



Department of the Treasury  
Internal Revenue Service  
Frivolous Return Prog., Stop 4450  
OGDEN UT 84201-0021

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

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

1483000192

BODCD-WI

Use for payments

Letter Number: LTR3176C  
Letter Date : 2017-08-25  
Tax Period : 201612



\*

\*

INTERNAL REVENUE SERVICE  
Frivolous Return Prog., Stop 4450  
OGDEN UT 84201-0021



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QP AGRE 30 0 201612 670 000000000000



Department of the Treasury  
Internal Revenue Service

Frivolous Return Prog., Stop 4450  
OGDEN UT 84201-0021

In reply refer to: 1483000192  
Aug. 25, 2017 LTR 3176C 0  
201612 30  
Input Op: 1486906372 00028134  
BODC: WI

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

Taxpayer identification number:  
Form: 1040  
Tax periods: Dec. 31, 2016

Employee identification number: 1000142816 M/S 4450  
Contact telephone number: 866-883-0235  
Contact fax number: 855-246-4886

Dear Taxpayer:

You filed a purported tax return for the tax periods above that claimed one or more frivolous positions or reflected a desire to delay or impede administration of the tax laws. If you don't immediately correct your return, we'll assess a \$5,000 penalty against you.

#### WHY WE ARE CONTACTING YOU

Based on Internal Revenue Code Section 6702, Frivolous Tax Submissions, we determined the information you filed as a purported tax return, on Apr. 15, 2017 is frivolous and there is no basis in the law for your position.

Federal courts, including the Supreme Court of the United States, have considered positions like yours and repeatedly rejected them as without merit. Publication 2105, Why do I have to Pay Taxes?, includes examples of frivolous positions and arguments regarding the U.S. tax system under the heading "Don't Fall for These Arguments." Notice 2010-33 provides detailed information on positions identified as frivolous under Section 6702.

You included a position that has no basis in the law. You're attempting to avoid or reduce tax liabilities or to secure a refund that you're not entitled to.

#### WHAT YOU NEED TO DO

To avoid this penalty, send us a corrected return for each taxable period listed at the top of this letter within 30 days from the date of this letter. Once we receive your corrected returns, we'll disregard the previous documents you filed and won't assess the frivolous tax return penalty for each corrected return you filed.

If you have questions or concerns regarding the information requested

1483000192  
Aug. 25, 2017 LTR 3176C 0  
201612 30  
Input Op: 1486906372 00028135

ELIAS AGREDO-NARVAEZ  
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JACKSON NJ 08527

or response timeframes, please contact the number listed at the top of the letter.

Attach this letter to your corrected returns and mail it to the return address at the top of this letter.

#### IF YOU DON'T SEND A CORRECTED RETURN

If you don't file the corrected returns within 30 days from the date of this letter, or if you submit additional documents asserting a frivolous position, we will assess the \$5,000 penalty for each purported tax return containing a frivolous position and send you a bill. If you filed a joint frivolous return, both you and your spouse will be assessed a \$5,000 penalty. Internal Revenue Code Section 6702 provides us the authority to assess this penalty. We won't respond to any future correspondence asserting any frivolous position.

In addition, if we don't hear from you within the 30-day timeframe, we may issue a notice of deficiency for any taxes owed because of the frivolous submission or other items we may find during an examination. A notice of deficiency states the amount of additional tax and penalties you owe and explains your right to contest the deficiency by filing a petition with the United States Tax Court. The \$5,000 frivolous filing penalty is not included in the notice of deficiency and cannot be contested in that Tax Court proceeding.

#### ADDITIONAL INFORMATION

For more information on positions identified as frivolous under Section 6702 see: [www.irs.gov/notice201033](http://www.irs.gov/notice201033). If you don't have a computer, consult a law library to access Notice 2010-33 in the Internal Revenue Bulletin (I.R.B.). You can find additional information in a publication titled "The Truth About Frivolous Arguments" available on-line only at [www.irs.gov/frivolous](http://www.irs.gov/frivolous).

See Publication 2105 for basic information about the tax system. We also encourage you to seek advice from a competent tax professional or a tax attorney qualified to practice in your state.

If you need forms, schedules, or publications, you can get them by visiting [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

We enclosed a copy of this letter for your records and an envelope for your convenience.

If you have additional questions, you can call us at 866-883-0235,



1483000192

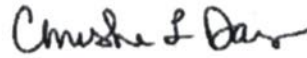
Aug. 25, 2017 LTR 3176C 0  
201612 30

Input Op: 1486906372 00028136

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

Monday through Friday 7:00 am to 3:30 p.m. MST.

Sincerely yours,



Christine L. Davis  
Program Manager RICS/IVO

Enclosures:  
Copy of this letter  
Envelope  
Publication 1



Christine L. Davis  
Program Manager RICS/IVO

This is another signature that this alleged IRS employee is using. I copied and pasted here so that people can see how THE SO CALLED DEPARTMENT OF JUSTICE KNOWINGLY ALLOWS THESE CRIMINALS TO ACT WITH IMPUNITY

SEPTEMBER 14, 2017

1 Elias Agredo-Narvaez  
2 C/O ELIAS AGREDO-NARVAEZ  
3 1080-B East Veterans highway  
4 Jackson New Jersey  
5 [08527]  
6  
7

8 Department of the Treasury  
9 Internal Revenue Service  
10 OGDEN UT STOP -4450  
11 84201-0021  
12

13 **IN RE: 1483000192**  
14 **ATTN : CHRISTINE L. DAVIS**  
15

16 Dear Christine L. Davis  
17

18 Thanks for your PRE-TYPED correspondence dated Aug 25,2017 Namely LTR 3176C  
19

20 As for the specific content of your letter 3176C, it is fraught with inaccuracies and  
21 inconsistencies including, but not limited to, the following:

