

RESPONSO TO IRS In Lieu of Form 12153 (Rev.12-2013)
Demand for a Collection Due Process or Equivalent Hearing

1. Non-Taxpayer Name: Elias Agredo-Narvaez
 Non-Taxpayer Identification Number [REDACTED] (Provided without Prejudice).
 Mailing Address: In care of 1080-B East veterans Highway
 Jackson, New Jersey, Non Federal(without the U.S).

2. Telephone Number and Best Time to Call During Normal Business Hours
 Cellphone Number ([REDACTED]) MON- FRI 09:00 to 17:00.

3. NON-APPLICABLE

4. NON-APPLICABLE

5. Tax Information as Shown on the Lien or Levy Notice (if possible, attach a copy of the notice)

Type Of Tax (Income, Employment, Excise, etc. or Civil Penalty): Alleged Civil Penalty Illegally/unlawfully assessed.

Tax Form Number (1040, 941, 720, etc). Alleged IRS FORM 1040.
 Tax Periods: Alleged 2013 year.

Request for a Collection Due Process or Equivalent Hearing.

6. Basis for Hearing (Both boxes can be checked if you have received both a lien and levy notice): ☒ Proposed Levy or Actual Levy.

7. Equivalent Hearing (see the instructions for more information on Equivalent Hearings): ☒ I would like an Equivalent Hearing- ☒ I would Like a hearing to a CDP Hearing if my request for a CDP hearing does not meet the requirements for a timely CDP Hearing.

8. Check the most appropriate box for the reason you disagree with the filling of the lien or levy. See page 4 of this form for examples. You can add more pages if you don't have enough space.

If, during your CDP Hearing, you think you would like to discuss a Collection Alternative to the action proposed by the Collection function it is recommended you submit a completed Form 433A (Individual) and/or Form 433B (business, as appropriate, with this form.

Collection Alternative Installment Agreement Offer in Compromise I Cannot pay Balance ☒ NON-APPLICABLE

Lien Please explain: Subordination Discharge ☒ Withdrawal



My Spouse is Responsible: NON-APPLICABLE

Other(For examples, see page 4):

Reason(you must provide a reason for the dispute or you request for a CDP hearing will not be honored. Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.):

"The revenue laws are a code or system in regulation of tax assessment and collection.

They relate to taxpayers, and not to nontaxpayers. The latter are without their scope.

No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."

"The distinction between persons and things within the scope of the revenue laws and those without is vital." [Long v. Rasmussen, 281 F. 236 @ 238(1922)]

See more on extra pages added as EXHIBITS A-B-C

9. Signatures I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it. If you are signing as an officer of a company add your title (president, secretary, etc) behind your signature.

03/31/2015
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SIGN HERE. Non Taxpayer Signature _____ Date:

I request my CDP hearing be held with my authorized representative(attach a copy form 2848)

Authorized Representative's Signature _____

Phone Number: _____

IRS Use Only

IRS Employee (Print) _____

Employee Telephone # _____

IRS Received Date _____



CONTINUE FROM QUESTION 8.

Other Reasons- "I am not liable (I dispute NOT AMOUNT BUT LIABILITY) This is again; My FIRM PROMISE TO PAY, OR MAKE ARRANGEMENTS TO PAY ANY AMOUNT THAT I AM LAWFULLY LIABLE FOR, however you are trying to illegally and now, in a criminal fashion, assess penalties for liabilities that have not yet been established as a matter of law.

PUBLIC AND CONSTRUCTIVE NOTICE

You are now acting ultra vires, and by doing so, you are surrendering any immunity; special or otherwise that you think you may have. Several times you and/or your principals individually and collectively have being informed of your wrong behavior, however you are pretending to be able to reach outside of your limited authority by the now obvious reckless disregard for the laws and with impunity; Nothing could be further from the true. JUSTICE LIVES THE WRONGDOERS WHERE IT FINDS THEM, perhaps, you are too confident that I will be cornered by your threats of taking away my rights to property or even my bank account, however you are only damaging yourselves and your principals, because by doing so, you are only encouraging me into more deeply study the laws; making even stronger my already strong knowledge of what you think is the law that authorizes you to pretend to have any power over my private property. 26 USC.

[116 U.S. 616, 627] *Such is the power, and therefore one would naturally expect that the law to warrant it should be clear in proportion as the power is exorbitant. If it is law, it will be found in our books; if it is not to be found there it is not law.*

NOTICE OF CEASE AND DESIST

Please be advised, that my choice has already been made, and until I am faced with both, evidence and proof of my alleged obligation which I have repeated times demanded from you, you can not, and are not authorized to proceed with you intents, and when you do, you do so at your own peril. You are commanded to **cease and desist.**



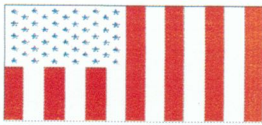
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CONSTRUCTIVE NOTICE

IF THIS AFFIDAVIT IS NOT PROPERLY REBUTTED WITH A COUNTER-AFFIDAVIT WITHIN THIRTY (30) DAYS FROM THE DATE OF ITS MAILING, ALL PARAGRAPHS NOT DENIED SHALL BE CONFESSED AFFIRMED, BY SUCH DEFAULT, AND SHALL BE ACCEPTED AS DISPOSITIVE, CONCLUSIVE FACTS BY THE DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE, AND/OR STATE TAX AGENCY WHEREIN THE DISTRICT DIRECTOR AND/OR THE CHIEF EXECUTIVE OFFICER OR OTHER PROPERLY DELEGATED AUTHORITY, HAD THE OPPORTUNITY AND "FAILED TO PLEAD." ALL COUNTER-AFFIDAVITS MUST BE SIGNED WITH THE VALID LEGAL NAME OF THE RESPONDENT. FICTITIOUS OR INCOMPLETE NAMES OF RESPONDENTS OR THOSE NOT CONTAINING COMPLETE LEGAL FIRST, MIDDLE, AND LAST NAMES AND EMPLOYEE NUMBER AND PHOTOCOPY OF DRIVER'S LICENSE SHALL NOT CONSTITUTE A VALID RESPONSE BECAUSE NOT PROPERLY AUTHENTICATED.

This Affidavit and all attached documents have been made a part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this case. ALL of these documents must be maintained in Claimant's Administrative File.





