

December 6, 2016

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

Department of the Treasury  
 Internal Revenue Service  
 Fresno, CA 93888-0025

**In Re:** Your notice CP22E dated November 28, 2016  
**Tax year 2014**

Dear IRS REP:

I am in receipt of your unsigned **un-official** Notice CP22E on which you claim on page #1 that

- 1) as a result of a recent "AUDIT" you have changed my 2014 form 1040.
- 2) You ask for me to see a copy of the "ALLEGED REPORT" for a detailed explanation of the "CHANGES"?
- 3) You go on to saying that you have changed the civil penalty that you have previously charged? [**how convenient?**] And that as a result.
- 4) I owe \$3944.08?

On page #2 you wrote:

What you need to do immediately if you agree with the changes we made. And lastly you stated that if I don't agree with the changes and you don't hear from me by December 19, 2016 interest will increase, and "**ADDITIONAL PENALTIES MAY APPLY**"?

And, on page# 3, you, very; very cleverly infer "**other penalties**"? and go on to stating that: *The restitution **ordered by the court**? included other civil penalties that are payable as part of the overall "**restitution**? I was allegedly ordered to pay?*

And last but not least!!! You appear to get excited when mentioning as part of your authority for the charge for penalties and interests for allegedly not filing or paying a tax (IRC, sec 6601)

#### **RESPONSE and NOTICE**

You are once again, informed hereby that your actions are criminal, that you are acting "**ultra vires**" and **maliciously**, and that you are the ones interfering, impeding and delaying the proper application of the federal income tax laws; moved by the evil intent of extorting money from people "**NOT WITHIN YOUR JURISDICTION**" your letters and notices have become an incessant act of harassment, and relieve will be saw accordingly. Be reminded that whether you like it or not, whether you agree or not, this Country still operates "**under the rule of law**" and that under that rule, "**No man in this Country, regardless of what position he holds or rank he has or what power he retains, neither him nor anybody is above the law**", Justice is being saw and it will be found, so; you are advised to act accordingly.

You keep relaying your actions on the **"mala fide of some Judges who are abetting you in your criminal activity"** like the Tax Court!! and some other federal circuits, and I will keep **"my good faith in the rule of law"** **JUSTICE LEAVES WRONGDOERS WHERE IT FINDS THEM.**

- 1) I firmly believe that your **notice CP22E** is yet another fraudulent and **failed** intent to coerce me into falling for your **"EXTORTIONIST PRACTICES"** in support of your agency's disinformation and scare campaigns and constitutes **"BLACKMAIL"** by definition under both, the legal and the common law languages, and it will be treated as such for the following reasons:
  - a) You Letter CP22E **is an official confession of your criminal activity** because you stated that you have allegedly changed my form 1040 for the year 2014, when in previous notices you have **"vehemently"** denied ever receiving such form 1040, 2014 from me sent via certified mail return receipt **[receipts already marked as exhibits for further uses]**.

Remember? The same form 1040, 2014 for which you have also **"vehemently"** tried to **"EXTORT"** from me, the amount of almost \$20,000 for filing such form in an **"educated fashion"** but which your **"collection agency"** **[and collections agencies are to follow guidelines from 15 U.S.C. which you are also in blatant violation of]** finds very inconvenient to acknowledge, and decides to shovel it under the rug by labeling it as a **"FRIVOLOUS RETURN"** **[and the same criminal activity has been applied to my other returns for 2013 and 2015]**

So, what is going to be to your answer now? Did you receive it, did you not? Was it frivolous? Was it not frivolous? Or, and now, once you found out that you will have no success in collecting such extortion **"PENALTIES"** then you resort to what appears to be perhaps a more **"technically named fraud"**? an alleged audit? **LOL.**

Dear collection agent!!! Part of my response to your letter begs the following questions?

What are the Name, pseudonym, employee ID#, position, phone#, and address of the person conducting the alleged AUDIT where he or she can be served with legal process on their **private and personal capacity**, as well as the same information for the supervisor of the person having allegedly made or conducted the "AUDIT"? If no answer, will an FOIA have it?

- b) If any authority whatsoever was vested upon you to audit any form at all, it could only be for forms required to be fill up or filed under statutory mandate as stated in 26 U.S.C. sec 6001. Obviously this can only happen if and when certain activity occurs from which certain sources of taxable income are required to be reported, and that activity is exactly what you and your agency have always failed to identify that can be attached to me personally, therefore; you lack any authority to conduct an audit either on me personally or on the PERSON of my collateral. ELIAS AGREDO-NARVAEZ.
- 2) On your alleged "PURPORTED" **"EXPLANATION REPORT"** you included "increase in tax? But you fail as usual; to include the Statute imposing the alleged tax or even a scant explanation of how did you arrive to that conclusion.



