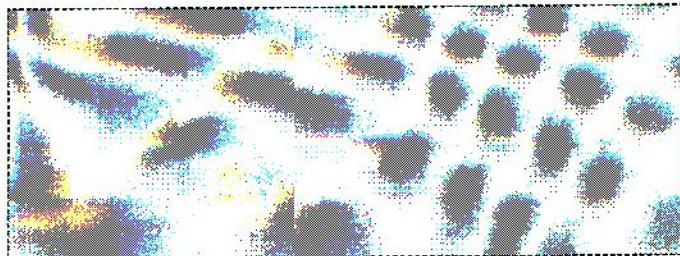




Department of the Treasury  
Internal Revenue Service  
Form 8009-A (Rev. 9-2015)

## We Need More Information To Process Your Amended Return

7016 2070 0000 2480 6940



We are returning your amended income tax return because we need the information asked for in the boxes checked on both sides of this form to finish processing your return. Please send your return back to us promptly with all of the items we asked for.

Generally, you must file an amended return within 3 years from the date you file the original return, or 2 years from the date you paid the tax on the original return, whichever date is later.

In case we need further information, please give your telephone number and the best hours to contact you.

Telephone ( )

Hours

☒ Form 1040X ☐ CP Notices

OMB No. 1545-0074

- ☐ 1. We need your original signature on your amended return. Please sign the Form 1040X in the space provided. We can't process photocopied signatures.

The following additional requirements may apply:

- ☐ a. If this is a joint return, both you and your spouse must sign the return. If one spouse is deceased then the **Surviving spouse** should sign for them indicating the date of death.
- ☐ b. If you can't write your name, please sign your mark in the presence of two witnesses. The signatures of the witnesses are also required.
- ☐ c. If you are signing as a parent of a minor child, you must sign the child's name and your name, writing "parent of minor child" in the signature area.
- ☐ d. We require a power of attorney or court certificate in all other instances when someone other than the taxpayer is signing the return.
- ☐ e. You have signed in the wrong place on your return. Please sign on the "Your Signature" line. If this is a joint return, your spouse must sign on the "Spouse's Signature" line.

- ☐ 2. We need the document (such as a court certificate or power of attorney) that authorized your representative to sign your attached return when it was prepared.

- ☐ 3. Your return includes income or tax for more than one tax year. You must file a separate return for each year.

- ☐ 4. Complete the form(s) or schedule(s) to support your entry on the line(s) of your Form 1040X as listed below:

Form or Schedule \_\_\_\_\_ to support line \_\_\_\_\_.

Form or Schedule \_\_\_\_\_ to support line \_\_\_\_\_.

Form or Schedule \_\_\_\_\_ to support line \_\_\_\_\_.

- ☐ 5. Please explain your entry on line \_\_\_\_\_ of your amended return and send any supporting forms or schedules.

- ☐ 6. Complete the following lines:

Line Number \_\_\_\_\_ on Form or Schedule \_\_\_\_\_.

Line Number \_\_\_\_\_ on Form or Schedule \_\_\_\_\_.

- ☐ 7. Please complete or clarify the filing status section of your return.

- ☒ 8. Other

We have no record of receiving your original return or we are unable to process your original return, therefore we cannot process your amended return. Please complete a new Form 1040 including your amended changes and mail back to us. Do not attach the Form 1040X we are returning with this letter.

Date (mm/dd/yyyy)

11/07/2016

Employee IDRS #

0922475211

over

- ☐ 9. The exemption's name and/or Taxpayer Identification Number on Form 1040X was either missing, incomplete or did not match our records. Please verify your information.
- ☐ 10. Please write in the tax period covered by your return. \_\_\_\_\_
- ☐ 11. Your social security number or your spouse's social security number is missing or does not show nine digits. Please supply the correct number. \_\_\_\_\_
- ☐ 12. We cannot determine which taxpayer is filing Schedule SE. Please enter the name and social security number (SSN) or IRS Individual Taxpayer Identification Number (ITIN) of the taxpayer who is required to pay this tax. If both you and your spouse are required to pay this tax, each must file a separate Schedule SE.
- ☐ 13. Your Form 1040X, Amended Return is not being returned with this letter. This is notification that your request for direct deposit of your refund or changes to your direct deposit information from Form 1040X cannot be honored. Direct deposit is only allowed on the original filed return.
- ☐ 14. If you are claiming a child who did not live with you due to divorce or separation please submit Form 8332, Release of Claim to Exemption for Child of Divorce or Separated Parents, Form 2120, Multiple Support Declaration, or a copy of the divorce decree to support the exemption(s) claimed.
- ☐ 15. We are unable to correct your account with the information you supplied on your Form 1040X. There is not a sufficient explanation to determine what changes are being requested. Please correct the appropriate column(s) and/or supply an explanation and tell us what changes you made to your income, deductions, credits and the amount and reason for each change.
- ☐ 16. We need Forms W-2 or 1099 for the change in withholding you claimed. We'll accept a duplicate from your employer or a photocopy.
- ☐ 17. Please provide Form 2439 to support your change to line 14. A duplicate or photocopy is acceptable.
- ☐ 18. Please provide the name and TIN of the Care Provider or individual that qualifies you for the Child and Dependent Care Credit.
- ☐ 19. Please provide the taxpayer identification number of the person who qualifies you for the Child and Dependent Care Credit, Form 2441.
- ☐ 20. Please provide your Earned Income amount on Line 4, Part II of Form 2441. This line must be completed.
- ☐ 21. Please provide the spouse's Earned Income amount on Line 5, Part II of Form 2441. This line must be completed when married filing a joint return.
- ☐ 22. The SSN provided on your Schedule EIC for the qualifying child was either incomplete or did not match our records. Please verify your information.
- ☐ 23. Please provide a copy of your Form W-2 to substantiate your claim for a reduction of wages due to employer provided educational assistance benefits. We will accept a duplicate from your employer or a copy.
- ☐ 24. ☐ CP 08 Notice ☐ CP 09 Notice  
☐ CP 27 Notice ☐ Other \_\_\_\_\_
- Request for additional information to process your CP Notice.
- ☐ We are returning your notice because we need your signature before we can process it. Please attach this notice to your CP Notice when you reply.
- Please sign the form in the space provided. The following additional requirements may apply:
- If this is a joint return both you and your spouse must sign. (We can't process photocopied signatures).
- If one spouse is deceased then the **Surviving spouse** should sign for them indicating the date of death.
- If you can't write your name, please sign your mark in the presence of two witnesses. The signatures of the witnesses are also required.
- We require a power of attorney or court certificate in all other instances when someone other than the taxpayer is signing.
- ☐ We did not receive the necessary information from you to process your CP Notice. In order for us to determine that you qualify for the credit you must answer all the questions.
- Visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676) if you need forms, schedules, or publications.
- If you have any questions regarding this notice, please call 1-800-829-1040.**

#### Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

November 23, 2016

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

Department of the Treasury  
Internal Revenue Service  
Submission Processing Center  
Kansas City, MO  
64999

**IN RE:**  
**Form 8009-A**

Dear IRS Rep:

Thank you for your correspondence sent on Nov 14, 2016. In that correspondence you have returned to me the "amended tax return" for the year 2013, dated August 2, 2016, and claim that you can't process it because you have no record of receiving an original 1040 form even when the IRS has been trying to un-lawfully assess penalties of almost \$25,000 for "ALLEGED" "FRIVOLOUS TAX RETURNS" for that year alone.

Enclosed, please find the requested "NEW ORIGINAL 1040 FORM FOR THE YEAR 2013". This new original 1040 form is sent to you in the fashion that you have requested it; to reflect the information contained in the amended return mentioned above. Please refer to your form 8009-A copy enclosed.

Please also note that by honoring your request I am not waiving any right or protection that I am or may be entitle to under any law; state, statutory, common, or any administrative proceeding, in fact, the submission of the new form is just yet another sample of my good faith effort to resolve this matter in an expeditious, peaceful and intelligent manner.

Also, be advised that the submission of this tax return is not to be construed as and **IT IS NOT** an admission of any of the following statuses: "tax payer" "U.S. citizen" "person" as defined in either of sections 5690, 7343, 7701(a) or any other definition of person as defined by Title 26 U.S.C.; "U.S. person", "employee", "U.S. individual", "resident alien", "alien" or any of the like as defined by Title 26, neither is the submission of this tax return an admission as to ever

1 having received any " **wages; salaries, income, gross income, remuneration, benefits, tips**" or  
2 any of the like, as those terms are defined by Title 26.

3  
4 Furthermore; I am none of the terms above, either by fact, definition nor by appointment. And  
5 nobody in your agency is authorize to attach any of those labels on me without first providing  
6 evidence of such allegations. Since I expressly and specifically deny any such statuses under  
7 penalty of perjury, and given that a negative can't be proved, the burden is then on the  
8 "**commissioner**" to prove that I am or fit as a matter of facts; the description or definition of any  
9 of the above statuses.

10  
11  
12 As a side note; please take notice of the fact that your "**devised**" Paperwork Reduction Act Notice  
13 at the end of your form 8009-A; fails to comply with the act itself as enacted by Congress, because  
14 **it fails to state by what authority am I required to give whatever information you say I am**  
15 **required to give you**, plus several other defects which at this time, I don't feel like explaining to  
16 you since you have shown so much "unbelievable" disregard for the laws.  
17

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

November 23, 2016

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

Department of the Treasury  
Internal Revenue Service  
Submission Processing Center  
Kansas City, MO 64999

**IN RE:**

Your form **8009-A** requesting "a new original 2013 tax return".

**RE: Claim for refund.**

Below are the facts and grounds to apprise the "**Commissioner**" of the exact basis for my claim.

**Background Facts.** I am domiciled on Jackson township within the County of Ocean, New Jersey, one of the 50 states [*NOT 1 OF THE SEVERAL STATES as defined by the code and other relevant and applicable laws*] under the "**Exclusive legislative Jurisdiction**" of the state of New Jersey. For federal income tax purposes **only** I am "**DESCRIBED**" as **Citizen of the United States** (U.S. person) and a U.S. payee.

**Statement of income.**

I firmly believe that at least 3 different third parties sent the Secretary some "**erroneous information returns**" about me for the following reasons:

- ✓ As a payee and U.S. person, **my receipts were unlawfully exposed to taxation.**
- ✓ My receipts were mischaracterized as "**taxable income**". *The Supreme Court rejected the notion that "income is everything that comes in" S. Pacific v Lowe, 247 U.S. 330,335.(1918)*
- ✓ Pursuant to Internal Revenue Bulletin 1997-44 and Treasury Decision 8734, and relevant laws, the 3<sup>rd</sup> parties or "**payers**" weren't supposed to report the payments to me as "**wages, profits or income**" WHICH THEY WERE NOT.
- ✓ Their **information returns** were improperly filed with the Secretary.
- ✓ The characterization of the amounts paid to me as being "**taxable income**" and reported as such was wrong and is "**bad payer's data**"

Thus, I received insufficient "**income**" as that term is defined by the code as to trigger a requirement to file a "**return of tax**" showing as **income, wages, or profits** that which is **Not**, for the following reasons:

- ✓ Based on my personal knowledge of the facts and events as they occurred, I am unable to identify any "**activity or privilege**" in which I was engaged that Congress taxes for "**revenue purposes**";
  - ✓ in my research for determining my income tax "**liability**" (IRC, Subtitle A), only IRC sec 1461 references "**a person made liable for any tax imposed**" (*26 U.S.C. sec 1461-liability for tax withheld*) every person required to deduct and withhold any tax under this chapter; chapter-3 withholding of tax on nonresident aliens and Foreign Corporations. **is hereby made liable** for such tax and is hereby indemnified against the claims and demands of any person for the **amount of any payments made in accordance with the provisions of this chapter.** Which clearly does not, and cannot apply to me.
  - ✓ I have not been able to find any other statute that could clearly make me "**a person liable for any tax imposed by Title 26**" this, despite a very serious and diligent search of such 26 U.S.C. and its "**regulations**", in addition to making a research in sources like *Federal taxation of individuals in a nutshell, Cracking the code, both physical and digital editions of 26 U.S.C.; Title 26 C.F.R., and even by way of FOIA requests.*
  - ✓ After a deep search into Title 26 U.S.C. for sections that could possibly make me liable for or subject to any tax, the following findings and conclusions were arrived at: and please, correct me if you have evidence that overturns my understanding of the law as written and I promise to amend any wrong information.
- a) Title 26 U.S.C. is comprised of about **9834 sections** which are scattered throughout **11 Subtitles, A to K**, and each of those subtitles represents and governs/controls or imposes a different type of taxes as shown next;
- |   |                         |
|---|-------------------------|
| <b>Subtitle A- INCOME TAXES</b>                                     | sections 1 to 1564      |
| <b>Subtitle B- ESTATE AND GIFT TAXES</b>                            | sections 2000 to 2801   |
| <b>Subtitle C- EMPLOYMENT TAXES</b>                                 | sections 3101 to 3512   |
| <b>Subtitle D- MISCELLANEOUS EXCISE TAXES</b>                       | sections 4001 to 5000 C |
| <b>Subtitle E- ALCOHOL, TOBACCO, AND CERTAIN OTHER EXCISE TAXES</b> | 5001 to 5891            |
| <b>Subtitle F- PROCEDURE AND ADMINISTRATION</b>                     | sections 6001 to 7874   |
| <b>Subtitle G- THE JOINT COMMITTEE ON TAXATION</b>                  | sections 8001 to 8023   |
| <b>Subtitle H- FINANCING OF PRESIDENTIAL ELECTION CAMPAIGNS</b>     | 9001 to 9042            |
| <b>Subtitle I- TRUST FUND CODE</b>                                  | sections 9500 to 9602   |
| <b>Subtitle J- COAL INDUSTRY HEALTH BENEFITS</b>                    | sections 9701 to 9722   |
| <b>Subtitle K- GROUP HEALTH PLAN REQUIREMENTS</b>                   | sections 9801 to 9834   |
- b) My understanding of the law is, that out of the 11 subtitles, only the subtitles **A** and **C** could possibly have some pick on casting any or some liability given the names of the

subtitles; namely **A- income taxes, and C-employment taxes**. Up to this point, the other 9 subtitles have become irrelevant to any liability that I may have because their names are self-explanatory and need not to be addressed any longer and therefore, out of the 9834 sections of the code we have already eliminated 7859 irrelevant sections- leaving us with only 1975 sections to pick or choose from, now the other problem that exist with that number is that **subtitle C- EMPLOYMENT TAXES** don't have anything to do with my relationship with my private employer, but it deals with **taxes imposed on the "employer/s"** as that term is defined by the code **for the benefit of employing people or legal entities, NOT ON ME** as an employee in the **private sector**, in other words; if I am not an **"employer"** as that term is defined by the code, I can't be liable for such taxes, and nobody, neither the **Commissioner, the Secretary, the entire IRS**, nor even a **Judge** has the authority of attaching such label on me; either by definition or by appointment, period.

- c) So, by eliminating **subtitle C- employment-taxes** from the list, we got rid of another 411 sections, bringing the chances of liability down to 1564, and of those sections I could only identify 3 sections that could cast any possibility of liability. These are the sections and how they read:

- ✓ **Section 1 TAX IMPOSED:** There is hereby imposed on the **"taxable income"** of.....[emphasis mine] So, as shown here, this section does not qualify as authority because section 1 imposes a tax **not on me, but on the "TAXABLE INCOME"** and of course this will apply regardless of me being or not a **"U.S. person; U.S. citizen, Resident alien or even an American citizen"** as long as having taxable income is all that it matters.
- ✓ **Section 11 Tax imposed:** (A) CORPORATIONS IN GENERAL. A tax is hereby imposed for each taxable year on the **"taxable income"** of every corporation.....[emphasis mine] Here, once again a tax is imposed on **taxable income** of a corporation, so it has nothing to do with me being employed by a **"private employer"** and by now we are left with only one more and last possibility.
- ✓ **Section 1461 LIABILITY FOR WITHHELD TAX:** Every person **required to deduct and withhold any tax** under this chapter [**CHAPTER-3 WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN CORPORATIONS**] is hereby **made liable for such taxes.....**[emphasis mine] and WOW, we have just ran out of choices.

And for the benefit of the doubt one could easily mistakenly **"believe"** that some of the 1873 sections in **subtitle-F PROCEDURE AND ADMINISTRATION** could fulfill the authority requirement as to the imposition of liability, however; *!!nothing could be farther from the truth!!* Although **subtitle F contains sections as 6001, 6011, 6012**, and other criminal sections or criminal statutes like from **7201 to 7345**, all those sections imposing an obligation to file any return of tax at all are only enforcing the provisions of the **taxes so imposed by all other subtitles** or said otherwise; subtitle F is not a type of tax at all, but as implied by the name, it

dictates the procedures and administration of all the taxes imposed by all other subtitles within the **"TITLE" Title 26 U.S.C.** Just remember, whenever a tax return or obligation is imposed it always begins with a very crystal clear **"any person required by this title"** .....or something to that effect, for example: *"We see no distinction between the phrases **"liable for such tax"** and **"subject to a tax"**."* Houston Street Corp. v. C.I.R.; 84 F.2d 821, at 822 (5th Cir. 1936)

And, other sections of the code, IRC, for example, sections 1461, 5005, and 5703, among others, plainly make **certain persons liable** for the tax imposed

Please understand; that I have never taken any position (*as I am not doing now*) as claimed by some of the agents of the IRS, that the laws don't apply to me, *"of course they do"*, but if and when they impose directly on me any duty or obligation, **"it must be unequivocally"** and therefore I laugh every-time the IRS tries to scare me with threats of penalties for **"FRIVOLOUS RETURNS"** [now amounting to almost \$50,000] which has no applicability to me under the law; since in order for me to be **"FRIVOLOUS"** when filing any return, I must first be made liable **by statute and regulation together** (*as only both, statute and published regulation have the force and effect on me*) and not by either of them for such return, so the **section 6651** which the IRS uses as justification for the fines or **"additions to the tax/fine"** fails to show any liability of my part to file any tax return imposed by any of the other 10 subtitles or their chapters in Title 26.