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"Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the laws scrupulously. Our government is the potent omnipresent teacher. For good or ill, it teaches the whole people by it's example. Crime is contagious. If the government becomes a law breaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of criminal laws the end justifies the means to declare that the government may commit crimes in order to secure the conviction of a private criminal—would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face. ...And so should every law enforcement student, practitioner, supervisor, and administrator." *Supreme Court Justice Brande, in the case of Olmstead v United States*

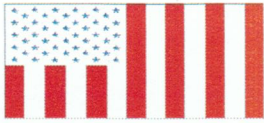
AFFIDAVIT OF REVOCATION AND RESCISSION

November 15th, 2014

One, **Elias Agredo-Narvaez**, being duly sworn and over eighteen (18) years of age, of sound mind, do hereby make the following statements of acts, and affirm in good faith:

That I recently became aware that under the provisions of the United States Code, Title 28, Section 1746, the law thereunder states that any statement such as IRS/Income-Excise Tax Form 1040 which is signed under the penalties of perjury has the same legal effect as a document which contains a notarized signature under oath; that the knowledge I had acquired from reading the said Section 1746 of Title 28, United States Code, led **Me** to look up the term "presumption" in *Black's Law Dictionary* because I remembered that I had, over many years past, [1994-2012] filed IRS' Form 1040 tax returns which I had signed under penalties of perjury, (*"When one files a tax return showing taxes due, he has, presumably, assessed himself and is content to become liable for the tax, and to pay it either when it is due according to statute, or when he can get the money together. Lyddon & Company v. U.S., 158 F.Supp. 951, at 953*) thereby certifying that my earnings in the form of wages, salaries, commissions, receipts were income and that I owed an income tax on these earnings. All such actions were legal grounds for a presumption by any court **that I was subject to or liable for** the payment of Federal and/or state income tax. I related such action on my part to acts that I wanted to rescind and cancel retroactively; that I found the following definitions (in part) of the word "presumption" contained therein: *Presumptions are not "evidence". Walters v. Western & Southern Life Ins. Co., 318 Pa. 382, 178 A.499, 501; Mc-Kiver v. Theo. Hamm Brewing Co., 67 S.D. 613, 297 N.W.445; [Black's Law 4th edition, page 1350]. "A presumption is a rule of law, statutory or judicial, by which finding a basic fact gives rise to existence of presumed fact, "until presumption is rebutted"- Van Wart v. Cook, Okla. App. 557 P2D, 1161, 1163..."*; that I further read in *Black's Law Dictionary* under sub-heading "effect of presumption" the following: "...the better rule is that once evidence tending to rebut the presumption is introduced, the presumption loses all its force"; that I understand from this definition that the rebuttal burden falls upon **Me** to effectively state my reasons for writing and filing this Affidavit, providing detailed information of the knowledge and beliefs that I have





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acquired in order to establish this, **my rebuttal**, and these reasons for my rebuttal are contained in statements numbers 1-29 in this Affidavit.

1. That I was unaware that a completed, signed and submitted "Form 1040" or "income tax return" and a "W-4 Employee's Withholding Allowance Certificate", the authorization document that allows an employer: *(For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Form I-9 instructions for employment eligibility verification. General instructions part)* to withhold a worker's money from his pay are voluntarily-executed instruments which could be used as admissible evidence against Me in criminal trials and civil proceedings to show that I had voluntarily waived my constitutionally-secured rights, and that I had voluntarily subjected myself to the income/excise tax, to the provision of the Internal Revenue Code, and to the authority of the Internal Revenue Service (hereinafter referred to as the IRS) by signing and thereby affirming under penalties of perjury, under the legal doctrine of "presumption", that I was, in effect, a "person" : *(26 U.S. code § 7701- Definitions (1) The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation)* subject to the "income" tax thereunder.

Rebuttal: I declare herein: that on January, 10, 2013 and by Document #12231972-EAN-GSM sent by Certified Mail Tracking# 7012 1640 0002 1362 8483; I had withdrawn any previously signed IRS forms which has been provided to my current **private employer** because of my erroneous presumption that I was required to do so; therefore making the forms currently in use by said **private employer** " False and without effect under the Law"; That I have explained to my Private employer that he is not the employer mentioned in FORM I-9, and that therefore I could not be his employee and that for the same reason I was withdrawing my signature on those IRS FORMS. That after withdrawal and revocation of said IRS forms including but not limited to W4; I was coerced by my **private employer** under threat of termination, in direct violation of **IRC 7434 and IRC 6041.**

2. That I was unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance *ti* for a free, individual Citizen; that I was unaware that in a court of law the completed and signed IRS documents can become prima facie evidence sufficient to sustain a legal conclusion by a judge (*"When one files a tax return showing taxes due, he has, presumably, assessed himself and is content to become liable for the tax, and to pay it either when it is due according to statute, or when he can get the money together. Lyddon & Company v. U.S., 158 F.Supp. 951, at 953)* through the legal doctrine of "presumption" and the provisions of Title 28, Section 1746 as stated in Statement #1 of this AFFIDAVIT that the signer has voluntarily changed his legal status from that of a free, individual national/Citizen





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who is not subject (*"A Person is born subject to the jurisdiction of the United States** for purposes of acquiring citizenship at birth, if his birth occurs in territory over which the United States** is sovereign..."* [3A Am Jur 1420, Aliens and Citizens]) [Person under the law, it is an entity that is recognized as an individual that has rights in its existence, capable of suing and being sued, to enter into contracts, to appear in court as well as other powers that are generally available to any recognized entity under the law. At times a person may also refer to a corporation. The law.com dictionary] To any Federal tax and who possesses all his God-given, constitutionally-secured rights when dealing with Government, into the new legal status of a "taxpayer". (Every person born or naturalized in the United States** ("the federal zone") and subject to Its? Jurisdiction is a citizen)). Conversely, a natural born person is a Sovereign if his birth occurs *outside* the federal zone and *inside* the 50 states. (*"...the United States has no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain within the limits of a state except in cases which it is expressly granted."* Pollard's lessee vs Hagan. 44 U.S. 212 at 223, Article 1 §8 Cl. 17, constitution); U.S. v. Bevans, 16 U.S.336. (1818) Establishes two separate jurisdictions within the United States Of America: 1. The "federal zone" and 2. "the 50 States". The I.R.C. only has jurisdiction within the "federal zone". "The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from the express assent of the states by whom the cessions are made. It could be derived in no other manner;

