

CERTIFIED MAIL RETURN RECEIPT 7013 2250 0000 1304 9102

1 October first, 2016

2
3 Elias Agredo-Narvaez
4 c/o ELIAS AGREDO-NARVAEZ
5 1080-B East Veterans highway
6 Jackson, New Jersey
7 [08527]
8
9
10
11
12

13 To: Internal Revenue Service
14 Attn.: All IRS employees in every location
15 And in Andover, MA 01810-9052
16

17 **RE: CALLER ID586538**

18 All Letters CP15 for 2013 to 2015 periods, including also the one attached here in
19 ACCOUNT SS#
20
21

22 **NOTE: THIS LETTER IS TIME SENSITIVE APPLIES TO THE YEARS 2013, 2014 AND**
23 **2015 AND REQUIRES IMMEDIATE ATTENTION AND ACTION.**
24
25

26 Dear IRS employee(s);
27

28 I' am writing in response to yet another Letter CP15 dated 09-19-2016 from an anonymous
29 sender and unsigned, therefore this response is directed to every IRS employee.
30

31 Firstly, I want to thank all of you for providing to me, the Judicial System, and the rest of
32 the world additional written evidence of continuing IRS dereliction of duty, fraud and
33 obfuscation. This Letter CP15 (COPY INCLUDED) in addition to the FORMS 12217 AND
34 SECTION 1203 COMPLAINTS filed with the Inspector General for Tax Administration adds to
35 the already voluminous evidence I have accumulated over the past 3+ years which clearly

demonstrates that the IRS and ITS employees refuse(s) to abide by the laws of this country and that employees of the IRS persist in committing crimes against me/us under the color of law. This will now include **YOU**, should you choose to ignore this demand letter and fail to act in accordance with the laws. All of these documents will come in very handy should I be required to (which I suspect) initiate legal proceedings against you, personally, the other IRS employees who have conspired and abetted in these crimes against me/us. Whether that will be required or not is now up to you, it seems. You can either choose to abide by the law and process my legitimate demand for refunds of overpayments for the years in question, 2013, 2014, and 2015 or NOT.

Let me start by saying that I found it almost comical that you still persist in sending me your Letters CP15 been the subjects of yet others so called LETTERS 3176C which would state that **"You have recently filed a return or purported return claiming one or more frivolous positions"**. At this point I' am not surprised that the IRS would raise for the 100th times such a claim. In fact, I expected it as yet another desperate attempt by the IRS to evade the law and to ignore indisputable evidence that may happen to be contrary to its arbitrarily predetermined position. My tax returns for 2013, 2014, and 2015 were filed and the mailing of these returns was witnessed by a third party, **(signed return receipts on file for the record)** I' am quite sure that it is the witnessing of those mailings that will prevent the IRS's common ploy of claiming that it had really "lost (My) returns" in spite of the fact that you claim my "positions" to be "frivolous". Since this delay tactic is prevented by my actions, the IRS next resorted to its common delay tactic #2 **"Returned for signature" "copies can't be processed"**, [since I sent a copy of the only original(s) that your agency claims to have never received; even though you are trying to extort \$5000 from me for having filed it] **"we require original signatures"**. [And continue to try to extort yet another \$5000 for signing the copy that you demand from me to sign, and yet another \$5000 for been **"FRIVOLOUS"**]. It has now been over 29 months to the day since my first return in question (2013) was received by the IRS, 19 months since my 2014, and 17 months since my 2015. I firmly believe that any sane person and competent legal authority would agree that the IRS has had plenty of time to process my returns and issue the refunds for my overpayments as substantiated by those returns. Now, I see the IRS resorting to yet another delay tactic and attempt to evade the law by simply choosing to disregard the evidentiary content of my legitimate, legal filings. **I' am hereby giving you and the IRS yet another reminder of the requirements of the law and one final opportunity to come into compliance with**

1 **it. This will be my last letter** (having already contacted The Inspector General for Tax
2 **Administration Office with the section 1203 complaints plus reasonable time for response)**
3 **before commencing legal proceedings.**