On the second line of your alleged explanation report you **acknowledged however that some type of funds was withheld from my private earnings under color of "taxes" but without any lawful authority which for all legal matters constitutes an illegal possession of private funds, and I demand that you return my property to my possession without any more unnecessary delays.**

You also included an alleged "**negligence penalty**"? but also failed to mention statutory authority for such penalty; perhaps, I perceive it, because such authority must be found anywhere within **26 U.S.C. sec 5001 to 7874** and you find it inconvenient to confess that that section must have to do with an "**excise tax**" which if required to explain and prove me involved in, you will make your agency and your boss to look even more ridiculous than they already do.

- 3) You have changed the civil penalty amount that you previously tried to extort? And by doing so, you and your boss are admitting that my "**Educated 1040, 2014 returns**" are not, and could never qualify as "**FRIVOLOUS**" under the law, because my educated returns are not based on any of the "**positions**" or even arguments published by the Secretary of the Treasury [**and be reminded that the commissioner is not the Secretary, is he**]? In fact, my returns are only based on the law as it is written, period.

What I need to do if I don't agree with the changes?

**Absolutely nothing**, but to remind you and your boss; that no authority has ever been granted or vested upon any of you; either by Statute, Regulation, Act of Congress, or any other authority; to change any of my documents or "**Educated Returns**"; I was once told by FOIA answer, that the authority that the IRS has to collect taxes was granted by Congress by way of the 16<sup>TH</sup> Amendment, and after reading both, the amendment and the Congressional intent of the 16<sup>TH</sup>. it is absolutely unquestionably that the authority to collect taxes has always been the same, "**The collection of taxes from gross income obtained from SOURCES OF INCOME**" within the sixteenth, and I had never have one, therefore your alleged authority over my private property is flushed down the toilet, even if a corrupt and immoral judge's personal opinion differs from that.

And, the last portion of your "**black mail letter**" reads: *we are required by law to charge interest when you do not pay your liability on time.....* [ emphasis added]

Now **FOR THE RECORD**. This response is a firm promise to pay any/all alleged liability that I may be required under the law to pay, including any interests and other penalties, however; under equal protection clauses, as stated in the paragraph above: If you are required **BY LAW** to charge interest when the **liability** is not paid on time, then obviously; that liability **shall** be "**imposed on me by law**" which law in all cases you have failed to provide me with, therefore: if you cannot come up with a statute and regulation imposing on me any obligation to obey your extorting commands, **YOU ARE COMMANDED TO CEASE AND DECIST YOUR CRIMINAL ACTIVITY.**



Also be reminded, that when alleged government employees willfully and maliciously act beyond their legal authority, he or she can't claim any immunity, either special or otherwise when sued by third parties or victims of their unlawful actions. Whatever authority you me have; certainly does not vests you with power to interfere with my private property **not within the U.S. trade or business** or any other **federally privileged activity which are basically all that is needed in order for anyone to become a "tax payer"**.

This concludes my response to your "BLACKMAIL" LETTER. However:

This response does not constitute a waiver of any of my rights under any law, Common, Statutory, State, or any other legal or administrative procedure that you may have to follow by law before any final disposition.

Nor is this response and admission to any of you legal LABELS such as "TAXPAYER, TAX PAYER, PERSON, INDIVIDUAL, TRADE OR BUSINESS, WAGE EARNER or any other title used in your tax code.

"Respectfully",  
All rights reserved  
Elias Agredo-Narvaez

 Dated: 12/06/16  
Private Sector

**Attachments:**

- |  |                      |
|--|----------------------|
| Your unsigned letter CP22E                   | 2 double sided pages |
| Your publication 1 your rights as a taxpayer | 1 double sided page  |
| This response letter                         | 4 pages              |

**This letter and all its attachments must be filed as a permanent part of my IRS/TDA/AIMS/IMF 23C record. If such record(s) have/has been deleted or substituted, this demand still applies.**

INITIAL EA-N





Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0025



Notice	CP22E
Tax Year	2014
Notice date	November 28, 2016
Social Security number	[REDACTED]
To contact us	1-800-829-0922
Your Caller ID	586538
Page 1 of 3	9H

141968.714365.34564.6741 1 AT 0.399 796



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

141968

Changes to your 2014 Form 1040

## Amount due: \$3,944.08

As a result of your recent audit, we changed your 2014 Form 1040. Please see your copy of the audit report for a detailed explanation of the changes.

We changed the civil penalty amount that we previously charged.

As a result, you owe \$3,944.08.

### Billing Summary

Increase in tax	\$4,004.00
Increase in credit for tax withheld	-894.00
Increase in negligence penalty	622.00
Increase in interest	212.08
<b>Amount due by December 19, 2016</b>	<b>\$3,944.08</b>

### What you need to do immediately

### If you agree with the changes we made

- Pay the amount due of \$3,944.08 by December 19, 2016 to avoid additional penalty and interest charges.

Continued on back...



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

Notice	CP22E
Notice date	November 28, 2016
Social Security number	[REDACTED]



## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number ([REDACTED] the tax year (2014), and the form number (1040) on your payment and any correspondence.

