

May 20, 2018

1                                    **elias agredo-narvaez**  
2                                    C/O ELIAS AGREDO-NARVAEZ ©  
3                                    1080-B East Veterans Highway  
4                                    Jackson, New Jersey  
5                                    [08527]  
6  
7

8                                    Sent certified mail **7016 2070 0000 2480 7176**, and  
9                                    **Facsimile** to fax # 855-235-8848

10  
11 **TO:**

12 Christine L. Davis  
13 Operations Manager  
14 Department of the Treasury  
15 Internal Revenue Service  
16 1973 NORTH RULON WHITE BLVD  
17 M/S 4450  
18 OGDEN UT 84404  
19

20 **RE:**

21 Your letter dated 05/14/2018 copy of which is included herein.  
22

23 Dear Christine L. Davis;

24 I am in receipt of your UNSIGNED AND UNVERIFIED letter referenced above  
25 which purports to be a legit audit except that it lacks perhaps the most important  
26 element of an audit AKA the **verification**; and therefore, it is been refused and  
27 returned to you unsigned, for the simple reason that without the required  
28 verification one can't be certain of whether those pieces of paper are or not a  
29 sham.  
30

31 **As suggested in your letter** I am hereby informing you of my disagreement with  
32 your allegedly proposed changes to my return for the year 2013.  
33

34 As your letter and its contents purport to contradict my sworn statements, any  
35 controverting information must be subscribed to under penalties of perjury or  
36 they are as invalid and void as an unsigned return is under the law. DO YOU  
37 HAVE PERSONAL FIRSTHAND KNOWLEDGE OF THE FACTS ATTESTED TO IN  
38 MY 2013 RETURN? CAN YOU CONTRADICT MY STATEMENTS? If so, just swear  
39 to it under penalties of perjury and I will gladly comply to any of your demands,  
40 otherwise; I bear far more preponderance of evidence.  
41

May 20, 2018

42 **Let me state once again for the record "that I stand behind the sworn**  
43 **statements signed by me with blue ink at all times and in all places"**

44  
45 You appeared to include in your form 886 AKA EXPLANATION OF ITEMS (*please*  
46 *see attached list of items of income under subtitle A and think where you could fit*  
47 *the items described in your explanation list*) information that was erroneously  
48 submitted to the IRS by persons who never swear to any of the information they  
49 forwarded to the agency and which has been corrected and sworn to by me and  
50 under penalties of perjury. I believe I have already established herein as I have  
51 many times before; that your alleged audit fails to establish lawful cause for  
52 continuing to delay, impede and obstruct lawful process, regardless of who issued  
53 it, either you or the alleged "TAX EXAMINER" furthermore, I believe that you  
54 had have more than sufficient time to evaluate my return since first filed back in  
55 2014, verify that it is complete and correct and issue the refund lawfully due to  
56 me including the required interests accumulated since said year of filing.

57  
58 As I have provided to you a correct and complete "**self-assessment**" in good faith  
59 and to the best of my knowledge and belief, and I have also offered to provide to  
60 you, upon request, information that you require in order to remedy any and all  
61 errors and/or omissions in my testimony, and, to-date, I have not received any  
62 notice of errors, omissions, or rebuttals to my testimony that would justify such  
63 an stretch of delay in processing my educated returns and to continue  
64 withholding that which is due to me.

65  
66 **I hereby expect and require you to perform your duty, as required by law, and**  
67 **process only the forms that are attested to by me and signed under penalties of**  
68 **perjury and issue based only on those forms. the refund of \$3635.02 as**  
69 **requested in my 2013 educated return plus interests lawfully due to me or**  
70 **provide lawful cause as to why you are unable to carry out this command.**

71  
72 As I too recognize that no one is infallible, and I endeavor to facilitate rational  
73 discourse carried out in good faith, allowances maybe made, by me, and at my  
74 discretion, for errors and omissions that are immaterial, insignificant, or that I  
75 believe to be an over-sight of yours, as long as I believe them to be in good faith,  
76 and not the result of incompetence, malfeasance, or even nonfeasance.

77  
78 I endeavor to provide to you correspondence of no less quality than the  
79 correspondence I expect and require from you, as evidenced by this and all my  
80 previous documents.

May 20, 2018

81 Any correspondence issued by you to me that is not competent may be ignored,  
82 returned, discarded, or otherwise disposed at my discretion, as it is not  
83 reasonable to any-one to expect me to respond to correspondence issued through  
84 incompetence.

