as exhibit) but which you appear to find inconvenient. However, according to the statute your notice purports to enforce, it is only certain requests for hearings and applications for payment and compromise agreements and "taxpayer assistance orders" that qualify as "frivolous" and subject to penalty merely for suffering one of the two flaws to which you vaguely refer, and not also one or the other of the two I reference above of which you make no mention. Notably, it is also only such submissions—and NOT returns—that can be afforded the "withdraw and replace" consideration you generously propose. See 26 USC 6702(b).

It can only be assumed that you are seriously confused or have mistaken my return/s for someone else's "submission". In the alternative, you may be simply trying to operate outside your authority in making these extortionate threats.

Please also note that **per 26 CFR 301.6020-1**, when a return has actually been "determined" to be "frivolous" by someone in your agency, you are **required** to prepare and sign a substitute return: *"If any person required by the Internal Revenue Code or by the regulations to make a return... makes, willfully or otherwise, a false, fraudulent or frivolous return, the Commissioner or other authorized Internal Revenue Officer or employee shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise."* 26 CFR 301.6020-1.

There is no indication that such a substitute return has been made. Had one been made, the allegation that my return is "frivolous" would still be unproven, of course, but at least the signature of your officer on the substitute, accepting the legal risks for producing it, would evince good-faith in making the accusation. But no substitute return has been made, and this is additional evidence that your notice is simply a deliberate fraudulent effort at witness-tampering and extortion. (Or perhaps you would argue that this provision doesn't apply, because I am not "a person required by the Internal Revenue Code or by the regulations to make a return"? That is an argument I will readily endorse, but not one that will help your

case much, I think... Plus, your other problems of no actual "frivolous" aspect to my return/s, and the inapplicable and overdue 30-day thing remain for you to stumble over...)

In sum, your notice/s is/are incomprehensible, contradicted by the evidence, obviously made in bad-faith and apparently unrelated to any actual authority concerning "frivolous returns".

Nonetheless, my previous experience in dealing with your agency has taught me that you are reflexively devious and exploitive. Even though your "NOTICES OF PENALTY CHARGES" is/are on its/their face meaningless, I will operate on the presumption that it/they is/are sent as a pretext on the basis of which you will imagine some further actions to be legitimized should I fail to rebut, which you should know by now that you will have no chances.

Therefore, you will find attached as stated before a sworn affidavit directed at each element of fact involved in the penalty with which you threaten me. In the absence of contradictory evidence of comparable focus and competence (**and your continued failure to meet the relevant requirements imposed on you by United States statutes and regulations**, some of which are discussed above and before), you are entirely lacking any legal grounds to proceed with your threats, in my own opinion.

In any event, you bear the burden of proving your allegations, a burden which is NOT met by simply making vague assertions and threats. I suggest you seek competent legal advice.

By the way, nothing I have done or do now by making this response or otherwise is to be construed as a waiver of any of my rights; further, I particularly demand and insist upon every due process protection relevant to this matter under the common law, state of New Jersey law and federal law.

As is usually required by law and demanded by the subscriber, this letter and its attachments will become part of the formal record of our correspondences and notices I have made to you, for use in all future legal proceedings.

Without prejudice

A large black rectangular redaction box covers the signature area. Below the box, there is a blue circular stamp with some illegible text and a red "USA" stamp.

04/26/2016

Elias Agredo-Narvaez

Attachments:

"COPIES OF YOUR NOTICES CP15 2013, 2014, 2015"

Affidavit.

Reference copy of previously-submitted tax return concerning the period/s 2013, 2014, and 2015.

EXHIBIT

AFFIDAVIT

I, Elias Aguado Narvaez being of sound mind and upon my oath, depose and state as follows:

1. The tax returns I completed and submitted concerning the years 2013, 2014 and 2015 (copies attached) contain entries declaring total (gross) income receipts and adjusted gross and net income receipts computed according to the instructions provided; a self-assessment of tax due upon the computed "net income" per the tax table provided; and an unaltered signed affirmation regarding the truth, completeness and correctness of these entries and assessment.

To the best of my knowledge and belief, the above-listed entries comprise information by which the substantial correctness of the self-assessment on the return can be judged.

2. Aside from identifying information, address, signature and date, the Forms 1040 I completed and submitted concerning the years 2013, 2014 and 2015 contain nothing from my hand but:
 - * numeric entries;
 - * a correction of a preprinted declaratory statement concerning the notification of the Internal Revenue Service of my rebuttal of a W-2 submitted by another from "have" to "hereby";
 - * the answer to a question posed by the Secretary concerning what efforts were made to secure a correct W-2 from the payer listed on the form: "[whatever it is]"; and
 - * the answer to a question posed by the secretary for an explanation of how I determined what amounts to report various lines of the form: "[whatever it is]".

To the best of my knowledge and belief, nothing on the return constitutes information that on its face indicates that the self-assessment is substantially incorrect.

3. The information on the tax returns I completed and submitted concerning the years 2013, 2014 and 2015 is not based on, nor reflective of, any "position" identified by the Secretary of the Treasury or his delegates as "frivolous" and published as such pursuant to 6702(c).

- 38 4 The content of the tax returns I completed and submitted concerning the years 2013,
39 2014 and 2015, and the act of their completion and submission, are not intended,
40 expected or desired to impede or delay the administration of any federal tax law.
41

42 On the contrary, the returns I completed and submitted concerning the years
43 2013, 2014 and 2015 is good faith proof of my best effort to fully comply with all legal
44 obligations to which I am subject to the best of my understanding of those obligations,
45 and to conform with all relevant provisions of law as best I understand those provisions.
46 It is my sincere hope and intent that the returns contribute to and are met with the
47 smooth, speedy and proper administration of the federal tax laws.
48

- 49 5. I am not an officer or employee of a corporation or member or employee of a
50 partnership, who as such officer, member or employee is under any duty whatsoever
51 concerning tax forms, reports or tax-related matters of any kind. Nor am I a member of
52 any class illustrated or defined by the foregoing enumerated examples.
53
54 6. I have never knowingly and intentionally created, acknowledged or supported any
55 relationship or presumption of a relationship between me and the United States under
56 auspices or by virtue of which the United States is authorized to seize property from me
57 or subject me to fines or penalties other than by making a formal complaint and proving
58 its claims to the satisfaction of an impartial judicial tribunal as Plaintiff in an adversarial
59 proceeding in which I enjoy the benefit of all presumptions, and which conforms to the
60 specifications of the Seventh Article of Amendment to the United States Constitution.
61
62

63 I affirm under penalty of perjury under the laws of the United States of America that
64 the foregoing is true and correct to the best of my current knowledge and information.
65
66

67 Executed May, 26, 2016.

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71
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73 Elias Agredo-Narvaez

