



Department of the Treasury
Internal Revenue Service

FRESNO CA 93888-0029

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

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
1072749193

BODCD-WI

Use for payments

Letter Number: LTR3884C
Letter Date : 2017-07-14
Tax Period : 201312



* [REDACTED] *

INTERNAL REVENUE SERVICE

FRESNO CA 93888-0029



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

QP AGRE 55 0 201312 670 000000000000

FRESNO CA 93888-0029

In reply refer to: 1072749193
July 14, 2017 LTR 3884C 1

201312 55

00040459

BODC: WI

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

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2013

Form: CIVPEN

Dear Taxpayer:

Thank you for your Form 12153, Request for a Collection Due Process or Equivalent Hearing dated May 02, 2017.

Our records indicate you already received an appeal regarding Letter 1058/LT11, Final Notice-Notice of Intent to Levy and Notice of Your Right to a Hearing for the tax period(s) listed above. To qualify for another appeal, you must dispute the previous Appeals decision, or claim that your circumstances have changed and you believe this would change the determination. If your circumstances have changed, you must request a conference with a Collections manager prior to Appeals consideration. Review pages 3 and 4 of the enclosed Publication 1660, Collection Appeal Rights.

We are not considering your Form 12153 request for CDP hearing for LEVY since it was premature for tax periods 2014 and 2015. Our records indicate no LT 11, CP 90, or CP 92 was issued.

Thank you for your cooperation in this matter.

1072749193
LTR 3884C
201312 55
00040460

July 14, 2017
[REDACTED]

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

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

Sincerely yours,



BOBBI S. MARTIN
OPERATIONS MANAGER, ACS SUPPORT

Enclosure(s):
Copy of this letter
Envelope
Your Form 12153
Publication 1660

FOR YOUR INFORMATION

Thank you for your Form 12153, Request for a Collection Due Process
no Equitable Hearing dated May 05, 2017.

Our records indicate you already received an appeal regarding letter
105847-1. Final Notice of Intent to Levy and Notice of Your
Right to a Hearing for the tax periods listed above. To qualify for
another appeal, you must dispute the previous Appeals decision, or
claim that your circumstances have changed and you believe this would
change a determination. If your circumstances have changed, you must
request a conference with a Collection manager prior to Appeals
consideration. Review pages 3 and 4 of the enclosed Publication 1660,
Collection Appeal Rights.

We are not considering your Form 12153 request for CDP hearing for
LEVY since it was premised on the tax periods 2014 and 2015. Our records
indicate no LT 50, or CP 73 was issued.

Thank you for your cooperation in this matter.



FRESNO CA 93888-0029

In reply refer to: 1072749193
July 14, 2017 LTR 3884C 1

201312 55

00040459

BODC: WI

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

Taxpayer Identification Number: [REDACTED]
Tax Period(s): Dec. 31, 2013

Form: CIVPEN

Dear Taxpayer:

Thank you for your Form 12153, Request for a Collection Due Process or Equivalent Hearing dated May 02, 2017.

Our records indicate you already received an appeal regarding Letter 1058/LT11, Final Notice-Notice of Intent to Levy and Notice of Your Right to a Hearing for the tax period(s) listed above. To qualify for another appeal, you must dispute the previous Appeals decision, or claim that your circumstances have changed and you believe this would change the determination. If your circumstances have changed, you must request a conference with a Collections manager prior to Appeals consideration. Review pages 3 and 4 of the enclosed Publication 1660, Collection Appeal Rights.

We are not considering your Form 12153 request for CDP hearing for LEVY since it was premature for tax periods 2014 and 2015. Our records indicate no LT 11, CP 90, or CP 92 was issued.

Thank you for your cooperation in this matter.

1072749193
LTR 3884C 1
201312 55
00040460

July 14, 2017 LTR 3884C 1
201312 55
00040460

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

Sincerely yours,



BOBBI S. MARTIN
OPERATIONS MANAGER, ACS SUPPORT

Enclosure(s):
Copy of this letter
Envelope
Your Form 12153
Publication 1660

Form **12153**
(Rev. 12-2013)**Request for a Collection Due Process or Equivalent Hearing**

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320.
- Notice of Intent to Levy and Notice of Your Right to a Hearing,
- Notice of Jeopardy Levy and Right of Appeal,
- Notice of Levy on Your State Tax Refund,
- Notice of Levy and Notice of Your Right to a Hearing.

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 7 (Equivalent Hearing) to request an equivalent hearing.

