



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

Notice	CP15
Tax Year	2015
Notice date	October 17, 2016
Social Security number	
To contact us	1-800-829-0922
Your Caller ID	586538
Page 1 of 2	18H

196424.704682.520418.5544 1 AT 0.399 540

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

196424

### Notice of Penalty Charge

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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	\$10,030.69
Penalty Assessment	\$5,000.00
Interest Charged	\$61.57
Bad Check Penalty	\$0.00
<b>Balance Due</b>	<b>\$15,092.26</b>

Continued on back...



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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 October 27, 2016

<b>\$15,092.26</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.



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

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### 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 \_\_\_\_\_, the tax year (2015), and the form number (CVL PEN) on any correspondence.

a.m.  a.m.  
 p.m.  p.m.

\_\_\_\_\_ Primary phone      \_\_\_\_\_ Best time to call      \_\_\_\_\_ Secondary phone      \_\_\_\_\_ Best time to call

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