4
5 As for the specific content of your Letters 3176C, it is fraught with inaccuracies
6 and inconsistencies including, but not limited to, the following:

7
8 1.) Contrary to your claims in those letters, none of my claims for refund for either 2013,
9 2014 or 2015 are "**frivolous**" or is incorrect **[and if they were in any way incorrect,**
10 **they were also amended as required by law]** as documented and substantiated by my
11 Amended returns filed for those years. **Since the IRS has explicitly acknowledged** the
12 receipt of these returns by this Letter CP15 (copy included), I will refer you back to the
13 returns if you have any question as to the amounts of overpayments that have been
14 validated and substantiated therein.

15
16 2.) Paragraph 1 of Letter CP15 states that "You have been charged a penalty under section
17 6702(a) of the Internal Revenue Code for Civil penalty for "**Frivolous tax returns**". May I
18 remind you once again, that, the term "**frivolous**" is a statutorily defined legal term,
19 created by 26 USC 6702. To declare a return "**frivolous**" is to assert that it explicitly
20 meets **ALL** of the conditions laid out in that statute. It would be quite easily demonstrated
21 that my returns were proper under the law and that, as such, these proper tax returns –
22 whether claiming a refund or not – do NOT meet the statutory definition of "**frivolous**"
23 (which can be summarized as "self-contradictory"). I do find it quite revealing, however,
24 that **nowhere in this/those Letter(s) 3176C and CP15 does it explicitly state or**
25 **infer which part of the underlying tax returns themselves, to which these form(s)**
26 **letter(s) applies, are frivolous.** You allege that I have taken a frivolous position which I
27 completely deny since there is no reason for me to do such a thing, In fact Congress did that
28 for me and did so in the PRA of 1995 or **44 U.S. Code sec 3512 Public protection** which
29 reads: **(a) Notwithstanding any other provision of law, no person shall be subject to any penalty**
30 **for failing to comply with a collection of information that is subject to this subchapter if—**

31 **(1)**

32 **the collection of information does not display a valid control number assigned by the Director in**
33 **accordance with this subchapter; or**

34 **(2)**

the agency fails to inform the person who is to respond to the collection of information that such person is not required to respond to the collection of information unless it displays a valid control number. And my favoritest.

(b)

The protection provided by this section may be raised in the form of a complete defense, bar, or otherwise at any time during the agency administrative process or judicial action applicable thereto.

Rest assure that the current mythical system doesn't work unless the citizen voluntarily MISAPPLIES the law and uses the wrong form mistakenly, to voluntarily assess his own domestic income for income tax

In U.S. v. Dawes, 951 F.2d 1189 (10th Cir. 1991) the Court said: "Where an agency fails to follow the PRA [Paperwork Reduction Act] in regard to an information collection request that the agency promulgates via regulation, at its own discretion, and without express prior mandate from Congress, **a citizen may indeed escape penalties for failing to comply with the agency's request.**" Id. (citing United States v. Hatch, 919 F.2d 1394 (9th Cir. 1990); United States v. Smith, 866 F.2d 1092 (9th Cir. 1989)).

Despite the fact that on your list of frivolous positions your agency claims OMB control number theory defense to be frivolous because by doing so; the Citizens will automatically be discouraged from taking it; your assertion of any 6702 violation seems quite indefensible even though the burden of proof for such defense clearly lies with the IRS:

Sec. 6703 – Rules applicable to penalties under sections....6702 (frivolous return)

(a) Burden of proof

In any proceeding involving the issue of whether or not any person is liable for a penalty under section 6700, 6701 or 6702, the burden of proof with respect to such issue shall be on the Secretary.