- 22 1. Contrary to your claims in that letter, none of my claims for refund for either of the  
23 years from 2013 to 2016 are **"FRIVOLOUS"** or is incorrect **(and if any of them was in any**  
24 **way incorrect, it was also amended as required by law)** as documented and  
25 substantiated by my Amended returns filed for those years.  
26

27 You can rest assure that the current mythical system doesn't work unless the citizen  
28 voluntarily MISAPPLIES the law and uses the wrong form mistakenly, to **"voluntarily"**  
29 assess his own **"domestic income"** for **"income tax"**  
30

- 31 2. You claim that I filed a purported tax return that claimed one or more **"frivolous**  
32 **positions"**? For your information, my tax return/s in this case 2016, did not claim a  
33 position, **It** claimed a refund of funds wrongly and unlawfully exacted as taxes,  
34 therefore, your assertion of any 6702 violation seems quite indefensible *even though*  
35 *the burden of proof for such defense clearly lies with the IRS:*  
36

37 **Sec. 6703- Rules applicable to penalties under sections..... 6702 (frivolous return)**

38 **(a) Burden of proof**

39 In any proceeding involving the issue of whether or not any person is liable for a  
40 penalty under section 6700, 6701 or 6702, the burden of proof with respect to such  
41 issue **SHALL** be on the Secretary.

1 It also seems very clear that you have chosen to make such an arbitrary characterization of a  
2 legitimate evidentiary filing as a pretext for failing to incorporate the evidence contained in that  
3 filing into the IRS' due process. Therefore, it seems that the IRS is thereby attempting to make  
4 the **content** of my testimony the issue here. And this would seem to be an attempt on behalf  
5 of the IRS to defeat the statutory structure in which the overall revenue law operates in  
6 consistency with which structure the legal definition of "**FRIVOLOUS**" is confined to purely  
7 mechanical aspects of my presentations of **testimony**. The determination of whether a return  
8 is FRIVOLOUS extends solely to the question of whether a return constitutes a valid,  
9 cognizable affidavit under normal and logical standards by which such documents are judged-  
10 that is, neither contradicting itself, nor lacking some information upon which something  
11 appearing on the affidavit itself purports to be based. It is not the rightness or wrongness of  
12 my filing that is at issue here.

13 What is directly the issue is the IRS' seeming refusal to take official notice of my legal  
14 and legitimate assertions and to incorporate those assertions into it's calculations. ***This***  
15 ***is continuing evidence of denial of due process under the color of law among other***  
16 ***criminal offenses. And also seems to be a clear attempt at subornation of perjury on***  
17 ***behalf of the IRS and its employees, to which you stubbornly and maliciously continue***  
18 ***to be party and accessory.***

19  
20 And I completely reject your attempt to classify my legal, legitimate filing of accurate tax  
21 return as an appeal based on any of these issues or ground. No such arguments was  
22 ever put forth or inferred by me then or now and the insinuation that any such issues or  
23 grounds were raised by me is a willful misrepresentation of the facts.

24  
25 This response is therefore yet another opportunity for you to please; provide such  
26 explanation as to the **incorrect, missing, or unsubstantiated information** on my return  
27 so that I can act accordingly.

28  
29 The facts are that I simply and accurately filed my tax return for 2016 based on the law  
30 as is written and, therefore, I expect my returns to be honored and processed according  
31 to those laws.

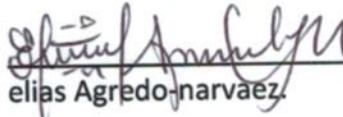
32  
33 Nothing more and nothing less will be expected or tolerated. It is ludicrous that the IRS  
34 could even suggest that it can lawfully disregard my sworn testimony on the sole basis  
35 that it does not match some arbitrary and unsubstantiated contrary position that the  
36 IRS has taken.

37  
38 I respectfully request and demand for the IRS and employees to abide by the law.

SEPTEMBER 14, 2017

Respectfully;

All Rights reserved

 September 14, 2017  
elias Agredo-narvaez.

**Attachments:**

Your original letter 3176C 4 pages

This Document 3 pages

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

Name initials \_ \_ \_



7016 2070 0000 2480 7497

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OGDEN, UT 84201

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☐ Return Receipt (electronic) \$0.00

☐ Certified Mail Restricted Delivery \$0.00

☐ Adult Signature Required \$0.00

☐ Adult Signature Restricted Delivery \$0.00

Postage \$0.70

Total Postage and Fees \$6.80

Postmark Here

09/15/2017

Sent To Internal Revenue Service

Street and Apt. No., or PO Box No. Stop 4450

City, State, ZIP+4® Ogden UT 84201-0021

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

**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:  
 Internal Revenue Service  
 Stop 4450  
 Ogden UT  
 84201-0021

9590 9402 2191 6193 9200 67

2. Article Number (Transfer from service label)  
 7016 2070 0000 2480 7497

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature ☐ Agent  
 X ☐ 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

1073 SEP 19 2017 1073  
 OGDEN, UT

3. Service Type ☐ Priority Mail Express®  
☐ Adult Signature ☐ Registered Mail™  
☐ Adult Signature Restricted Delivery ☐ Registered Mail Restricted Delivery  
☐ Certified Mail® ☐ Return Receipt for Merchandise  
☐ Certified Mail Restricted Delivery ☒ Signature Confirmation™  
☐ Collect on Delivery ☐ Signature Confirmation Restricted Delivery  
☐ Collect on Delivery Restricted Delivery  
☐ Insured Mail ☐ Insured Mail Restricted Delivery over \$500

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