85  
86 In the alternative, I request and demand any and all procedurally correct **person**  
87 **to person audit in any location that is convenient to me**, and any and all rights  
88 that I am entitled to under the law.

89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99

This letter and all it's attachments must be filed as a permanent part of my IRS/TDA/AIMS/IMF 23C record. If such record(s) have/has been deleted or substituted, this demand still applies.  
  
INITIAL EA

100  
101  
102  
103 Respectfully:  
104 **FOR ELIAS AGREDO-NARVAEZ**,  
105

106 Without prejudice  
107 [Redacted Signature]

Date: May 20<sup>th</sup>,2018

108  
109 BY elias agredo-narvaez



110  
111  
112  
113  
114

**Enclosures:**  
**Your letter dated 05/14/2018**  
**Document entitled Items of income**  
**This Document**

**15 original pages**  
**1 page**  
**3 pages**



**Department of the Treasury  
Internal Revenue Service**

1973 NORTH RULON WHITE BLVD  
M/S 4450  
OGDEN UT 84404

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

**Date:**

05/14/2018

**Taxpayer ID number:**

PC 0310

EGC 5531

**Tax periods ended:**

December 31, 2013

**Person to contact:**

Tax Examiner

**Contact telephone number:**

866-883-0235

**Contact hours:**

7 am - 3:30 pm

**Contact fax number:**

855-235-8845

**We're auditing your 2013 Form 1040 , and need a response from you.**

**Proposed changes to your 2013 Form 1040**

Dear ELIAS AGREDO-NARVAEZ:

We reviewed your 2013 federal income tax return, any information you gave us, and made proposed changes to your tax. As a result, we found that you:

- are due a refund of \$
- owe a balance of \$ 1,909.00 . This amount may include tax, penalties, and estimated interest due. You should pay the balance due immediately to avoid additional penalties and interest charges.

**What you need to do**

Review the enclosed Form 4549, *Income Tax Examination Changes*, and attached Form 886 and let us know by June 13, 2018 if you agree or disagree with our proposed changes. If your address has changed, please provide your current address and contact information when you respond.

**If you agree with our changes**

- Sign, date and mail the enclosed Form 4549 to us in the envelope we provided.
- If you are due a refund, you should receive a refund check within 8 weeks if you don't owe other taxes or debts we're required to collect.
- If you owe additional taxes, make your check or money order payable to the United States Treasury. Write your taxpayer ID number, tax year and form number on the check.
- If you can't pay the total amount due, pay as much as you can and make payment arrangements to pay the rest over time. Payment options are described in the enclosed Publication 3498-A, *The Examination Process (Audits by Mail)*. You can also search "tax payment options" at [www.irs.gov](http://www.irs.gov).

**If you don't agree with our changes**

Return a copy of this letter along with your explanation and any supporting documents. Form 886 attached to the Form 4549 explains documentation you need to give us. Publication 3498-A describes the audit process and explains other options, including your appeal rights, if you disagree with our proposed changes.

**If we don't hear from you**

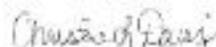
If we don't receive a response from you, we'll send you a Notice of Deficiency, which will state the amount you owe with penalties and explain your right to file a petition in the United States Tax Court. Once a Notice of Deficiency is sent to you, you cannot appeal disagreements to the IRS. We will still consider new information you may provide to us, but you will need to file a petition with the United States Tax Court to challenge the deficiency.

If you need assistance, please don't hesitate to contact us. If you want to authorize someone, in addition to you, to contact the IRS about this letter, please complete and send us Form 2848, *Power of Attorney and Declaration of Representative*. You can download this form at [www.irs.gov](http://www.irs.gov) or request a copy by calling 1-800-TAX-FORM (1-800-829-3676).

Please provide a telephone number, including area code and the best time for us to call you if we need more information.