It also seems very clear that You have chosen to make such an arbitrary characterization of a legitimate evidentiary filing as a pretext for failing to incorporate the evidence contained in that/those filing(s) into the IRS' due process. Therefore, it seems that the IRS is thereby attempting to make the content of my testimony the issue here. This would seem to be an attempt on behalf of the IRS to defeat the statutory structure in which the overall revenue law operates in consistency with which structure the legal definition of "frivolous" is

1 confined to purely mechanical aspects of my presentations of testimony. The determination
2 of whether a return is "**frivolous**" extends solely to the question of whether a return
3 constitutes a valid, cognizable affidavit under the normal and logical standards by which
4 such documents are judged – that is, neither contradicting itself, nor lacking some
5 information upon which some something appearing on the affidavit itself purports to be
6 based. It is not the rightness or wrongness of my filings that is at issue
7 here. What is directly at issue is the IRS's seeming refusal to take official notice of my legal
8 and legitimate assertions and to incorporate those assertions into its calculations. This is
9 continuing evidence of denial of due process under the color of law, among other criminal
10 offenses.

11
12 3.) In subparagraph 1 of paragraph 2 of you CP15 letter(s) you always go on to try to
13 explain the reason for the fraudulent charge of \$5000 by stating that my return(s) fall(s) to
14 include information on which the substantial correctness of the self-assessment may be
15 judged or includes information that on its face indicates that the self-assessment is
16 substantially incorrect and that underlying conduct reflects a desire to delay or impede the
17 administration of Federal Tax Laws:.....

18 **However**, you fail to inform me **under the due process clause** when I have requested
19 every single time; to please explain, so that I can correct any wrong: **which information**
20 **included on those Tax returns reflects a desire to delay or impede the**
21 **Administration of the Federal Tax laws, or**
22 **which information is missing or incorrect in those returns and required so that the**
23 **correct assessment can be established.**

24
25 This response is therefore yet another opportunity for you to please; provide such
26 explanation as to the **incorrect, missing, or unsubstantiated information** on my
27 returns so that I can act accordingly.

28 **3.11.23.8.3.5 (01-01-2016)**

29 **♦ Internal Revenue Code (IRC) 3705(a) - IRS Employee Contacts ♦**

- 30 1. The Restructuring and Reform Act of 1998 RRA 98 IRC §3705(a), provides
31 identification requirements for all IRS employees working tax-related matters. IRS
32 employees are required to give their name and unique identification number during
33 taxpayer telephone, face to face, **and written contact**. In addition, a telephone
34 number is required on all taxpayer correspondence. This will provide taxpayers with

1 enough information to identify an IRS employee who has previously assisted with tax
2 related matters.

3 **And as side Note:**

4 The Taxpayer Bill of Rights adopted by IRS In June 2014 provide that taxpayers have
5 the right to receive *prompt, courteous and professional assistance in their dealings*
6 *with the IRS. They are to be spoken to in a way that is easily understood and*
7 *any correspondence from the IRS must be clear and understandable.* They have the
8 right to speak to a supervisor whenever quality service is not received

9
10 Further-more your LETTER(s) CP15 seem(s) to be an overt attempt on your behalf to coerce
11 me into changing my testimony.....written testimony that I submitted under penalty of
12 perjury the content of which as absolutely true and correct as to every material matter
13 under the law as it is written. ***This seems to be a clear attempt at subornation of***
14 ***perjury on behalf of the IRS and its employees, to which you are now a party and***
15 ***accessory.*** You and your employer may want to reconsider this position very carefully. I
16 direct your attention to: (Which was included in the Forms 12217 filed with the Inspector
17 general's office)

18
19 **Title 18, Section 1512: Tampering with a witness, victim, or an informant**

20 **(b) Whoever knowingly uses intimidation, threatens, or corruptly**
21 **persuades another person, or attempts to do so, or engages in**
22 **misleading conduct toward another person, with intent to-**

23
24 **(1) influence, delay, or prevent the testimony of any person in an**
25 **official proceeding;**

26 **(2) cause or induce any person to -**

27
28 **(A) withhold testimony, or withhold a record, document, or other**
29 **object from an official proceeding.....**

