

Elias Agredo-Narvaez  
C/O ELIAS AGREDO-NARVAEZ  
1080-B East veterans highway  
Jackson, New Jersey  
[08527]

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

**CERTIFIED MAIL# 7016 2070 0000 2480 7060**

RE: your notice CP504. Tax year 2015. SS#

Dear Sir or Madam:

I am in receipt of your unsigned **NOTICE OF INTENT TO LEVY CP504** dated April 24, 2017 which was available for pickup from the local post office on **April 21, 2017. Copy attached.**

In that letter, you (**IRS**) claim to have notified me of some alleged taxes owed for the year 2015 however, as shown in my **2015 tax return** I did not assess myself with any taxes since my 2015 return was a **claim for refund of all improperly withheld taxes in the amount of \$5675.41** for the reason that **26 U.S.C. §7701(a)(14)** defines the word 'taxpayer' as a **person subject to any measurable tax derived from a taxable source (activities, events, commodities)** which I never had have or exercised, and therefore **no tax or penalty could possibly lawfully be owed by me.** Please correct your records accordingly.

I believe that someone within your agency is either committing and/or perpetuating a fraud because recent documents I have received from FOIA/PA Requests and transcripts do not agree with your statements in your letter (as far as penalty/es amounts goe/s) and they clearly state no **lawful, valid assessment for a tax liability** has ever been imposed on me. Absent a valid one, procedurally lawful in full compliance with **26 C.F.R. 301.6203-1**, no tax or penalty is owing.

For your enlightenment: and please stop calling me **frivolous, I am NOT.**

**26 CFR 301.6203-1 - Method of assessment.**

**§ 301. 6203-1 Method of assessment.**

The **district director** and the director of the regional service center shall appoint one or more assessment officers. The **district director** shall also appoint assessment officers in a Service Center servicing his **district**. The assessment shall be made by an assessment officer signing the summary record of assessment. The summary record, through supporting records, shall provide identification of the taxpayer, **the character of the liability assessed**, the taxable period, if applicable, and the amount of the assessment. **The amount of the assessment shall, in the case of tax shown on a return by the taxpayer, be the amount so shown**, and in all other cases the amount of the assessment shall be the amount shown on the supporting



list or record. The date of the assessment is the date the summary record is signed by an assessment officer. **If the taxpayer requests a copy of the record of assessment, he shall be furnished a copy of the pertinent parts of the assessment which set forth the name of the taxpayer, the date of assessment, the character of the liability assessed, the taxable period, if applicable, and the amounts assessed.**

Therefore, until I get a **Certified copy of the record of assessment** I am not a 'taxpayer' either by proof or appointment.

Along with your "notice", you also included a NOTICE 1219 notifying me of **potential third party contact**.

The Service does not authorize you to contact other people to obtain or verify information for persons not under your jurisdiction. For you to do otherwise, you are deliberately acting outside the law and invading my privacy and dis-interested third parties, giving the erroneous impression that I owe a debt or may be in trouble with federal authorities, thus possibly damaging my reputation, **clearly in violation of 15 USC1692b of the Fair Debt Collection Practices Act**

I absolutely refuse to give you/IRS consent to communicate with third parties. Without my prior consent given directly to the Service, or the express permission of a court of competent jurisdiction, or as reasonably necessary to effectuate a post-judgment judicial remedy, **the IRS MAY NOT** communicate, in connection with the collection of an alleged **and unverified debt**, with any person other than myself. You personally, and the Service lack lawful authority to interfere with the peace and privacy of a **natural, private American** who is not subject to your jurisdiction and has **no tax liability**.

If you have already contacted third parties regarding me or my name without my written consent, please send a complete list to me together with whatever information you compiled as a result of the contact.

**Take notice that** You may be in violation of IRC §7433 and subject to civil damages for certain unauthorized collection actions in an amount equal to the lesser of \$1,000,000 (\$1000,000 in the case of negligence) or other sums as noted In Radinsky v. United States 622 F. Supp. 412 (D.C. Colo. 1985) the Court stated, "...that **the plaintiffs are not 'taxpayers' because not tax has been assessed.**" Radinsky distinguishes with specificity and particularity that the terms 'tax', 'penalty' or 'sum' are not analogous.

