

elias Agredo-narvaez
C/O ELIAS AGREDO-NARVAEZ
1080-B East Veterans High way
Jackson New Jersey
[08527]

August 20, 2018

Department of the Treasury
Internal Revenue Service
ACS Support- Stop 5050
P.O.Box 219236
Kansas city, MO 64121-9236

RE:

Your notice LT11 dated August 7, 2018

This document and all attachments must
Be filed as a permanent part of any
IRS/TDA/AIMS/IMF 23C Record under the name ELIAS
AGREDO-NARVAEZ or any derivative thereof if such
record has/had been deleted or substituted, this
demand still applies.

Name initials e a n

Dear Madam or Sir,

I am in receipt of your **Un-signed** Notice of Intent to Levy sent by
your office, which is herein attached, needless to say I was
immediately thrown back by it, however upon reading the Internal
Revenue Code Section that authorizes such notice **(and which by the
way it is not any more shown on such notice as it used to be for
some unexplained reason)** (IRCS) 6331, I have come to believe the
Notice has been sent to me in error and is completely and
intentionally **MISLEADING**.

IRC § 6331. Levy and distraint (WHICH HAS AS ENFORCING REGULATION
PART 70 OF 27 CFR which covers IMPORTATION OF DISTILLED SPIRITS,
WINES, AND BEER) and is enforceable only by officers of TTB, NOT IRS
AGENTS

(a) Authority of Secretary [THIS IS THE IRC SECTION YOU ARE USING]
If any person liable to pay any tax neglects or refuses to pay the
same within 10 days after notice and demand, it shall be lawful for
the Secretary to collect such tax (and such further sum as shall be
sufficient to cover the expenses of the levy) by levy upon all
property and rights to property (except such property as is exempt
under section 6334) belonging to such person (By the way see the
definition of person in one of the exhibits included herewith) or
on which there is a lien provided in this chapter for the payment
of such tax. Levy may be made upon the accrued salary or wages of
any officer, employee, or elected official, of the United States,
the District of Columbia, or any agency or instrumentality of the
United States or the District of Columbia, by serving a notice of
levy **on the employer (as defined in section 3401(d))** of such
officer, employee, or elected official. If the Secretary makes a
finding that the collection of such tax is in jeopardy, notice and
demand for immediate payment of such tax may be made by the
Secretary and, upon failure or refusal to pay such tax, collection
thereof by levy shall be lawful without regard to the 10-day period
provided in this section.

(Bold emphasis added)

Title 27 CFR § 70.161 Levy and distraint. [AND THIS IS THE
ENFORCING REGULATION FOR THAT SECTION OF TITLE 26 USC]

(a) Authority to levy-(1) In general. If any person liable to
pay any tax neglects or refuses to pay the tax within 10 days
after notice and demand, the appropriate TTB officer who
initiated the assessment may proceed to collect the tax by levy,
provided the taxpayer has been furnished the notice described
in § 70.162(a) of this part. The appropriate TTB officer may
levy upon any property, or rights to property, whether real or
personal, tangible or intangible, belonging to the taxpayer. The
appropriate TTB officer may also levy upon property with respect
to which there is a lien provided by 26 U.S.C. 6321 for the
payment of the tax....[emphasis mine]

OHHH, I SEE, you are operating under the FAA from Puerto Rico
because the Federal Alcohol administration was abolished and

88 found to be unconstitutional within the States, and that is why
89 your agency always cites IRC sections related to income
90 proceeding from the Alcohol industry which always leads to your
91 own sections of the code and CFR spilling the beans when an out
92 of the box unsuspected victim like me starts to question your
93 actions.

94 Perhaps; this is also the reason why I have a FOIA response
95 telling me that they could not answer my inquiry because by
96 doing so- they would be revealing technics which would prevent
97 the tax laws from been enforced. "NO WONDER".

98
99 APPARENTLY YOU HAVE NO AUTHORITY TO BE SENDING OUT THIS NOTICES.

