



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



9307 1107 5660 4860 1974 77

022201.885531.212189.27424 2 AV 0.378 1304



WI

Notice	CP504
Tax Year	2017
Notice date	September 17, 2018
Social Security number	
To contact us	Phone 1-800-829-0922
Your Caller ID	154685

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022201

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

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

**Amount due immediately: \$555.78**

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, 2017 (Form 1040). If you don't call us immediately to make payment arrangements or pay the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$555.78 you owe.

### Billing Summary

Amount you owed	\$554.19
Interest charges	1.59
<b>Amount due immediately</b>	<b>\$555.78</b>

Continued on back...



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

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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 (2017), and the form number (1040) on your payment and any correspondence.

**Amount due immediately**

**\$555.78**

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 \$555.78 immediately or we may file a 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 within 30 days from the date of this notice, we can levy your state tax refund. We may also serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we will send you a notice that gives you the opportunity to request a Collection Due Process hearing.

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 with our intent to levy, you have the right to request an appeal under the Collection Appeals Program. Please call 1-800-829-0922 or send us a Collection Appeal Request (Form 9423) to the address at the top of the notice within 30 days from the date of this notice. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).



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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 totalling more than \$50,000 that has been assessed and 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) totalling 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



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### 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

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit [www.irs.gov/payments](http://www.irs.gov/payments).

### 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

## 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 (subject to any applicable Collection Due Process rights).

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.





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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
  - Publication 1660, Collection Appeal Rights
- 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.

27 CFR Sub Sec 250.11

Department of the Treasury  
FEDERAL ALCOHOL ADMINISTRATION  
San Juan Puerto Rico

FAA act



9307 1107 5660 4860 1974 77

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Dear Alcohol Administration agent:

Because this ANONYMOUS LETTER is not worth the paper is written on and it is not meritorious of an documented and a more specific response, I have decided to use the same paper to respond to your empty threats. My response is therefore written ALL IN RED.

DEMAND IS HEREBY MADE: that you keep this response and all it's attachments filed as permanent part of any IRS/TDA/AIMS/IMF 23C record under the name ELIAS AGREDO-NARVAEZ or any derivative thereof if such record(s) have/(s) been deleted or substituted, this demand still applies.

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

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

**Amount due immediately: \$555.78**

This is hereby disputed under but not limited to:  
15 U.S. Code § 1692g - Validation of debts

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, 2017 (Form 1040). If you don't call us immediately to make payment arrangements or pay the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$555.78 you owe.

**Billing Summary**

Amount you owed	\$554.19
Interest charges	1.59
<b>Amount due immediately</b>	<b>\$555.78</b>

NOTE: for your convenience, I have corrected some possible errors contained within your letter, if you don't agree with the changes please specify why you do not agree with the changes. If you do not correct or dispute the changes made to your letter within 30 days from the day you receive it, then you agree to be addressed as ALCOHOL ADMINISTRATION AGENT FROM PUERTO RICO in all future correspondence.

No legitimate authority resides in or emanates from an office which was not legitimately created and/or ordained either by state or national constitutions or by legislative enactment. See variously, United States v. Germane, 99 U.S. 508 (1879), Norton v. Shelby County, 118 U.S. 425, 441, 6 S.Ct. 1121 (1886), etc., dating to Pope v. Commissioner, 138 F.2d 1006, 1009 (6th Cir. 1943); where the state is concerned, the most recent corresponding decision was State v. Pinckney, 276 N.W.2d 433, 436 (Iowa 1979)

Continued on back...



27 CFR Sub Sec 250.11

FEDERAL ALCOHOL ADMINISTRATION  
San Juan Puerto Rico

FAA act

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

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**Payment**

Congress never created a Bureau of Internal Revenue, the predecessor of the Internal Revenue Service

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number the tax year (2017), and the form number (1040) on your payment and any correspondence.

**Amount due immediately****\$555.78**

15 U.S. Code § 1692g - Validation of debts



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There is no actual or effective delegation which vests the Commissioner with significant independent authority which might be conveyed to IRS, BATF,



Customs or any other Department of the Treasury agency with respect to powers extending to or affecting the several States and the population at large.