Only 'taxpayers' are subject to or liable for a tax measured upon income derived from a taxable source of income as imposed by the Code. Only 'taxpayers' are under the jurisdiction of the IRS. There is no law requiring the lawful duty to file a return in the fashion demanded by the service unless liable for a tax imposed by the code. I had no federal tax liability for any of the years 2013-2015 for which the **Service** claims I have been "**FRIVOLOUS**" and reason why you are trying to collect **Not any taxes** [as stated in your notice] but alleged "**PENALTIES**" that can



1 be assessed only to or upon those required to file **tax returns required by law (statute and**  
2 **regulation)**(in the case of private Citizens) **to be filed when taxable income** (as defined by the  
3 code) has been paid/received, which I had Not **and I am therefore outside your (IRS) venue**  
4 **and you lack subject matter jurisdiction of me.**

5  
6 For the record, I have carefully reviewed the full list of "frivolous positions" within the IRS  
7 documents, and I hold/held no positions described therein and have never filed any return  
8 based on such positions, but rather to the contrary. My 2013-2015 and now 2016 tax returns  
9 were based on facts, not positions, known personally to me, and the simple language of the law.

10  
11 I can assure you I have not, and will not, ever submit a frivolous tax return. Future  
12 communications of this sort are not necessary and will not be appreciated.

13  
14 Further down in your letter, in page 2 part 2, you stated: This is your notice of intent to levy, and  
15 then you introduced as authority for such intent to levy IRC sec 6331(d) and immediately after  
16 that, you proceeded to infer that if I don't pay the amount by May 4, 2017, you can levy my  
17 property or rights to property, **BUT**, as it is to be expected from any rogue agent who believes to  
18 be above the law; **very cleverly**, you failed to infer to whom a notice like the one you sent me  
19 **can lawfully be served on or upon.** Once again for your enlightenment:

20  
21 Your alleged authority begins with;

22 **26 U.S. Code § 6331(d) - Levy and distraint**

23 **(d) REQUIREMENT OF NOTICE BEFORE LEVY**

24 **(1) IN GENERAL**

25 Levy may be made under subsection (a) upon the salary or wages or other property of any  
26 person with respect to any unpaid tax only after the Secretary has notified such person in writing  
27 of his intention to make such levy.

28 **(2) 30-DAY REQUIREMENT** The notice required under paragraph (1) shall be—

29 **(A)** given in person,

30 **(B)** left at the dwelling or usual place of business of such person, or

31 **(C)** sent by certified or registered mail to such persons's last known address,  
32 no less than 30 days before the day of the levy.

33  
34 Up to this point, you might be thinking that is going to be that easy Correct? because in part one  
35 of page 4 of your notice you wrote; **If we don't hear from you**, *[too bad, you just did]* if you  
36 don't pay the amount due immediately or make payment arrangements we can file a notice of  
37 Federal Tax Lien on your property at any time.....

38  
39 Well, my dear: to be working for the collection agency you work for, this type of expectations are  
40 not of surprise, but bananas don't just look like bananas, bananas are bananas, and since you  
41 were too quick to jump from **paragraph (a) to (d)** you did not realize the importance of what  
42 was left out, but for your edification and to help you avoid the hazard of research I will introduce  
43 for you the essence of your point:



**(a) AUTHORITY OF SECRETARY**

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax [see? It doesn't mention penalties] (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, [see the definition of employee below] 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, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

I declare under Penalty of perjury, that I was NOT an officer (of a U.S. Corporation or in the Armed Forces), employee (engaged in "employment" with any of the before mentioned and or the following), or elected official (I did NOT perform the functions of a public office), of the United States, the District of Columbia, or any agency or instrumentality of either during the year 2015, or any other year before or after through now for that matter.

In light of the basic legal principle of "Inclusio unius est exclusio alterius", (The inclusion of one is the exclusion of another. The certain designation of one person is an absolute exclusion of all others. ... This doctrine decrees that where law expressly describes [a] particular situation to which it shall apply, an irrefutable inference must be drawn that what is omitted or excluded was intended to be omitted or excluded, Black's Law Dictionary, 6th edition).

I cannot in any way see how IRCS 6331 applies to me, and I further support this by the (exclusive) specifications in 26 CFR 301.6331-1 (the regulatory structure by which 26 USC 6331(a) is implemented).

**(b) SEIZURE AND SALE OF PROPERTY**

The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

**(c) SUCCESSIVE SEIZURES**

Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

**26 U.S.C. §3401(c) Employee**



For purposes of this chapter, **the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a [federal] State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.**

8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267

**Employee:** "The term employee **specifically includes** officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."

26 CFR § 31.3401(c) Employee: "...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

Additionally; federal statute like 26 U.S.C. sec 6331 must be read and applied in accord with it's federal regulation (since only by it's **published** regulation can a statute have the force of law), and the controlling regulation for the statute in question (**6331**), according to the **parallel table of authorities** has as implementing regulation **27 C.F.R. part 70**, and 27 C.F.R. controls or enforces **ONLY** sections having to do with excise taxes, **Not income taxes under subtitle-A**. Thus **you lack any authority** to be sending this type of notices.