Telephone number: (        ) \_\_\_\_\_ - \_\_\_\_\_ Hours: \_\_\_\_\_

Sincerely,



Christine Davis  
Operations Manager

Enclosures:  
Form 4549  
Publication 3498-A  
 Form 886  
Copy of this letter  
Envelope



Name and Address of Taxpayer  ELIAS AGREDO-NARVAEZ 1080 E VETERANS HWY APT 1080 B JACKSON NJ 08527-2934	Taxpayer Identification Number  [REDACTED]	Return Form No.:  1040
	Person with whom examination changes were discussed.	Name and Title: ELIAS AGREDO-NARVAEZ

1. Adjustments to Income		Period End 12/31/2013	Period End	Period End
a.	LPC PROPERTIES LLC	4,240.00		
b.	SIYATA ASSOCIATES LLC	1,300.00		
c.	PLEASANT GARDENS HOLDINGS	2,300.00		
d.	Wages-GOLDSTONE MANAGEMENT INC	33,927.00		
e.	SE AGI Adjustment	(554.00)		
f.				
g.				
h.				
i.				
j.				
k.				
l.				
m.				
n.				
o.				
p.				
<b>2. Total Adjustments</b>		41,213.00		
<b>3. Taxable Income Per Return or as Previously Adjusted</b>		(17,800.00)		
<b>4. Corrected Taxable Income</b>		23,413.00		
Tax Method		TAX TABLE		
Filing Status		Married Separate		
<b>5. Tax</b>		3,068.00		
<b>6. Additional Taxes / Alternative Minimum Tax</b>				
<b>7. Corrected Tax Liability</b>		3,068.00		
<b>8. Less Credits</b>	a. Child Tax Credit	2,000.00		
	b.			
	c.			
	d.			
<b>9. Balance (Line 7 less Lines 8a through 8d)</b>		1,068.00		
<b>10. Plus Other Taxes</b>	a. Self Employment Tax	1,108.00		
	b.			
	c.			
	d.			
<b>11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)</b>		2,176.00		
<b>12. Total Tax Shown on Return or as Previously Adjusted</b>		0.00		
<b>13. Adjustments to:</b>				
	a.			
	b.			
	c.			
<b>14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)</b>		2,176.00		
<b>15. Adjustments to Prepayment Credits - Increase (Decrease) See Attached</b>		1,039.56		
<b>16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)</b>		1,136.44		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of Taxpayer  
ELIAS AGREDO-NARVAEZ

Taxpayer Identification Number  
[REDACTED]

Return Form No.:  
1040

	Period End 12/31/2017	Period End	Period End
<b>17. Penalties/ Code Sections</b>			
a. Delq-IRC 6651(a) (1)	284.11		
b. Accuracy-IRC 6662	227.29		
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
<b>18. Total Penalties</b>	511.40		
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT). The interest will accrue and be assessed at 120% of the underpayment rate in accordance with IRC §6621(c)	0.00		
<b>19. Summary of Taxes, Penalties and Interest:</b>			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)	1,136.44		
b. Penalties (Line 18) - computed to 05/14/2018	511.40		
c. Interest (IRC § 6601) - computed to 06/13/2018	260.66		
d. TMT Interest - computed to 06/13/2018 (on TMT underpayment)	0.00		
e. Amount due or (refund) - (sum of Lines a, b, c and d)	1,908.50		

**Other Information:**

Examiner's Signature: Tax Examiner	Employee ID: 1000099771	Office:	Date: 05/14/2018
---------------------------------------	----------------------------	---------	---------------------

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

**PLEASE NOTE:** If a joint return was filed, **BOTH** taxpayers must sign

Signature of Taxpayer	Date:	Signature of Taxpayer	Date:
By:		Title:	Date:

Form 886-A (Rev. January 1994)	<b>EXPLANATION OF ITEMS</b>	Schedule number or exhibit
Name of Taxpayer AGREDO-NARVAEZ, ELIAS	Tax Identification Number [REDACTED]	Year/Period ended

Adjustment(s) to Prepayment Credit(s) Subject to Deficiency (Form 4549 series Line 13a or Form 5278 Line 20a):

2013

Total Adjustment Amount:

Adjustment(s) to Prepayment Credit(s) Not Subject to Deficiency (Form 4549 series Line 15 or Form 5278 Line 22):

2013

Frozen refunds

1,039.56

Total Adjustment Amount:

1,039.56

Name of Taxpayer: ELIAS AGREDO-NARVAEZ

05/14/2018

Identification Number: [REDACTED]

Total

19.00.00

**2013 - Form 6251 - Alternative Minimum Tax Computation**

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	41,213.00
2. Total adjustment and preferences (excluding any NOL deduction)	0.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	41,213.00
6. Exemption amount	40,400.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	813.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (if FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract \$ 0 from the result	211.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	211.00
11. Regular tax less foreign tax credit (if Schedule J was used to figure tax, use the refigured amount for line 44 of Form 1040 without using Schedule J)	3,068.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	40,400.00
B. Alternative minimum taxable income	41,213.00
C. Enter amount based on filing status	76,950.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	40,400.00