Amount due by December 19, 2016

**\$3,944.08**

INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0010



QP AGRE 30 0 201412 670 00000394408



Notice	CP22E
Tax Year	2014
Notice date	November 28, 2016
Social Security number	[REDACTED]
Page 2 of 3	9H

What you need to do immediately —  
continued

*NOT AGREED TO.  
Rejected, wrong  
and fraudulent  
Blackmail.*

If you agree with the changes we made — **continued**

- 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](http://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 payment deductions from your bank account
  - Payroll deductions
  - Credit card payments

Or, call us at 1-800-829-0922 to discuss your options.

What you need to do immediately —  
continued

*you have no  
authority to tell me what  
I need to do or not to do.*

**If you don't agree with the changes**

- Call 1-800-829-0922 to review your account. You can also contact us by mail. Fill out the Contact information section, detach, and send it to us with any correspondence or documentation.

- If we don't hear from you, we'll assume you agree with the information in this notice. *you ARE hearing from me, so you cannot assume that I agreed to anything*
- If you've already paid your balance in full within the past 14 days or made payment arrangements, please disregard this notice.

**If we don't hear from you .**

*you just heard from me, so  
there is absolutely nothing  
harassment and to return my unlawfully withheld money under  
color of tax law.*

- If you don't pay \$3,944.08 by December 19, 2016, interest will increase, and additional penalties may apply.

*you can do but to stop your Blackmail  
to return my unlawfully withheld money under*



EJAS AGREGO-IBARRA  
10808 E VETERANS HWY  
JACKSON NJ 08527-2934

Notice	CP22E
Notice date	November 28, 2016
Social Security number	[REDACTED]



**Contact information**

If your address has changed, please call 1-800-829-0922 or visit [www.irs.gov](http://www.irs.gov).

- Please check here if you've included any correspondence. Write your Social Security number [REDACTED] the tax year (2014), and the form number (1040) on any correspondence.

Primary phone  Best time to call  a.m.  p.m. Secondary phone  Best time to call  a.m.  p.m.

INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0025







**Notice** CP22E  
**Tax Year** 2014  
**Notice date** November 28, 2016  
**Social Security number** [REDACTED]  
**Page 3 of 3** 9H

**Penalties**

We are required by law to charge any applicable penalties.

**Other Penalties**

Description	Amount
<b>Other Penalties</b>	<b>\$622.00</b>

The restitution ordered by the court included other *civil* penalties that are payable as part of the overall restitution you were ordered to pay. These penalties are in addition to any other penalties specifically listed in this notice.

**Interest charges**

interest charges are lawful only when the unpaid liability is clearly imposed by unequivocally statutory mandate and enforced by duly published regulation, otherwise it's "EXTORTION"

We are required by law to charge interest when you do not 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. It may include amounts charged before the adjustment. (Internal Revenue Code section 6601)

Note: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2015 – 06/30/2015	76	3.0%	0.006265868	\$3,732.00	\$23.38
06/30/2015 – 12/31/2015	184	3.0%	0.015237592	3,755.38	57.22
12/31/2015 – 03/31/2016	91	3.0%	0.007486596	3,812.60	28.54
03/31/2016 – 06/30/2016	91	4.0%	0.009994426	3,841.14	38.39
06/30/2016 – 11/28/2016	151	4.0%	0.016638738	3,879.53	64.55
<b>Total interest</b>					<b>\$212.08</b>

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due.

**Additional information**

- Visit [www.irs.gov/cp22e](http://www.irs.gov/cp22e)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

141968





# Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

## The Taxpayer Bill of Rights

### 1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

### 2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

### 3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

### 4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to forms, IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

### 5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

### 6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

### 7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

### 8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

### 9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

### 10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

#### The IRS Mission

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



# Examinations, Appeals, Collections, and Refunds

## Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

### By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

### By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

### Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

## Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the Appeals Office of IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover those costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

## Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, evictions, releasing a levy, seizures and sales, and release of property.

Your collection appeal rights are explained in detail in Publication 1650, Collection Appeal Rights.

### Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

### Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative.

However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted.

## Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you do not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

## Taxpayer Advocate Service

TAS is an independent organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit [taxpayeradvocate.irs.gov](http://taxpayeradvocate.irs.gov) or call 1-877-777-4778.

## Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3478 (1-800-829-4059 for TTY/TDD)
- **Internet:** [www.irs.gov](http://www.irs.gov)
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of IRS by calling 1-866-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-368-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.





**SENDER: COMPLETE THIS SECTION**

- 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.

1. Article Addressed to:

Department of the Treasury  
 Internal Revenue Service  
 Fresno, CA  
 93888-0025



9590 9402 2191 6193 9201 28

2. Article Number (Transfer from service label)

7016 2070 0000 2480 6995

PS Form 3811, July 2015 PSN 7530-02-000-9053

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

- D. Is delivery address different from item 1?  Yes
- If YES, enter delivery address below:  No

RECEIVED  
 1189 12 15 2016 IRS

FRESNO, CA

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Insured Mail
- Insured Mail Restricted Delivery (over \$500)
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Return Receipt for Merchandise
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

Domestic Return Receipt