**You are hereby put on notice**, as the facts of the issue at hand are firmly established, any suggestion that such fines (**which you very cleverly call unpaid taxes**) are due and owing, an attempt to collect on such or any pretense or suggestion that **my properly filed returns** can be ignored or invalidated will be considered to be in bad faith. Further, such actions may be considered to be harassment, fraud, extortion and/or even witness tampering (*see 18 USC sec 1512, 26 USC 7214(a), 18 USC sec 872 and 18 USC sec 876*). As you can see, the law is a double-edged sword.

#### **26 C.F.R.**

Sec. 301.6331-1 Levy and distraint.

Authority to levy--(1) In general. If any person liable to pay any tax ---. Omitted here to save space

(2) Jeopardy cases. --- Omitted here to save space

(3) Bankruptcy or receivership cases. --- Omitted here to save space

(4) Certain types of compensation—(i) **Federal employees**. Levy may be made upon the salary or wages of any officer or employee (including members of the Armed Forces), or elected or appointed official, of the United States, the District of Columbia, or any agency or instrumentality of either, by serving a notice of levy on the employer of the delinquent taxpayer. **As used in this subdivision, the term "employer" means** (a) the officer or employee of the United States, the District of Columbia, or of the agency or instrumentality of the United States or the District of Columbia, who has control of the payment of the wages, or (b) any other officer or employee designated by the head of the branch, department, agency, or instrumentality of the



1 United States or of the District of Columbia as the party upon whom service of the notice of levy  
2 may be made. If the head of such branch, department, agency or instrumentality designates an  
3 officer or employee other than one who has control of the payment of the wages, as the party  
4 upon whom service of the notice of levy may be made, such head shall promptly notify the  
5 Commissioner of the name and address of each officer or employee so designated and the  
6 scope or extent of his authority as such designee. (**underlined emphasis mine**)  
7

8 (ii) **State and municipal employees.** Salaries, wages, or other compensation of any officer,  
9 employee, or elected or appointed official of a State or Territory, or of any agency,  
10 instrumentality, or political subdivision thereof, are also subject to levy to enforce collection of  
11 any Federal tax.

12 (iii) **Seamen.** Notwithstanding the provisions of section 12 of the Seamen's Act of 1915 (46  
13 U.S.C. 601), wages of seamen, apprentice seamen, or fishermen employed on fishing vessels  
14 are subject to levy. See section 6334(c). (*Emphasis added*)  
15

16 I presume that 'State and municipal employees' of and 'Seamen' refer to those of the federal  
17 States, municipalities and Territories (as defined in the relevant revenue statutes), and federally  
18 commissioned mariners, respectively; however, such details are debatable.

19 The specific inclusion of these entities, however, unambiguously contradicts any suggestion that  
20 the authority of the levy power in regard to compensation, can or should be presumed as  
21 extending beyond those entities specified, if that were actually true, paragraph (4)(i) and  
22 subparagraphs (ii) and (iii) cited above would be entirely unnecessary. If the compensation or  
23 property of literally "any person" actually can be, or lawfully is, reached by these levy provisions,  
24 then no further specification would be necessary. That these specifications are provided proves  
25 that this is not so. Within the context of the statute, "any person" clearly DOES NOT mean each  
26 and every natural person; it means any person that is among the groups specified.

27 Furthermore, even if I were uncertain in any of these regards, I am mindful of the United States  
28 Supreme Court's instructions in American Banana Co. v. United Fruit Co., 213 U.S. 347 (1909)  
29 that,

30 "Words having universal scope, such as 'every contract in restraint of trade,' 'every  
31 person who shall monopolize,' etc., will be taken, as a matter of course, to mean only  
32 everyone subject to such legislation, not all that the legislator subsequently may be able  
33 to catch."

34 And in Gould v. Gould, 245 U.S. 151 (1917) that,

35  
36 "In the interpretation of statutes levying taxes it is the established rule not to extend  
37 their provisions, by implication, beyond the clear import of the language used, or to  
38 enlarge their operations so as to embrace matters not specifically pointed out. In case  
39 of doubt they are construed most strongly against the government, and in favor of the  
40 citizen."