Rebuttal: I declare that I am a "national" but not a "citizen" under federal law as per 8 U.S.C. §1101(a)(21) *The term "national" means a person owing permanent allegiance to a state.* That I was not born or, knowingly and/or willfully naturalized on any of the territories under the sovereignty of the United States** and, deny that New Jersey is a state under "Its" exclusive Jurisdiction and, that said state has ever ceded its own sovereignty to that of the United States**. *The states of the Union are NOT "territory" of the federal government. They are instead INDEPENDENT and SOVEREIGN states:(86 C.J.S.[Corpus Juris Secundum. Legal Encyclopedia]*

"...A regulation which is inconsistent with the law is invalid...because a statute may not operate in derogation of the Constitution. "Title 5 U.S.C. 301, 559 C1.2

"...the United States Government is a Foreign corporation with respect to a state."
NY re: Merriam 36 N.E. 505 1441, S.CL 1973. 41 L Ed. 281

3. That through research I discovered that "taxpayer" is a term defined in the Internal Revenue Code in I.R. Code Section 7701(a)(14) as "any person subject to any Internal Revenue tax"; that I further found that a "person" is also a defined term in I.R. Code Section 7701(a)(1) as





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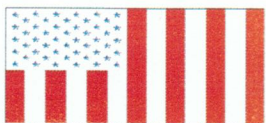
“an individual, trust, estate, partnership, association, company or corporation”; that the only one of these definitions of the term “person” that could possibly apply to me would be the word “individual”; (*There is a clear distinction between an individual and a corporation, in that the latter has no right to refuse to submit its books and papers for an examination at the suit of the State....The individual may stand upon his constitutional rights as a Citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business or to open his doors to investigation, so far as it may tend to incriminate him.... He owes no duty to the State since he receives nothing therefrom beyond the protection of his life and property.... His rights are such as existed by the Law of the Land, long antecedent to the organization of the State, and can only be taken from him by due process of the law and in accordance with the Constitution. He owes nothing to the public so long as he does not trespass upon their rights.*) Supreme Court, Hale vs. Henkle 201 U.S. 43 at 74

[Since 1905 the case of Hale Vs. Henkle has been cited by the Supreme Court over 144 times, and by the lower Federal and State courts over 1,600 times. It has never been reversed].

But that my research has also lead me to discover that “individual” as used in the IRS form 1040 means an “alien” engaged in a “trade or business” 26CFR §1.1441-1(c)(3), 26 CFR§ 1.1-1(a)(2)(ii), and 5 U.S.C. § 552a(a)(2). That I am not such a “person” or “individual” who is “subject to” or “liable for” any Internal Revenue tax; that I found that an appellate court, in the decision of Houston Street Corp. v. Commissioner, 84 F2d 821 (1936) (5th Circuit) explained in their decision that the terms “subject to” and “liable for” were interchangeable terms; that, therefore, I determined that the only “person” “made liable” for any income tax in the Internal Revenue Code is a “withholding agent” who is “made liable” only under I. R. Code Section 1461; that a “withholding agent” is also defined in Code Section 7701(a)(16) as “any person required to deduct and withhold any tax under the provisions of (Code) Sections 1441, 1442, 1443 or 1461”; that I am not a “person required to deduct and withhold” as those words are used in Code Sections 1441, 1442, 1443 or 1461; because I am not a person who is, or has ever made, any payments to any foreign person, partnership or corporation; that I saw that Chapter 3 of the I.R. Code applies only to those who are handling monies being paid to foreigners; that Code Section 1461 imposes liability only on those handling money being paid to foreigners; **that, therefore, I am not a person or individual** “made liable for such tax”; that I am, therefore, not subject to the authority, jurisdiction and control of the Federal government under Title 26 of the U.S. Code (the Internal Revenue Code), the statutes governing Federal taxation or to the regulations of the Internal Revenue Service; that it was never my intent to impose any income tax on myself or to waive my God-given, constitutionally-secured rights in respect to the Federal income/excise tax statutes or to their administration by the IRS.

4. That I Personally read the United States Court of Appeals Second Circuit Appellate Court decision in the case of Botta v. Scanlon, 288 F2d. 504 (1961) which was decided March 6, 1961 and in which decision the following statements were made by the Court:





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1. *Moreover, even the collection of taxes should be exacted only from persons upon whom a tax liability is imposed by some statute.*
2. *It is equally well settled that the revenue laws apply only to taxpayers.*
3. *However, a reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as persons liable for the tax without an opportunity for judicial review of this status before the appellation of "taxpayer" is bestowed upon him....(emphasis added)*

And I also read the case **Economy Plumbing and Heating Co. v. Us**

The term "taxpayer" in this opinion is used in the strict or narrow sense contemplated by the Internal Revenue Code and means a person who pays, overpays, or is subject to pay his own personal income tax. (See Section 7701(a)(14) of the Internal Revenue Code of 1954.) A "nontaxpayer" is a person who does not possess the foregoing requisites of a taxpayer. Economy Plumbing and Heating Co. v. Us., 470 F.2d 585, note 3 at 590.

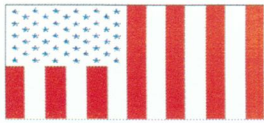
The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers and not to nontaxpayers. Economy Plumbing and Heating Co. v. Us., 470 F.2d 585, at 589.

Persons who are not taxpayers are not within the system and can obtain no benefit by following the procedures prescribed for taxpayers, such as the filing of claims for refunds. Economy Plumbing and Heating Co. v. Us., 470 F.2d 585, 589.

After reading the above quotations from these **Botta v. Scanlon** and **Economy Plumbing and Heating Co. v. Us.**, decisions, I became even more firmly convinced that I was not a "person required to deduct and withhold" which would make me a person "made liable for such tax" as those words were used in I.R. Code Section 1461 referred to in Statement #3 of this AFFIDAVIT.

5. That it is my understanding that the change of status resulting from signed IRS documents can be very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority, jurisdiction and control of the Federal government under Title 10 of the United States Code, the statutes governing the Armed Forces and to the regulations of the military service, thereby waiving his constitutional rights in relation to dealings with the military service; that I was unaware of these legal effects of signing and filing an income tax return as shown by the decision of the United States Court of appeals for the 9th Circuit in the 1974 ruling in the case of **Morse v. U.S.**, 494 F.2d 876, 880, wherein the Court explained how a citizen became a "taxpayer": "Accordingly, when





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signed returns were filed by Mrs. Morse declaring income to her for 1944 and 1945 and making her potentially liable for the tax due on that income, she became a taxpayer within the meaning of the Internal Revenue Code.”, under the legal doctrine of “presumption”.