Remember this: **"Tax liability** is a condition precedent to the demand" as per Bothke v. Terry, 713 F.2d 1405, 1414 (1983) [emphasis added] from which the following sections were copied and pasted:

- ✓ After reviewing the record and listening to Bothke's oral argument, we are satisfied that this lawsuit and his misguided, unorthodox 1977 tax return were not frivolous attempts solely to challenge or burden the tax system or harass its agents. Rather, his predominant theme has been that this country's laws are just and that government agents must conform to them, a matter of importance to him as an immigrant who has lived under totalitarian regimes in Eastern Europe.
- Bothke emphasized below that he was suing agent Terry individually for allegedly acting in violation of legal duties and was not suing the United States. At a hearing the magistrate rejected Terry's sovereign immunity defense, and correctly so. Defendant's argument, that the suit was really against the government because 26 U.S.C. § 7423 authorizes reimbursement of IRS agents for all damages recovered from them for acts done in performance of official duties, was specious. Cf. also United States v. Nunnally Investment Co., 316 U.S. 258, 260, 62 S.Ct. 1064, 1065, 86 L.Ed. 1455 (1942).
- ✓ IRS agents are "relatively low-level executive officers" with a correspondingly "narro[w] range of official discretion." Mark v. Groff, 521 F.2d at 1380-81. Cf. G.M. Leasing, 560 F.2d at 1014 (levying is "ministerial" rather than "discretionary" activity).
- ✓ We recognize the government's interest in collecting taxes. Congress's taxing power is granted by the Constitution, U.S. Const. Art. I § 8, cl. 1; Amend. XVI. The importance of tax collection is reflected in statutes which, for example, prohibit its injunction. See 26 U.S.C. § 7421(a).
- ✓ But the law reflects also a Congressional determination that the taxpayer should be afforded certain procedural rights, which the IRS is bound to respect. See, e.g., Laing v. United States, 423 U.S. 161, 96 S.Ct. 473, 46 L.Ed.2d 416 (1976). In balancing these interests, Congress has determined that violations of the procedural rights at issue here are exceptions to the Anti-Injunction Act. See 26 U.S.C. § 6213(a), (b)(2), 7421(a).
- ✓ Private ownership of property and its enjoyment secure from arbitrary governmental interference are cherished, fundamental concepts, see U.S. Const. Amends. III, IV, V, X, XIV, and are two of the features distinguishing this society from those with oppressive governments.
- ✓ Unjustified governmental invasion of property rights by seizure can occasion physical hardship, see Commissioner v. Shapiro, 424 U.S. 614, 629-30 n. 11, 96 S.Ct. 1062, 1071-72 n. 11, 47 L.Ed.2d 278 (1976), but the affront to the

citizen's notions of the place of government in our society, when personally confronting the misuse of its awesome power, may engender a turmoil that is more profound than the physical effects of the deprivation. Cf. *Bivens*, 403 U.S. at 391-92, 394-96, 91 S.Ct. at 2002-03, 2003-05.

- ✓ The Service, with its broad authority including that of levying property, has power that is considerable, and in some ways unique, to disrupt taxpayers' lives. The needs of the public fisc are vital, but their mere invocation cannot override all rights of the public for whom it exists, without reference to the propriety of that invocation.
- ✓ With the IRS's broad power must come a concomitant responsibility to exercise it within the confines of the law. The Court has emphasized that no official is above the law, and that broad powers present broad opportunities for abuse. *Butz*, 438 U.S. at 505-06, 98 S.Ct. at 2910-11. Cf. *Mark v. Groff*, 521 F.2d at 1380 n. 4.
- ✓ We conclude that agents in Terry's position do not meet the Supreme Court's test for creating new categories of absolutely immune executive officials.

### Qualified Immunity

- ✓ The decision below reflects a determination that Terry acted with subjective good faith. However, when it was rendered, officials asserting the qualified immunity defense had to demonstrate that they met an objective standard of good faith as well. See, e.g., *Wood v. Strickland*, 420 U.S. 308, 321, 95 S.Ct. 992, 1000, 43 L.Ed.2d 214 (1975). Ignorance or disregard of settled, undisputable law negates this defense even if subjective good faith exists. *Id.*
- ✓ The Supreme Court has since revised the summary judgment test for qualified immunity, making objective good faith the only requirement. The district court is to place its "[r]eliance on the objective reasonableness of an official's conduct." *Harlow*, 102 S.Ct. at 2739. "[G]overnment officials performing discretionary functions generally are shielded from liability for civil damages insofar as their conduct does not violate clearly established statutory or constitutional rights of which a reasonable person would have known." *Id.* at 2738 (emphasis supplied).
- ✓ Bothke argues that Terry has not met this standard, because (1) the IRS allegedly did not follow statutory procedures, and (2) he warned Terry twice that she was proceeding illegally. Because of the lower court's disposition on the immunity issue, it did not reach the question whether the IRS proceeded correctly.
- ✓ For a levy to be statutorily authorized in the circumstances here, two conditions must be fulfilled. First, a 10-day notice of intent to levy must have issued. See 26 U.S.C. § 6331(a). Terry ascertained that this had been done. Second, the taxpayer must be liable for the tax. *Id.* Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability.
- ✓ For the condition precedent of liability to be met, there must be a lawful assessment, either a voluntary one by the taxpayer or one procedurally proper by the IRS. Because this country's income tax system is based on voluntary self-assessment, rather than distraint, *Flora v. United States*, 362 U.S. 145, 176, 80 S.Ct. 630, 646-47, 4 L.Ed.2d 623 (1960), the Service may assess the tax only in certain circumstances and in conformity with proper procedures.
- ✓ Bothke believes that the IRS had to follow the deficiency proceedings of 26 U.S.C. § 6212, 6213(a), under which he was entitled to a preassessment notice of deficiency which gave him 90 days to petition the Tax Court. Terry argues that the IRS was proceeding properly under an exception to the statutory requirement, whereby no deficiency notice is necessary if the amount assessed is the result of a mathematical or clerical error on the face of the return. *Id.* § 6213(b)(1), (g)(2).
- ✓ Even under this exception, the regular deficiency-proceeding safeguards are mandatorily triggered if the taxpayer requests an abatement within 60 days. *Id.* § 6213(b)(2). Bothke responded to the IRS's Correction to Arithmetic well within that time.
- ✓ The IRS failed to construe his protest as a request for abatement because he did not cite this statute. But the notice to Bothke did not suggest that the IRS expected a statutory reference before it would conclude that the taxpayer's procedural rights under the statute had been triggered. Rather, it indicated that Bothke could challenge the correction merely by "[l]et[ting] us know if you believe that the balance due is incorrect."
- ✓ More importantly, the statute does not require that the taxpayer put a legal classification on his protest. The Service, however, with its expertise, is obliged to know its own governing statutes and to apply them realistically. Bothke's strongly worded protest should reasonably have been construed as a request for abatement. It seems the IRS proceeded illegally even under its interpretation of the proper procedure to use for his tax return.