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## What you need to do immediately

7804(b) read as follows: Nothing in [the Internal Revenue Code] shall be considered to impair any right, [including trial by jury], or remedy, [\*\*\*], to recover any internal revenue tax alleged to have been erroneously or illegally assessed or collected ... The venue of any such action shall be the same as under existing law.

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

I do not agree with any amount until I see a CERTIFIED CERTIFICATE OF ASSESSMENT

- Pay the amount due of \$555.78 immediately or we may file a 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). **HOW CONVENIENT!!!**

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 I DO disagree with the amount.

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.

The link between IRS and the Bureau of Alcohol, Tobacco and Firearms is significant as the tie with the Bureau of Internal Revenue, Department of the Treasury, Puerto Rico, is through this door. Reorganization Plan No. 3 of 1940, Section 2, made the following change:

### § 2. Federal Alcohol Administration

The Federal Alcohol Administration, the offices of the members thereof, and the office of the Administrator are abolished, and their function shall be administered under the direction and supervision of the Secretary of the Treasury through the Bureau of Internal Revenue in the Department of the Treasury.

Again, the Federal Alcohol Administration Act of 1935 was declared unconstitutional in 1935, and the operation thereafter transferred off shore to Puerto Rico. The name of the Bureau of Internal Revenue was changed to the Internal Revenue Service in 1953 (cite above), then the Bureau of Alcohol, Tobacco and Firearms, a division of the Internal Revenue Service, was seemingly separated from IRS (T.O. 120-01, June 6, 1972). In relevant part, the order reads as follows:

1. The purpose of this order is to transfer, as specified herein, the functions, powers and duties of the Internal Revenue Service arising under law relating to Alcohol, Tobacco, Firearms and Explosives including the Alcohol, Tobacco, and Firearms division of the Internal Revenue Service, to the Bureau of Alcohol, Tobacco and Firearms herein after referred to as the Bureau which is hereby established. The Bureau shall be headed by the Director of the Alcohol, Tobacco and Firearms herein referred to as the Director.

2. The Director shall perform the functions, exercise the powers and carry out the duties of the Secretary and the administration and the enforcement of the following provisions of law: A. Chapters 51 and 52 and 53 of the Internal Revenue Code of 1954 and Section 7652 and 7653 of such code insofar as they relate to the commodity subject to tax under such chapters.

B. Chapter 61 to 80 inclusive to the Internal Revenue Code of 1954 insofar as they relate to activities administered and enforced with respect to chapters 51, 52, 53. (emphasis added)



Transfer of functions and duties of IRS to BATF relative to Internal Revenue Code Subtitle F (chapters 61 to 80) is important where the instant matter is concerned as the only regulations published in the Federal Register applicable to the several States are under 27 CFR, Part 70 and other parts of this title relating exclusively to alcohol, tobacco and firearms matters. However, the charade doesn't end there. In Reorganization Plan No. 1 of 1965 (5 USC § 903), the original Bureau of Customs, created by Act of Congress in 1895, was abolished and merged under the Secretary of the Treasury.

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## What you need to know



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In a Treasury Order published in the Federal Register of December 15, 1976, the Secretary of the Treasury used something of a slight of hand to confuse matters more by determining, "The term Director, Alcohol, Tobacco, and Firearms has been replaced with the term Internal Revenue Service."

In definitions at 27 CFR § 250.11, the following provisions are found:

Revenue Agent. Any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico.

Secretary or his delegate. The Secretary or any officer or employee of the Department of the Treasury of Puerto Rico duly authorized by the Secretary to perform the function mentioned or described in this part.

## 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 within 30 days from the date of this notice, we can levy your state tax refund. We may also serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we will send you a notice that gives you the opportunity to request a Collection Due Process hearing.