Since as early as the year 1820, the U.S. Supreme Court was beginning to recognize that the term “United States” could designate either the whole, or a particular portion, of the American empire. As in the case: *Loughborough v Blake*, 15 U.S. (Wheat.) 317 [5 L.Ed 98 (1820), *emphasis added*] which was further confirmed by *Hooven & Allison Co. v. Evvat*, 324 U.S. 652 (1945) saying that the term “United States” can and does mean three completely different things, The term “United States” may be used in any of the several senses. [1] It may be merely the name of a **sovereign*** occupying the position analogous to that of other sovereigns in the family of nations. [2] **It may designate the territory over which the sovereignty of the United States** extends**, or [3] *it may be the collective name of the states**** which are united by and under the Constitution, and that even Black’s law dictionary, sixth edition cited the *Hooven & Allison Co. v. Evatt* case, supra.

6. That my attention has been directed to the fact that an official Internal Revenue Service form letter FL1264 states: ***“The fact that you sent us (IRS) this Form 1040 shows that you recognize your obligation to file...”***; that, contrary to the conclusion stated in this form letter, **I declare** that it has never been my intention or desire to show the Internal Revenue Service or anyone else that I recognize any such obligation and that, as a Citizen of the United States*** protected by the United States Constitution, I deny to have such an obligation. ***“All subjects over which the sovereign power of the state extends [ie. corporations or other statutory entities] are objects of taxation [and regulations], but those over which it does not extend are exempt from taxation [and regulation]. This proposition may almost be pronounced as self evident. The sovereignty of the state extends to everything which exists by its authority or its permission.”-McCulloch v. the state of Maryland, 4 Wheat, 316***

7. That I am a natural-Person,[**not defined in the IRC**] (*A living, breathing human being, as oppose to a legal entity such as a corporation. Different rules and protections apply to natural persons and corporations, such as the Fifth Amendment right against self-incrimination, which applies only to natural persons.(THELAW.COM DICTIONARY)*) free, Citizen of the United States*** of America, and I am endowed by my creator with numerous inalienable rights including my right to “life, liberty and the pursuit of happiness”, which rights are specifically identified in the Declaration of Independence and protected by the United States Constitution; that my birthright to “pursuit of happiness” has been interpreted by both the framers of the Constitution and the U.S. Supreme Court as including my inalienable right to contract, to acquire, to deal in, to sell, rent and exchange properties of





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various kinds, real and personal, without requesting or exercising any privilege or franchise from government; that I have learned that these inalienable property rights also include my right to contract for the exchange of my labor-property and for the other properties such as wages, salaries, property exchanges and other earnings, and that I have never knowingly or intentionally waived any of these inalienable rights either through the legal doctrine of “presumption” or by filing IRS forms 1040, W4 or others.

8. That I understand that if the exercise of constitutionally-protected rights were subjected to taxation, the rights could be destroyed by increasing the tax rates to unaffordable levels; therefore, courts have repeatedly ruled that government** has no power to tax the exercise of the constitutional rights of any citizens, as shown by the U.S. Supreme Court in the case of Murdock v. Pennsylvania, 319 U.S. 105 (1943) which stated in part: ***“A state may not imposed a charge for the enjoyment of a right granted by the Federal Constitution.:***

“It is a well established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States** unless a contrary intent appears.” Foley Brothers v. Filardo, 336, U.S. 281

9. That for years past I have been incorrectly influenced by numerous and repeated public warnings by the IRS via radio, television, the printed press and other public communication media warning of the “deadline” for filing a “Form 1040 Income Tax Return” and/or other IRS forms and documents, which warnings had falsely convinced me that I had an obligation to file IRS forms 1040 and others.

10. That in addition to the aforesaid warnings, I have also been influenced by misleading and deceptive wording of IRS publications, IRS-generated news articles, the pressure of widespread rumors and misinformed public opinion and the advice and assurance of lawyers, CPA’s and income tax preparers who misled me to incorrectly believe that the Sixteenth Amendment to the United States Constitution somehow authorized Congress to impose a direct tax on me, my property, my exchanges of property and/or property received as a result of exercising my constitutionally-secured right to earn a living and to contract; that on December, 17th 2013 and by Document item# 12231972-EAN-IRS-FOIA certified Mail #70121640000213628568 a FOIA request was received by the disclosure office of Atlanta GA, document on which I have requested a copy of the IMF under the name ELIAS AGREDO- NARVAEZ, and also requested a copy of the statute and regulation that makes me liable for the federal income tax or any authority that makes me so liable to it; that the answer





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given to me was in part that the IRS has no obligation to respond to my questions but also that their authority to assess and impose the federal income tax laws on me was given to the IRS by the 16th Amendment to the U.S. Constitution, however, my dedicated research has shown me that: in 1992, *United States v. Burke*, 504 U.S. 229, 119 L Ed 2d 34, 112 S Ct. 1867.

Court held that income that is taxed under the 16th Amendment must come from a "source". Congress's intent through 61 of the Internal Revenue Code [26 USCS 61(a)]-- which provides that gross income means all income from whatever source derived, subject to only the exclusions specifically enumerated elsewhere in the Code... and 61(a)'s statutory precursors..."

In 1978: Central Illinois Public Service Co. v. United States, 435 U.S. 21.

Established that wages and income are NOT equivalent as far as taxes on income are concerned.

Also in 1995: U.S. v. Lopez, 000 U.S. U10287.

Establishes strict limits on the constitutional power and jurisdiction of the federal government inside the 50 States. "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."

Bente v. Bugbee 137 A. 552, 553, 103 N. J. Law 608. *In that case the court held:*

A tax is a legal imposition exclusively of statutory origin (37 Cyc.724, 725), and, naturally, liability to taxation must be read in the statute, or it does not exist. (Emphasis added).

"The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability". [Boathe v. Terry, 713 F.2d 1405, at 1414 (1983).]

1916: Stanton v. Baltic Mining, 240 U.S. 103.

Declared that the 16th Amendment conferred no new powers of taxation to the U.S. government, but simply prevented income taxes from being taken out of the category of indirect (excise) taxes to which they inherently belonged. "...by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged and being placed in the category of direct taxation"





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subject to apportionment by a consideration of the sources from which the income was derived, that is by testing the tax not by what it was -- a tax on income, but by a mistaken theory deduced from the origin or source of the income taxed. "

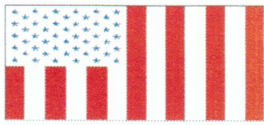
1918: *Peck v. Lowe*, 247 U.S. 165.

Stated that the 16th Amendment does not extend the taxing power to new or excepted subjects, but removed the need to apportion direct taxes on income.