30
31 4.) Paragraph 4 of your Letter CP15 states in part that "you may file suit" in the United
32 States District court or the United States court of federal claims to contest the assertion of
33 the penalty at any time,..... Which is just another failed intent to coerce me into providing

your agency with the required jurisdiction to keep your harassment alive because: **sec 6703 applies to 6700, 6701, and 6702 penalties** however, 6703(2) clearly excludes 6702 penalties- here is the section:

Sec 7603(2) PERSON MUST BRING SUIT IN THE DISTRICT COURT TO DETERMINE HIS LIABILITY FOR PENALTY

If, within 30 days after the day on which his claim for refund of any partial payment of any penalty under section 6700, or 6701 is denied (or, if earlier, within 30 days after the expiration of 6 months after the day on which he filed the claim for refund),.....(emphasis mine)

So as one can see no Sec 6702 is mentioned therein therefore providing jurisdiction to your agency by going in to the federal district court where otherwise doesn't exist.

I completely reject your attempt to classify my legal, legitimate filings of accurate tax returns as an "appeal" based on any of these "issues" or "grounds". No such argument was ever put forth or inferred by me ***[other than prior to the filings, years of requesting documents or information from your agency as to how to properly conduct myself correctly and what information should I use when providing tax information to your agency which was never provided and therefore your attempted extortion is nothing but a tool of retaliation to coerce me into succumb to your threats.]*** then or now and the insinuation that any such "issues" or "grounds" were raised by me is a willful misrepresentation of the facts. The facts are that I simply and accurately filed my tax returns based on the law as it is written and, therefore, I expect my returns to be honored and processed according to those laws. Nothing more and nothing less will be expected or tolerated. It is ludicrous that the IRS could even suggest that it can lawfully disregard my sworn testimony on the sole basis that it does not match some arbitrary and unsubstantiated contrary position that the IRS has taken.

This is a violation of the most obvious and fundamental principle of law – no one can be penalized for the content of their testimony, no matter what it is, unless it is knowingly and deliberately false. PERIOD.

1 My returns were filed in complete accordance with the tax law as it is written. Furthermore,
2 there is a vast (and rapidly growing) body of evidence in the public domain to substantiate
3 that the bases upon which my returns were completed are thoroughly valid and legal and
4 that similar testimony has been acknowledged, accepted and upheld by the IRS (*and other*
5 *taxing agencies for example the complete return of all withheld money for my 2014 State*
6 *tax return that you claim is frivolous*) in hundreds upon hundreds of other cases. I would
7 welcome the opportunity to introduce such evidence into any official proceedings that may
8 be required in the future. All these things considered, it seems that it is **YOU** and the IRS
9 that may need a refresher on the law.

10
11 I can assure you that I will never be cowed or intimidated by the brazen threats,
12 intimidation tactics and continuing willful disregard for the law on the part of the IRS. I
13 should not have to remind you or any other IRS employee that my claims for refunds of
14 overpaid taxes for the years in question 2013, 2014, and 2015 are well within the provisions
15 of the Code and the statutes behind them. Since you have not actually challenged or
16 disputed my claims, seem disinclined to even make the attempt to do so, and appear to
17 have no lawful authority under which to do so in any event, no meaningful occasion for
18 supporting your position has arisen or can even be remotely inferred. Nonetheless, I will
19 observe once again in that regard – and for your edification as well – that the laws reflected
20 at 26 USC 6401(b)(1) and (c) state:

21
22 (b) Excessive credits

23 (1) In general

24 If the amount allowable as credits under subpart C of part IV of subchapter A of
25 chapter 1 (relating to refundable credits) exceeds the tax imposed by subtitle A (reduced by
26 the credits allowable under subparts A, B, D, and G of such part IV), **the amount of such**
27 **excess shall be considered an overpayment.**

28
29 and:

30
31 (c) Rule where no tax liability

32 An amount paid as tax shall not be considered not to constitute an overpayment
33 solely by reason of the fact **that there was no tax liability in respect of which such**
34 **amount was paid.;**

that the "Subpart C of part IV of subchapter A of chapter 1", to which 6401(b)(1) refers is:

Sec. 31 – Tax withheld on wages

(a) Wage withholding for income tax purposes

(1) In general

The amount withheld as tax under chapter 24 shall be allowed to the recipient of the income as a credit against the tax imposed by this subtitle.;

and that the language of 26 USC 6402(a) relevantly states rather unambiguously that:

(a) General rule

In the case of any overpayment, the Secretary, within the allowable period of limitations, may credit the amount of such overpayment, including any interest allowed thereon, against any liability in respect of an internal tax on the part of the person who made the overpayment and shall, subject to subsections (c), (d), and (e), **refund any balance to such person.**

That said, I further remind you, for the second time, also for your edification, that 26 USC 7214(a) clearly states:

(a) Unlawful acts of revenue officers or agents

Any officer or employee of the United States acting in connection with any revenue law of the United States –

(1) **who is guilty of any extortion or willful oppression under color of law;** or

(2) **who knowingly demands other or greater sums than are authorized by law,** or receives any fee, compensation or reward, except as by law prescribed, for the performance of any duty; or

(3) **who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment:**

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000 or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. **The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.**

If you are willing to put yourself in this perilous legal jeopardy, as did the other employees for whom section 1203 complaint were filed; that is your choice.

Additionally, IRS "Publication 1" (Catalog number 64731W) states:

THE IRS MISSION

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by **applying the tax law with integrity and fairness to all.**

Since the position of the IRS continues to be one of non-response to my numerous and repeated requests for information and clarification [as in the case prior to filing my returns in question namely 2013, 2014 and 2015] And now includes the complete disregard for my legal filings of returns, it seems rather obvious that the IRS' position clearly lacks "integrity and fairness" and does not help me in any way to understand the fact or facts in this matter that you allege to be "frivolous". This course of action by the IRS does not afford me my right to equal protection under the law, nor does it afford me the right of due process under fundamental, common, equity, or other law. In fact, the generic form Letter CP15 is overzealous, excessively aggressive, and obviously meant to be intimidating. With these desperate tactics, by which is undertaken a deliberate attempt to mislead and intimidate lawful claimants, you and your employer are perilously close to outright fraud and other felonious actions.

IRM 13.1.15.2 (10-31-2004) states, in part:

The Taxpayer Bill of Rights II defines three elements of misconduct:

An employee violated a law, regulation, or rule of conduct...

An IRS system failed to function properly or within proper time frames...

An IRS employee treated a taxpayer inappropriately in the course of official business.

For example, rudeness, overzealousness, excessive aggressiveness, discriminatory treatment, and intimidation.

I firmly believe that all three of these elements are present in this case.

So, you have been hereby directly notified of these transgressions. It seems you now have a choice to make. May I remind you that IRM 13.1.15.3 (10-31-2004) states, in part:

RRA98 section 1203 - Employee Responsibilities

1 Employees should have a basic understanding of the conduct provisions of section 1203 as
2 outlined in Document 11403 (05/99), RRA98 section 1203 Procedural Handbook. **You are**
3 **also responsible for reporting allegations involving potential section 1203**
4 **violations to your manager for forwarding to the appropriate officials. Depending**
5 **on the nature of the allegations, these officials may be management or TIGTA.**
6

7 The employee's manager is required to complete Form 12217 Section 1203 Allegation
8 Referral Form, Exhibit 13.1.15 - 1, and determine if the case should be referred to TIGTA or
9 management. Except for EEO and tax related issues, allegations relating to all Executives,
10 Senior Level Managers (pay banded and supervisory GS-15s) and Criminal Investigation
11 Employees must be directly and referred to TIGTA....
12

13 I can assure you that any and all violations of statute and/or lawful procedure on your part
14 and/or the part of your superiors and associates in this matter will be made known to the
15 "IRS Commissioner's Complaint Processing and Analysis Group" and all other recourse
16 under the law will be used to its fullest extent.
17

