

051620152120

Elias Agredo-Narvaez

May 16, 2015

In care of
1080-B East veterans Highway
Jackson, New Jersey
[08527-9998]

**SECOND NOTICE OF GOVERNMENT AND IRS AGENTS FRAUD AND
NOTICE OF FELONY**

Cert. Mail # 7011 1570 0002 1727 9530

President Barack Hussein Obama
White House
1600 Pennsylvania Ave NW
Washington, DC 20500

Cert. Mail # 7011 1570 0002 1727 9646

Senate President Joseph Robinette Biden
United States Senate
Washington, DC 20510

Cert. Mail # 7011 1570 0002 1727 9547

Speaker of the house John Boehner
H-232 The Capitol
Washington, DC 20515

Cert. Mail # 7011 1570 0002 1727 9554

Secretary of the Treasury Jacob J. Lew
1500 Pennsylvania Ave, NW
Washington, DC 20220

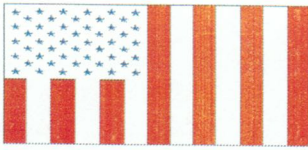
Cert. Mail # 7011 1570 0002 1727 9561

Commissioner of the Internal Revenue Service
John Koskinen
1111 Constitution Ave, NW
Washington, DC 20224

Cert. Mail # 7011 1570 0002 1727 9578

Attorney General Karl A. Racine
441 4th Street, NW
Washington, DC 20001

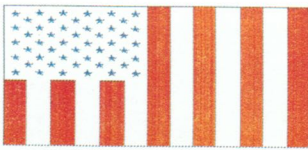




051620152120

43 Cert. Mail # 7011 1575 0002 1727 9585
44 Chief Justice John G. Roberts, Jr.
45 U.S. Supreme Court Building
46 1 First St. N.E.
47 Washington, DC 20543
48
49 Cert. Mail # 7011 1570 0002 1727 9592
50 Honorable Joel A. Pisano
51 U.S District Judge for the District of New Jersey
52 Clarkson S. Fisher Building
53 & U.S Court House
54 402 East State Street
55 Trenton, NJ 08608
56
57 Cert. Mail # 7011 1570 0002 1727 9608
58 Honorable Jose L. Linares
59 U.S. District Judge for the District of New Jersey
60 Martin Luther King Building
61 & U.S. Court House
62 50 Walnut Street
63 Newark, NJ 07101
64
65 Cert. Mail # 7011 1570 0002 1727 9615
66 Honorable Chief Judge Jerome B. Simandle
67 U.S. District Judge for the District of New Jersey
68 Mitchell H. Cohen Building
69 & U.S. Court House
70 4th & Cooper Streets
71 Camden, NJ 08101
72
73 Cert. Mail # 7011 1570 0002 1727 9622
74 Attorney General John J. Hoffman
75 Richard J. Hughes Justice Complex
76 8th Floor, West Wing
77 25 Market Street
78 Trenton, NJ 08625
79
80 Cert. Mail # 7011 1570 0002 1727 9639
81 New Jersey Governor Christopher Christie
82 125 W State Street
83 Trenton, NJ 08625
84
85
86





051620152120

NOTE:

Please be advised: that the subscriber and author of this document is not schooled in law and that English is not his native language, however, and despite the possible orthographic errors herein contained, the substance of this document shall be, and it is too obvious for you to dismiss or deny. Also be advised that this document is part of an administrative proceeding as well as **EXHAUSTION OF REMEDIES policy**. At the same time, be judicially reminded; that you are the one who is receiving **wages and compensation under contract** from federal funding because you have taken an Oath of office on which you swore to obey and defend the United State's Constitution which is the Supreme Law of the Land, and the source of your alleged authority (and that any statute or law made to the contrary NOT WITHSTANDING) against all enemies foreign and domestic while in that office, perhaps; you also took an Oath not to mislead, misconstrue, misrepresent, not to put or allow false information before a United States Court.

If for any reason you believe that the Constitution is not a defense or protection that the citizens are entitled to demand because we are not parties thereto, then it is a perfect protection and defense the fact that since you took an Oath to it, it becomes the source of your authority as well as of your limitations, the source of what you **Shall and, Shall not do**, furthermore; when you fail to do what you shall, **IT becomes the source of your punishment**.

Also be advised, if you are a Judge, that this is **NOT A REQUEST** for you to record this document under some type of miscellaneous filling or the like for it which a recording fee would be required, but **Actual, and official notice to you of the commission of a crime**, therefore no need for you to return it to the sender.

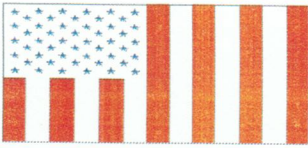
Dear judge and/ or Government officer:

You are hereby put on NOTICE pursuant to Title 18 USC § 4 of the commission of crimes cognizable by a court of the United States under (but not limited to) Title 18 USC §513 to wit: **(a)** Whoever makes, utters or possesses a counterfeited security of a State or a political subdivision thereof or of an organization, or whoever makes, utters or possesses a forged security of a State or political subdivision thereof or of an organization, with intent to deceive another person, organization, or government shall be fined under this Title not more than \$250,00 or imprisoned not more than ten years, or both.