The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects, but merely removes all occasion, which otherwise might exist, for an apportionment among the states of taxes [247 U.S. 165, 173] laid on income, whether it be derived from one source or another. *Brushaber v. Union Pacific R. R. Co.*, 240 U.S. 1, 17-19, 36 Sup. Ct. 236, Ann. Cas. 1917B, 713, L. R. A. 1917D, 414; *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-113, 36 Sup. Ct. 278. And that I was further misled into incorrectly believing that I had a legal duty and obligation to file a "Form 1040 Income Tax Return", a "Form W-4 Employees' Withholding Allowance Certificate" and/or other IRS forms and documents.

11. That I have in the past also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, CPA's and income tax preparers to the effect that "the IRS will get me", and that it would be a crime punishable by fine and/or imprisonment if I did not fill out, sign and file with the IRS a "Form 1040".
12. That in addition to all of the reasons already stated in paragraphs in this Affidavit, I was influenced by the common and widespread practice of employers who unknowingly mislead their employees to believe that they are also subject by law to withholding of "income taxes" from their earnings, either with or without their permission, based upon those employers' mistaken assumption that they, as employers, are required by law to withhold "income taxes" from the paychecks of their employees, all of which I now know is not true. **Employer: (For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Form I-9 instructions for employment eligibility verification. General instructions part)**





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13. That I have also been influenced by the IRS' annual public display and indiscriminate offering of large quantities of the "Form 1040" in banks, post offices and through the U.S. mail which also reminded me of and induced me to "volunteer" by filling out, signing and sending to the IRS a "Form 1040".
14. That neither the "Form 1040" or its instruction booklet contained any reference to any law or laws which would explain just exactly who is or is not subject to or liable for the income tax, nor did it contain any notice or warning to me or to anyone that by merely sending said completed "Form 1040" to the IRS I would waive my right to privacy secured by the Fourth Amendment and my right to not having to be a witness against myself secured by the Fifth Amendment to the United States Constitution, and that the filled out and signed "Form 1040" would, in itself, constitute legal evidence admissible in a court of law under the law of "presumption" that I was subject to and liable for the income/excise tax even though and regardless of the fact that I, as a free, national/Citizen of the United States***, am actually and legally not subject to or liable for any income/excise tax and have no legal duty or obligation whatsoever to complete and file a "Form 1040". ***1975: Garner v. United States, 424 U.S. 648. Supreme Court ruled that income taxes constitute the compelled testimony of a witness: "The information revealed in the preparation and filing of an income tax return is, for the purposes of Fifth Amendment analysis, the testimony of a witness."***
"Government compels the filing of a return much as it compels, for example, the appearance of a 'witness' before a grand jury."
15. That at no time was I ever notified or informed by the IRS, by any of its agents or employees, nor by any lawyers, CPA or tax preparer of the fact that the Sixteenth Amendment to the United States Constitution as correctly interpreted by the U.S. Supreme Court in such cases as ***Brushaber v. Union Pacific R.R., 240 U.S. 1 (1916)*** and ***Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)*** identified the income tax as an indirect excise tax in accordance with, and authorized by, Article 1, Section 8, Clause 1 of the United States Constitution. **I further learned that the Sixteenth Amendment did not repeal Article 1, Section 2, Clause 3 or Article 1, Section 9, Clause 4 of the Constitution** which sections protect me as a national/Citizen against any direct taxation on my salary, wages, property dealings or any other earnings. ***Burnet vs. Harmel 287 US 103 "before the 1921 Act this Court had indicated (see Eisner v. Macomber, 252 U.S. 189, 207, 64L.ed 521, 9 A.L.R. 1570, 40 S. Ct. 189), what it later held, that 'income,' as used in the revenue acts taxing income, adopted since the 16th Amendment, has the same meaning that it had in the Act of (1909) Merchants; Loan & T. Co. v. Smietanka, 255 U.S. 509, 519, 65 L.ed. 751, 755, 15 A.L.R. 1305, 41 S. Ct. 386; see Southern Pacific Co. v. Lowe. 247 U.S. 330, 335, 62 L.ed. 114, 1147, 38 S. Ct. 540."; (1918) Peck v. Lowe, 247 U.S. 165. Stated that the 16th***



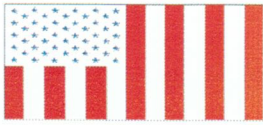


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Amendment does not extend the taxing power to new or excepted subjects, but removed the need to apportion direct taxes on income.

16. That at no time was I ever notified or informed by the IRS, its agents or employees or by any lawyer, CPA or tax preparer of the fact that the tax on income which is referenced in the Sixteenth Amendment to the Constitution has been identified by the Supreme Court as an **excise tax upon activities involving the exercise of government-granted privileges such as doing business in *The United States***** as a corporation or as a non-resident alien. By contrast, I have not asked government for any such privilege. To the contrary, I now know that both the Constitution and the U.S. Supreme Court protect my non-taxable right, as a national/Citizen of the United States***, to earn a living in any lawful occupation of my choice.
17. That my attention has been called to Report No. 80-19A titled ***Some Constitutional Questions Regarding the Federal Income Tax Laws*** published by ***The American Law Division of the Congressional Research Service of the Library of Congress*** updated January 17, 1980 and that this publication described the tax on “income” identified in the Sixteenth Amendment of the United States Constitution as an **indirect excise tax**; that this report stated that “The Supreme Court, in a decision written by Chief Justice White, first noted that the Sixteenth Amendment did not authorize any new type of tax, nor did it repeal or revoke the taxing limitations of Article 1, Section 2, Clause 3 or Article 1, Section 9, Clause 4 of the United States Constitution.” I have learned that these sections prohibit any direct tax unless apportioned amongst the states of the union (Article 1, Section 2, Clause 3) or any capitation tax which means a tax on me or my labor (Article 1, Section 9, Clause 4). These taxing limitations can clearly be determined from decisions of the United States Supreme Court which identifies the income tax as an indirect tax in the nature of an excise, thus proving in my mind that the income tax is not a tax on me or my earnings as an individual national/Citizen. Rather, I have learned that it is a tax as described by the U.S. Supreme Court in ***Flint v. Stone Tracy Co., 220 U.S. 107 (1911)***, wherein the court defined excise taxes as ***“...taxes laid upon the manufacture, sale or consumption of commodities within the country..., and upon corporate privileges.”***, none of which classifications apply to me; that, in fact, such a corporate-privilege tax is imposed under the I.R. Code in Section 11 which is also inapplicable to me.
18. That I was unaware of the IRS’ rarely publicized statement that the “income” tax system is based upon “voluntary compliance with the law, and self-assessment of tax”; that it has never been my intention or desire to voluntarily self-assess any tax upon myself; that I always previously mistakenly thought that my compliance was required by law.