41 Now, with all due respect to the IRS and how busy all of you working there may be, I filed Form  
42 1040 with attachments correcting erroneous returns known to have been sent by private  
43 employers based on "bad payer's data". It has become obvious that my Form 1040 for 2015 has  
44 not been correctly processed as of the date of this Notice of Intent to Levy.

45 Being that the results of processing such form correctly has become of paramount importance  
46 given the gravity of this Notice, I hereby request that my Form 1040 for the year 2015 be  
47 processed within no later 30 days of the receipt of this letter by the Internal Revenue Service  
48 (IRS) and on completion, the results of that process be sent to me. I don't feel this is too much



1 to ask since the IRS has been in possession of such Form 1040 2015 for over 1 year.  
2 Furthermore,

3 I hereby request that the Secretary deliver to me a complete photocopy of the record of any and  
4 all procedurally proper assessments in regards to this Notice of Intent to Levy and the original  
5 Form 1040 return I filed for 12-31-2015, which shall include along with the name or description  
6 of the **Regional District or Revenue district** having control/jurisdiction over this assessment  
7 and all the documents used in making the assessments of tax, penalties and interest with the  
8 name, signature, phone number, and address of the assessment officer on the summary record  
9 of assessment(s). I make this request per Internal Revenue Code Section 6203 and 26 CFR §  
10 301.6203-1. The reason for this request is to establish the existence of any and all assessments  
11 pertaining to 12-31-2015 and to determine for myself the assessment (s) complete compliance  
12 with all related provisions of law.

13  
14 **I hereby request and demand any and all due process** to which I am entitled or which is in  
15 any way appropriate and/or available to me under any provision or practice of common,  
16 statutory, and /or administrative law or protocol *including, but not limited to, that to which your*  
17 *letter/notice refers;* and incorporate by reference into this request and demand all relevant  
18 information included on or in that Letter or by requesting and demanding the due process  
19 referenced above. Be advise that it is my intent to audio-record any and all proceedings for  
20 which such option is lawfully available to me.

21  
22 I declare that I make no admissions as to my status, the legitimacy or your implicit or explicit  
23 assertions, or the fitness of any particular legal or administrative protocol by responding to your  
24 letter/notice or by requesting and demanding the due process referenced above.

25 **Prior to any formal or informal due process hearing,** I expect and require meaningful  
26 clarification as the nature of, and reason for, **any alleged penalties assessment**, the process  
27 by which any and all relevant determinations reflected in and by your office were arrived at, and  
28 anything else pertinent to the matter.

29  
30 Under the Equal protection clause, and as exhibited in section one of page two of your notice  
31 [ **namely** "what you need to do immediately"] if the IRS or its officers/agents fail to rebut in  
32 writing within 30 days of receipt of this timely response that which they disagree, then they  
33 admit to all the above statements as truth and as fully binding upon them in any court of the  
34 United States of America without protest, objection, or that of those who represent you.

35  
36 Respectfully;

37  
38  
39  
40  
41 Elias Agredo-Narvaéz, **Private** sector

This letter and all attachments must  
be filed as a permanent part of my  
IRS/TDA/AIMS/IMF 23C Record  
If such record has/had been deleted  
or substituted, this demand still  
applies. Name initials **EAN**

42  
43 **Attachments:**

44 This response. 7 individual pages  
45 Your notice CP504 5 pages: two double sided and one single sided.  
46 Form 9423 Collection Appeal Request 1 page



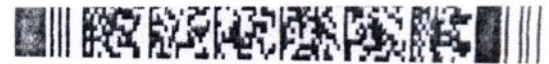


Department of the Treasury  
Internal Revenue Service  
Andover, MA 01810-9041



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Notice	WI
Tax Year	CP504
Notice date	2015
Social Security number	April 24, 2017
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>

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...



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

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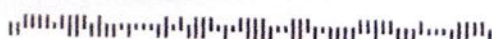
### Payment

- 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



QP AGRE 55 0 201512 670 00002557006





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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.

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

listen to disagreements. **Recorded call marked as EXHIBIT for future use.**

**What you need to know**

I know that Paragraph (A) is missing from Your alleged authority statute

**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.

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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## What you need to know—continued

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### 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).

## 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

Continued on back...





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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

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.

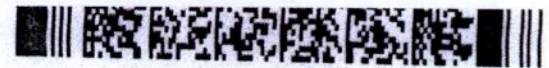
We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues 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>

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.