18 Furthermore, each and every "frivolous" or other penalty that is imposed against me
19 without any basis in law and fact will be considered an "extortion or willful oppression
20 under color of law" -- a violation of 26 USC 7214(a)(1).
21

22 Finally, IRS Publication 1 (Catalog number 6473W) states, in part:

23 The law generally provides for interest on (my) refund if it is not paid within 45 days of the
24 date (I) filed (my) claim(s) for refund.
25

26 Any further delays in processing my lawful claims for refunds of overpayment of taxes for
27 years 2013, 2014, 2015, after said 45 days, is now, and will be, considered intent on your
28 part to defeat the application of the heretofore stated provisions of law, as well as all other
29 provisions of Title 26 and the statutes behind them pertinent to this matter, thus causing a
30 failure in the performance of the duties of your office or employment - a violation of 26 USC
31 7214 (a)(3).
32

33 You have 30 days from the date of receipt of this letter - as determined by the date
34 stamped or written on the return receipt of this certified mailing - to fully and completely
35 meet the following demands:

CERTIFIED MAIL RETURN RECEIPT 7013 2250 0000 1304 9102

1 1.) That a full and complete refund of all overpayments made to the IRS, as
2 substantiated by my 2013, 2014, 2015, tax returns, be processed and issued immediately.
3 It is my contention that the statutory period of 3-years from the
4 date a tax return is due for refunds to be issued does not apply in this case since the IRS
5 has continually refused to acknowledge or respond to my legitimate requests for information
6 since early 2012, thus delaying the timely filing of my returns. I have voluminous evidence
7 of this continued lack of response that I will be happy to introduce into legal proceedings,
8 should that be required.

9
10 2.) That any and all penalties (Civil Penalties, Frivolous, etc.) AND any interest associated
11 with any amounts "allegedly" owed to the IRS be removed due to the IRS' repeated failure
12 to respond to any of my legitimate requests for advice and clarification on specific issues
13 relating to the tax laws since early in 2012.

14
15 3.) That I receive full, complete, detailed and accurate statements from the IRS showing
16 that each of my alleged accounts shows a ZERO balance being owed.

17
18 This is YET another lawful request and demand for the IRS and its employees to abide by
19 the law.

20
21 Respectfully;

22
23
24 Date: 10-01-2016

25 All rights reserved without prejudice

26 Elias Agredo-Narvaez

27
28 **Attachment:** Copy of Letter CP15 dated September 19, 2016 2 pages
29 Copy of your notice 609 2 pages
30 Total of pages in this document 16 pages



Department of the Treasury
Internal Revenue Service
Andover, MA 01810-9052

071395.697593.492511.4682 1 AT 0.399 540



NO 0818 # OR GTP DATE

Notice	CP15
Tax Year	2014
Notice date	September 19, 2016
Social Security number	
To contact us	1-800-829-0922
Your Caller ID	586538
Page 1 of 2	18H

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

Notice of Penalty Charge

666

You have been charged a penalty under Section 6702(a) of the Internal Revenue Code for Civil Penalty for Frivolous Tax Returns.

TAX STATEMENT

Prior Balance	\$10,000.00
Penalty Assessment	\$5,000.00
Interest Charged	\$92.40
Bad Check Penalty	\$0.00
Balance Due	\$15,092.40

Continued on back...



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

Notice	CP15
Notice date	September 19, 2016
Social Security number	



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number the tax year (2014), and the form number (CVL PEN) on your payment and any correspondence.