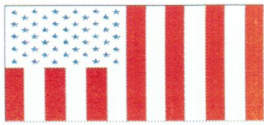




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- 436
- 437 19. That I have examined Sections 6001, 6011, 6012, 7201, 7203 and 7205 of the Internal
- 438 Revenue Code (Title 26 USC), and I am convinced and satisfied that, as a national/Citizen of
- 439 the United States*** protected by the Constitution that I am not now, and never was any such
- 440 “person” or individual referred to by these sections; that I noticed that, although Code Section
- 441 6012 has the misleading heading “persons required to make returns of income”, I found that
- 442 by reading the wording in **Code Section 7806** which reads “***nor shall any descriptive matter***
- 443 ***relating to the contents of this title be given any legal effect...***”; that the heading in Code
- 444 Section 6012 which includes the word “required” has no meaning; that, in fact, the word
- 445 “**shall**” is used in the body of this Code section means “**may**” in my case, because a
- 446 mandatory meaning of this word would be unconstitutional according to the U.S. Supreme
- 447 Court in the decision of Cairo and Fulton R.R. Co. v. Hecht, 95 U.S. 170, in which decision
- 448 the Court stated: “***...as against the government, the word ‘shall’, when used in statutes,***
- 449 ***must be construed to mean ‘may’ unless contrary intention is manifest.***”; that this decision
- 450 was confirmed by the decision of Gow v. Consolidated Coppermines Corp., 165 Atlantic,
- 451 136, wherein the Court stated: “***If necessary to avoid unconstitutionality of a statute, ‘shall’***
- 452 ***will be deemed equivalent to ‘may’, and the word ‘may’ obviously has a voluntary***
- 453 ***meaning.***” I now know that I am not either a “taxpayer” or a “person” or an “individual”
- 454 “liable for” or “subject to” income taxes under Sub-Title A as those terms are used in the
- 455 Internal Revenue Code.
- 456
- 457 20. That after careful study of the Internal Revenue Code, I have never found or been shown any
- 458 section of the Internal Revenue Code that imposed any requirement on me as a free,
- 459 unprivileged individual national/Citizen of the United States*** to file a “Form 1040 Income
- 460 Tax Return” or that imposed a requirement upon me to pay a tax on “income” or that would
- 461 classify me as a “person liable”, a “person made liable” or a “taxpayer” as the term “taxpayer”
- 462 is defined in 26 USC, Section 7701(a)(14) which states: “The term ‘taxpayer’ means any
- 463 person subject to any Internal Revenue tax.”
- 464
- 465
- 466
- 467 21. That including in the study previously mentioned my attention was called to 26 USC, Chapter
- 468 1, Sub-Chapter A, Part 1, Section 1 which is deceptively titled “TAX ON INDIVIDUALS”; that a careful study and examination of this part of the Code showed no provision in the body
- 469 of the I.R. Code which covers income tax imposing any liability or requirement on me as an
- 470 individual national/Citizen of the United States*** for payment of a Federal excise tax on
- 471 “income”. That my study previously mentioned in this AFFIDAVIT showed me that the law
- 472 is determined by the actual wording contained in the body of any Code section and not by the
- 473 title; that the title of a statute is merely a general guide to the contents of the Code section, and
- 474 the title has no force or effect at law as stated in **I.R. Code Section 7806(b)**.
- 475



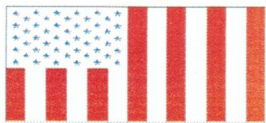


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"Keeping in mind the well settled rule, that the citizen is exempt from taxation, unless the same is imposed by clear and unequivocal language, and that where the construction of a tax is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid." *Spreckles Sugar Refining Co. vs. McLain*: 192 US 397

22. That after more study and consultations, my attention was called to the Table of Contents of the Internal Revenue Code Chapter 21 which is deceptively titled: "*Federal Insurance Contributions Act*" (social security) and to Sub-Chapter A of Chapter 21 titled: "*Tax on Employees*"; that Chapter 21 includes Sections 3101 in which the "social security" tax is identified as a tax on "income" and not as an "*Insurance Contribution*"; (***Social security is not insurance or a contract, nor is there a trust fund. (helvering v. Davis 301 US 619, Steward Co. v Davis 301 US, 548)***) That it is also not a "tax on employees", nor on wages or earnings, and that there is no provision in the Code that imposes the so-called Social Security tax on employees or requires them to pay the tax; that only a voluntarily-signed and completed W-4 "*Employees Withholding Allowance Certificate*" allows (permits) an employer to withhold money from a workers' pay for the so-called (social security) flat-rate "income tax"; that no employer has any authority to withhold money from a workers' pay for the misnamed (social security) "income" tax or the graduated "income" tax or any IRS-imposed penalty or assessment unless there is a voluntarily-signed W-4 form in force which has been voluntarily signed by the employee.
23. That my attention was called to **I.R. Code Section 1441** titled "*Withholding of Tax on Non-Resident Aliens* which identifies "dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits and income..." as being "items of 'income'" ***but only when received by non-resident alien individuals, foreign partnerships or corporations*** as set forth in Sections 1441(a) or 1442(a). After reading these Code sections, I recognize that all the provisions therein were applicable only to non-resident alien, foreign partnerships or foreign corporations or those acting for or representing those individuals, foreign partnerships or foreign corporations, but not to me as a national/Citizen of the United States***!
24. That after the study described in the preceding paragraphs, my attention was called to Section 61(a) of the Internal Revenue Code which lists under Section 61(a)(1) "compensation for services including fees, commissions, fringe benefits and similar items"; that these items are sources of "income" as confirmed by IRS Collection Summons Form 6638 (12-82) which identifies these items as sources, **not "income"**, by stating that the following items are "sources": "wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business income, gains from dealings in property and any other





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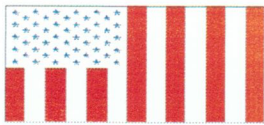
compensation for services (including receipt of property other than money):' that sources are not "income", but sources can be and or become "income" only if they are entered as "income" on a signed "Form 1040" because the signer affirms under penalty of perjury that the items entered in the "income" section of the "Form 1040" are "income" to the signer, or if I were a non-resident alien as stated in paragraph 26 following.

