



Department of the Treasury
Internal Revenue Service
Ogden, Utah 84201

7015 3010 0000 3604 5753

Letter 3219(SC/CG)
Letter Date: 06/22/2016
Taxpayer Identification Number:

Person to Contact:
Christine L. Davis 1000099771
Contact Telephone Number:
(866) 883-0235
(A Toll Free Number)
Hours to Call: M-F 7AM - 3PM MST

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

Last Day to File a Petition with
the U.S. Tax Court: 09/20/2016
(If Outside of U.S.: 11/19/2016)

CERTIFIED MAIL

Tax Year Ended Dec 31, 2014

Deficiency:
Increase in tax \$4,004.00

Penalties
IRC 6662(a) \$622.00

Dear Taxpayer:

We have determined that there is a deficiency (increase) in your income tax as shown above. This letter is your NOTICE OF DEFICIENCY, as required by law. The enclosed statement shows how we figured the deficiency.

If you want to contest this determination in court before making any payment, you have until the Last Date to Petition Tax Court (90 days from the date of this letter or 150 days if the letter is addressed to you outside of the United States) to file a petition with the United States Tax Court for a redetermination of the amount of your tax. You can get a petition form and the rules for filing a petition from the Tax Court. You should file the petition with the United States Tax Court, 400 Second Street NW, Washington, D.C. 20217. Attach a copy of this letter to the petition.

The time in which you must file a petition with the court (90 or 150 days as the case may be) is fixed by law and the Court cannot consider your case if your petition is filed late. As required by law, separate notices are sent to spouses. If this letter is addressed to both a husband and wife, and both want to petition the Tax Court, both must sign the petition or each must file a separate, signed petition.

The Tax Court has a simplified procedure for small tax cases when the amount in dispute is \$50,000 or less for any one tax year. You can also get information about this procedure, as well as a petition form you can use, by writing to the Clerk of the United States Tax Court at 400 Second Street NW, Washington, D.C. 20217. You should write promptly if you intend to file a petition with the Tax Court.

If you decide not to file a petition with the Tax Court, please sign and return the enclosed waiver form to us. This will permit us to assess the deficiency quickly and will limit the accumulation of interest. We've enclosed an envelope you can use. If you decide not to sign and return the waiver and you do not petition the Tax Court, the law requires us to assess and bill you for the deficiency after 90 days from the date of this letter (150 days if this letter

YOU ARE NOT ALLOWED TO PROCEED UNTIL YOU PROVIDE MEANINGFUL DOCUMENTATION ATTESTING TO THE VALIDITY OF YOUR CLAIMS IN THE FORM OF A CERTIFICATION FROM THE OFFICER, HAVING THE PROPER DELEGATION OF AUTHORITY, RESPONSIBLE FOR MAKING THE ASSESSMENT THAT PURPORTS TO ESTABLISH YOUR ASSUMPTIONS

The Tax court is a court for TAXPAYERS ONLY. THEREFORE I DON'T NEED THE TAX COURT TO DETERMINE WHAT I HAVE ALREADY DETERMINED MYSELF

I HAVE DETERMINED THAT YOUR ASSUMPTIONS ABOUT MY RETURN FOR 2014 ARE WRONG. THIS LETTER IS RETURNED TO YOU AS YOUR NOTICE TO CORRECT YOUR ERRORS BY TAKING IN CONSIDERATION ONLY THE FORMS AND STATEMENTS SWORN TO BY ME UNDER PENALTY OF PERJURY AND WHICH YOU FIND INCONVENIENT TO MENTION.

is addressed to you outside of the United States)

If you have questions about this letter, you may call the Contact Person whose name and telephone number are shown in the heading of this letter. If this number is outside your local calling area, there will be a long distance charge to you. If you prefer, you can call the Internal Revenue Service (IRS) telephone number in your local directory. An IRS employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

When you send information we requested or if you write to us about this letter, please provide a telephone number and the best time for us to call you if we need more information. Please attach this letter to your correspondence to help us identify your case. Keep the copy for your records.

The person whose name and telephone number are shown in the heading of this letter can access your tax information and help get you answers. You also have the right to contact the Taxpayer Advocate. You can call 1-800-829-1040 and ask for Taxpayer Advocate Assistance. Or you can contact the Taxpayer Advocate for the IRS Office that issued this Notice of Deficiency by calling 801-620-7168, or writing to, PO BOX 9941, STOP 1005, OGDEN UT 84409.