Amount due by September 29, 2016

\$15,092.40

INTERNAL REVENUE SERVICE
FRESNO, CA 93888-0010



QP AGRE 55 0 201412 670 00001509240 NO NOTICE 609, NAME OR SIGNATURE



Notice	CP15
Tax Year	2014
Notice date	September 19, 2016
Social Security number	
Page 2 of 2	18H

We charged you a penalty under IRC section 6702(a) for filing a frivolous tax return. The penalty applies when a person files what purports to be a return but—

- A.
 - 1. fails to include information on which the substantial correctness of the self-assessment may be judged or
 - 2. includes information that on its face indicates that the self-assessment is substantially incorrect and
- B.
 - 1. the penalty applies when the underlying conduct in relation to filing such return is based on a position that the Internal Revenue Service has identified as frivolous (see Notice 2007-30) or
 - 2. the underlying conduct reflects a desire to delay or impede the administration of Federal tax laws.

The penalty is \$5,000 for each person who files a frivolous tax return.

If you wish to contest the assertion of this penalty, you must fully pay the entire penalty and file a claim for refund with the IRS within three years from the time a return associated with the penalty was filed or two years from the date the penalty was paid, whichever period expires later.

If your refund claim is pending for six months or more and the IRS has not issued a notice of claim disallowance with regard to the claim, you may file suit in the United States District Court or United States Court of Federal Claims to contest the assertion of the penalty at any time. Once the IRS issues a notice of claim disallowance, however, you must file suit in the United States District Court or The United States Court of Federal Claims within two years of the date the IRS mails a notice of disallowance to you denying the refund claim.

For tax forms, instructions and information visit www.irs.gov. Access to this site will not provide you with any taxpayer account information.



ELIAS AGREDO-NARVAEZ
1080B E VETERANS HWY
JACKSON TN 38327-2934

Notice	CP15
Notice date	September 19, 2016
Social Security number	



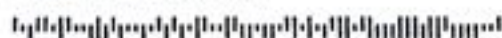
Contact information

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 Social Security number the tax year (2014), and the form number (CVL PEN) on any correspondence.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Primary phone	Best time to call	Secondary phone	Best time to call

INTERNAL REVENUE SERVICE
ANDOVER, MA 01810-9052



U.S. Postal ServiceTM
CERTIFIED MAILTM RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

ANDOVER, MA 01810

OFFICIAL USE

Postage	\$3.30	0366
Certified Fee	\$2.70	11
Return Receipt Fee (Endorsement Required)	\$0.00	Postmark Here
Restricted Delivery Fee (Endorsement Required)	\$0.00	
Total Postage & Fees	\$7.10	10/04/2016

Sent To: **Department of the Treasury, IRS**
 Street, Apt. No., or PO Box No. **Andover, MA**
 City, State, ZIP+4[®] **01810-9052**

PS Form 3820, August 2005 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY		
<ul style="list-style-type: none"> Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. Signature X</p> <p>B. Received by (Printed Name) INTERNAL REVENUE SERVICE</p> <p>C. Date of Delivery OCT - 8 2016</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No ANDOVER MA 01810</p>		
<p>1. Article Addressed to: Department of the Treasury INTERNAL Revenue Service Andover, MA 01810-9052 Po Box 9052</p> <p>2. Article Number (Transfer from service label) 7013 2250 0000 1304 9102</p>	<p>3. Service Type</p> <table border="0"> <tr> <td> <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail[®] <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> First Mail[®] <input type="checkbox"/> First Mail Restricted Delivery (500) </td> <td> <input type="checkbox"/> Priority Mail Express[®] <input type="checkbox"/> Registered MailTM <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature ConfirmationTM <input type="checkbox"/> Signature Confirmation Restricted Delivery </td> </tr> </table>	<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail [®] <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> First Mail [®] <input type="checkbox"/> First Mail Restricted Delivery (500)	<input type="checkbox"/> Priority Mail Express [®] <input type="checkbox"/> Registered Mail TM <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation TM <input type="checkbox"/> Signature Confirmation Restricted Delivery
<input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail [®] <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> First Mail [®] <input type="checkbox"/> First Mail Restricted Delivery (500)	<input type="checkbox"/> Priority Mail Express [®] <input type="checkbox"/> Registered Mail TM <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation TM <input type="checkbox"/> Signature Confirmation Restricted Delivery		

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