Please see also Sections 2311, 2314, and 2320 for additional fines and sanctions. Among the securities defined at 18 USC § 2311 is included "evidence of indebtedness" which, in a broad sense, may mean anything that is due and owing which would include a duty, obligation or right of action.

On March 25, 2015, I sent (some of) you via certified mail, Document Item# 12231972-EAN-GCC Titled Formal complaint, Notice of fraud And demand for redress in propria persona. Said document; as well as this one you are currently reading is now part of the public record and is re-introduced herein by reference as





051620152120

if it was actually herein. In that document, I reported unlawful activity being perpetrated by the IRS agency and it's agents not only upon me, but also upon the American public, and how I have being dealing with their wrongs for about two years now.

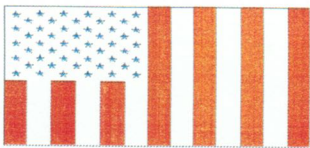
Demand for redress was made to everyone receiving the same document with the hopes that there are still honest and honorable public servants, but apparently you are all too busy dumping credits into your retirement accounts as to waste time with just another everyday illiterate IRS's victim. It was also mentioned in that document, other letters and notices that the IRS has sent the decedent's ELIAS AGREDO-NARVAEZ to my abode with the intention to defraud me into accepting a fiduciary obligation/relationship with said DECEDENT; which was possibly created under the trading with the enemy act of October 6th, 1917 and also under the alien registration act of 1940. The decedent/federal reserve/Treasury Direct account AKA ELIAS AGREDO-NARVAEZ was created under The United States Bankruptcy. The alleged U.S. Federal Government has created an office with the said name which when pronounced will sound just like the name given to me, the only authorized user of, and with the intent to defraud me into taken **NEXUS** with it.

The Federal government has created an office with the name ELIAS AGREDO-NARVAEZ for it which the government of the State Of New Jersey is collecting at least **one million dollars a year** under the Social Security Act via the registration of live birth/Citizenship certificate, and has forced me to Represent and administrate it, pay fines, Taxes, pay Interest, Services and represent it in Court without any compensation for over 20 years now. Even worst!!!! There is a possibility that they will throw me in jail if I continue to resist their unlawful demands because when in jail, they will use me as the pass-through and the Judge's, the Prosecutor's, and the defense attorney's signatures will be used in order to access the DECEDENT'S, PUERTO RICAN TRUST, TREASURY DIRECT ACCOUNT to embezzle and enrich themselves/yourselves.

My research has found that when a business check is written and signed, the line where the signer is to sign it, it is an actual line, however when what you think is a personal check is written, what appears to be a signature line is in fact a statement that reads **Authorized Signature authorized signature**. Proving that because a business is a business, there is nothing to hide, however, when you open a personal checking account; you are on constructive notice that you are in fact representing a Government business, and your name will only be written in all caps which is only corporate creations; interestingly since a business account is known to all to be a business account and there is nothing to hide, even a corporate name will be written in both upper and lower case letters.

Another finding is that perhaps because you are unknowingly an officer of the U.S. Government, and the Federal income tax is lawfully only applicable to employees and officers of the Government, then you are forced to paid said taxes and unless





051620152120

you can prove otherwise; then is totally legal. **No wonder why so much people go to jail for tax crimes.** And the saddest thing is, that most, if not all of you recipients of this document are aware and complicit to the facts. Be Judicially reminded of what been an accessory after the fact is. Take heed of this NOTICE and correct your wrongs, remember also the Rule Of Law.

Said letters described infra are the tool by which the IRS is unlawfully trying to extort huge amounts of valueless money from this state protected Citizen.

(See exhibit A, 2 pages)

The above referenced document qualify as "counterfeited securities" in that the makers have stated them to have been officially signed and sealed as valid claims of a duty, obligation or right of action owed by Elias Agredo-Narvaez to the United States of America by the following:

IRS LTR 3176C 0 Dated May 07, 2014 Sender: Layne Carver
IRS Notice CP15 Dated Aug 18, 2014 Sender: IRS unsigned
IRS Notice CP59 Dated Feb 16, 2015 Sender: IRS unsigned
IRS Notice LT11 Dated Mar 17, 2015 Sender: IRS unsigned
IRS LTR 4473C 0 Dated Apr 30, 2015 Sender: DeAnn Bender

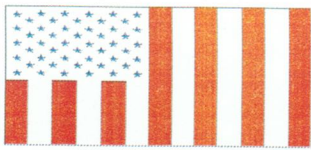
All the above referenced documents are counterfeit securities because they do not evidence both the Internal Revenue Code statutes(s) and the enforcement regulation(s) as required by law. It is my understanding that Congress has enacted five very specific mandatory protections to prevent the unlawful imposition of the Internal Revenue Code upon non-regulated activities, events and commodities, to wit:

1. All information gathering forms must have an approved Form Number;
 2. The Form Number must: display an approved and active OMB Control Number;
 3. The OMB Number must identify the CFR Part which is the specific type of tax;
 4. The type of tax must identify the Regulation promulgated by the Secretary of Treasury; and
 5. The Regulation must enforce (put into force) the specific statute of the IRC.
- Since regulations may be directive (voluntary) or mandatory, the CFR Parallel Table of Authorities lists the enforcement (mandatory) federal regulation; all others are directory and may be ignored. The IRS Notice 609 "Privacy Act Notice" states as follows:

"Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012 (a) **and their regulation...** and whether your response is voluntary (directory) or mandatory under the law." (Emphasis added)

"That body of law which codifies all federal tax laws including income, estate, stamp, gift, excise, etc, taxes. Such laws comprise Title 26 United States Code, and are





051620152120

implemented by Treasury Regulations and Revenue Rulings." (Emphasis added)
IRC Black's 5Th Ed. Page 732.

Pursuant to Title 26 USC §7805(a), "regulations for the enforcement of this title",
and 26 CFR §301.6671-1 **Rules for application of assessable penalties.**

(a) Penalty assessed as tax. The penalties and liabilities provided by subchapter B,
chapter 68, of the Code (sections 6671 to 6675, inclusive) shall be paid upon notice
and demand by the district director or the director of the regional service center and
shall be assessed and collected in the same manner as taxes. Except as otherwise
provided, any reference in the Code to "tax" imposed thereunder shall also be
deemed to refer to the penalties and liabilities provided by subchapter B of chapter
68.

(b) Person defined. For purposes of subchapter B of chapter 68, the term "person"
includes an officer or employee of a corporation, or a member or employee of a
partnership, who as such officer, employee, or member is under a duty to perform
the act in respect of which the violation occurs. **(See also exhibit B 2 pages)**

And in the case of Elias Agredo-Narvaez, the IRS has no authority of law, which
would allow them to place into evidence the above mentioned IRS Letters/Notices
without first providing proof that any liability exists as a matter of law.
If one checks the manuals from the government printing office you will find under
Title 26 CFR, "Federal Regulations" that every subject matter of tax has its own 26
IRC §6001, et seq., Sections for procedure. This cannot be mixed with any other
subject tax matters of procedure because that would make law "arbitrary and
capricious".

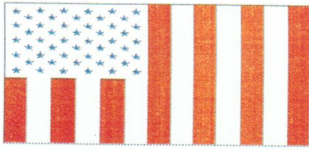
Perhaps this point is more strongly made in California Banker's Assoc. v Schultz, 416
US 21; 38 L.Ed. 2d 820, where the government argued;

"We think it important to note that the Act's civil and criminal penalties attached
only 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 urges that since only those who violate these regulations may
incur civil or criminal penalties. It is the actual regulations issued by the Secretary
of Treasury, and not the broad authorizing language of the statute, which are to be
tested against the Fourth Amendment; and that when so tested they are valid".

Nothing that they do is legitimate, however, especially the federal courts have
fraudulently gotten around this limitation by ruling that unless the language of the
statute itself invokes the requirement for "promulgated regulations", then
regulations are not necessary. The Courts conveniently ignore the fact that when
regulations ARE published, that publication becomes the extent of the public notice,
required to be given to the American People, regarding the extent and nature of the





051620152120

law's new requirements. This of course, leaves the question:

How can the government legally exceed the authority that was given as a Public Notice of authority?

Since the alleged Government seems to be unfamiliar with the CFR's, I am providing you with some of the Enforcement Regulations of the IRC, to wit:

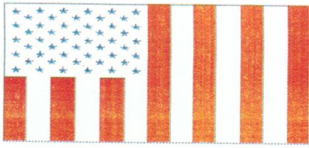
FEDERAL REGISTER (see exhibit C, 1 page)

CFR INDEX. STATUTE AND CFR TABLE OF AUTHORITIES

Statute	Description	Enforcement
Regulation		
6020	Returns prepared by Secretary	27 CFR Part 53 & 70
6201	Assessment Authority	27 CFR Part 53 & 70
6203	Method of Assessment	27 CFR Part 70
6205	Special Rules for Employment Taxes	27 CFR Part 23
6301	Collection Authority	27 CFR Part 70
6303	Notice and Demand for Tax	27 CFR Part 70
6321	Liens for Taxes	27 CFR Part 70
6331-43	Levy and Distract	27 CFR Part 70
6601.02	Interest on Underpayments	27 CFR Part 70
6651	Failure to File Tax Return or Pay Tax	27 CFR Part 70, 24, 25, 194
6671-72	Penalty Assessed as Tax, Person Defined	27 CFR Part 70
6701	Penalties for Understatement of Tax	27 CFR Part 70
7207	Fraudulent Returns	27 CFR Part 70
7212	Interference with Adm. of LR, Laws	27 CFR Part 70, 270,
275,285		
7401	Judicial Proceedings Authorization	27 CFR Part 70
7403	Judicial Action to Enforce Lien	27 CFR Part 70
7601	Canvass of District for Taxable Persons	27 CFR Part 70
7602	Examination of Books and Witnesses	27 CFR Part 70
7603	Service of Summons	27 CFR Part 70
7604	Enforcement of Summons	27 CFR Part 70
7605	Time and Place for Examination	27 CFR Part 70
7608	Authority of Internal Revenue enforcement officers	27 CFR Parts 70, 170, 296
NOTE. 27 CFR is for Alcohol, Tobacco, Firearms and Explosives, not income or employment taxes.		