1. **Name:** (Taxpayer 1) ELIAS AGREDO-NARVAEZ

Identification Number [REDACTED]

Current Address c/o 1080-B East Veteran highway

City Jackson **State** newjersey **Zip Code** [08527]

2. **Telephone Number and Best Time to Call During Normal Business Hours**

Home (973) <u>[REDACTED]</u>	12:00	<input checked="" type="checkbox"/> am.	<input type="checkbox"/> pm.
Work () <u>-</u>		<input type="checkbox"/> am.	<input type="checkbox"/> pm.
Cell (973) <u>[REDACTED]</u>	12:00	<input checked="" type="checkbox"/> am.	<input type="checkbox"/> pm.

3. **Taxpayer Name:** (Taxpayer 2) _____

Taxpayer Identification Number _____

Current Address _____

(If Different from Address Above) **City** _____ **State** _____ **Zip Code** _____

4. **Telephone Number and Best Time to Call During Normal Business Hours**

Home () _____	-	_____	<input type="checkbox"/> am.	<input type="checkbox"/> pm.
Work () _____	-	_____	<input type="checkbox"/> am.	<input type="checkbox"/> pm.
Cell () _____	-	_____	<input type="checkbox"/> am.	<input type="checkbox"/> pm.

5. **Tax Information as Shown on the Lien or Levy Notice (If possible, attach a copy of the notice)**

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods
ALLEGED CIVPEN	Alleged 1040	2013, 2014, 2015

Request for a Collection Due Process or Equivalent Hearing

6. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

☐ Filed Notice of Federal Tax Lien

☒ Proposed Levy or Actual Levy

7. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

☒ I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space. If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (Business), as appropriate, with this form. See www.irs.gov for copies of the forms. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

Collection Alternative ☐ Installment Agreement ☐ Offer in Compromise ☐ I Cannot Pay Balance

Lien

☐ Subordination

☐ Discharge

☒ Withdrawal

Please explain: Documents received through FOIA PA requests show no valid procedurally properly filed record of assessment has been produced for the alleged penalties.

My Spouse Is Responsible

☐ Innocent Spouse Relief (Please attach Form 8857 *Request for Innocent Spouse Relief*, to your request.)

Other (For examples, see page 4)

☐

Reason (You must provide a reason for the dispute or your request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):

I am not "liable" for the FRP because I have never been or filed ANY FRIVOLOUS RETURN required by statute to be filed by me. I have never been the employee described by the tax code or have been employed by an employer as defined by the tax code. The alleged penalty/taxes owed are applicable only to employers and not "private employees in the private sector."

9. Signatures

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (*president, secretary, etc.*) behind your signature.

SIGN HERE

Signature

Date

05-02-2017

Taxpayer 2's Signature (if a joint request, both must sign)

Date

☐ I request my CDP hearing be held with my authorized representative (attach a copy of Form 2848)

Authorized Representative's Signature

Authorized Representative's Name

Telephone Number

IRS Use Only

IRS Employee (Print)

Employee Telephone Number

IRS Received Date



Department of the Treasury
Internal Revenue Service
Andover, MA 01810-9041



9307 1107 5660 3363 0969 35

015929.749449.168408.10813 2 AB 0.403 1310



Notice CP504
Tax Year 2015
Notice date April 24, 2017
Social Security number [REDACTED]
To contact us Phone 1-800-829-1042
Your Caller ID 648388
Page 1 of 5

ELIAS AGREDO-NARVAEZ
1080 E VETERANS HWY APT 1080 B
JACKSON NJ 08527-2934802



Notice of Intent to seize (levy) your property or rights to property

Amount due immediately: \$25,570.06

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form CIVPEN). **If you don't call us immediately to make payment arrangements or pay the amount due, we may levy your property or rights to property and apply it to the \$25,570.06 you owe.**

Billing Summary

Amount you owed	\$25,200.23
Interest charges	369.83
Amount due immediately	\$25,570.06

I called immediately, exactly at 1:03 PM April 24, 2017 (Recorded call on record). I wanted to make payment arrangements but could not do so because I was denied the statute that was allegedly violated giving rise to the alleged penalties, however it was inferred that the penalties were intended to be for been FRIVOLOUS? in which case this can not apply to me since I have never been "FRIVOLOUS". Please correct your records.

Continued on back



CP504 (P) (Rev. 01-10)
U.S. DEPARTMENT OF THE TREASURY
WASHINGTON, DC 20548-0001

Notice CP504
Notice date April 24, 2017
Social Security number [REDACTED]



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number [REDACTED] tax year (2015), and the form number (CIVPEN) on your payment and any correspondence.

