



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

March 4, 2014

Elias Agredo-Narvaez
c/o 1080-B East Veterans HWY
Jackson, NJ 08527-9998

Dear Elias Agredo-Narvaez:

I am responding to your Freedom of Information Act (FOIA) request dated December 17, 2013 that we received on December 23, 2013.

You asked for various items listed below in order of the request.

Of the pages located in response to your request, I am enclosing 220 pages. I am withholding 20 pages in part and 28 pages in full for the following reasons:

The withheld portions are the tax information of other taxpayers. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).

The redacted portions of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

The following is a chronological response based on **your original FOIA request**.

1. A copy of records identified as Individual Master File (IMF) **specific and not literal** is included with the responsive enclosures.
2. A copy of records identified as Individual Master File (IMF); **Data Services, Treasury/24.030 "IMF MCC TRANSCRIPT-COMplete** is included with the responsive enclosures.
3. The Official Internal Revenue Service Non-Master Transcript is included with the responsive enclosures.
4. A copy of the Business Master File (BMF) specific and not literal; Data Service, Treasury/IRS 20.046 for EIN#14-0026708. I researched our database and found no record that any returns covered by this system of records were filed under the Social Security Number provided. Therefore, there are no documents responsive to your request.

5. Printed Copy of TXMOD- or whatever named hardcopy document containing this information. I researched and was unable to locate TXMOD. I have provided TDS transcripts in lieu of the TXMOD which contain the same information.
6. Printed copy of TXMOD- Transaction Section or whatever named hardcopy document containing this same information. I am enclosing Document 11734, Transaction Codes Pocket Guide, to assist you with the transaction codes found on the transcripts.
7. Please provide all copies of Privacy Act Transcript (PATRA). Enclosed are Disclosure Lists of individual accounts responsive to your request for information from System of Records Treasury/IRS 48.001, Disclosure Records.
8. Please provide copies of third party income reports 1099's, W-4, W-2. We have a routine agency procedure that should be used to request information returns. For your convenience, I am enclosing Form 4506-T for this purpose. Instructions and mailing information are on the back of the form.
9. Please provide copies of IRM Transcripts. We have a routine agency procedure that should be used to request information returns. For your convenience, I am enclosing Form 4506-T for this purpose. Instructions and mailing information are on the back of the form.
10. Please provide copy of front and back of DLN#89277-123-54142 and/or for the years associated with any SFR-150. I reviewed your account and did not locate the DLN that you requested. Therefore, there are no documents responsive to your this request.
11. Please provide copies of DLN 94277-261-00000-9 and associated document AIMS #6201660094 for tax years 1994-2013. I reviewed your account and did not locate the DLN that you requested. Therefore, there are no documents responsive to your this request.
12. Form 2688 "Certificate of Official Record" for each respective record, showing the full true name of the person(s) who created, or caused to be created, those documents or any other documents that formed the basis for creation of the said Summary of Record of Assessment". Form 2688 is used for "Application for Additional Extension of Time to File." The form you referred to is incorrect therefore, there are no responsive documents related to this request.
13. Every valid Form 4340 lawfully created for said "Tax years" 1994-2013 which shows my name or account number. Please see #1 under "Special Requests" for responsive documents.
14. Every Form 56 which shows my signature. Form 56 is for "Notice Concerning Fiduciary Relationship" I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.

15. Every Form 2848 which shows my signature. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
16. All valid records bearing the Document Locator Number that corresponds or refers to my name, account, or account number, and each and every record cross-referenced to said DLN located in any Internal Revenue Service System of Records. Unable to research without a specific DLN number. I read your letter carefully and I cannot determine what document, if any, would be responsive to your request. Therefore, I am unable to perform this specific search.