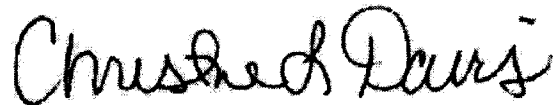
Taxpayer Advocate assistance is not a substitute for established IRS procedures such as the formal appeals process. The Taxpayer Advocate is not able to reverse legally correct tax determinations, nor extend the time fixed by law that you have to file a petition in the United States Tax Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

Thank you for your cooperation.

Sincerely yours,

Commissioner

By

A handwritten signature in dark ink, appearing to read "Christine L. Davis". The signature is written in a cursive, flowing style.

Christine L. Davis
Program Manager
Return Integrity and Compliance Services
Integrity and Verification Operation

Enclosures:

Copy of this letter

Waiver

Envelope

Instructions for Form 5564

Note:

If you consent to the assessment of the deficiencies shown in this waiver, please sign and return this form to limit the interest charge and expedite our bill to you. Please do not sign and return any prior notices you may have received. Your consent signature is required on this waiver, even if fully paid.

Your consent will not prevent you from filing a claim for refund (after you have paid the tax) if you later believe you are so entitled; nor prevent us from later determining, if necessary, that you owe additional tax; nor extend the time provided by law for either action.

If you later file a claim and the Service disallows it, you may file suit for refund in a District Court or in the United States Claims Court, but you may not file a petition with the United States Tax Court.

Who must Sign:

If you filed jointly, both you and your spouse must sign. Your attorney or agent may sign this waiver provided that action is specifically authorized by a power of attorney which, if not previously filed, must accompany this form.

If this waiver is signed by a person acting in a fiduciary capacity (for example, an executor, administrator, or a trustee), Form 56, Notice Concerning Fiduciary Relationship, should, unless previously filed, accompany this form.

Optional Paragraphs:

A check in the block to the left of a paragraph below indicates that the paragraph applies to your situation.

- ☐ The amount shown as the deficiency may not be billed, since all or part of the refund due has been held to offset all or a portion of the amount of the deficiency. The amount that will be billed, if any, is shown on the attached examination report.
- ☐ The amount shown as a deficiency may not be billed, since the refund due will be reduced by the amount of the deficiency. The net refund due is shown on the attached examination report.

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

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

2014

Total Adjustment Amount:

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

2014

Federal income tax withholding

894.00

Total Adjustment Amount:

894.00

Name and Address of Taxpayer

Taxpayer Identification Number

Return Form No.:

1040

ELIAS AGREDO-NARVAEZ
1080B E VETERANS HWY
JACKSON NJ 08527-2934Person with whom
examination
changes were
discussed.

Name and Title:

1. Adjustments to IncomePeriod End
12/31/2014

Period End

Period End

a. Sch C1 - LPC Properties LLC

1,980.00

b. Sch C1 - Pleasant Gardens Holdings.

1,350.00

c. Wages-Goldstone Management INC. 26 U.S.C 3401 (C)

3,637.00

d. SE AGI Adjustment

(236.00)

e.

f. REFER TO COPY OF MY 1040 FORM
g. FOR THE YEAR 2014 INCLUDED HEREIN
h. AND WHICH YOU FIND INCONVENIENT
i. TO MENTION. I STAND BEHIND THEM
j. AS THEY ARE SWORN TO UNDER
k. PENALTY OF PERJURY AS REQUIRED BY
l. LAW. UNLESS YOU HAVE CONTRADICTING
m. INFORMATION REBUTTING MY STATEMENTS
n. YOUR ONLY OPTION IS TO PROCESS
o. MY RETURN BASED ON THE INFORMATION THEREIN.

SEE PAGE 7 OF RETURN & CORRECT
ACCORDING TO IT.
SEE PAGE 6 OF RETURN & CORRECT
ACCORDING TO IT.
SEE PAGE 4 OF RETURN & CORRECT
ACCORDING TO IT.
REJECTED. NOT CONSENTED TO.

2. Total Adjustments

36,731.00

3. Taxable Income Per Return or as Previously Adjusted

(10,150.00)

4. Corrected Taxable Income

26,581.00

Tax Method

TAX TABLE

Filing Status

Single

5. Tax

3,533.00

6. Additional Taxes / Alternative Minimum Tax**7. Corrected Tax Liability**

3,533.00

8. Less

a.

Credits

b.

c.

d.