Amount due immediately

\$25,570.06

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0419



QP AGRE 55 0 201512 670 00002557006



WI
 Notice CP504
 Tax Year 2015
 Notice date April 24, 2017
 Social Security number [REDACTED]
 Page 2 of 5

What you need to do immediately
 I do NOT agree with the amount at all.



Immediately after receipt of this notice, I called the number shown, told the employee that I disagreed with the amount allegedly owed and was told that I could not disagree but they only collect payments, not

What you need to know
 I know that Paragraph (A) is missing from your alleged authority statute

IRC sec 6331 Refers to and is to be served on or upon the officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia.

During my phone conversation with the representative in the number above I demand a hearing and did not give consent until such hearing (however is called) has been provided to me. The call was recorded and will be used as needed in any court.

If you agree with the amount due and you're not working with an IRS representative

- Pay the amount due of \$25,570.06 immediately or we may file Notice of Federal Tax Lien, the amount of interest will increase, and additional penalties may apply.
- Pay online or mail a check or money order with the attached payment stub. You can pay online now at www.irs.gov/payments.

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial condition has not changed, you don't need to do anything.

If you disagree with the amount due

Call us at 1-800-829-0922 to review your account with a representative. Be sure to have your account information available when you call. We'll assume you agree with the information in this notice if we don't hear from you.

Recorded call marked as EXHIBIT for future use.

Notice of Intent to Levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)). If you don't pay the amount due by May 4, 2017, we can levy your state tax refund or other property rights or rights to property. Property or rights to property includes:

- Wages, real estate commissions, and other income
- Bank accounts
- Personal assets (e.g., your car and home)
- Social security benefits

Rights to request an appeal

If you don't agree, you have the right to request an appeal under the Collection Appeals Program. Please call 1-800-829-0922 or send us a Collection Appeals Request (Form 9423) to the address at the top of the notice by May 4, 2017.



	WI
Notice	CP504
Tax Year	2015
Notice date	April 24, 2017
Social Security number	[REDACTED]
Page 3 of 5	

What you need to know—continued



Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt. Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$50,000 for which, a Notice of Federal Tax lien has been filed and all administrative remedies under IRC § 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$50,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside of the United States. Additional information on passport certification is available at www.irs.gov/passports.

Payment options

Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking account or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 to discuss your options.

Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to www.irs.gov/balancedue.

If you've already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 1-800-829-0922 to review your account

Continued on back...



WI
Notice CP504
Tax Year 2015
Notice date April 24, 2017
Social Security number [REDACTED]
Page 4 of 5

If we don't hear from you

If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time or we may levy.

If we file a lien, it may be difficult to sell or borrow against your property. A tax lien will also appear on your credit report – which may harm your credit rating – and your creditors would also be publicly notified that the IRS has priority to seize your property.

Interest charges

Please explain to me my Liability so that I can make the necessary arrangements. By you telling me that I am frivolous you are not informing me of or making me liable for anything.

I DON'T UNDERSTAND your claims therefore you can not lawfully proceed until I do.

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

Description	Amount
Total interest	\$369.83

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-0922.

Period	Interest Rate
October 1, 2015 through December 31, 2015	3%
January 1, 2016 through March 31, 2016	3%
April 1, 2016 through June 30, 2016	4%
July 1, 2016 through September 30, 2016	4%
October 1, 2016 through December 31, 2016	4%
January 1, 2017 through March 31, 2017	4%





	WI
Notice	CP504
Tax Year	2015
Notice date	April 24, 2017
Social Security number	[REDACTED]
Page 5 of 5	

Additional information

- Visit www.irs.gov/cp504
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/payments.
- Review the enclosed document: IRS Collection Process (Publication 594).
- You can contact us by mail at the following address. Be sure to include your social security number, the tax year, and the form number you are writing about.

Internal Revenue Service

P.O. Box 9052

Andover, MA 01810-9052

- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
- Keep this notice for your records

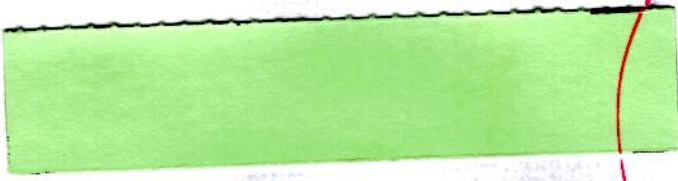
If you need assistance, please don't hesitate to contact us.



415-17
2014
13, 15



Jackson, New Jersey
[08527-9998]



Department of the Treasury
Internal Revenue Service
Andover, MA 01810-9020



RET
R