SPECIAL REQUEST-Request for Assessment Documents

1. A Copy of the valid, procedurally proper, executed Form 23C (Manual) Assessment Certificate and supporting documentation for the principal for each class of tax assessed as required by 26 USC 6203, AND 26 C. FR. 301.6203-1 which pertains to the requester. I am enclosing the RACS 006 report for tax years 1994-2013. Please note that the RACS 006 report is a summary record of assessment that does not identify specific taxpayers by name. The report is an aggregate of taxes, interest, and penalties assessed on a given business day. This addresses 1-3 under "Special Requests"
- 2 ?
3 ?
4. A copy of IRS Form 17 or 17A "Notice of Assessment and Demand". Form 17 Form 17A have been enclosed. These forms are obsolete and are no longer available.
5. A copy of IRS Form 21 "Second Notice of Assessment and Demand". There is no product information located for Form 21.
6. A copy of IRS Form 668(Y)(c), or 668W(c) or 668(A)(c) executed under penalty of perjury. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
7. A copy of IRS Form 2644 "Recommendation for Jeopardy or Termination Assessment. I have printed this form and included it with the enclosures.
8. A Copy of IRS Form 2859 "request for Quick or Prompt Assessment". I have printed this form and included it with the enclosures.
9. A copy of IRS Form 3198 regarding requester prepared by the agent. I have printed this form and included it with the enclosures.
10. A copy of the IRS Form 3210 "Document Transmittal". I have printed this form and included it with the enclosures.

11. A copy of the Master File (MF) assessment provided to the ESP by the service center. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
12. A copy of the Master File (NMF) Assessment provided to the ESP by the service center. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
13. If a Master file assessment was provided, then a copy of IRS Form 3552, "Prompt Assessment Billing Assembly". I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
14. A copy of IRS Form 4340 "Certificates of Assessments and Payments". I printed the form and included it with the enclosures.
15. A Copy of IRS Form 4549 or 4549A "Income Tax Examination Changes". This form is available to the public and considered to be routine procedure. The routine procedures to obtain tax forms from the IRS include:
 - Online access through IRS.gov
 - Access to hardcopy forms by mail

Blank tax forms can be requested by writing to:
 Internal Revenue Service
 1201 N. Mitsubishi Motorway
 Bloomington, IL 61705-6613

16. A copy of the IRS Form 5564 "Notice of Deficiency-Waiver". This form is obsolete and no longer available.
17. If a Non-master file assessment was provided, then a copy of Form 6335 "Statement of Tax Due the Internal Revenue Service". This form is available to the public. Please see #15 for specific instructions on how to obtain this form.
18. A copy of IRS Form 8166 "Revenue Accounting Control System Input Reconciliation." This form is obsolete and no longer available.
19. A Copy of any and all lawful Jeopardy Assessments. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
20. A copy of any and all lawful Termination Assessments. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.

- 21. A copy of any and all lawful Quick Assessments. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
- 22. A copy of any and all lawful Prompt Assessments. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.
- 23. A copy of any and all lawful Deficiency Assessments. I researched our records and found no activity pertaining to the requested years. Therefore, there are no documents responsive to this request.

24-28. Your letter appears to ask for documents concerning your personal responsibility to pay federal income tax. To respond to your request, we would have to create personalized and specific statements about your tax liability. We are not required to create records, provide explanations, or answer questions in response to a FOIA request.

To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, commonly known as the Internal Revenue Code (IRC). The IRC may contain information responsive to portions of your request. It is available at many bookstores, public libraries and on the Internet at www.irs.gov.

Income tax filing requirements are supported by statute and implementing regulations, which may be challenged through the judicial system, not through the FOIA. It is not the policy of the Internal Revenue Service to engage in correspondence regarding the interpretation and enforcement of the IRC. We will not reply to future letters concerning these issues.

If you have any questions please call Disclosure Specialist Maritza C Travanti ID #1000669554, (213)576-3030 at or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F14360-0032.

Sincerely,

Mark A Vees

Mark A Vees
Disclosure Specialist
Disclosure Office 13

Enclosure
Responsive Records
Notice 393
Form 4506-T
Form 2644
Form 2859
Form 3198
Form 3210