U.S. Supreme Court M. E. BLATT CO. v. UNITED STATES, 305 U.S. 267 (1938) 305 U.S. 267 M. E. BLATT CO.v. UNITED STATES. No. 98. Argued Nov. 15, 16, 1938.Decided Dec. 5, 1938.[305 U.S. 267, 268] Mr. Lawrence Cate, of Washington, D.C., for petitioner.[305 U.S. 267, 271] Mr. J. Louis Monarch, of Washington, D.C., for the United States. [305 U.S. 267, 274] Mr. Justice BUTLER delivered the opinion of the Court....."So far as concerns taxable income, the value of [the] improvements is not distinguishable from excess, if any there may be, of value over cost of improvements made by lessor. Each was an addition to capital; not income within the meaning of the statute. Treasury Regulations can add nothing to income as defined by Congress. [305 U.S. 267, 280]"....

25. That after further study it appears clear to me that the only way that property received by me as a free, unprivileged, individual national/Citizen in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties, pensions could be, or could have been, legally considered to be taxable as "income" would be if I were a non-resident alien individual as stated in I.R. Code Section 1441, Sections (a) and (b), which status I deny; or if I voluntarily completed and signed a "Form 1040 Income Tax Return", (**which I also deny exclusively and generally for the years 2013- 2014 and future**) thereby affirming under penalties of perjury that information on the "Form 1040" was true and correct and that any amounts listed on the "Form 1040" in the "income" block are "income", thereby acknowledging , under oath, that I am or was subject to the tax and had a duty to file "Form 1040 Income Tax Returns" and/or other IRS forms, documents and schedules, none of which instruments I have ever signed with the understanding that they are voluntarily signed, but rather that I thought such acts were lawfully required.

26. That with reliance upon the previously-numbered statements in this AFFIDAVIT and the aforementioned U.S. Supreme Court rulings and upon my constitutionally-protected rights, and particularly those rights enumerated in the Fourth, Fifth, Ninth, Tenth and Thirteenth Amendments to the Constitution to lawfully contract, to work and to lawfully acquire, buy, sell and possess property without interference by government, I am convinced and satisfied that I, as a national/Citizen of the United States***, am not now, nor was I ever subject to, liable for, or required to pay any income/excise tax on any of my earnings or receipts; that I am not now and never was in the legal status of "taxpayer" as that term is defined and used in the Internal Revenue Code, and that I have never had any legal duty or obligation whatsoever to file any "Form 1040", make any "income tax return", sign and file with any employer or





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the IRS any W-4 “*Employees’ Withholding Allowance Certificate*” or other Internal Revenue forms, submit documents or schedules, pay any income tax, keep any records or supply any information to the IRS.

27. That the Internal Revenue Service (IRS), by deceptive and misleading words and statements in the Internal Revenue Code, as well as IRS publications and IRS-generated news articles, has committed constructive fraud by misleading and deceiving me and the general public into believing that I was required to file “*Form 1040 Income Tax returns*”, *Form W-4 Employees’ Withholding Allowance Certificates*” and other IRS forms, documents and schedules and also to keep records, supply information and to pay income taxes, when I now know that, as a free, individual national/Citizen of the United States*** I do not have, nor have I ever had, any requirement to file any such forms.
28. That further I do hereby declare that I am not, and never was, in the legal status of a “taxpayer” as the term “taxpayer” is defined and used in Section 7701(a)(14) of the Internal Revenue Code, a “person required to deduct and withhold any tax” or a person “made liable for such tax” as these phrases are used in the I.R. Code Section 1461, which my study and research shows is the only section of the Internal Revenue Code that makes anyone liable for payment of income tax; that I am and have always been a “non-taxpayer”; that courts have recognized and acknowledged that individuals can be non-taxpayers as stated by the court in *Long v. Rasmussen*, 281 F. 236 (1922), *Economy Plumbing & Heating, U.S. 470 F2d. 585-589 (1972)* and affirmed in *Delima v. Bidwell*, 182 U.S. 176, 179 and *Berth v. United States*, 132 F. Supp. 894 (1955) “...FOR WITH THEM (non-taxpayers) *Congress does not assume to deal and they are neither the subject nor the object of the revenue laws...*”.
29. That by reason of the aforementioned facts, I do hereby exercise my right as a free, national/Citizen of the United States***, upheld by various court decisions, to revoke, rescind, cancel and to render null and void **Nunc pro tunc** both currently and retroactively to the time of signing, based upon the constructive fraud perpetrated upon me by the U.S. Congress and the Internal Revenue Service all “*Form 1040 Income Tax Returns, all Form W-4 Employees’ Withholding Allowance Certificates*”, all other IRS forms, schedules and documents ever signed and/or submitted by me and all my signatures on any of the aforementioned items; that this revocation and rescission is based upon my rights in respect to constructive fraud as established in, but not limited to, the cases of *Tyler v. Secretary of State*, 183A2d, 101 (1962), *Economy Plumbing and Heating v. U.S.*, 470 F.2d 585 at 589 (1972) and also *El Paso Natural Gas Co. v. Kysar Insurance Co.*, 605 Pacific 2d, 240 (1979) which stated: “*Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument.*”





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I Certify that this affidavit of revocation and rescission has been drafted with knowledge as to every statement, and that said knowledge has being gained from personally studying since around the year 2004; documents which the subscriber holds copies of; including but not limited to: Congressional records, IRS publications, Most court cases cited, IRS letters, IRS manuals, FOIA requests, Statutes at large, IRC 1917-1919, 1921-1923, Revenue acts of 1924- 1926-1928- 1932-1934-1936-1938-1954, Federal Register documents, National Archives documents, and many more, and that I have also obtained through FOIA Request a copy of the IMF under the name ELIAS AGREDO-NARVAEZ which was decoded using the IRS own manuals and have discovered that the alleged agency is making use of falsified information on such file including but not limited to the Social Security number, and that the subscriber has repeatedly informed and demanded such information to be corrected with no avail, and that such agency's employees are now trying to coerce me to file IRS forms that have no relevance to me with threats of penalties for frivolous positions in order to gain jurisdiction over my Person.

RE: AFFIDAVIT OF REVOCATION AND RESCISSION

In Propria Persona

Elias Agredo-Narvaez

03/29/2015



USA #1

Non-Domestic/ Non-Assumpsit/ All Rights reserved

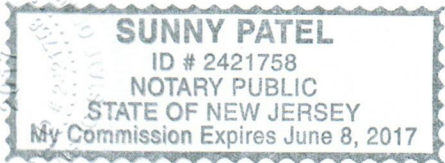
Subscribed and sworn to before me, a Notary Public, of New Jersey, County of Ocean, this
29th day of March, 2015.

