



Department of the Treasury  
Internal Revenue Service  
Andover, MA 01810-9041



9307 1107 5660 3363 0969 35

015929.749449.168408.10813 2 AB 0.403 1310



	WI
Notice	CP504
Tax Year	2015
Notice date	April 24, 2017
Social Security number	
To contact us	Phone 1-800-829-0922
Your Caller ID	648388

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ELIAS AGREDO-NARVAEZ  
1080 E VETERANS HWY APT 1080 B  
JACKSON NJ 08527-2934802

## Notice of Intent to seize (levy) your property or rights to property

### Amount due immediately: \$25,570.06

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form CIVPEN). If you don't call us immediately to make payment arrangements or pay the amount due, we may levy your property or rights to property and apply it to the \$25,570.06 you owe.

#### Billing Summary

Amount you owed	\$25,200.23
Interest charges	369.83
<b>Amount due immediately</b>	<b>\$25,570.06</b>

Continued on back...



ELIAS AGREDO-NARVAEZ  
1080 E VETERANS HWY APT 1080 B  
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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 (CIVPEN) on your payment and any correspondence.

Amount due immediately

**\$25,570.06**

INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0419



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## What you need to do immediately

### If you agree with the amount due and you're not working with an IRS representative

- Pay the amount due of \$25,570.06 immediately or we may file Notice of Federal Tax Lien, the amount of interest will increase, and additional penalties may apply.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at [www.irs.gov/payments](http://www.irs.gov/payments).**

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial condition has not changed, you don't need to do anything.

### If you disagree with the amount due

Call us at 1-800-829-0922 to review your account with a representative. Be sure to have your account information available when you call. We'll assume you agree with the information in this notice if we don't hear from you.

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## What you need to know

### Notice of Intent to Levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)).

If you don't pay the amount due by May 4, 2017, we can levy your state tax refund or other property rights or rights to property. Property or rights to property includes:

- Wages, real estate commissions, and other income
- Bank accounts
- Personal assets (e.g., your car and home)
- Social security benefits

### Rights to request an appeal

If you don't agree, you have the right to request an appeal under the Collection Appeals Program. Please call 1-800-829-0922 or send us a Collection Appeals Request (Form 9423) to the address at the top of the notice by May 4, 2017.



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What you need to know—continued

**Denial or revocation of United States passport**

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$50,000 for which, a Notice of Federal Tax lien has been filed and all administrative remedies under IRC § 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$50,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside of the United States. Additional information on passport certification is available at [www.irs.gov/passports](http://www.irs.gov/passports).

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**Payment options**

**Pay now electronically**

We offer free payment options to securely pay your tax bill directly from your checking account or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

**Payment plans**

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit [www.irs.gov/paymentplan](http://www.irs.gov/paymentplan) for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 to discuss your options.

**Offer in Compromise**

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit [www.irs.gov/offers](http://www.irs.gov/offers).

**Account balance and payment history**

For information on how to obtain your current account balance or payment history, go to [www.irs.gov/balancedue](http://www.irs.gov/balancedue).

If you've already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 1-800-829-0922 to review your account

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## If we don't hear from you

If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien on your property at any time or we may levy.

If we file a lien, it may be difficult to sell or borrow against your property. A tax lien will also appear on your credit report – which may harm your credit rating – and your creditors would also be publicly notified that the IRS has priority to seize your property.

## Interest charges

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. (Internal Revenue Code Section 6601)

Description	Amount
<b>Total interest</b>	<b>\$369.83</b>

The table below shows the rates used to calculate the interest on your unpaid amount due. For a detailed calculation of your interest, call 1-800-829-0922.

Period	Interest Rate
October 1, 2015 through December 31, 2015	3%
January 1, 2016 through March 31, 2016	3%
April 1, 2016 through June 30, 2016	4%
July 1, 2016 through September 30, 2016	4%
October 1, 2016 through December 31, 2016	4%
January 1, 2017 through March 31, 2017	4%



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## Additional information

- Visit [www.irs.gov/cp504](http://www.irs.gov/cp504)
  - You may find the following publications helpful:
    - Publication 1, Your Rights as a Taxpayer
  - For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
  - Paying online is convenient, secure, and ensures *timely receipt of your payment*. To pay your taxes online or for more information, go to [www.irs.gov/payments](http://www.irs.gov/payments).
  - Review the enclosed document: IRS Collection Process (Publication 594).
  - You can contact us by mail at the following address. Be sure to include your social security number, the tax year, and the form number you are writing about.  
Internal Revenue Service  
P.O. Box 9052  
Andover, MA 01810-9052
  - Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
  - Keep this notice for your records
- If you need assistance, please don't hesitate to contact us.



