

elias agredo-narvaez

In care of

ELIAS AGREDO-NARVAEZ
1080-B East Veterans Highway
Jackson New Jersey
[08527]

June 16, 2018

To:

INTERNAL REVENUE SERVICE
STOP 6120
KANSAS CITY MO 64999

RE: **0927890715** and Letter number LTR0012C dated June 14, 2018.

ATTENTION Sherry Mueller. Operations Mgr.

Dear IRS REPRESENTATIVE,

I am in receipt of your letter which is included herein.

NOTICE AND DEMAND

Demand is hereby made that you include this document and its attachments as a permanent and inseparable part or addendum to my 2017 tax return. This demand is made because you have instructed me in paragraph 2 of your letter not to respond with an 1040X form.

First; I see your letter as just another failed attempt to delay, impede or otherwise twist the lawful application of the tax laws as they are written in order to unlawfully retain or delay the amounts due to me as the IRS has been doing for the last 6 years.

In paragraph 4 of your letter you claim that my "tax return" for the year 2017 doesn't address the alleged "health care

individual responsibility" which by the way is an Excise Tax

Title 26 - Internal Revenue Code

▼ **Subtitle D - Miscellaneous Excise Taxes**

▼ **Chapter 48 - Maintenance Of Minimum Essential Coverage**

§ 5000A Requirement To Maintain Minimum Essential Coverage

and then you proceeded to ask the two following questions:

1. Did you and all persons listed on your tax returns have full-year health care coverage?

ANSWER: NO

2. Did you or any persons listed on your tax return qualify for an exemption from the requirement to have health care coverage?

ANSWER: YES

I have answered yes to this question because you instructed me to refer to the requirements in the form 8965 instructions which I did, and thus I am including pages 2 and 19 of the instructions for form 8965 where you can clearly see in sequence my explanation of why I answered so, but, allow me to elaborate on that please;

In the included form 8965, line number 7 reads as follows:
If you are claiming a coverage exemption because your household income or gross income is below the filling threshold which, by the way is \$4050. Isn't \$0 bellow or less than \$4050? check here.

*Please, see the definition of gross income as shown in that instruction page, It reads: ****Gross income means all income that ISN'T EXEMPT FROM TAX.***

So, Now I refer you to the tax return in question which have not been challenged as erroneous, specifically lines 7 to 38 of form 1040, **they all show an amount of \$0 income** as well as **lines 7-a, b, c, d of the 2 forms 4852** also included with that return, and none of such forms have been rejected or rebutted by the IRS. **Do you rebut those forms?** if no, then you need to heed those forms and issue complete refund of all amounts without any more delays unless you wish to engage the **eternal circumlocution** involving questions like what is, under the written law **income, gross income, taxable income, employee, employer, individual and so, and so, and so, we have been doing that for the last 6 years**

Furthermore; page two of those instructions reads at the top; **not required to file a tax return. if you aren't required to file a tax return, your tax household is exempt**

from the shared responsibility payment and YOU DON'T NEED TO FILE A TAX RETURN TO CLAIM THE COVERAGE EXEMPTION.

So, the reason for me filing the tax return aka forms 1040 is because there are no other forms available for those not required to do so in order to get back their unlawfully withheld equity.

However, IF YOU AREN'T REQUIRED TO FILE A TAX RETURN but choose to file anyway, WELL I DID NOT CHOOSE TO DO SO, I HAVE NO OTHER RECOURSE. You "MUST" claim the coverage exemption on line 7 of form 8965 "and must is mandatory"

So, as per subparagraph 3 of your paragraph 4; I have correctly entered the required amount thus foreclosing you from figuring anything for me.

This concludes my response to your demands.

Respectfully;

Without Prejudice

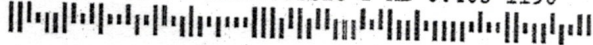

By: elias Agredo-narvaez
For ELIAS AGREDO-NARVAEZ


ATTACHMENTS:

This document	3 pages
Your letter	4 pages
Form 8965	1 page
Form 8965 instruction page#2	1 page
Form 8965 instruction page#19	1 page
TOTAL	10 pages

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


003153.719255.302567.12328 2 AB 0.408 1190



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

003153

CUT OUT AND RETURN THE VOUCHER BELOW IF YOU HAVE AN INQUIRY OR A RESPONSE.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

 The IRS address must appear in the window.