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- ✓ Terry has in the alternative suggested briefly that the procedure used was proper because no determination of a prior notice of deficiency is required when the assessment is based on the return as filed. The authority offered is *Collins v. United States*, 45 A.F.T.R.2d 616 (E.D.Mo. Dec. 3, 1979). In that case, the taxpayers had self-assessed the taxes but failed to pay them. Under the facts here, this argument is frivolous. As the magistrate noted, when Terry's counsel suggested this below, "if you read [Bothke's Form 1040] literally it indicates that the \$1,100 should come back to him. It doesn't indicate that he owes anything."
  - ✓ If Terry had this protest or was aware of its substance, it is questionable whether she can meet the objective good faith standard. This information is not in the record on appeal.
  - ✓ This is not to be read to imply that where the file passed to the field officer masks, either carelessly or systematically, facts pertinent to the legality of the levy, immunity will automatically result. If the field officer has reasonable notice of possible irregularities that would make a levy illegal, whether the notice comes by examination of the file or otherwise, the matter must be resolved, if the exercise of discretion to levy is to have a factual basis of adequate scope. This is especially true in a routine case where no jeopardy assessment is involved and the circumstances are not exigent. This follows from an application of good faith immunity standards to the fact that field officer job duties include investigating an account before determining that a levy is warranted.  
We recognize that several agents may deal with a case before it reaches the field officer and that any procedural error in these earlier stages are committed by officials other than the one ultimately assigned the account for investigation and levy.  
Bothke's March 15 protest to the Correction to Arithmetic exemplifies the sort of thing which, if known to the field officer, would provide reasonable notice of preexisting procedural improprieties. It is the item which, after a review of the record in this case, stands out as raising a genuine issue of Terry's good faith under the objective standard.
  - ✓ The district court's findings of her subjective good faith survives the clearly erroneous test.
  - ✓ Terry did have the "Taxpayer Delinquent Account," but we cannot decipher the abbreviations and transaction codes for the items in the printout. The date of one item corresponds approximately with the date the IRS received Bothke's March 15 protest.  
Our consideration of this matter was hampered in other ways. The copy of Terry's handwritten "TDA History Record" in the record on appeal is so poorly reproduced as to be partially illegible. We are unable to decipher the numerical codes Terry used. There appears to be an unexplained hiatus on lines 9 and 13.
  - ✓ We remand for a determination whether Terry met the objective good faith standard. The matter of Bothke's protest to the Correction to Arithmetic and Terry's knowledge of it will be considered.
  - ✓ Bothke is clearly not without fault in the creation of this situation in view of the manner in which he prepared his 1977 tax return. The Service, however, has efficient methods for dealing with such returns. Our decision will not hamper it from pursuing those proper methods in similar situations. Cf. *Fullerton Market Cold Storage Co. v. Cullerton*, 582 F.2d 1071 at 1078 (7th Cir. 1978).

And so, to wrap up and jump to the essence of my tax return filing, I will leave you with the following passages as taken from the book **"Federal income Taxation of Individuals"** Section 17, page 37; by **John K McNulty and Daniel J. Lathrope** and published by **THOMSON WEST**:


**Section 17, Significance of the Definition of income.** *If a purported item of income is not gross income under Sec 61(a), it cannot give rise to taxable income or tax liability under the Federal Income Tax.* Congress could however, later change the definition of "Gross income" to include such item. However, If an item is not "income" within the meaning of the Sixteenth Amendment, *It cannot be taxed under the income tax no matter what Congress may try to do.* So the holding in *Edwards v. Cuba Railroad Co.* (S.Ct. 1925) seemingly put such items beyond the reach of Congress to tax, unless Congress were to comply with both Article 1, Sec 9, Clause 4 of the U.S. Constitution by taxing in proportion to population and Article 1, Section 2, Clause 3 by apportioning direct taxes among the several states according to their respective numbers.

Accordingly, the question "What is income?" for the Sixteenth Amendment purposes differs from the question "What is gross income?" for purposes of the I.R.C. sec 61(a). However, in *Glenshaw Glass Co.* there is some language to that effect that in sec 61(a) Congress attempted to exercise its powers to tax income to the limits imposed by the Constitution.

(Remember the broad language of sec 61(a).) If so, then gross income (except as otherwise provided) in sec 61(a) is identical to "income" in the Sixteenth Amendment. Anything that is "income" within the Sixteenth Amendment, Congress intends to tax under Sec 61(a) I.R.C. except as congress has otherwise specifically provided.

**Thus, I claim a refund of at least \$3635.02** which was **an overpayment to the United States** of amounts **erroneously exposed to taxation**, plus any additional **applicable interests** given the fact that my refund has been erroneously, un-necessary, and maliciously delayed for about 2 years since first filed.

**Jurat Pursuant to 28 U.S.C. sec 1746.** I declare under penalty of perjury, under the laws of the united states of America, that I have read the foregoing statement and document, and to the best of my knowledge, the statements therein are true, correct, and complete.

 Date: 11/23/2016  
Elias Agredo-Narvaez, private sector

**Attachments:**

Copy of your form/letter 8009-A	1 page two sided print
1 Original item#12231972-EAN-INRE-IRS 8009-A	2 pages
1 Original Item#12231972-EAN-NO2013TR	7 pages
1 Original 1040 form for 2013	2 pages
1 Original form 4852	1 page
1 Corrected/statement form W-2	1 page
3 corrected/statements 1099-MISC	3 pages

Except for your form 8009-A, all other documents included herein bear a wet ink signature and are dated November 23, 2016

**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** E.A

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial Last name  
Elias Agredo-Narvaez

Your social security number

If a joint return, spouse's first name and initial Last name  
Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
C/O 1080-B East Veterans highway

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
Jackson, New Jersey 08527

Foreign country name Foreign province/state/county Foreign postal code

▲ Make sure the SSN(s) above and on line 6c are correct.