9. Balance (Line 7 less Lines 8a through 8d)

3,533.00

10. Plus

a. Self Employment Tax

471.00

Other

b.

Taxes

c.

d.

11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)

4,004.00

12. Total Tax Shown on Return or as Previously Adjusted

0.00

13. Adjustments to:

a.

b.

c.

**14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax)
(Line 11 less Line 12 adjusted by Lines 13a through 13c)**

4,004.00

15. Adjustments to Prepayment Credits - Increase (Decrease) See Attached

894.00

**16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15)
(Excluding interest and penalties)**

3,110.00

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

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

Name of Taxpayer
ELIAS AGREDO-NARVAEZTaxpayer Identification Number
[REDACTED]Return Form No.:
1040**17. Penalties/ Code Sections**

- a. Accuracy-IRC 6662
- b. **YOU ARE COMMANDED TO SEND ME A**
- c. **CERTIFICATION FROM THE OFFICER HAVING**
- d. **PROPER DELEGATION OF AUTHORITY**
- e. **RESPONSIBLE FOR MAKING THE ASSESSMENT**
- f. **FOR THE ALLEGED PENALTY, UNDER PENALTY**
- g. **OF PERJURY.**
- h.
- i.
- j.
- k.
- l.
- m.
- n.

Period End
12/31/2014

Period End

Period End

622.00

18. Total Penalties

622.00

Underpayment attributable to negligence: (1981-1987)
A tax addition of 50 percent of the interest due on the
underpayment will accrue until it is paid or assessed.

Underpayment attributable to fraud: (1981-1987)
A tax addition of 50 percent of the interest due on the
underpayment will accrue until it is paid or assessed.

Underpayment attributable to Tax Motivated Transactions (TMT).
The interest will accrue and be assessed at 120% of the under-
payment rate in accordance with IRC §6621(c)

0.00

19. Summary of Taxes, Penalties and Interest:

- a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)
- b. Penalties (Line 18) - computed to 04/27/2016
- c. Interest (IRC § 6601) - computed to 05/27/2016
- d. TMT Interest - computed to 05/27/2016 (on TMT underpayment)
- e. Amount due or (refund) - (sum of Lines a, b, c and d)

3,110.00

622.00

127.14

0.00

3,859.14

Other Information:

BY 27 C.F.R. PARTS 46 MISCELLANEOUS REGULATIONS RELATING TO TOBACCO
PRODUCTS AND CIGARETTE PAPERS AND TUBES.

AND:

27 CFR. PART 70 PROCEEDURE AND ADMINISTRATION IN REGARDS
ALCOHOL TOBACCO AND FIRE ARMS.

PLEASE PROVIDE EVIDENCE OF THE ASSESSMENTS AS REQUIRED BY LAW.

Examiner's Signature: **PLEASE PROVIDE
NAME AND SIGNATURE OF THE
OFFICER RESPONSIBLE.**

Employee ID:
1000099771

Office:

Date:
04/27/2016

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

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

Signature of Taxpayer

Date:

Signature of Taxpayer

Date:

By:

Title:

Date:

Name of Taxpayer: ELIAS AGREDO-NARVAEZ

04/27/2016

Identification Number: [REDACTED] Total

17.00.00

2014 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions; otherwise, enter adjusted gross income	36,731.00
2. Total adjustment and preferences (excluding any NOL deduction)	0.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	36,731.00
6. Exemption amount	52,800.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	0.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 26% and subtract \$ 0 from the result	0.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	0.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 44 of Form 1040 without using Schedule J)	0.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	52,800.00
B. Alternative minimum taxable income	36,731.00
C. Enter amount based on filing status	117,300.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	52,800.00

Name of Taxpayer: ELIAS AGREDO-NARVAEZ

04/27/2016

Identification Number: [REDACTED]

Total

17.00.00

2014 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	0.00
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	0.00
7. Multiply line 6 by 26% and subtract \$ 0 from the result	0.00
8. Enter amount based on filing status	36,900.00
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	0.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	0.00
15. Amount from line 10	0.00
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	0.00
17. Add lines 15 and 16	0.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	0.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	0.00
28. Multiply line 1 by 26% and subtract \$ 0 from the result	0.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	0.00

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

Page of
Tax Period Ending: 12/31/2014

Accuracy-Related Penalties under IRC 6662

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

It has been determined that the underpayment of tax shown on line 11 below is attributable to one or more of the following:

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

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

A. Shared responsibility payment (as reported)	0.00	
1. Total tax as corrected less line A (not less than 0.00)		4,004.00
2. Less: Total refundable credits as corrected		0.00
3. Net tax due after allowable refundable credits (Line 1 less line 2) (not less than 0.00)		4,004.00
4. Total tax per return less line A (not less than 0.00)		0.00
5. Total refundable credits per return		0.00
6. Net tax less refundable credits per return (Line 4 less line 5) (not less than 0.00)		0.00
7. Net tax due in excess of net tax per return (Line 3 less line 6)		4,004.00
8. Adjustments to prepayment credits – increase (decrease)		894.00
9. Tax due after adjustment to prepayment credits (line 7 less line 8)		3,110.00
10. Less: Refunds held in excess of refundable credits per return less tax per return		
10a. Frozen refunds	0.00	
10b. Refundable credits per return less tax per return (Line 5 less line 4) (not less than 0.00)	<u>0.00</u>	
10c. Net refunds held in excess of refundable credits per return less tax per return (Line 10a less line 10b) (not less than 0.00)		0.00
11. Underpayment to which Section 6662(a) applies (Line 9 less line 10c) (not less than 0.00)		3,110.00
12. Applicable penalty rate		20.00%
13. Section 6662(a) accuracy-related penalty (line 11 multiplied by line 12)		622.00
14. Less: Previously assessed/previously agreed Section 6662(a) penalty		0.00
15. Total Section 6662(a) accuracy-related penalty (Line 13 less line 14)		622.00

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

04/27/2016

Total

17.00.00

HOW TO PAY YOUR TAXES

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

Why it is to your advantage to pay now:

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

If you agree with our examination and cannot pay now:

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

☐ I would like to pay \$ _____ per month.

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

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

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

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

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

Home: () _____

Work: () _____

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

- * Interest and applicable penalties will continue to accrue until your balance is paid in full.
- * All checks or money orders for payment should be made payable to United States Treasury.

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

04/27/2016
17.00.00

Total

2014 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

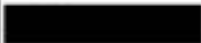
Primary
ELIAS AGREDO-NARVAEZ

[REDACTED]

1. Self-employment income	3,330.00
2. Multiply line 1 by 92.35%	3,075.26
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	3,075.26
6. Maximum earnings subject to social security	117,000.00
7. Social security wages and tips from W-2	33,637.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	33,637.00
11. Line 6 less line 10	83,363.00
12. Multiply the smaller of line 5 or 11 by 12.40%	381.33
13. Multiply line 5 by 2.90%	89.18
14. Self-employment tax (sum of lines 12 and 13)	470.51

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	117,000.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Form 886-A (Rev. January 1994)886-A	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of Taxpayer ELIAS AGREDO-NARVAEZ	Taxpayer Identification Number 	Year/Period Ended 2014	

W-2/ Federal Income Tax Withholding

Tax Period 2014	Per Return \$0.00	Per Exam \$894.00	Adjustment \$894.00
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Your withholding credit(s) was/were adjusted to reflect amount(s) shown on your Form(s) W-2 or Form(s) 1099.

Sch C1 - LPC Properties LLC

Tax Period 2014	Per Return \$0.00	Per Exam \$1,980.00	Adjustment \$1,980.00
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The Internal Revenue Service collects self-employment tax which is credited to your social security account by the Social Security Administration for social security benefit purposes.

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

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

Sch C1 -Pleasant Gardens Holdings.

Tax Period 2014	Per Return \$0.00	Per Exam \$1,350.00	Adjustment \$1,350.00
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The Internal Revenue Service collects self-employment tax which is credited to your social security account by the Social Security Administration for social security benefit purposes.


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

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

Wages-Goldstone Management INC.

Tax Period 2014	Per Return \$0.00	Per Exam \$33,637.00	Adjustment \$33,637.00
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We have adjusted your gross wages to agree with the amounts shown on Form(s) W-2.