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 with our intent to levy, you have the right to request an appeal under the Collection Appeals Program. Please call 1-800-829-0922 or send us a Collection Appeal Request (Form 9423) to the address at the top of the notice within 30 days from the date of this notice. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

To date only three statutes in the Internal Revenue Code of 1986, as currently amended, have been located that specifically reference the several States, exclusive of the federal States (District of Columbia, Puerto Rico, Guam, the Virgin Islands, etc.): 26 USC §§ 5272(b), 5362(c) & 7462. The first two provide certain exemptions to bond and import tax requirements relating to imported distilled spirits for governments of the several States and their respective political subdivisions, and the last provides that reports published by the United States Tax Court will constitute evidence of the reports in courts of the United States and the several States. None of the three statutes extend assessment or collections authority for IRS or BATF within the several States.

During the course of administratively collecting a tax, an occasion may arise where service of a levy or a notice of levy is not adequate to seize the property of a taxpayer. It cannot be emphasized too strongly that constitutional guarantees and individual rights must not be violated. Property should not be forcibly removed from the person of the taxpayer. Such conduct may expose a revenue officer to an action in trespass, assault and battery, conversion, etc.

The provision acknowledges the Supreme Court decision in *Larson v. Domestic and Foreign Commerce Corp.* 337 U.S. 682 (1949).

The need for regulations has repeatedly been affirmed by the Supreme Court of the United States, as stated in *California Bankers Ass'n. v. Schultz*, 416 U.S. 21, 26, 94 S.Ct. 1494, 1500, 39 L.Ed.2d 812 (1974):

Where the instant matter is concerned, regulations supporting 26 USC § 6321, liens for taxes, and § 6331, levy and distraint, are under 27 CFR, Part 70. The importance here is that Title 27 of the Code of Federal Regulations is exclusively under Bureau of Alcohol, Tobacco and Firearms administration for Subtitle E and related taxes. There are no corresponding regulations for the Internal Revenue Service, in 26 CFR, Part 1 or 31, which extend comparable authority to the several States and the population at large.

Continued on back...



Because it has a bearing on our treatment of some of the issues raised by the parties, we think it important to note that the Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone. The government argues that since only those who violate regulations may incur civil and criminal penalties it is the regulations issued by the Secretary or the Treasury and not the broad, authorizing language of the statute, which is to be tested against the standards of the 4th Amendment.

Because there is a citation supporting these statutes applicable under Title 27 of the Code of Federal Regulations, it is important to point out that, "Each agency shall publish its own regulations in full text," (1 CFR § 21.21(c)), with further verification that one agency cannot use regulations promulgated by another at 1 CFR § 21.40. To date, no corresponding regulation has been found for 26 CFR, Part 1 or 31, so until proven otherwise, IRS does not have authority to perfect liens or prosecute seizures in the several States as pertaining to the population at large.

#### Misapplication of Authority

Regulations pertaining to seized property are found at 26 CFR § 601.326:

Part 32 of Title 27 CFR contains the regulations relative to the personal property seized by officers of the Internal Revenue Service or the Bureau of Alcohol, Tobacco and Firearms as subject to forfeiture as being used, or intended to be used, to violate certain Federal Laws; the remission or mitigation of such forfeiture; and the administrative sale or other disposition, pursuant to forfeiture, of such seized property other than firearms seized under the National Firearms Act and firearms and ammunition seized under Title 1 of the Gun Control Act of 1968. For disposal of firearms and ammunition under Title 1 of the Gun Control Act of 1968, see 18 U.S.C. 924(d). For disposal of explosives under Title XI of Organized Crime Control Act of 1970, see 18 U.S.C. 844(m).

The only other comparable authority thus far found pertains to windfall profits tax on petroleum (26 CFR § 601.403), but once again, application is not supported by regulations applicable to the several States and the population at large.

Where the provision for filing 1040 returns is concerned, the key regulatory reference is at 26 CFR § 601.401(c)(4), and this application appears related to "employees" who work for two or more "employers", receiving foreign-earned income effectively connected to the United States. The option of filing a 1040 return for refund is mentioned in instructions applicable to United States citizens and residents of the Virgin Islands, but to date has not been located elsewhere. Reference CFR numbers for § 601.401, listed on page 170, 25 CFR, Part 600-End, cross referenced to Department of Treasury CFR numbers published in the Federal Register, November 1995, for foreign application.