It is too obvious that the whole action in my case is predicated upon the use of the statute in Title 26 §6651 and the Treasury Regulations under the authority §6011, which is in Part II of Subchapter A of Chapter 61. §6011(a); Treas. Reg. §1.6011-1(c); Treas. Reg. § 1.1461-1(b)(1). As stated before, the IRS letter **LTR 4473C 0** is Counterfeit Security since the Federal Register Index, Statute and CFR Table of Authorities shows that 26 USC §6702 from which the **LTR 4473C 0** has originated





051620152120

has no enforcement regulation published as required by law further more 26 USC §6651 alleged in said counterfeited security has as enforcement authority **27 CFR Parts 24, 25, 70, 194 (Alcohol, Tobacco, Firearms and Explosives)**, then it is clear that unless the acts and actions of the above named federal government officials, employees, agents, and public officers are predicated upon some material facts that show that Elias Agredo-Narvaez is engaged in federally taxable or federally regulated activities, commodities or events pursuant to 27 CFR Parts 70, 24, 25, 194 even when I have sent them and you a sworn affidavit denying any nexus with such acts. Therefore the acts and actions of the above named Government agents and officials are based upon false premises and Counterfeit Securities.

Elias Agredo-Narvaez is NOT and has never been engaged in federally regulated activities, events or commodities under 27 FR Parts 70, 24, 25, 194 within reason and belief. Therefore, it is reasonable to presume that Forms/Letters

IRS LTR 3176C 0 Dated May 07, 2014 Sender: **Layne Carver**

IRS Notice CP15 Dated Aug 18, 2014 Sender: IRS unsigned

IRS Notice CP59 Dated Feb 16, 2015 Sender: IRS unsigned

IRS Notice LT11 Dated Mar 17, 2015 Sender: IRS unsigned

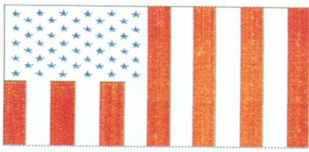
IRS LTR 4473C 0 Dated Apr 30, 2015 Sender: DeAnn Bender

Are all Counterfeit Securities designed to continue to perpetrate a constructive fraud upon Elias Agredo-Narvaez, and the American public.

It is clear from the actions of the above named federal government officials, employees, agents, and public officers that they have acted above and beyond their scope of authority by placing into the public record unsubstantiated claims against Elias Agredo-Narvaez which they knew or should have known to be false because said claims were required by law to convey subject matter jurisdiction for the particular regulated activity that is being alleged to have created a duty, obligation or right of action to the United States of America.

It would be impossible for me to prove that I did not engage in some federally regulated activity, event or commodity when the Government and you as **IT'S** officials, agents, employees, and public officers have not produced evidence that Elias Agredo-Narvaez has engaged in a federally regulated activity, event or commodity under the statutes and CFR Regulations of 27 FR Part 70, 24, 25, 194 associated with either 26 USC § 6702, 6301, 6331, 6651, 7343, 7602, 7608. No one can prove a negative. It is the duty and obligation for the Government to produce evidence of a positive. Therefore, the **IRS LTR 4473C 0** is a counterfeit security and constructive fraud in that Elias Agredo-Narvaez can not be made liable to unpublished CFR regulations which either do not exist or do not apply to Elias Agredo-Narvaez pursuant to enacted law.





051620152120

Elias Agredo-Narvaez is not and has not intended to be a federal State citizen or Resident as set forth and defined in the Buck Act, Title 4 USC §105-110. Elias Agredo-Narvaez does not support the federal international bankruptcy, which The United States is acting under, declared legislatively by HJR-192, passed by Congress in 1933 and declared judicially by the United States Supreme Court in *Erie Railway v. Tompkins* 1939. Elias Agredo-Narvaez does not support the federal 51 shadow States that have taken over the de jure state functions since the 1930's. Elias Agredo-Narvaez does not reside in, nor has been a citizen or resident of, the federal shadow STATE OF NEW JERSEY, Elias Agredo-Narvaez does not live in the federal territory or THE DISTRICT OF NEW JERSEY a federal area created out of thin air by the Buck Act and other legislation that has usurped power and authority from de jure Government, thanks to the complicit actions or inactions from the part of the **GOVERNMENT's AGENTS and OFFICERS.**

