



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

125402.673418.399040.1858 1 AT 0.399 540



Notice	CP15
Tax Year	2015
Notice date	June 27, 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

125402

## 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. *Please explain, exactly which position that I have ever taken has no basis in law, are frivolous, and or intended to delay or impede the administration of the federal incometax?*

### TAX STATEMENT

Prior Balance	\$0.00
Penalty Assessment	\$5,000.00
Interest	\$0.00
Bad Check Penalty	\$0.00
<b>Balance Due</b>	<b>\$5,000.00</b>

Continued on back...



ELIAS AGREDO-NARVAEZ  
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## Payment

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number, the tax year (2015), and the form number (CVL PEN) on your payment and any correspondence.

Amount due by July 7, 2016

<b>\$5,000.00</b>
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INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0010





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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](http://www.irs.gov). Access to this site will not provide you with any taxpayer account information.

*Please see enclosed EXHIBIT A and use it as reference to determine if I have ever really been Frivolous; according to your agency's Policy/Regulation. your Offer is Rejected.*



ELIAS AGREDO-NARVAEZ  
10808 E VETERANS HWY  
JACKSON HI 08527-2934

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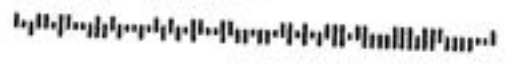
If your address has changed, please call 1-800-829-0922 or visit [www.irs.gov](http://www.irs.gov).  
 Please check here if you've included any correspondence. Write your Social Security number .. the tax year (2015), and the form number (CVL PEN) on any correspondence.

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

*Received June 30/2016  
 Responded certified mail #  
 7015 1730 0002 3740 3324  
 on July 1<sup>st</sup>, 2016*

**Contact information**

INTERNAL REVENUE SERVICE  
ANDOVER, MA 01810-9052



◆ Frivolous Returns and Claims ◆

- Positions that are the same as or similar to the positions listed in Exhibit 3.11.23-11 are identified as frivolous for purposes of the penalty for a "frivolous tax return" under Internal Revenue Code (IRC) 6702(a) and the penalty for a "specified frivolous submission" under IRC 6702(b). Persons who file a purported return of tax, including an original or amended return, based on one or more of these positions are subject to a penalty of \$5,000 if the purported return of tax does not contain information on which the substantial correctness of the self-assessed determination of tax may be judged or contains information that on its face indicates the self-assessed determination of tax is substantially incorrect. Likewise, persons who submit a "specified submission" (namely, a request for a collection due process hearing or an application for an installment agreement, offer-in-compromise, or Taxpayer Assistance Order) based on one or more of the positions listed in Exhibit 3.11.23-11 are subject to a penalty of \$5,000. The penalty may also be applied if the purported return or any portion of the specified submission is not based on a position set forth in this notice, yet reflects a desire to delay or impede the administration of Federal tax laws for purposes of IRC 6702(a)(2)(B) or IRC 6702(b)(2)(A)(i).
- IRC 407 of Tax Relief and Health Care Act of 2006, Public Law (PL) No. 109-432, 120 Stat. 2922 (2006), amended IRC 6702 to increase the amount of the penalty for frivolous tax returns from \$500 to \$5,000 and to impose a penalty of \$5,000 on any person who submits a "specified frivolous submission." A submission is a "specified frivolous submission" if it is a "specified submission" (defined in IRC 6702(b)(2)(B) as a request for a hearing under IRC 6320 or IRC 6330 or an application under IRC 6159, IRC 7122 or IRC 7811) and any portion of the submission (i) is based on a position identified by the Secretary as frivolous or (ii) reflects a desire to delay or impede administration of the Federal tax laws. IRC 6702 was further amended to add a new subsection (c) requiring the Secretary to prescribe a list of positions identified as frivolous. See Exhibit 3.11.23-11 for the list of positions.

3. Review the return to determine whether it appears to be a frivolous return.

If...	Then...
<p>The return meets any of the conditions shown in Exhibit 3.11.23-11.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Program (FRP) for review.</p>
<p><b>Caution:</b> If the return shows Action Code (AC) 331, a CCC "X" and has a Form 4227, <i>Intra SC Reject or Routing Slip</i>, attached with the remarks, "Refer to Exam FRP for audit after processing", continue to next procedure.</p>	<p><b>Note:</b> IRM 4.10.12, <i>Examination of Returns - Frivolous Return Program</i>, requires Examination to expedite the return and make a determination whether it qualifies as a frivolous return within two (2) business days. If a determination is not made within the allowed time frame, the Examination examiner will edit Action Code 331</p>
<p>Examination has selected the return as frivolous. (e.g., indicated by an Action Code 331), a CCC "X" and a Form 4227 with the remarks, "Refer to Exam FRP for audit after processing", but sends the return for processing</p>	<p>Continue processing the return using procedures in this IRM. However, do not circle or void the Action Code or CCC "X" indicating a frivolous return.</p>

**Note:**

Returns having only zeros, no entries, are blank, or indicate "None", "Not Liable", etc. (with no evidence of a frivolous argument are not to be considered as frivolous returns).