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

**Filing Status**

1 ☐ Single  
2 ☐ Married filing jointly (even if only one had income)  
3 ☒ Married filing separately. Enter spouse's SSN above and full name here. ▶ Liesbed Agredo  
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ N/A  
5 ☐ Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.  
b ☒ Spouse

**Boxes checked on 6a and 6b** 2

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
			Son	<input type="checkbox"/>
			Daughter	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

**No. of children on 6c who:**  
• lived with you 2  
• did not live with you due to divorce or separation (see instructions)

**Dependents on 6c not entered above**

**d Total number of exemptions claimed** 4

Add numbers on lines above ▶ 4

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 0 00

8a Taxable interest. Attach Schedule B if required 8a 0 00

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a 0 00

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10 0 00

11 Alimony received 11 0 00

12 Business income or (loss). Attach Schedule C or C-EZ 12 0 00

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 0 00

14 Other gains or (losses). Attach Form 4797 14 0 00

15a IRA distributions 15a b Taxable amount 15b 0 00

16a Pensions and annuities 16a b Taxable amount 16b 0 00

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 0 00

18 Farm income or (loss). Attach Schedule F 18 0 00

19 Unemployment compensation 19 0 00

20a Social security benefits 20a b Taxable amount 20b 0 00

21 Other income. List type and amount 21 0 00

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22 0 00

**Adjusted Gross Income**

23 Educator expenses 23 0 00

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0 00

25 Health savings account deduction. Attach Form 8889 25 0 00

26 Moving expenses. Attach Form 3903 26 0 00

27 Deductible part of self-employment tax. Attach Schedule SE 27 0 00

28 Self-employed SEP, SIMPLE, and qualified plans 28 0 00

29 Self-employed health insurance deduction 29 0 00

30 Penalty on early withdrawal of savings 30 0 00

31a Alimony paid b Recipient's SSN ▶ 31a 0 00

32 IRA deduction 32 0 00

33 Student loan interest deduction 33 0 00

34 Tuition and fees. Attach Form 8917 34 0 00

35 Domestic production activities deduction. Attach Form 8903 35 0 00

36 Add lines 23 through 35 36 0 00

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ 37 0 00

**Tax and Credits**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	0	00
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1949, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>			
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>			
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	6100	00
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	0	00
<b>42</b>	<b>Exemptions.</b> If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	<b>42</b>	15600	00
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	0	00
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	0	00
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	0	00
<b>46</b>	Add lines 44 and 45	<b>46</b>	0	00
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	0	00
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	0	00
<b>49</b>	Education credits from Form 8863, line 19	<b>49</b>	0	00
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	0	00
<b>51</b>	Child tax credit. Attach Schedule 8812, if required	<b>51</b>	0	00
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	0	00
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	0	00
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	0	00
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	0	00

**Other Taxes**

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	0	00
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	0	00
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	0	00
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	0	00
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	0	00
<b>60</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>60</b>	0	00
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	0	00

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	3635	02
<b>63</b>	2013 estimated tax payments and amount applied from 2012 return	<b>63</b>	0	00
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	0	00
<b>b</b>	Nontaxable combat pay election <b>64b</b>			
<b>65</b>	Additional child tax credit. Attach Schedule 8812	<b>65</b>	0	00
<b>66</b>	American opportunity credit from Form 8863, line 8	<b>66</b>	0	00
<b>67</b>	Reserved	<b>67</b>		
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	0	00
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	0	00
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	0	00
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>71</b>	0	00
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	3635	02

**Refund**

Direct deposit? See instructions.

<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	3635	02
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	3635	02
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number			
<b>75</b>	Amount of line 73 you want <b>applied to your 2014 estimated tax</b>	<b>75</b>		

**Amount You Owe**

<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions	<b>76</b>		
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>		

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**Designee's name  Phone no.  Personal identification number (PIN) **Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Spouse's signature. If a joint return, <b>both</b> must sign.	Date <b>11/23/16</b>	Your occupation Private sector	Daytime phone number <b>713-333-1111</b>
	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name		Firm's EIN		
Firm's address		Phone no.		

**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

▶ Information about Form 4852 is available at [www.irs.gov/form4852](http://www.irs.gov/form4852).