Form 886-A (Rev. January 1994)886-A	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of Taxpayer ELIAS AGREDO-NARVAEZ	Taxpayer Identification Number 	Year/Period Ended 2014	

Statutory-SE AGI Adjustment

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$236.00	(\$236.00)

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

Statutory-Self Employment Tax

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$471.00	\$471.00

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

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

Page of
Tax Period Ending: 12/31/2014

Accuracy-Related Penalties under IRC 6662

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

It has been determined that the underpayment of tax shown on line 11 below is attributable to one or more of the following:

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

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

A. Shared responsibility payment (as reported)	0.00	
1. Total tax as corrected less line A (not less than 0.00)		4,004.00
2. Less: Total refundable credits as corrected		0.00
3. Net tax due after allowable refundable credits (Line 1 less line 2) (not less than 0.00)		4,004.00
4. Total tax per return less line A (not less than 0.00)		0.00
5. Total refundable credits per return		0.00
6. Net tax less refundable credits per return (Line 4 less line 5) (not less than 0.00)		0.00
7. Net tax due in excess of net tax per return (Line 3 less line 6)		4,004.00
8. Adjustments to prepayment credits – increase (decrease)		894.00
9. Tax due after adjustment to prepayment credits (line 7 less line 8)		3,110.00
10. Less: Refunds held in excess of refundable credits per return less tax per return		
10a. Frozen refunds	0.00	
10b. Refundable credits per return less tax per return (Line 5 less line 4) (not less than 0.00)	<u>0.00</u>	
10c. Net refunds held in excess of refundable credits per return less tax per return (Line 10a less line 10b) (not less than 0.00)		0.00
11. Underpayment to which Section 6662(a) applies (Line 9 less line 10c) (not less than 0.00)		3,110.00
12. Applicable penalty rate		20.00%
13. Section 6662(a) accuracy-related penalty (line 11 multiplied by line 12)		622.00
14. Less: Previously assessed/previously agreed Section 6662(a) penalty		0.00
15. Total Section 6662(a) accuracy-related penalty (Line 13 less line 14)		622.00

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

Total

04/27/2016

17.00.00

HOW TO PAY YOUR TAXES

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

Why it is to your advantage to pay now:

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

If you agree with our examination and cannot pay now:

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

☐ I would like to pay \$ _____ per month.

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

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

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

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

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

Home: () _____

Work: () _____

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

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

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

Name Of Taxpayer: ELIAS AGREDO-NARVAEZ

04/27/2016

Identification Number: [REDACTED]

Total

17.00.00

2014 TAX YEAR INTEREST COMPUTATION

Interest computed to

05/27/2016

Total Tax Deficiency

\$3,110.00

Plus Penalties*

Failure to File - IRC 6651	\$0.00
Accuracy Related Penalty - IRC 6662	\$622.00
Accuracy Related Penalty - IRC 6662A	\$0.00
Civil Fraud - IRC 6663	\$0.00
Manually Computed Penalty	\$0.00

Total Penalties Subject to Interest

\$622.00

Tax Deficiency and Penalties Subject to Interest

\$3,732.00

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2015--12/31/2015	260	3%	\$80.61
Compound	01/01/2016--05/27/2016	148	3%	\$46.53

RETURNS REQUIRED TO BE FILED IRC 6651 HAS AS CORRESPONDING REGULATIONS 27 CFR PARTS 24 WINE, 25 BEER, AND 70 PROCEEDURE AND ADMINISTRATION OF THE EXCISE TAXES PER PARTS 24, 25.

SO IN THIS CASE THERE IS NO CHARGE HERE BECAUSE I DID FILE A RETURN WHICH YOU WANT TO CONSIDER AS RETURN REQUIRED UNDER 6651 RIGHT?

BUT

HERE, YOU ARE ASSESSING A PENALTY FOR UNDERPAYMENT OF A TAX ON AN EXCISE TAX FOR WINE AND BEER MANUFACTURING THAT DOES NEED TO BE REPORTED BY LAW, THE PROBLEM WITH IT IS THAT YOU HAVE NOT PROVIDED EVIDENCE OF ME HAVING TO EXERCISED SUCH PRIVILEGE.

Total Interest

\$127.14

YOUR PRESUMPTIONS ARE BASELESS AND FRIVOLOUS, YOU ARE TRYING TO REACH BEYOND WITHOUT PROPER AUTHORITY AND TWISTING THE LAW. ONCE AGAIN YOU ARE COMMANDED TO ~~CE~~ CEASE AND DESIST YOUR FRAUDS.