09221-135-15705-8

BODCD-WI

0927890715

BATCH 18416,05

Use for inquiries only

Letter Number: LTR0012C

Letter Date : 2018-06-14

Tax Period : 201712



* [REDACTED] *


INTERNAL REVENUE SERVICE

STOP 6120

KANSAS CITY MO 64999



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

 QP AGRE 30 0 201712 670 000000000000



IRS Department of the Treasury
Internal Revenue Service

STOP 6120

KANSAS CITY MO 64999

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

OMB Clearance No.: 1545-0074

In reply refer to: 0927890715
June 14, 2018 LTR 12C 0 R
140-02-6708 201712 30
Input Op: 0927890715 00008452
BODC: WI

The IRS is trying to mislead the reader into believing somehow that the agency is complying with the requirements of the PRA by introducing the fony OMB control # used in all bootleg IRS forms

Social security number: [REDACTED]
BATCH 18416,05

09221-135-15705-8

Dear Taxpayer:

We received your Dec. 31, 2017, Form 1040 federal individual income tax return, but we need more information to process the return accurately. Unless required otherwise, send us your reply within 20 days from the date of this letter.

Enclose only the information requested and any forms, schedules or other information required to support your entries and a copy of this letter. Don't send a copy of your return unless we ask you to do so. Don't respond with a Form 1040X, Amended U.S. Individual Income Tax Return. We'll issue any refund due to you in about 6 to 8 weeks from the time we receive your response. If we don't receive a response from you, we may have to increase the tax you owe or reduce your refund.

To obtain the forms, schedules, or publications to respond to this letter, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).

Your tax return doesn't address your health care individual responsibility. Follow the instruction below that applies to you.

1. Did you and all persons listed on your tax return have full-year health care coverage? Check the appropriate box.

Yes: _____ No: ☒

2. Did you or any persons listed on your tax return qualify for an exemption from the requirement to have health care coverage? Check the appropriate box.

Yes: ☒ No: _____

Refer to the exemption requirements in the Form 8965 instructions. If yes, submit a completed Form 8965, Health Coverage Exemptions.

3. If you responded "No" to questions 1 and 2, you must make a shared responsibility payment. See the Form 8965 instructions for information on figuring your shared responsibility payment. Enter the amount here.

\$ 0

If you don't respond to this request, we'll figure the shared responsibility payment for you and include it on your tax return.

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

If you have questions, you can visit www.irs.gov/ltr0012C or call us at 866-682-7451, extension 568.

If you have questions about this letter, call the appropriate telephone number listed below:

- 800-829-0922 (Individual-Wage Earners)
- 800-829-8374 (Individual-Self Employed/Business Owners)
- 800-829-4059 (Telecommunication Device for the Deaf, TDD)
- +1-267-941-1000 (Outside of the United States), not toll-free

If you prefer, you can write to us at the address shown at the beginning of this letter.

If you want to send the information by fax, our fax number is 855-892-7588. Due to the high volume, we can't acknowledge receipt of your fax. Your faxed signatures will become a permanent part of your filing. Don't send another copy by mail. Doing so could delay the processing of your return. Be sure to put your taxpayer identification number on each page faxed. Include a cover sheet with the following information:

Date: _____
Attention: ICO Rejects Team KCSPC
BATCH: 18416,05
Control number: 09221-135-15705-8
Your name: _____
Your taxpayer ID: _____
(Social Security or individual taxpayer identification number)
Tax period: _____
Number of pages faxed: _____

If you didn't file your tax return electronically and your filing requirements allow you this option, please consider this in the future. The e-file program will guide you through the steps of completing your tax return, so that you can help to avoid correspondence delays. For more information about electronic filing, ask your tax preparer or visit www.irs.gov.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

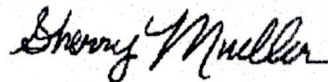
Keep a copy of this letter for your records.