100
101 So, I emphatically believe that your notice was sent to me in error
102 or maliciously because I was NOT **as I am not now** an officer (of a
103 U.S. Corporation or in the Armed Forces), employee (engaged in
104 "employment" with any of the before mentioned and or the
105 following), or elected official (I did NOT perform the functions of
106 a public office), of the United States, the District of Columbia,
107 or any agency or instrumentality for that matter. **Furthermore, it**
108 **is a crime in violation of 18 U.S.C. sec 912 for me to act in**
109 **the capacity of either a "public officer", "taxpayer",**
110 **"fiduciary", or "transferee"**

111
112 In light of the basic legal principle of "Inclusio unius est
113 exclusio alterius", (The inclusion of one is the exclusion of
114 another. The certain designation of one person is an absolute
115 exclusion of all others. ... This doctrine decrees that where law
116 expressly describes [a] particular situation to which it shall
117 apply, an irrefutable inference must be drawn that what is omitted
118 or excluded was intended to be omitted or excluded, Black's Law
119 Dictionary, 6th edition).

120 I cannot in any way see how IRCS 6331 applies to me, and I further
121 support this by the (exclusive) specifications in 26 CFR 301.6331-1
122 (the regulatory structure by which 26 USC 6331(a) is implemented).

123
124 Sec.301.6331-1 Levy and distraint.
125 Authority to levy-(1) In general. If any person liable to pay any
126 tax ---.omitted here to save space
127 (2) jeopardy cases.--- omitted here to save space
128 (3) Bankruptcy or receivership cases.--- omitted here to save space
129 (4) Certain types of compensation-(i) Federal Employees. Levy may be
130 made upon the salary or wages of **any officer or employee(including**
131 **members of the armed forces)** or elected or appointed official, of

the United States, the District of Columbia, or any agency or instrumentality of either, by serving a **notice of levy on the employer of the "delinquent taxpayer"**. As used in this subdivision, **the term "employer" means** (a) the officer or employee of the United States, the District of Columbia, or of the agency or instrumentality of the United States or the District of Columbia, **who has control of the payment of the wages, or** (b) any other officer or employee designated by the head of the branch, department, agency, or instrumentality of the United States or of the District of Columbia **as the party upon whom service of the notice of levy may be made**. If the head of such branch, department, agency or instrumentality designates an officer or employee other than one who has control of the payment of the wages, as the party upon whom service of the notice of levy may be made, such head shall promptly notify the Commissioner of the name and address of each officer or employee so designated and the scope or extent of his authority as such designee.

(ii) State and municipal employees. Salaries, wages, or other compensation of any officer, employee, or elected or appointed official of a State or Territory, or of any agency, instrumentality, or political subdivision thereof, are also subject to levy to enforce collection of any Federal tax.

(iii) Seamen. Notwithstanding the provisions of section 12 of the Seamen's Act of 1915 (46 U.S.C. 601), **wages of seamen**, apprentice seamen, or fishermen employed **on fishing vessels are subject to levy**. See section 6334(c). (Emphasis added)

I presume that 'State and municipal employees' of and 'Seamen' refer to those of the federal States, municipalities and Territories (as defined in the relevant revenue statutes), and federally commissioned mariners, respectively; however, such details are debatable.

The specific inclusion of these entities, however, unambiguously contradicts any suggestion that the authority of the levy power in regard to compensation, can or should be presumed as extending beyond those entities specified, if that were actually true, paragraph (4)(i) and subparagraphs (ii) and (iii) cited above would be entirely unnecessary. (see exhibit A) If the compensation or property of literally "any person" actually can be, or lawfully is, reached by these levy provisions, then no further specification would be necessary. That these specifications are provided proves that this is not so. Within the context of the statute, "any

person" **clearly DOES NOT mean each and every natural person**; it means any person that is among the groups specified. Furthermore, even if I were uncertain in any of these regards, I am mindful of the United States Supreme Court's instructions in **American Banana Co. v. United Fruit Co.**, 213 U.S. 347 (1909) that, "Words having universal scope, such as 'every contract in restraint of trade,' 'every person who shall monopolize,' etc., will be taken, as a matter of course, to mean only everyone subject to such legislation, not all that the legislator subsequently may be able to catch."

And in **Gould v Gould**, 245 U.S. 151 (1917) that, "In the interpretation of statutes levying taxes it is the stablished rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen."

For your edification, I am enclosing some exhibits that show how and/or why you are wrong in sending your notice of intent to levy to me and how **it just doesn't apply to me because every statute having anything to do with the so called collection of INCOMETAXES has as their enforcement regulation; CFR sections having to do only with excise taxes such as manufacturing, labeling, distribution or handling of products like "CIGARRET TUBES,ALCOHOL, TOBACCO AND FIRE ARMS"** and such regulations are only administered and under the Jurisdiction of the ATF not IRS.