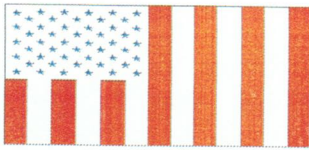
Before any agent, official, employee or public officer of the United States or one of the federal 51 shadow States created to impersonate the 50 de jure states (See definitions in 31 CFR Part. 1, Sections 51.2 and 52.2) acts upon the declared status of Elias Agredo-Narvaez, Sui Juris, as that of "**non-resident alien**" to the Corporate Federal "United States", such agent, official, employee or public officer including also the receiver/reader of this public document is directed to **take Judicial Notice of St. Louis Park Medical Center v. Lethert, 286 F. Sup. 271 and 28 USC §2201. And "U.S. citizenship is a political status," Ex Parte (Ng) Fung Sing, D.C. Wash. 6 F.2d 670 [emphasis added].** (See also 1 Am Jur 2d, Abuse of Process, Section 3).

All IRS agents and United States Courts are thus barred from making a "status determination" with regard to federal income taxes and federal income tax laws. Consequently, if IRS agents and Courts are barred from declaring Elias Agredo-Narvaez, Sui Juris, a "taxpayer", this is prima facie evidence that the federal income tax is voluntary. Wherefore, both IRS agents and United States Courts lack jurisdiction and the declared status of the subscriber shall be accepted.

Elias Agredo-Narvaez is not a "person" as defined in the **THIRTY-SEVENTH CONGRESS. Sess. II Ch.119. Of 1862.** (Included herein as Exhibit B) or in Title 26 USC §7343 as one upon whom the District Court has jurisdiction to bring an enforcement actions and a summons pursuant to 26 USC.

26 USC §7343 defines the term "Person" to include "an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs", The only mandatory duty and obligation under law is that promulgated pursuant to 27 FP Parts 70, 24, 25 194 Elias Agredo-Narvaez has no nexus to any of those regulations shown in the counterfeit securities presented by the alleged Government agents.





051620152120

DEMAND is hereby made on everyone of you, to investigate the above named government officials, employees, agents, and public officers for creating, using and promoting fraudulent and counterfeit securities in a fraudulent scheme in order to solicit me by duress and coercion into participating in a scheme to produce/fill out/complete/ or swear to FORMS that don't apply to Elias Agredo-Narvaez and/or records from me in excess than those authorized by law in violation of Title 26 USC for damages caused by agents, officers, and employees acting recklessly and intentionally in excess of statutory provisions and regulatory provisions of Title 26 USC.

As of today, May 15, 2015, the IRS agency on behalf of The United States is in the unlawful possession or control of my property which was taken from me without my consent and under my protest, by my current **private non-Government employer** under color of law as follows: for the Year 2013 \$4,408.29; for the Year 2014 \$4,232.19 and for the Year 2015 \$1603.91 for a total of **\$10,244.39** and for it which demand is also made herein to be returned to my possession by Right.

Further DEMAND is made, pursuant to Title 26 USC §7401, for the production of the signed delegation of authority from the Secretary of the Treasury of the United States which authorizes or sanctions the proceedings against me by the above named government officials, employees, agents, and public officers. Please send me a copy of the signed delegation of authority from you, the Attorney General of the United States or your delegate directing the action against me to be commenced.

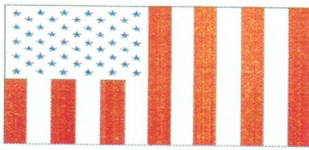
The above demands are made pursuant to the statutes and regulations under Title 26 USC and the other laws and statutes of the United States, including, but not limited to, the Uniform Commercial code, §3-501.

I am sure that if I were suspected of counterfeiting the securities of the United States or even keep resisting the IRS demands to file official FORMS with false information, a full battle dressed SWAT team would/will invade my private dwelling, kidnap me into United States federal jurisdiction, arrest me, and prosecute me to the full extent of the alleged law.

I hereby DEMAND for the second time that you honor your oath of office to defend and support the Constitution for the de jure united States of America (if you still are loyal to that entity). While reminding you judicially of 18 U.S. Code Chapter 115 - § 2381. Treason, §2382. Misprision of treason; §2383 Rebellion or insurrection, and §2384 seditious conspiracy. Remember that The United States is still under an estate of war and that failing to uphold and obey the Constitution during times of war is equivalent to the high crimes mentioned above.

In so doing, I DEMAND that you investigate the illegal acts of the above-named alleged United States officials, employees, agents, and public officers and cause to





051620152120

issue indictments and prosecute all suspected parties for the counterfeiting of the securities of the United States, pursuant to 18 USC 4 and 18 USC 513; and also to investigate, indict, and prosecute all violations by the above named United States officials, employees, agents, and public officers for violation of 26 USC statutes concerning their attempts to coerce me into producing **FRAUDULENTLY SIGNED IRS FORMS containing false information UNDER PENALTIES OF PERJURY** which I as well as you know that don't apply to Elias Agredo-Narvaez under threat of distraint/levies/penalties/fines, and even possible jail time, but not allowed by statute and regulation.