0927890715
June 14, 2018 LTR 12C O R
201712 30
Input Op: 0927890715 00008454

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

Thank you for your cooperation.

Sincerely yours,



Sherry Mueller
Operations Mgr., Input Corrections

BATCH 18416,05
09221-135-15705-8

Enclosures:
Copy of this letter
Envelope

Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Go to www.irs.gov/Form8965 for instructions and the latest information.

Name as shown on return

elias agredo-narvaez

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I

Marketplace-Granted Coverage Exemptions for Individuals. If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II**Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here. ☒

Part III

Coverage Exemptions Claimed on Your Return for Individuals. If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8																
9																
10																
11																
12																
13																

Not required to file a tax return. If you aren't required to file a tax return, your tax household is exempt from the shared responsibility payment and you don't need to file a tax return to claim the coverage exemption. However, if you aren't required to file a tax return but choose to file anyway, you must claim the coverage exemption on line 7 of Form 8965. (See the instructions under [Part II](#), later.)

Form 1040NR and Form 1040NR-EZ filers. If you file a Form 1040NR or Form 1040NR-EZ (including a dual-status tax return for your last year of U.S. residency) or someone claims a personal exemption deduction for you on a Form 1040NR or Form 1040NR-EZ, you are exempt from the shared responsibility payment. Don't attach Form 8965 to your Form 1040NR or Form 1040NR-EZ.

For more information, see chapters 1 and 6 of Pub. 519.



Only one Form 8965 should be filed for each tax household. If you can be claimed as a dependent by another taxpayer, you don't need to file Form 8965 and don't owe a shared responsibility payment.

More Information

For more information on coverage exemptions, the shared responsibility payment, and other terms discussed in these instructions, including answers to frequently asked questions and links to the final regulations issued by the Treasury Department and IRS, go to [IRS.gov/SRP](https://www.irs.gov/SRP).

Types of Coverage Exemptions

The [Types of Coverage Exemptions](#) chart shows the types of coverage exemptions available and whether the coverage exemption may be granted by the Marketplace, claimed on your tax return, or both. If you are claiming a coverage exemption in Part III, the right-hand column of the chart shows which code you should enter in column (c) to claim that particular coverage exemption.

If the coverage exemption can be granted only by the Marketplace (for example, a coverage exemption based on membership in certain religious sects or certain hardship exemptions), apply to the Marketplace for that coverage exemption before filing your tax return. If the Marketplace hasn't processed your application before you file your tax return, complete Part I and enter "pending" in column (c) for each individual listed.

Definitions

Tax household. For purposes of Form 8965, your tax household generally includes you, your spouse (if filing a joint return), and any individual you claim as a dependent on your tax return. It also generally includes each individual you can, but don't, claim as a dependent on your tax return. (But see [Dependents of more than one taxpayer](#), later.) To find out if you can claim someone as your dependent, see [Exemptions for Dependents](#) in Pub. 501 or [Line 6c—Dependents](#) in the instructions for Form 1040 or Form 1040A.

Birth, death, or adoption. An individual is included in your tax household in a month only if he or she is alive for the full month. Also, if you adopt a child during the year, the child is included in your tax household only for the full months that follow the month in which the adoption occurs. If each individual who is

a member of your tax household for any month had coverage for all the months they were members of your tax household, you will check the Full-year coverage box on your return. For information on how to identify months during which an individual was not a member of your tax household for one of these reasons, see [Member of tax household born or adopted during the year](#) and [Member of tax household died during the year](#) in Part III, later. You should file Form 8965 to identify these months only if you are otherwise filing Form 8965 to claim a coverage exemption.

Dependents of more than one taxpayer. Your tax household doesn't include someone you can, but don't, claim as a dependent if the dependent is properly claimed on another taxpayer's return or can be claimed by a taxpayer with higher priority under the tie-breaker rules described in Pub. 501.