Name of Taxpayer: ELIAS AGREDO-NARVAEZ

05/14/2018

Identification Number: [REDACTED]

Total

19.00.00

**2013 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates**

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	813.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	813.00
7. Multiply line 6 by 26% and subtract \$ 0 from the result	211.00
8. Enter amount based on filing status	36,250.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	23,413.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	12,837.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	225,000.00
15. Amount from line 10	12,837.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	23,413.00
17. Add lines 15 and 16	36,250.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	188,750.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	211.00
28. Multiply line 1 by 26% and subtract \$ 0 from the result	211.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	211.00

Name of Taxpayer: ELIAS AGREDO-NARVAEZ

05/14/2018

Identification Number: [REDACTED] Total

19.00.00

**2013 - Child Tax Credit and Schedule 8812 Child Tax Credit**

1. Amount of credit based on qualifying children	2,000.00
2. Modified AGI	41,213.00
3. Limitation based on filing status (\$110,000 if married filing jointly; \$75,000 if single, head of household, or qualifying widow(er); \$55,000 if married filing separate)	55,000.00
4. Subtract line 3 from line 2 (if zero or less, enter -0-)	0.00
5. Multiply line 4 by .05	0.00
6. Subtract line 5 from line 1 (if zero or less, no credit is allowed)	2,000.00
7. Corrected tax before allowable credits	3,068.00
8. Credit limitation	0.00
9. Subtract line 8 from line 7	3,068.00
10. Child tax credit (smaller of lines 6 or 9)	2,000.00

**Schedule 8812 - Child Tax Credit**

1. Amount from line 1 above (or amount of credit after modified AGI reduction)	2,000.00
2. Child tax credit allowed (line 10 above)	2,000.00
3. Subtract line 2 from line 1 (if zero or less, no credit is allowed)	0.00
4a. Earned income	
4b. Nontaxable combat pay included on line 4a	
5. If the amount on line 4a is more than \$3,000, subtract \$3,000 from line 4a (if line 4a is less than \$3,000, then line 5 equals zero)	
6. Multiply the amount on line 5 by 15%	
7. Enter the total of the withheld social security, Medicare, and Additional Medicare taxes	
8. Deductible part of self-employment tax, plus FICA tax on tips and uncollected social security, Medicare, or RRTA taxes	
9. Total of line 7 and line 8	
10. Earned income credit and excess social security and RRTA taxes withheld	
11. Subtract line 10 from line 9 (if zero or less, enter -0-)	
12. Larger of line 6 or line 11	
13. Additional child tax credit (smaller of lines 3 or 12)	

Name of Taxpayer: ELIAS AGREDO-NARVAEZ  
Identification Number: [REDACTED]

Total

05/14/2018  
19.00.00

### EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

#### 2013 - DELINQUENCY PENALTY

1. Delinquency penalty abated		0.00
2. Date return due	04/15/2014	
3. Date return filed	04/24/2016	
4. Failure to File penalty rate	0.250	
5. Failure to Pay penalty rate	0.000	
6. Total corrected tax liability		2,176.00
7. Allowable payments on or prior to due date of return		1,039.56
8. Net Amount Due (line 6 less line 7)		1,136.44
9. Failure to File Penalty - line 8 multiplied by line 4		284.11
10. Minimum penalty if over 60 days delinquent		135.00
11. Failure to File Penalty - Greater of line 9 or line 10		284.11
12. Previously assessed/previously agreed Failure to File Penalty		0.00
13. Net Failure to File Penalty - line 11 less line 12		284.11
14. Failure to Pay Penalty - line 8 multiplied by line 5		0.00
15. Previously assessed/previously agreed Failure to Pay Penalty		0.00
16. Net Failure to Pay Penalty - line 14 less line 15 *		0.00
17. Total Delinquency Penalty - Sum of line 13 and 16		284.11

- If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

## Accuracy-Related Penalties under IRC 6662

### 20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	1,136.44
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	1,136.44
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	227.29
8. Less: Previously assessed/previously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	227.29

### 40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	1,136.44
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	1,136.44
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	0.00

Name of Taxpayer: ELIAS AGREDO-NARVAEZ

05/14/2018

Identification Number: [REDACTED]

Total

19.00.00

### HOW TO PAY YOUR TAXES

If you agree with our examination, pay now by sending a check or money order payable to United States Treasury and your signed agreement. The enclosed report does not reflect any balance currently due on your account.