In the alternative, if you keep unwilling or unable to investigate, indict, or prosecute the above named individuals, identify the lawful reasons why and relate said reasons to me in writing within 20 days from receipt of this public document. Failure to respond to this request timely, in the same fashion that you have already or may have failed to act upon my first notice of fraud and demand for redress **item#12231972-EAN-GCC** and to act upon the merits of this demand and inquiry will be **for the Record** prima facie evidence that the United States Government and its agents, employees and officials are engaged in an ongoing constructive fraud against me to deprive me and the American public of my/ours unalienable rights from God.

NOTE: the last page of this document will be left blank intentionally for the purpose of signing and sealing an order in the case of a Judge, U.S Official or for note taking otherwise.

I, the homo sapiens Elias Agredo-Narvaez, declare under penalties of perjury under the laws of the united States of America without the U.S Federal Government that the foregoing is true and correct to the best of my knowledge, is made in good faith and is admitted when not rebutted.

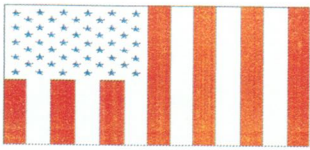
Without prejudice UCC 1-308

Elias Agredo Narvaez,
non-federal State citizen

Item #12231972-EAN-SNOF

Page 11 of 12





051620152120

475



Item #12231972-EAN-SNOF

Page 12 of 12



KANSAS CITY MO 64999-0029

[REDACTED]
In reply refer to: 0975304574
Apr. 30, 2015 LTR 4473C 0
140-02-6708 201312 55
Input Op: 0975304574 00090712
BODC: WI

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

Social Security Number: [REDACTED]
Form(s): CIVPEN
Tax Period(s): Dec. 31, 2013

Dear Taxpayer:

The request for a Collection Due Process hearing was processed and forwarded to the Office of Appeals. You'll be contacted by the Office of Appeals within 30 days.

The balance due shown below is only for the tax year listed at the top of this letter.

The total balance due for all the tax period(s), including penalty and interest figured to May 21, 2015, is \$5,114.72. We'll continue to charge applicable penalties and interest until you pay the amount you owe in full.

We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

** Filing and/or Paying Late -- IRC Section 6651 ** EXHIBIT C

We charge a 5% penalty per month on your balance due for each month your return is late. For each month you pay late, we charge a 1/2% penalty on your outstanding balance. When both penalties apply for the same month, the penalty for filing late is reduced by the amount of the penalty for paying late for that month.

Neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum penalty if filed late and received more than 60 days after the due date. The minimum penalty is \$135 (\$100 for returns due before 1/1/2009) or 100% of the tax due, whichever is less.



Apr. 30, 2015 LTR 4473C 0

140-02-6708 201312 55

Input Op: 0975304574 00090713

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

The penalty for paying late applies when tax is paid late, even if the return was filed on time. The due date or payment of tax shown on a return generally is the return due date without regard to extensions. Tax not reported on your return must be paid within 21 days of notice and demand for payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty for paying late increases to 1% per month.

For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

**** Interest -- IRC Section 6601 ****

We charge interest when tax isn't paid on time. We figure interest from the due date of the tax return (regardless of extensions) to the date we receive full payment or the date of the notice.

If you have any questions, please call us at
1-800-829-7650 between the hours of 8:00 a.m. and 8:00 p.m. EDT.

Sincerely yours,

DeAnn Bender

DeAnn Bender
Operations Mgr., ACS Support

Enclosures:
Copy of this letter
Notice 609





CONGRESS REDEFINES THE MEANING OF THE WORD PERSON

To mean a Corporation

EXHIBIT B

PAGE 1

THIRTY-SEVENTH CONGRESS. SESS. II. CH. 119. 1862.

459

thousand dollars, twenty-five dollars. Any person or persons who make for sale photographs, ambrotypes, daguerreotypes, or pictures on glass, metal, or paper, by the action of light, shall be regarded a photographer under this act.

31. Lawyers shall pay ten dollars for each license. Every person whose business it is, for fee or reward, to prosecute or defend causes in any court of record or other judicial tribunal of the United States or of any of the States, or give advice in relation to causes or matters pending therein, shall be deemed to be a lawyer within the meaning of this act.

Lawyers.

Post, pp. 714
727.

32. Physicians, surgeons, and dentists shall pay ten dollars for each license. Every person (except apothecaries) whose business it is, for fee and reward, to prescribe remedies or perform surgical operations for the cure of any bodily disease or ailment, shall be deemed a physician, surgeon, or dentist, as the case may be, within the meaning of this act.

Physicians,
surgeons, den-
tists.

Post, p. 727.