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

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

04/27/2016
17.00.00

Total

2014 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
ELIAS AGREDO-NARVAEZ

[REDACTED]

1. Self-employment income	3,330.00
2. Multiply line 1 by 92.35%	3,075.26
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	3,075.26
6. Maximum earnings subject to social security	117,000.00
7. Social security wages and tips from W-2	33,637.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	33,637.00
11. Line 6 less line 10	83,363.00
12. Multiply the smaller of line 5 or 11 by 12.40%	381.33
13. Multiply line 5 by 2.90%	89.18
14. Self-employment tax (sum of lines 12 and 13)	470.51

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	117,000.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Form 886-A (Rev. January 1994)886-A	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of Taxpayer ELIAS AGREDO-NARVAEZ	Taxpayer Identification Number [REDACTED]	Year/Period Ended 2014	

W-2/ Federal Income Tax Withholding SEE PAGE 4 enclosed and unless you can
ATTEST TO THE CONTRARY YOU HAVE TO USE MY INFORMATION THEREIN.

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$894.00	\$894.00

Your withholding credit(s) was/were adjusted to reflect amount(s) shown on your Form(s) W-2 or Form(s) 1099.

Sch C1 - LPC Properties LLC SEE PAGE 7 enclosed AND UNLESS YOU CAN ATTEST
TO THE CONTRARY YOU HAVE TO USE MY INFORMATION THEREIN.

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$1,980.00	\$1,980.00

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

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

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

Sch C1 -Pleasant Gardens Holdings. SEE PAGE 6 enclosed AND UNLESS YOU CAN
ATTEST TO THE CONTRARY YOU HAVE TO USE MY INFORMATION PROVIDED THEREIN

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$1,350.00	\$1,350.00

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

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

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

Wages-Goldstone Management INC. SEE PAGE 5 enclosed AND UNLESS YOU CAN ATTEST
TO THE CONTRARY YOU HAVE TO USE MY INFORMATION THEREIN.

Tax Period	Per Return	Per Exam	Adjustment
2014	\$0.00	\$33,637.00	\$33,637.00

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

RETURNED CERT MAIL # 7015 1730 0002 3740 3331



IRS Department of the Treasury
Internal Revenue Service
Ogden, Utah 84201

July 20, 2016.

ELIAS AGREDO-NARVAEZ

1080B E VETERANS HWY
JACKSON, NJ 08527-2934

DEAR FOREIGN AGENT:

YOUR DOCUMENT IS HEREBY REJECTED AS FRAUDULENT COERCION. YOUR DOCUMENT IS CLEARLY IN ERROR BUT BEFORE I CAN PROVIDE YOU WITH A MORE MEANINGFUL ANSWER, I WILL NEED FURTHER DOCUMENTATION ATTESTING TO THE VALIDITY OF YOUR ASSUMPTIONS.

I REQUEST THAT YOU PROVIDE SUCH VALIDITY IN THE FORM OF CERTIFICATION FROM THE OFFICER, HAVING THE PROPER DELEGATION OF AUTHORITY FOR MAKING THE PURPORTED ASSESSMENT OF PENALTIES OR DEFICIENCY ALLEGED, AND ESTABLISHING YOUR PRESUMED CLAIM.

I REQUEST SUCH CERTIFICATION SO THAT I CAN ESTABLISH THE EXISTENCE OF SUCH ASSESSMENT AND DETERMINE THAT IT IS IN COMPLETE COMPLIANCE WITH ALL RELATED PROVISIONS OF APPLICABLE LAW AND THAT IT CONTAINS DOCUMENTED EVIDENCE THAT SUFFICIENTLY ESTABLISHES MY PERSONAL LIABILITY

AS I TAKE MY LEGAL AND FINANCIAL RESPONSIBILITIES VERY SERIOUSLY, I LOOK FORWARD TO RECEIVING THIS DOCUMENTATION AS SOON AS POSSIBLE SO THAT WE MAY RESOLVE THIS SITUATION WITHOUT DELAY.

THIS REQUEST IS NOT TO BE CONSTRUED AS AND IS NOT AN ADMISSION OF "TAXPAYER" STATUS OR OF LIABILITY FOR ANY TAX OR PENALTY. FURTHER REFUSAL TO COMPLY WITH THIS REQUEST SHALL BE RECOGNIZED AS AN ACKNOWLEDGEMENT THAT I AM NOT, IN FACT, LIABLE FOR THE TAX OR PENALTY ALLEGED TO BE DUE AND OWING OR COLLECTIBLE OTHERWISE OR IN ANY MANNER.

UNTIL SUCH DOCUMENTATION IS PROVIDED, ANY ATTEMPT TO ACT UPON THIS CLAIM CAN NOT BE HONORED.

THANK YOU FOR YOUR ASSISTANCE IN FULFILLING MY REQUEST.

Sincerely:

WITHOUT PREJUDICE,
Elias Agredo - Narvaez