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Notice of Intent to seize (levy) your property or rights to property

**Amount due immediately: \$25,570.06**

This is a notice of intent to levy your state tax refund or other property. As we notified you before, our records show you have unpaid taxes for the tax year ending December 31, 2015 (Form CIVPEN). If you don't call us immediately to make payment arrangements or pay the amount due, we may levy your property or rights to property and apply it to the \$25,570.06 you owe.

### Billing Summary

Amount you owed	\$25,200.23
Interest charges	369.83
<b>Amount due immediately</b>	<b>\$25,570.06</b>

I called immediately. exactly at 1:03 PM April 24, 2017 (Recorded call on record)  
I wanted to make payment arrangements but could not do so because I was denied  
the Statute that was allegedly violated giving raise to the alleged penalties, however  
it was inferred that the penalties were intended to be for been FRIVOLOUS?  
in which case this can not apply to me since I have never been "FRIVOLOUS".  
Please correct your records.

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 (CIVPEN) on your payment and any correspondence.

**Amount due immediately**

**\$25,570.06**

INTERNAL REVENUE SERVICE  
FRESNO, CA 93888-0419



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**What you need to do immediately**  
 I do NOT agree with the amount at all.

**If you agree with the amount due and you're not working with an IRS representative**

- Pay the amount due of \$25,570.06 immediately or we may file Notice of Federal Tax Lien, the amount of interest will increase, and additional penalties may apply.
- Pay online or mail a check or money order with the attached payment stub. **You can pay online now at [www.irs.gov/payments](http://www.irs.gov/payments).**

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial condition has not changed, you don't need to do anything.

**If you disagree with the amount due**

Call us at 1-800-829-0922 to review your account with a representative. Be sure to have your account information available when you call. We'll assume you agree with the information in this notice if we don't hear from you.

*Recorded call, marked as EXHIBIT for future use.*

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This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331 (d)).

If you don't pay the amount due by May 4, 2017, we can levy your state tax refund or other property rights or rights to property. Property or rights to property includes:

- Wages, real estate commissions, and other income
- Bank accounts
- Personal assets (e.g., your car and home)
- Social security benefits

**Rights to request an appeal**

If you don't agree, you have the right to request an appeal under the Collection Appeals Program. Please call 1-800-829-0922 or send us a Collection Appeals Request (Form 9423) to the address at the top of the notice by May 4, 2017.

*Immediately after receipt of this notice, I called the number shown. I told the employee that I disagreed with the amount allegedly owed and I was told that I could not disagree that they only collect payments, not*

**What you need to know**  
 I know that Paragraph (A) is missing from your alleged authority statute

IRC sec 6331 Refers to and is to be served on or upon the officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia. ....

*During my phone conversation with the representative in the number above I demanded a hearing and did not give consent until such hearing (however is called) has been provided to me. The call was recorded and will be used as needed in any court.*





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### Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit [www.irs.gov/offers](http://www.irs.gov/offers).

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If we file a lien, it may be difficult to sell or borrow against your property. A tax lien will also appear on your credit report – which may harm your credit rating – and your creditors would also be publicly notified that the IRS has priority to seize your property.

### Interest charges

Please explain to me my Liability so that I can make the necessary arrangements. By you telling me that I am frivolous you are not informing me of or making me liable for anything.

I DON'T UNDERSTAND your claims therefore you can not lawfully proceed until I do.

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. (Internal Revenue Code Section 6601)

Description	Amount
<b>Total interest</b>	<b>\$369.83</b>

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- Review the enclosed document: IRS Collection Process (Publication 594).
- You can contact us by mail at the following address. Be sure to include your social security number, the tax year, and the form number you are writing about.

Internal Revenue Service

P.O. Box 9052

Andover, MA 01810-9052

- Generally, we deal directly with taxpayers or their authorized representatives. However, occasionally we need to speak with other people, such as employees, employers, banks, or neighbors to gather or verify account information. If we contact a third party, the law prohibits us from sharing any more information than is necessary to obtain or verify what we need to know. You have the right to request a list of individuals we contact about your account.
- Keep this notice for your records

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