OMB No. 1545-0074

<b>1</b> Name(s) shown on return <u>Elias Agredo-Narvaez</u>		<b>2</b> Your social security number <u>[REDACTED]</u>												
<b>3</b> Address <u>C/O 1080-B East Veterans highway, Jackson New Jersey [08527]</u>														
<b>4</b> Enter year in space provided and check one box. For the tax year ending December 31, <u>2013</u> , I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> Form 1099-R. I hereby notify the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.														
<b>5</b> Employer's or payer's name, address, and ZIP code <u>[REDACTED] suite 2. lakewood, NJ 08701</u>		<b>6</b> Employer's or payer's identification number (if known) <u>[REDACTED]</u>												
<b>7</b> Form W-2. Enter wages, tips, other compensation, and taxes withheld. <table border="0" style="width:100%"><tr><td style="width:50%"><b>a</b> Wages, tips, and other compensation <u>\$0</u></td><td style="width:50%"><b>g</b> State income tax withheld <u>\$499.81</u></td></tr><tr><td><b>b</b> Social security wages <u>\$0</u></td><td>(Name of state) <u>New Jersey</u></td></tr><tr><td><b>c</b> Medicare wages and tips <u>\$0</u></td><td><b>h</b> Local income tax withheld <u></u></td></tr><tr><td><b>d</b> Advance EIC payment <u>\$0</u></td><td>(Name of locality) <u></u></td></tr><tr><td><b>e</b> Social security tips <u>\$0</u></td><td><b>i</b> Social security tax withheld <u>\$2103.51</u></td></tr><tr><td><b>f</b> Federal income tax withheld <u>\$1039.56</u></td><td><b>j</b> Medicare tax withheld <u>\$491.95</u></td></tr></table>			<b>a</b> Wages, tips, and other compensation <u>\$0</u>	<b>g</b> State income tax withheld <u>\$499.81</u>	<b>b</b> Social security wages <u>\$0</u>	(Name of state) <u>New Jersey</u>	<b>c</b> Medicare wages and tips <u>\$0</u>	<b>h</b> Local income tax withheld <u></u>	<b>d</b> Advance EIC payment <u>\$0</u>	(Name of locality) <u></u>	<b>e</b> Social security tips <u>\$0</u>	<b>i</b> Social security tax withheld <u>\$2103.51</u>	<b>f</b> Federal income tax withheld <u>\$1039.56</u>	<b>j</b> Medicare tax withheld <u>\$491.95</u>
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<b>d</b> Advance EIC payment <u>\$0</u>	(Name of locality) <u></u>													
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<b>f</b> Federal income tax withheld <u>\$1039.56</u>	<b>j</b> Medicare tax withheld <u>\$491.95</u>													
<b>8</b> Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc. <table border="0" style="width:100%"><tr><td style="width:50%"><b>a</b> Gross distribution <u></u></td><td style="width:50%"><b>f</b> Federal income tax withheld <u></u></td></tr><tr><td><b>b</b> Taxable amount <u></u></td><td><b>g</b> State income tax withheld <u></u></td></tr><tr><td><b>c</b> Taxable amount not determined <input type="checkbox"/></td><td><b>h</b> Local income tax withheld <u></u></td></tr><tr><td><b>d</b> Total distribution <input type="checkbox"/></td><td><b>i</b> Employee contributions <u></u></td></tr><tr><td><b>e</b> Capital gain (included in line 8b) <u></u></td><td><b>j</b> Distribution codes <u></u></td></tr></table>			<b>a</b> Gross distribution <u></u>	<b>f</b> Federal income tax withheld <u></u>	<b>b</b> Taxable amount <u></u>	<b>g</b> State income tax withheld <u></u>	<b>c</b> Taxable amount not determined <input type="checkbox"/>	<b>h</b> Local income tax withheld <u></u>	<b>d</b> Total distribution <input type="checkbox"/>	<b>i</b> Employee contributions <u></u>	<b>e</b> Capital gain (included in line 8b) <u></u>	<b>j</b> Distribution codes <u></u>		
<b>a</b> Gross distribution <u></u>	<b>f</b> Federal income tax withheld <u></u>													
<b>b</b> Taxable amount <u></u>	<b>g</b> State income tax withheld <u></u>													
<b>c</b> Taxable amount not determined <input type="checkbox"/>	<b>h</b> Local income tax withheld <u></u>													
<b>d</b> Total distribution <input type="checkbox"/>	<b>i</b> Employee contributions <u></u>													
<b>e</b> Capital gain (included in line 8b) <u></u>	<b>j</b> Distribution codes <u></u>													
<b>9</b> How did you determine the amounts on lines 7 and 8 above? <u>I did not receive any "WAGES" as defined in sec 3401(a) and section 3121(a). These earnings were not based on federal privileged activity for which the taxes are devised (by not itemizing) I hereby, respectfully request full refund of what was erroneously withheld, and what is lawfully owed to me.</u>														
<b>10</b> Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement. <u>Notified my private employer and demanden for the erroneus information to be corrected, but they refused because of fear of retaliation from the IRS. they also threatened with firing me and leaving me without my occupation.</u>														

**Sign Here**

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ [Signature]Date ▶ 11/23/2013**General Instructions**

Section references are to the Internal Revenue Code.

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form 4852, at [www.irs.gov/form4852](http://www.irs.gov/form4852). Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer does not issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt to get Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by February 14, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment, and your employer's or payer's

name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you do not receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

**Note.** Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use a my Social Security online account to verify wages reported by your employers. Please visit [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount). Or, you may contact your local SSA office to verify wages reported by your employer.**Will I need to amend my return?** If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return,

Copy B--To Be Filed With Employee's <b>FEDERAL Tax Return.</b>		36-2098803 OMB No. 1545-0008
a Employee's soc. sec. no. [REDACTED]	1 Wages, tips, other comp. 0	2 Fed. income tax withheld 1039.56
b Employer ID number (EIN) [REDACTED]	3 Social security wages 0	4 Soc. sec. tax withheld 2103.51
	5 Medicare wages and tips 0	6 Medicare tax withheld 491.95
c Employer's name, address, and ZIP code Goldstone Management Inc. [REDACTED] Road Suite 2 Lakewood NJ 08701		
d Control number 005436000029001		
e Employee's name, address, and ZIP code Elias Agredo-Narvaez 1080 B East Veterans Highway Apt # 1080- Jackson NJ 08527		
7 Social security tips	8 Allocated tips	9
10 Dependent care benefits	11 Nonqualified plans	12a Code See inst. for box 12
13 Statutory employee	14 Other	12b Code
Retirement plan	NJ UI/HC/WD 131.31	12c Code
Third-party sick pay	NJ DI 111.24	12d Code
	NJ FLI 30.91	
NJ [REDACTED]	0	499.81
15 State Employer's state ID no.	16 State wages, tips, etc.	17 State income tax
18 Local wages, tips, etc.	19 Local income tax	20 Locality name
Form W-2 Wage and Tax Statement <b>2013</b> Dept. of the Treasury — IRS This information is being furnished to the Internal Revenue Service. 3 BW24UP NTF 2577806		

## NOTICE

This statement includes a (correcting) representation of a form W-2. The representation it is NOT INTENDED to represent a corrected W-2 form filed by the party identified in it as the "PAYER" or "employer". The correcting W-2 form is submitted to REBUT a document known to have been submitted by the party identified in it as the "PAYER" or "EMPLOYER" which erroneously alleged a payment or payments made to the party identified in it as the "recipient or employee" of gains, profit or income made in the course of a "trade or business". Neither the PAYER nor the RECIPIENT engaged in any transactions with each other that were made in the course of a "trade or business" as those terms are defined by the code.

This correcting form/ representation ends any such presumption. Note however that the amounts deducted are correct and needed no correction.

## STATEMENT

No payments were received by the party identified in the form as the "RECIPIENT" or the "EMPLOYEE" from the party identified in it as the "PAYER" or the "EMPLOYER" which were connected with the performance of the functions of a "PUBLIC OFFICE" or otherwise constituted "Gains, Profit, or income within the meaning of relevant law. Deductions amounts are however correct.