The fact that 1040 tax return forms are optional and voluntary, with special application, is further reinforced by Delegation Order 182 (reference 25 CFR §§ 301.6036-1(b) & 301.7731). The Secretary or his delegate is authorized to file a Substituted for Return for the following: Form 941 (Employer's Quarterly Federal Tax Return); Form 773 (Quarterly Federal Excise Tax Return); Form 3296 (Federal Use Tax Return on Highway Motor Vehicles); Form CT-1 (Employer's Annual Railroad Retirement Tax Return); Form 1065 (U.S. Partnership Return of Income); Form 11-B (Special Tax Return - Gaming Services); Form 942 (Employer's Quarterly Federal Tax Return for Household Employees); and Form 943 (Employer's Annual Tax Return for Agricultural Employees).

The "notice of levy" instrument forwarded to various third parties is not a "levy" which warrants surrender of property. The Internal Revenue Code, at § 6335(a), defines the "notice" instrument by use - notice is to be served to whoever seizure has been executed against after the seizure is effected. In short, the notice merely conveys information, it is not cause for action. The term "notice" is clarified by definition in Black's Law Dictionary, 6th Edition, and other law dictionaries. Use of the "notice of levy" instrument to effect seizure is fraud by design.

Proper use of the "notice" process, administrative garnishment, as it is specifically set out in 5 USC § 5514, as being applicable exclusively to officers, agents and employees of agencies of the United States (26 USC § 3401(c)). Even then, however, the process must comply with provisions of 31 USC § 3539(d), and standards set forth in §§ 3711 & 3716-17. In accordance with provisions of 26 CFR, Part 601, Subpart D, the employer, meaning the United States agency the employee is employed by, is responsible for promulgating regulations and carrying out garnishment.

Even if IRS was the agency responsible for collecting from an "employee," due process would be required, as noted above, so authority to collect would issue only after securing a court order from a court of competent jurisdiction, which in the several States would mean a judicial court of the State. In law, however, there is no authority for securing or issuing a Notice of Distraint premised on non-filing, bogus filing, or any other act relating to the 1040 return. See United States v. O'Dell, Case No. 10189, Sixth Circuit Court of Appeals, March 10, 1990. In G.M. Leasing Corp. v. United States, 429 U.S. 330 (1977), the United States Supreme Court held that a judicial warrant for tax levies is necessary to protect against unjustified intrusions into privacy. The Court further held that forcible entry by IRS officials onto private premises without proper judicial authorization was also an invasion of privacy.





You are absolutely wrong about this. The IRS has not been able to prove that I am the one CERTIFIED AS OWING ANY SERIOUSLY DELINQUENT TAX DEBT. Since A Certified Certificate of assessment has never been issued to me or anyone else despite the fact that it has been requested everytime that a BOGUS LETTER like this one arrives in my mail box.

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Consequently; your bogus claims that I owe the ROGUE AGENCY anything is pathetic and can not have any legal effect.

#### What you need to know—continued

I already know what I need to know.

#### NOW YOU NEED TO KNOW:

That the mandate for due process, meaning initiatives through judicial courts with proper jurisdiction, is clearly antecedent to imposition of administratively-issued liens except where licensing agreement obligates assets, or seizures, whether by garnishment attachment of bank accounts, administrative seizure and sale of real or private property or any other initiative that comprises life, Liberty or property

I HEREBY MAKE AN HONEST PROMISE TO PAY ANY AMOUNT THAT I MAY LAWFULLY OWE UPON RECEIPT OF A CERTIFIED CERTIFICATE OF ASSESSMENT C23

#### 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 that has been assessed and 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).

The necessity of due process is implicitly preserved by 28 USC § 2463, which stipulates that any seizure under United States revenue laws will be deemed in the custody of the law and subject solely to disposition of courts of the United States with proper jurisdiction. In other words, even if IRS had legitimate authority in the several States, the agency would of necessity have to file a civil or criminal complaint prior to garnishment, seizure or any other action adversely affecting the life, liberty or property of any given person, whether a Fourteenth Amendment citizen-subject of the United States or a Citizen principal of one of the several States. Due process assurances in the Fifth and Fourteenth Amendments do not equivocate – administrative seizures without due process can be equated only to tyranny and barbarian rule. Further, even regulations governing IRS conduct acknowledge and therefore preserve Fifth Amendment assurances at 26 CFR § 601.106(f)(1).