This concludes my response.

Attachments;

This Response/Document	5 pages
Your notice LT11	4 pages
Your publication 594	8 pages
Your publication 1660	4 pages
Form 12153 (completed)	4 pages
Exhibits	23 pages
Your envelopes	2
TOTAL OF PAGES INCLUDED	48 PAGES



Department of the Treasury
Internal Revenue Service
ACS Support - Stop 5050
P.O. Box 219236
Kansas City, MO 64121-9236



9314 8107 5620 5484 0873 43

Notice LT11
Notice Date August 7, 2018
Taxpayer ID number XXX-XX
Case reference number 4922938978
To contact us 1-800-829-7650
Page 1 of 4

000020.735382.378543.13913 2 SP 0.680 1734



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

There has to be a mistake as I know that I don't owe any taxes. despite sending infinite number of requests for a procedurally proper record of assessment as mandated in IRC sec 6203 never got one.

Notice of intent to levy and notice of your right to a hearing
Intent to seize your property or rights to property
Amount due immediately: \$43,518.91

We haven't received a payment despite sending you several notices about your overdue taxes.

The IRS may seize (levy) your property or your rights to property on or after September 6, 2018.

Property includes:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Alaska Permanent Fund Dividend and state tax refund
- Social Security benefits

Billing Summary

Amount you owed	\$40,200.23
Additional interest charges	3,318.68
Amount due immediately	\$43,518.91

I Hereby Promise to Pay this or any Lawfully owed tax upon Proof of liability and Properly-Procedural Proper Assessment sec 6203, 27 CFR sec 70.72 Method of assessment, and IRC 6065. SEE

Without Prejudice
Elias Agredo-Narvaez

GOULD v. GOULD, 245 U.S. 151 (1917)

Continued on back...



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

Notice LT11
Notice date August 7, 2018
Taxpayer ID number XXX-XX
Case reference number 4922938978



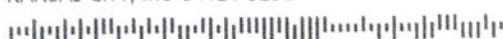
Payment

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number (XXX-XX) and the tax period(s) on your payment and any correspondence.

Amount due immediately

\$43,518.91

INTERNAL REVENUE SERVICE
ACS SUPPORT - STOP 5050
P.O. BOX 219236
KANSAS CITY, MO 64121-9236



XXXXX 00 AGRE 55 0 201412 000 00004351891

What you need to do immediately

I Just made a Promise
to pay whatever I may
Lawfully owe UPON PROOF
of liability Plus
Procedurally Proper assessment

Pay immediately

- Send us the amount due of \$43,518.91, or we may seize (levy) your property on or after September 6, 2018.
 - If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov/payments for more information about:
 - Installment and payment agreements — download required forms or save time and money by applying online if you qualify
 - Automatic deductions from your bank account
 - Payroll deductions
 - Credit card payments
- Or, call us at 1-800-829-7650 to discuss your options.
- If you've already paid your balance in full or think we haven't credited a payment to your account, please send proof of that payment.

Right to request a Collection Due Process hearing

If you wish to appeal this proposed levy action, complete and mail the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, by **September 6, 2018**. Send the form to us at the address listed at the top of page 1. Be sure to include the reason you are requesting a hearing (see section 8 of, and the instructions to, Form 12153) as well as other information requested by the form. If you don't file Form 12153 by **September 6, 2018**, you will lose the ability to contest Appeals' decision in the U.S. Tax Court.

I hereby exercise that
Right, I demand A CDP
hearing where I can Bring
two witnesses and a
video cam so that we
can have good evidence,
and have this matter
closed ASAP.



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



Contact information

INTERNAL REVENUE SERVICE
ACS SUPPORT - STOP 5050
P.O. BOX 219236
KANSAS CITY, MO 64121-9236

If your address has changed, please call 1-800-829-0922 or visit www.irs.gov.
☐ Please check here if you've included any correspondence. Write your Taxpayer ID number (XXX-XX [REDACTED]) and the tax period(s) on any correspondence.