Household income. You will need to calculate your household income if any of the following apply.

- You wish to claim the coverage exemption for individuals with household income below the filing threshold,
- You wish to claim the exemption for coverage that is considered unaffordable, or
- You need to figure your shared responsibility payment.

For purposes of Form 8965, your household income is your modified adjusted gross income (MAGI) plus the MAGI of each individual in your tax household whom you claim as a dependent if that individual is required to file a tax return because his or her income meets the income tax return filing threshold. Use the [Filing Requirements for Children and Other Dependents](#) chart to determine whether your dependent is required to file his or her own tax return.

Modified adjusted gross income (MAGI). For purposes of Form 8965, your MAGI is your adjusted gross income plus certain other items from your tax return.



Your MAGI for purposes of the individual shared responsibility provision may be different than the MAGI that applies for other tax purposes, including the premium tax credit.

If you file Form 1040. If you file Form 1040, figure your MAGI by adding the amounts reported on Form 1040, lines 8b and 37. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction, add the amounts from Form 2555, lines 45 and 50, or Form 2555-EZ, line 18. If your dependent has a filing requirement, but you elect to report the dependent's income on Form 8814, include the dependent's MAGI in the household income by adding Form 8814, line 1b, and the smaller of Form 8814, line 4 or 5.

If you file Form 1040A. If you file Form 1040A, figure your MAGI by adding the amounts on Form 1040A, lines 8b and 21.

If you file Form 1040EZ. If you file Form 1040EZ, figure your MAGI by adding the amount on Form 1040EZ, line 4, and any tax-exempt interest reported in the space to the left of line 2.



You can use Step 3 under Shared Responsibility Payment, later, to figure your household income.

Worksheet B



Don't complete this worksheet unless you were directed here in Step 4 under Shared Responsibility Payment.

For each month, you must determine if the amount on line 5 of Worksheet A is less than the amount on line 7 of Step 4 under Shared Responsibility Payment. *

	(a)	(b)	(c)
	Enter the amount from line 5 of Worksheet A	Enter the amount from Step 4, line 7	Enter the larger of column (a) or column (b)
1. January			
2. February			
3. March			
4. April			
5. May			
6. June			
7. July			
8. August			
9. September			
10. October			
11. November			
12. December			
13. Add the amounts in column (c)			
14. Divide line 13 by 12.0. Enter the result on lines 2 and 3 of the Shared Responsibility Payment Worksheet. Go to Step 5			

*If the amount on line 1 of Worksheet A is -0- for any month, leave all columns of this worksheet blank for that month.

Filing Thresholds for Most People

IF your filing status is...	AND at the end of 2017 you were*...	THEN you must file a tax return if your gross income** was at least...
Single	Under 65	\$10,400
	65 or older	\$11,950
Head of household	Under 65	\$13,400
	65 or older	\$14,950
Married filing jointly***	Under 65 (both spouses)	\$20,800
	65 or older (one spouse)	\$22,050
	65 or older (both spouses)	\$23,300
Married filing separately	Any age	\$4,050
Qualifying widow(er)	Under 65	\$16,750
	65 or older	\$18,000

*If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017. (If your spouse died in 2017 or if you are preparing a return for someone who died in 2017, see Pub. 501.)

**Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States. It also includes gain from the sale of your main home, even if you can exclude part or all of it. Include only the taxable part of social security benefits (Form 1040, line 20b; Form 1040A, line 14b). Also include gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

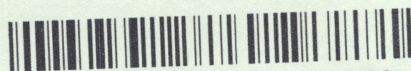
***If you didn't live with your spouse at the end of 2017 (or on the date your spouse died) and your gross income was at least \$4,050, you must file a return regardless of your age.

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 6120
KANSAS CITY MO
64999



9590 9402 3033 7124 5363 06

2. Article Number (Transfer from service label)

7016 2070 0000 2480 7183

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent

☐ 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

JUN 26 2018

3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☒ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☒ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

Registered Mail
Registered Mail Restricted Delivery
(over \$500)

Domestic Return Receipt

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