#### The Employer or Agent is Liable

Volume 68A of the Statutes at Large, the Internal Revenue Code of 1954, makes it perfectly clear who is "liable" for payment of Subtitles A & C taxes:

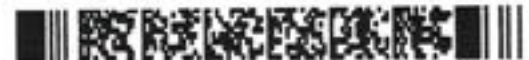
#### SEC. 3504. ACTS TO BE PERFORMED BY AGENTS.

In case a fiduciary, agent, or other person has the control, receipt, custody, or disposal of, or pays the wages of an employee or group of employees, employed by one or more employers, the Secretary of his delegate, under regulations prescribed by him, is authorized to designate such fiduciary, agent, or other person to perform such acts as are required by employers under this subtitle and as the Secretary or his delegate may specify. Except as may be otherwise prescribed by the Secretary or his delegate, all provisions of law (including penalties) applicable in respect to an employer shall be applicable to a fiduciary, agent, or other person so designated, but, except as so provided, the employer for whom such fiduciary, agent, or other person acts shall remain subject to the provisions of law (including penalties) applicable in respect to employers.

The liability is further clarified at Vol. 68A, Sec. 3402(d):

(d) TAX PAID BY RECIPIENT. – If the employer, in violation of the provisions of this chapter, fails to deduct and withhold the tax under this chapter, and thereafter the tax against which such tax may be credited is paid, the tax so required to be deducted and withheld shall not be collected from the employer; but this subsection shall in no case relieve the employer from liability for any penalty or additions to the tax otherwise applicable in respect to such failure to deduct and withhold.





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## Payment options



These provisions from Vol. 68A of the Statutes at Large comply with and verify liability set out at 26 CFR, Part 601, Subpart D in general. Further, territorial limits of application are made clear by the absence of regulations supporting 26 USC §§ 7621, 7802, etc., which are the statutes authorizing establishment of internal revenue districts and delegations of authority to the Commissioner of Internal Revenue and assistants. The fact that the liability falls to the "employer" (26 USC § 3401(d)) and/or his agent, with no compensation for serving as "tax collector," narrows the field to federal government entities as "employers" if for no other reason than the population at large is not subject to the edict of government officials. As a matter of course, government cannot compel performance where the general population is concerned. The subject class that has "liability" for Subtitles A & C taxes is the "employer" or his agent, fiduciary, etc., as specified above.

## 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

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit [www.irs.gov/payments](http://www.irs.gov/payments).

## 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

## If we don't hear from you

**YOU JUST DID**

**I hereby demand a CDP hearing  
In a place convenient to me  
And two witnesses**

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 **(subject to any applicable Collection Due Process rights).** **CORRECT**

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.

The necessity of due process is implicitly preserved by 28 USC § 2463, which stipulates that any seizure under United States revenue laws will be deemed in the custody of the law and subject solely to disposition of courts of the United States with proper jurisdiction. In other words, even if IRS had legitimate authority in the several States, the agency would of necessity have to file a civil or criminal complaint prior to garnishment, seizure or any other action adversely affecting the life, liberty or property of any given person, whether a Fourteenth Amendment citizen-subject of the United States or a Citizen principal of one of the several

States. Due process assurances in the Fifth and Fourteenth Amendments do not equivocate – administrative seizures without due process can be equated only to tyranny and barbarian rule. Further, even regulations governing IRS conduct acknowledge and therefore preserve Fifth Amendment assurances at 26 CFR § 601.106(f)(1).

Continued on back...



	WI
Notice	CP504
Tax Year	2017
Notice date	September 17, 2018
Social Security number	
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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
    - Publication 1660, Collection Appeal Rights
  - 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.

This concludes my response to your anonymous letter.

For ELIAS AGREDO-NARVAEZ  
By elias agredo-narvaez  
Non Assumpsit



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PS Form 3800, April 2015 PSN 7530-02-000-9001

See Reverse for Instructions