33. Claim agents and agents for procuring patents shall pay ten dollars for each license. Every person whose business it is to prosecute claims in any of the executive departments of the federal government, or procure patents, shall be deemed a claim or patent agent, as the case may be, under this act.

Claim and pa-
tent agents.

SEC. 65. *And be it further enacted*, That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, tobacco-nists, or retail dealers, shall not exceed the sum of one thousand dollars, such apothecaries, confectioners, eating-houses, and retail dealers shall not be required to take out or pay for license, anything in this act to the contrary notwithstanding; the amount or estimated amount of such annual sales to be ascertained or estimated in such manner as the Commissioner of Internal Revenue shall prescribe, and so of all other annual sales or receipts, where the rate of the license is graduated by the amount of sales or receipts.

Certain apoth-
ecaries, &c. need
not take out li-
cense.

SEC. 66. *And be it further enacted*, That nothing contained in the preceding sections of this act, laying duties on licenses, shall be construed to require a license for the sale of goods, wares, and merchandise made or produced and sold by the manufacturer or producer at the manufactory or place where the same is made or produced; to vintners who sell, at the place where the same is made, wine of their own growth; nor to apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines for sick, lame, or diseased persons; nor shall the provisions of paragraph number twenty-seven extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

Licenses not to
be required for
sale of certain ar-
ticles by certain
persons.

SEC. 67. *And be it further enacted*, That no license hereinbefore provided for, if granted, shall be construed to authorize the commencement or continuation of any trade, business, occupation, or employment therein mentioned, within any State or Territory of the United States in which it is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory: *Provided*, Nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax, or license, for State purposes, on any business matter or thing on which a duty, tax, or license is required to be paid by this act.

Licenses under
this act not to
authorize any
traffic prohibited
by the laws of
any State.

States may
tax, &c. any
article taxed, &c.
herein.

MANUFACTURES, ARTICLES, AND PRODUCTS.

SPECIFIC AND AD VALOREM DUTY.

SEC. 68. *And be it further enacted*, That on and after the first day of August, eighteen hundred and sixty-two, every individual, partnership, firm, association, or corporation, (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include

Manufactures,
articles, and pro-
ducts.

Specific and ad
valorem duty.

Word "person"
to include part-
nerships, corpora-
tions, &c.

The documents in this booklet are partial copies only

For the video presentation go to [YouTube](#) and search the title of this document

Page 26 of

by mark allen wasmuth



CONGRESS REDEFINES THE MEANING OF THE WORD PERSON

To mean a Corporation

Time in video 23.18

EXHIBIT B

PAGE 2

460

THIRTY-SEVENTH CONGRESS. SESS. II. CH. 119. 1862.

partnerships, firms, associations, or corporations, when not otherwise designated or manifestly incompatible with the intent thereof,) shall comply with the following requirements, that is to say:

Before commencing manufacture, persons to furnish to assistant assessor sworn statement, &c.

First. Before commencing, or, if already commenced, before continuing, any such manufacture for which he, she, or they may be liable to be assessed, under the provisions of this act, and which shall not be differently provided for elsewhere, within thirty days after the date when this act shall take effect, he, she, or they shall furnish to the assistant assessor a statement, subscribed and sworn to, or affirmed, setting forth the place where the manufacture is to be carried on, name of the manufactured article, the proposed market for the same, whether foreign or domestic, and generally the kind and quality manufactured or proposed to be manufactured.

To make monthly returns.

Second. He shall within ten days after the first day of each and every month, after the day on which this act takes effect, as hereinbefore mentioned, or on or before a day prescribed by the Commissioner of Internal Revenue, make return of the products and sales or delivery of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

Form of statements and returns.

Third. All such returns, statements, descriptions, memoranda, oaths and affirmations, shall be in form, scope, and detail as may be prescribed, from time to time, by the Commissioner of Internal Revenue.

Duties on manufactures to be paid monthly.

SEC. 69. *And be it further enacted*, That upon the amounts, quantities, and values of produce, goods, wares, merchandise, and articles manufactured and sold, or delivered, hereinafter enumerated, the manufacturer thereof, whether manufactured for himself or for others, shall pay to the collector of internal revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures: *Provided*, That when thread is manufactured and sold or delivered exclusively for knitted fabrics, or for weaving or spooling, as provided for in the seventy-fifth section of this act, the duties shall be assessed on the articles finished and prepared for use or consumption to the party so finishing or preparing the same, and any party so finishing or preparing any cloth or other fabrics of cotton, wool, or other materials, whether imported or otherwise, shall be considered the manufacturer thereof for the purposes of this act; and for neglect to pay such duties within ten days after demand, either personal or written, left at his, her, or their house or place of business, or manufactory, the amount of such duties may be levied upon the real and personal property of any such manufacturer. And such duties, and whatever shall be the expenses of levy, shall be a lien from the day prescribed by the Commissioner for their payment aforesaid, in favor of the United States upon the said real and personal property of such manufacturer, and such lien may be enforced by distraint, as provided in the general provisions of this act. *And provided, further*, That in all cases of goods manufactured, in whole or in part, upon commission, or where the material is furnished by one party and manufactured by another, if the manufacturer shall be required to pay under this act the tax hereby imposed, such person or persons so paying the same shall be entitled to collect the amount thereof of the owner or owners, and shall have a lien for the amount thus paid upon the manufactured goods: *And provided, further*, That the taxes on all articles manufactured and sold, in pursuance of contracts bona fide made before the passage of this act, shall be paid by the purchasers thereof, under regulations to be established by the Commissioner of Internal Revenue.