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



Notice	LT11
Notice Date	August 7, 2018
Taxpayer ID number	XXX-XX [REDACTED]
Case reference number	4922938978
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What you need to do immediately—
continued

About Federal Tax Liens

The tax lien is a claim against all of your property that arises once you have not paid your bill. If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien at any time, if we haven't already done so. The Notice of Federal Tax Lien publically notifies your creditors that the IRS has a lien (or claim) against all your property, including property acquired by you after the Notice of Federal Tax Lien is filed. Once the lien's notice to creditors has been filed, it may appear on your credit report and may harm your credit rating or make it difficult for you to get credit (such as a loan or credit card). It cannot be released until your bill, including interest, penalties, and fees, is paid in full, we accept a bond guaranteeing payment of the amount owed, or we determine that you don't owe or the liability is reduced to zero. The lien's notice to creditors may be withdrawn under certain circumstances. You can find additional information about tax liens, including helpful videos, at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien> or by typing lien in the IRS.gov search box.

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt. Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$50,000 for which, a Notice of Federal Tax lien has been filed and all administrative remedies under IRC § 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$50,000 and you do not pay the amount you owe or make alternate arrangements to pay, or request a Collection Due Process hearing by September 6, 2018, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is available at www.irs.gov/passports.

CORRECT. But in order for it to be a Legally Enforceable federal tax debt there must be an Procedurally Correct assessment made for a Lawfully owed Liability, and an IRS agent can't create a Liability by sending out Bogus letters. Liability is created by exercising a Federally Privileged activity.

Continued on back...

If we don't hear from you

YOU JUST HEARD FROM ME
SO YOU ARE NOT AUTHORIZED
TO DO ANY OF THE MENTIONED

If you don't call us immediately, pay the amount due, or request a hearing by **September 6, 2018**, we may seize (levy) your property or your rights to property.

Property includes:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Social Security benefits

Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
12/31/2014	CIVPEN	\$15,000.00	\$1,394.56	\$.00	\$16,394.56
12/31/2015	CIVPEN	\$25,200.23	\$1,924.12	\$.00	\$27,124.35

Interest charges

WHAT IS THE TAX IMPOSED BY
THIS TITLE?

SEE 27 CFR PARTS 46, 70

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

For a detailed calculation of your interest, call 1-800-829-7650.

Additional information

- Visit www.irs.gov/lt11
- For tax forms, instructions and publications, visit www.irs.gov or call 1-800-TAX FORM (1-800-829-3676).
- Review the enclosed documents:
 - IRS Collection Process (Publication 594)
 - Collection Appeals Rights (Publication 1660)
 - Request for a Collection Due Process Hearing (Form 12153)
- Keep this notice for your records.

If you need assistance, please do not hesitate to contact us.

Request for a Collection Due Process or Equivalent Hearing

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

☐ Filed Notice of Federal Tax Lien

☒ Proposed Levy or Actual Levy

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

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

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

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

Lien ☐ Subordination ☐ Discharge ☐ Withdrawal

Please explain:

My Spouse Is Responsible

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

Other (For examples, see page 4)

☒

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

I HAVE DEMANDED COPIES OF THE PROCEDURALLY PROPER ASSESSMENT AS PER IRC SECTIONS 6203 & 6065 AND 27 CFR SEC 70.72 BUT I ONLY KEEP GETTING BOGUS FINES FOR ALLEGEDLY BEEN FRIVOLOUS WHICH I AM NOT.

9. Signatures

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

SIGN HERE

NOT Taxpayer 1's Signature

Date

Aug 25, 2018

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

Date

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

Authorized Representative's Signature

Authorized Representative's Name

Telephone Number

IRS Use Only

IRS Employee (Print)

Employee Telephone Number

IRS Received Date

Request for a Collection Due Process or Equivalent Hearing

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

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

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

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

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

1. Name: (Taxpayer 1) elias agredo-narvaez
Identification Number [REDACTED]
Current Address c/o 1080-B East veterans highway
City Jackson State New Jersey Zip Code [08527]

2. Telephone Number and Best Time to Call During Normal Business Hours
Home () - - ☐ am. ☐ pm.
Work () - - ☐ am. ☐ pm.
Cell () 7100 ☒ am. ☒ pm.

3. Taxpayer Name: (Taxpayer 2) _____
Taxpayer Identification Number _____
Current Address _____
(If Different from Address Above) City _____ State _____ Zip Code _____

4. Telephone Number and Best Time to Call During Normal Business Hours
Home () - - ☐ am. ☐ pm.
Work () - - ☐ am. ☐ pm.
Cell () - - ☐ am. ☐ pm.

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

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods
<u>CIVPEN</u>	<u>1040</u>	<u>2014-2015</u>