Why it is to your advantage to pay now:

- Decreases future interest charges
- Prevents assessment of failure to pay penalty
- Reduces payment of nondeductible interest
- Eliminates further contact with us

If you agree with our examination and cannot pay now:

- 1) Can you pay the full amount within 120 days?  Yes  No
  - If yes, send in the signed agreement now and submit the balance due when you receive a bill. Checks should be made payable to United States Treasury.
  - If no, you may be eligible for a payment plan.
- 2) If you would like us to consider an installment agreement, submit your written request or check the box below and return this flyer with your signed agreement.

I would like to pay \$ \_\_\_\_\_ per month.

(We encourage you to make your payments as large as possible to limit penalty and interest charges.)

I would like my payment to be due on the \_\_\_\_\_ of the month.

(Please indicate a date between the 1<sup>st</sup> and 28<sup>th</sup> of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: ( ) \_\_\_\_\_

Work: ( ) \_\_\_\_\_

ALSO, if you agree with our examination, PLEASE SIGN PAGE 2 OF THE REPORT (Form 4549) and return pages 1 and 2 to us.

\* Interest and applicable penalties will continue to accrue until your balance is paid in full.

\* All checks or money orders for payment should be made payable to United States Treasury.

Name Of Taxpayer: ELIAS AGREDO-NARVAEZ

05/14/2018

Identification Number: [REDACTED]

Total

19.00.00

## 2013 TAX YEAR INTEREST COMPUTATION

Interest computed to 06/13/2018

Total Tax Deficiency \$1,136.44

## Plus Penalties\*

Failure to File - IRC 6651	\$284.11
Accuracy Related Penalty - IRC 6662	\$227.29
Accuracy Related Penalty - IRC 6662A	\$0.00
Civil Fraud - IRC 6663	\$0.00
Manually Computed Penalty	\$0.00

Total Penalties Subject to Interest \$511.40

Tax Deficiency and Penalties Subject to Interest \$1,647.84

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2014--12/31/2014	260	3%	\$35.59
Compound	01/01/2015--12/31/2015	365	3%	\$51.27
Compound	01/01/2016--03/31/2016	91	3%	\$12.99
Compound	04/01/2016--12/31/2016	275	4%	\$53.32
Compound	01/01/2017--12/31/2017	365	4%	\$73.50
Compound	01/01/2018--06/13/2018	164	4%	\$33.99

Total Interest \$260.66

Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer: ELIAS AGREDO-NARVAEZ  
Identification Number: [REDACTED]

05/14/2018  
Total 19,00.00

2013 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary  
ELIAS AGREDO-NARVAEZ

140-02-6708

1. Self-employment income	7,840.00
2. Multiply line 1 by 92.35%	7,240.24
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	7,240.24
6. Maximum earnings subject to social security	113,700.00
7. Social security wages and tips from W-2	33,927.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	33,927.00
11. Line 6 less line 10	79,773.00
12. Multiply the smaller of line 5 or 11 by 12.40%	897.79
13. Multiply line 5 by 2.90%	209.97
14. Self-employment tax (sum of lines 12 and 13)	1,107.76

Secondary

138-17-4368

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	113,700.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Form <b>886-A</b> (Rev. January 1994)886-A	<b>EXPLANATION OF ITEMS</b>	Schedule number or exhibit
Name of Taxpayer <b>ELIAS AGREDO-NARVAEZ</b>	Taxpayer Identification Number [REDACTED]	Year/Period Ended 2013

**Frozen Refund**

Tax Period 2013	Per Return \$0.00	Per Exam \$1,039.56	Adjustment \$1,039.56
--------------------	----------------------	------------------------	--------------------------

We have Frozen your original refund that you claimed on your original return. We have given a credit for that refund on your form 4549 report. It will show the correct balance due or refund.

**LPC PROPERTIES LLC**

Tax Period 2013	Per Return \$0.00	Per Exam \$4,240.00	Adjustment \$4,240.00
--------------------	----------------------	------------------------	--------------------------

The Internal Revenue Service collects self-employment tax which is credited to your social security account by the Social Security Administration for social security benefit purposes.

Self-employed persons who have net earnings of at least \$400 from self-employment are required to pay self-employment tax.

Amounts you received as a non-employee for work you performed is the type of income generally subject to self-employment tax.