Proviso as to thread.

To whom duties are to be assessed.

Penalty for neglect to pay duties, &c.

Duties, &c. to be a lien.

Duties on goods manufactured on commission, &c.

on articles manufactured and sold prior to the passage of this act.

Goods, &c. to be forfeited for neglect, &c. to pay duties.

SEC. 70. *And be it further enacted*, That, for neglect or refusal to pay the duties provided by this act on manufactured articles, as aforesaid, the goods, wares, and merchandise manufactured and unsold by such manufacturer, shall be forfeited to the United States, and may be sold or disposed of for the benefit of the same, in manner as shall be prescribed by

The documents in this booklet are partial copies only

For the video presentation go to [YouTube](#) and search the title of this document

Page 27 of 1

by mark allen wasmuth



26 USC - SUBTITLE F - ENFORCEMENT REGULATIONS

26 USC	Description	Location of Enforcement Regulations
6020	Returns prepared for or executed by Secretary	27 CFR Parts 53, 70
6091	Place for filing returns or other documents	26 CFR Part 1, 26 CFR 1.0-1 Subtitle A income tax
6201	Assessment Authority	27 CFR Part 70
6203	Method of Assessment	27 CFR Part 70
6212	Notice of Deficiency	No Regulations
6213	Restrictions applicable to: deficiencies, petition to Tax Court	No Regulations
6214	Determinations by Tax Court	No Regulations
6215	Assessment of Deficiency found by Tax Court	No Regulations
6301	Collection Activity	27 CFR Parts 24, 25, 53, 70, 250, 270, 275
6303	Notice and Demand for Tax	27 CFR Parts 53, 70
6321	Lien for Taxes	27 CFR Part 70
6331	Levy and Distraint	27 CFR Part 70
6332	Surrender of Property subject to Levy	27 CFR Part 70
6420	Gasoline used on farms	No Regulations
6601	Interest on underpayment, nonpayment, or extensions for payment of tax	27 CFR Parts 70, 170, 194, 296
6651	Failure to file tax return or to pay tax	27 CFR Parts 24, 25, 70, 194
6654	Failure by individual to pay estimated income tax	26 CFR Part 1, 26 CFR 1.0-1 Subtitle A income tax
6671	Rules for application of assessable penalties	27 CFR Part 70
6672	Failure to collect and pay over tax, or attempt to evade or defeat tax	27 CFR Part 70
6682	False information with respect to withholding	No Regulations
6701	Penalties for adding and abetting understatement of tax liability	27 CFR Part 70
6702	Frivolous income tax return	No Regulations
6861	Jeopardy assessments of income, estate, and gift taxes	No Regulations
6902	Provisions of special application to transferees	No Regulations
7201	Attempt to evade or defeat tax	No Regulations
7203	Willful failure to file return, supply information, or pay tax	No Regulations
7206	Fraud and false statements	No Regulations
7207	Fraudulent returns, statements and other documents	27 CFR Part 70
7210	Failure to obey summons	No Regulations
7212	Attempts to interfere with administration of Internal Revenue Laws	27 CFR Parts 170, 270, 275, 290, 295, 296
7342	Penalty for refusal to permit entry or examination	27 CFR Parts 24, 25, 170, 270, 275, 290, 295, 296
7343	Definition of term 'person'	No Regulations
7344	Extended application of penalties to officers of the Treasury Dept	No Regulations
7401	Authorization [judicial proceedings]	27 CFR Part 70
7402	Jurisdiction of district courts	No Regulations
7403	Action to enforce lien or to subject property to payment of tax	27 CFR Part 70
7454	Burden of proof in fraud, foundation manager, and transferee cases	No Regulations
7601	Canvass of districts for taxable persons and objects	27 CFR Part 70
7602	Examination of books and witnesses	27 CFR Parts 70, 170, 296
7603	Service of summons	27 CFR Part 70
7604	Enforcement of summons	27 CFR Part 70
7605	Time and place of examination	27 CFR Part 70
7608	Authority of Internal Revenue Enforcement Officers	27 CFR Parts 70, 170, 296
7851	Applicability of Revenue Laws - Subtitle A Income Tax (a)(1)(A) & (a)(6)(A)	27 CFR Part 24 - FOR WINE ONLY

NOTE: There are no Implementing Regulations for Subtitle F Enforcement Statutes to be found in 26 CFR relating to the non-enacted Subtitle A Income Tax