Form **9423**  
(August 2014)

Department of the Treasury - Internal Revenue Service

# Collection Appeal Request

(Instructions are on the reverse side of this form)

1. <b>name</b> Elias Agredo-Narvaez		2. Representative (Attach a copy of Form 2848, Power of Attorney)	
3. SSN/EIN 140-02-6708	4. <b>business phone</b> 973-390-7100	5. <b>home phone</b>	6. Representative's phone 973-390-7100

7. **street address**

1080- East veterans highway. apartment #1080-B

8. City Jackson	9. State New Jersey	10. ZIP code [08527]
11. Type of tax (Tax form) 1040	12. Tax periods being appealed 2015	13. Tax due \$0

## Collection Action(s) Appealed

14. Check the Collection action(s) you are appealing

- ☐ Federal Tax Lien ☒ Levy or Proposed Levy ☒ Seizure  
☐ Rejection of Installment Agreement ☐ Termination of Installment Agreement ☐ Modification of Installment Agreement

## Explanation

15. Explain why you disagree with the collection action(s) you checked above and explain how you would resolve your tax problem. Attach additional pages if needed. Attach copies of any documents that you think will support your position. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond.

\* The alleged penalties in question have not been procedurally properly assessed because I have never had any **FEDERALLY PRIVILEGED ACTIVITY** for which a return required under statute or regulation has to be filed there for, and I have notified the IRS of this facts many times.

\* I am not now, nor have I ever been an employee under any of : 26 U.S.C. sec 3401(c) or 26 C.F.R. sec 31.3401(c) or any other relevant laws I am not an Officer or employee either elected or appointed of the United States or any political subdivision thereof.....

\*I have never been as I am not now being "FRIVOLOUS" or file anything frivolous in regard to any of my legal obligations.

\* I have never refused as I am not now to pay any Procedurally lawfully tax imposed upon me by any published statute and regulation.

\* I am a private Citizen who works for a private employer who is not under contract with the federal government for or with any federally privilege.

\* I rely for this appeal request in part on the following Supreme Court decisions: American Banana Co. v. United Fruit.; 213 U.S. 347 (1909) and Gould v. Gould, 245 U.S. 151 (1917) where the Court ruled that " in the interpretation of statutes levying taxes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. in case of doubt they are construed most strongly against the government, and in favor of the Citizen."

Under penalties of perjury, I declare that I have examined this request and any accompanying documents, and to the best of my knowledge and belief, they are true, correct and complete. A submission by a representative, other than the taxpayer, is based on all information of which the representative has any knowledge.

16. <input checked="" type="checkbox"/> <b>or</b> <input type="checkbox"/> Authorized Representative's signature (Only check one box)	17. Date signed April 29, 2017
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## IRS USE ONLY

18. Revenue Officer's name	19. Revenue Officer's signature	20. Date signed
21. Revenue Officer's phone	22. Revenue Officer's email address	23. Date received
24. Collection Manager's name	25. Collection Manager's signature	26. Date signed
27. Collection Manager's phone	28. Collection Manager's email address	29. Date received



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LAKEWOOD  
NJ

08701-9998  
3341400353

04/29/2017 (800)275-8777 12:52 PM

Product Description	Sale Qty	Final Price
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First-Class Mail	1	\$1.40
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Large Envelope  
(Domestic)  
(ANDOVER, MA 01810)  
(Weight:0 Lb 2.70 Oz)  
(Expected Delivery Day)  
(Tuesday 05/02/2017)

Certified	1	\$3.35
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(~~000~~USPS Certified Mail #)  
(70162070000024807060)

Return Receipt	1	\$2.75
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(~~000~~USPS Return Receipt #)  
(9590940221916193920074)

Total		\$7.50
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Debit Card Remit'd		\$7.50
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(Card Name:Debit Card)  
(Account #:XXXXXXXXXXXX8506)  
(Approval #:  
(Transaction #:598)  
(Receipt #:007947)  
(Debit Card Purchase:\$7.50)  
(Cash Back:\$0.00)

Text your tracking number to 28777  
(2USPS) to get the latest status.  
Standard Message and Data rates may  
apply. You may also visit USPS.com  
USPS Tracking or call 1-800-222-1811.

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ANDOVER, MA 01810

0353 06

Certified Mail Fee \$3.35

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☐ Certified Mail Restricted Delivery \$0.00

☐ Adult Signature Required \$0.00

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Postage \$1.40

Total Postage and Fees \$7.50

Sent To

Department of the Treasury IRS

Street and Apt. No., or PO Box No.

ANDOVER MA

City, State, ZIP+4<sup>®</sup>

01810-9041

PS Form 3800, April 2015 PSN 7530-02-000-9047

See Reverse for Instructions