Under penalty of perjury, I declare that these statements are true and complete.

[REDACTED] Date: 11/23/2016  
Elias Agredo-Narvaez

PAYER'S name, address, and telephone no. SIVATA ASSOCIATES LLC 100 E COUNTY LINE RD LAKEWOOD NJ 08701	
PAYER'S federal ID number	RECIPIENT'S ID number
RECIPIENT'S name, address, and ZIP code ELIAS AGREDO-NARVAEZ 10808 EAST VETERANS HIGHWAY APT. 10808 JACKSON NJ 08627	
Account number 853438248063	1 Rents
2 Royalties	3 Other income
4 Fed. income tax withheld	5 Fishing boat proceeds
6 Medical & health care pymts.	7 Nonemployee comp.
8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer <input type="checkbox"/> consistent for resale
10 Crop insurance proceeds	11 Foreign tax paid
12 Foreign country or U.S. possession	13 Excess golden parachute payments
14 Gross proceeds paid to an attorney	15a Section 408A deferrals
15b Section 408A income	16 State tax withheld
17 State/Payer's state no.	18 State income
1099-MISC Miscellaneous Income 2013 Copy 2 - To be filed with Recipient's State Tax Return Dept. of Treasury - IRS OMB No. 1545-0118	
<input checked="" type="checkbox"/> CORRECTED (if checked)	

## STATEMENT

This statement includes the representation of a form 1099-MISC. The form/representation is NOT intended to represent a corrected 1099-MISC filed by the party identified in it as the "PAYER".

The corrected form 1099-MISC herein presented is submitted to "rebut" a document known to have been submitted by the party identified in it as the "PAYER" which erroneously alleges a payment or payments to the party identified in it as the "RECIPIENT" of "gains, profits or income" which they are NOT.

No payments were received by the party identified in it as the "RECIPIENT" which were connected with a "Trade or business" which is also defined by the code as the performance of the "functions of a public office" 26 U.S.C. sect 7701(a)26, or otherwise constituted gains, profit or income within the meaning of relevant law.

Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and firm belief, is true, correct and complete.

 Date: 11/23/2016  
Elias Agredo-Narvaez, private sector

PAYER'S name, address, and telephone no. [REDACTED] SUITE 2 LAKEWOOD NJ 08701 [REDACTED]	
PAYER'S federal ID number [REDACTED]	RECIPIENT'S ID number [REDACTED]
RECIPIENT'S name, address, and ZIP code ELIAS AGREDO-NARVAEZ 10808 EAST VETERANS HIGHWAY APT 10808 JACKSON NJ 08527	
Account number 888738514616	1 Rents
2 Royalties	3 Other income
4 Fed. income tax withheld	5 Fishing boat proceeds
6 Medical & health care paym.	7 Nonemployee comp. 0
8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer resident in NJ <input type="checkbox"/>
10 Crop insurance proceeds	11 Foreign tax paid
12 Foreign country or U.S. possession	13 Excess golden parachute payments
14 Gross proceeds paid to an attorney	15a Section 408A deferrals
15b Section 408A income	16 State tax withheld
17 State/Payer's state no.	18 State income
1099-MISC Miscellaneous Income 2013 Copy 2 - To be filed with Recipient's State Tax Return Dept. of Treasury - IRS OMB No. 1545-0118 <input checked="" type="checkbox"/> CORRECTED (if checked)	

## STATEMENT

This statement includes the representation of a corrected form 1099-MISC. The form/representation is NOT intended to represent a corrected form 1099-MISC filed by the party identified herein as the "PAYER".

The correcting/corrected form 1099-MISC herein presented is submitted to "rebut" a document known to have been submitted by the party identified herein as the "PAYER" which erroneously alleges a payment or payments to the party identified herein as the "RECIPIENT" of "gains, profit or income" as defined by the code which **they** are not.

No payments were received by the party identified herein as the "RECIPIENT" which were connected with the performance of the functions of a public office also defined by the code and relevant law as a "trade or business"

Under penalty of perjury, I declare that I have examined this statement and that to the best of my knowledge and firm belief, is true, correct and complete.

[REDACTED] Date: 11/23/2016  
Elias Agredo-Narvaez, private sector.

PAYER'S name, address, and telephone no. [REDACTED]	
SUITE 2 LAKEWOOD NJ 08701 [REDACTED]	
PAYER'S federal ID number [REDACTED]	RECIPIENT'S ID number [REDACTED]
RECIPIENT'S name, address, and ZIP code ELIAS AGREDO-NARVAEZ 1080 B EAST VETERANS HIGHWAY APT 1080 B JACKSON NJ 08527	
Account [REDACTED]	1 Rents
2 Royalties	3 Other income
4 Fed. income tax withheld	5 Fishing boat proceeds
6 Medical & health care pymts.	7 Nonemployee comp. <input checked="" type="checkbox"/>
8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (indicate for resale) <input type="checkbox"/>
10 Crop insurance proceeds	11 Foreign tax paid
12 Foreign country or U.S. possession	13 Excess golden parachute payments
14 Gross proceeds paid to an attorney	15a Section 408A deferrals
15b Section 408A income	16 State tax withheld
17 State/Payer's state no.	18 State income
<b>1099-MISC Miscellaneous Income 2013</b> Copy 2 - To be filed with Recipient's State Tax Return <input checked="" type="checkbox"/> CORRECTED (if checked) Dept. of Treasury - IRS OMB No. 1545-0118	

## STATEMENT

This statement includes the representation of a correcting form 1099-MISC.

The correcting form is not intended to represent a corrected form 1099-MISC filed by the party identified herein as the "PAYER".

The correcting form 1099-MISC presented herein is submitted "to rebut" a document known to have been submitted by the party identified herein as the "PAYER" which/who erroneously alleges a payment or payments to the party identified herein as the "RECIPIENT" of "Gains, profits, or income" within the meaning of relevant law.

No payments were received by the party identified herein as the "RECIPIENT" which were connected with the performance of the functions of a "public office" which is also termed as "trade or business" as per 26 U.S.C. sec 7701(a) 26 or otherwise constituted gains, profits or income within the meaning of relevant law.

Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and firm belief, is true, correct and complete.

[REDACTED]  
Elias Agredo-Narvaez, private sector.

Date: 11/23/2016