**SIYATA ASSOCIATES LLC**

Tax Period 2013	Per Return \$0.00	Per Exam \$1,300.00	Adjustment \$1,300.00
--------------------	----------------------	------------------------	--------------------------

The Internal Revenue Service collects self-employment tax which is credited to your social security account by the Social Security Administration for social security benefit purposes.

Self-employed persons who have net earnings of at least \$400 from self-employment are required to pay self-employment tax.

Amounts you received as a non-employee for work you performed is the type of income generally subject to self-employment tax.

**PLEASANT GARDENS HOLDINGS**

Tax Period 2013	Per Return \$0.00	Per Exam \$2,300.00	Adjustment \$2,300.00
--------------------	----------------------	------------------------	--------------------------

We reduced your real estate tax deduction by the amount of taxes allowed as a trade or business expense.

The Internal Revenue Service collects self-employment tax which is credited to your social security account by the Social Security Administration for social security benefit purposes.

Form <b>886-A</b> (Rev. January 1994)886-A	<b>EXPLANATION OF ITEMS</b>	Schedule number or exhibit
Name of Taxpayer <b>ELIAS AGREDO-NARVAEZ</b>	Taxpayer Identification Number 	Year/Period Ended <b>2013</b>

Self-employed persons who have net earnings of at least \$400 from self-employment are required to pay self-employment tax.

**Wages-GOLDSTONE MANAGEMENT INC**

Tax Period 2013	Per Return \$0.00	Per Exam \$33,927.00	Adjustment \$33,927.00
--------------------	----------------------	-------------------------	---------------------------

We have adjusted your gross wages to agree with the amounts shown on Form(s) W-2.

**Statutory-SE AGI Adjustment**

Tax Period 2013	Per Return \$0.00	Per Exam \$554.00	Adjustment (\$554.00)
--------------------	----------------------	----------------------	--------------------------

Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

**Statutory-Self Employment Tax**

Tax Period 2013	Per Return \$0.00	Per Exam \$1,108.00	Adjustment \$1,108.00
--------------------	----------------------	------------------------	--------------------------

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.

# Items included in INCOME

## PART II - ITEMS SPECIFICALLY INCLUDED IN GROSS INCOME

- Sec. 71. Alimony and separate maintenance payments
- Sec. 72. Annuities; certain proceeds of endowment and life insurance contracts
- Sec. 73. Services of child
- Sec. 74. Prizes and awards
- Sec. 75. Dealers in tax-exempt securities
- (Sec. 76. Repealed. Pub. L. 94-455, title XIX, Sec. 1901(a)(14), Oct. 4, 1976, 90 Stat. 1765)
- Sec. 77. Commodity credit loans
- Sec. 78. Dividends received from certain foreign corporations by domestic corporations choosing foreign tax credit
- Sec. 79. Group-term life insurance purchased for employees
- Sec. 80. Restoration of value of certain securities
- (Sec. 81. Repealed. Pub. L. 100-203, title X, Sec. 10201(b)(1), Dec. 22, 1987, 101 Stat. 1330-387)
- Sec. 82. Reimbursement for expenses of moving
- Sec. 83. Property transferred in connection with performance of services
- Sec. 84. Transfer of appreciated property to political organization
- Sec. 85. Unemployment compensation
- Sec. 86. Social security and tier 1 railroad retirement benefits
- Sec. 87. Alcohol fuel credit
- Sec. 88. Certain amounts with respect to nuclear decommissioning costs
- (Sec. 89. Repealed. Pub. L. 101-140, title II, Sec. 202(a), Nov. 8, 1989, 103 Stat. 830)
- Sec. 90. Illegal Federal irrigation subsidies

Authors notes: This is the *'Except as otherwise specified in this title part mentioned in Section 61.*

Note the conspicuous absence of COMPENSATION or SALARY

These items can only be **GROSS INCOME** if they are also *INCOME!*

*WHY IS IT THAT THE LARGEST TAX MOST AMERICANS PAY ISN'T LISTED HERE???*

**MAYBE COMPENSATION FOR LABOR ISN'T INCOME!!**

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

M/S 4450  
INTERNAL REVENUE  
SERVICE  
OGDEN UT 84201



9590 9402 3033 7124 5363 20

2. Article Number (Transfer from service label)

7016 2070 0000 2480 7176

PS Form 3811, July 2015 PSN 7530-02-000-9068

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

- D. Is delivery address different from item 1?  Yes  No  
If YES, enter delivery address below



3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Insured Mail Restricted Delivery (NR 8500)
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

Domestic Return Receipt