Sunny Patel

Notary Public

June 8, 2017

My Commission Expires on



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Sent AS
EXHIBIT C

I, Elias Agredo-Narvaez ; as the u
 united states of America, witho
 mails specified below were serve
 specified parties on the specifie
 case/administrative

y under the laws of the
 that true copies of the
 stal Service, and to the
 reference to the same
 as follows:

PARTY	MAIL		CERTIFIED MAIL#
Goldstone Management	12231972-EAN-GSM	10/12/2013	70121640000213628483
IRS, Kansas City	12231972-EAN-DPD	07/15/2013	70121640000213639069
IRS, Atlanta GA. FOIA	12231972_EAN-IRS-FOIA	12/18/2013	70121640000213628568
U.S. District, Chief Judge			
Jerome B. Simandle	EAN-12231972-LOROR-NNJ	02/08/2014	72122920000224793903
U.S. District Judge			
Joel A. Pisano	EAN-12231972-LOROR-NNJ	02/08/2014	70122920000224793873
U.S. District Judge			
Jose L. Linares	EAN-12231972-LOROR-NNJ	02/08/2014	70122920000224794047
US Dep of the Treas			
IRS, Kansas City. Tax return,	EAN-12231972-CFRIRS.	03/18/2014	70122920000224793910
IRS UT, Layne Carver.	12231972-EAN-IRSLTR3176C0.	05/17/2014	70122920000224793927
IRS UT, Layne Carver.	12231972-EAN-IRSLTR3176C0.	07/03/2014	70122920000224793934
IRS UT, Layne Carver.	12231972-EAN-IRSLTR3176C0		
	INVOICE	08/19/2014	70122920000224793958
US TREASURY	12231972-EAN-RESPONSE TO		
	IRS NOTICECP15	08/19/2014	70122920000224293941
IRS, FRESNO CA	12231972-EAN-RTIRSCP59	02/19/2015	70122920000224793972
SENATOR BOB			
MENENDEZ	12231972-EAN-LTNJS	02/26/2015	70122920000224794023
SENATOR			
COREY BOOKER	12231972-EAN-LTNJS	02/26/2015	70122920000224794016



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The following document was sent to the following parties: FORMAL COMPLAINT, NOTICE OF FRAUD AND DEMAND FOR REDRESS

ITEM# 12231972-EAN-GCC. ON 03/25/2015.

TO:

BARACK HOUSSEIN OBAMA	CERT MAIL RR # 7012 1640 0002 1363 8994
CHIEF JUSTICE JOHN G.ROBERTS Jr.	7012 1640 0002 1363 9052
JOSEPH R. BIDEN	7012 1640 0002 1363 9014
JOHN BOEHNER	7012 1640 0002 1363 9021
JACOB J. LEW	7012 1640 0002 1363 9038
JOHN KOSKINEN	7012 1640 0002 1363 9045

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03/28/2015

2015

USA 1

Elias Agredo-Narvaez

Date: 03/28/2015





Department of Treasury
Internal Revenue Service
ACS Support - Stop 5050
P.O. Box 219236
Kansas City, MO 64121-9236



Notice	LT11
Notice Date	March 17, 2015
Taxpayer ID number	[REDACTED]
Case reference number	4922938978
To contact us	1-800-829-7650

Page 1 of 4

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

Notice of intent to levy

Intent to seize your property or rights to property

Amount due immediately: \$5,099.61

We haven't received a payment despite sending you several notices about your overdue taxes. The IRS may seize (levy) your property or your rights to property on or after April 16, 2015.

Property includes:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Alaska Permanent Fund Dividend and state tax refund
- Social Security benefits

Billing Summary

Amount you owed	\$5,000.00
Additional interest charges	99.61
Amount due immediately	\$5,099.61

Continued on back...



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

Notice	LT11
Notice date	March 17, 2015
Taxpayer ID number	[REDACTED]
Case reference number	4922938978



Payment

- Make your check or money order payable to the United States Treasury.
- Write your Taxpayer ID number [REDACTED] and the tax period(s) on your payment and any correspondence.

Amount due

\$5,099.61

INTERNAL REVENUE SERVICE
ACS SUPPORT - STOP 5050
P.O. BOX 219236
KANSAS CITY, MO 64121-9236



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AGRE 55 0 201312

00000509961

What you need to do immediately –
continued

About Federal Tax Liens

The tax lien is a claim against all of your property that arises once you have not paid your bill. If you don't pay the amount due or call us to make payment arrangements, we can file a Notice of Federal Tax Lien at any time, if we haven't already done so. The Notice of Federal Tax Lien publically notifies your creditors that the IRS has a lien (or claim) against all your property, including property acquired by you after the Notice of Federal Tax Lien is filed. Once the lien's notice to creditors has been filed, it may appear on your credit report and may harm your credit rating or make it difficult for you to get credit (such as a loan or credit card). It cannot be released until your bill, including interest, penalties, and fees, is paid in full, we accept a bond guaranteeing payment of the amount owed, or we determine that you don't owe or the liability is reduced to zero. The lien's notice to creditors may be withdrawn under certain circumstances. You can find additional information about tax liens, including helpful videos, at <http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Understanding-a-Federal-Tax-Lien> or by typing lien in the IRS.gov search box.

If we don't hear from you

If you don't call us immediately, pay the amount due, or request a hearing by April 16, 2015, we may seize (levy) your property or your rights to property. Property includes:

- Wages and other income
- Bank accounts
- Business assets
- Personal assets (including your car and home)
- Social Security benefits

Your billing details

Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
12/31/2013	CIVPEN	\$5,000.00	\$99.61	\$.00	\$5,099.61

Interest charges

We are required by law to charge interest when you don't pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601)

For a detailed calculation of your interest, call 1-800-829-7650.

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,
- Notice of Intent to Levy and Notice of Your Right to a Hearing,
- Notice of Jeopardy Levy and Right of Appeal,
- Notice of Levy on Your State Tax Refund,
- Notice of Levy and Notice of Your Right to a Hearing.

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 7 (Equivalent Hearing) to request an equivalent hearing.

1. Taxpayer Name: (Taxpayer 1) _____

Taxpayer Identification Number _____

Current Address _____

City _____ State _____ Zip Code _____

2. Telephone Number and Best Time to Call During Normal Business Hours	Home () _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
	Work () _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
	Cell () _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.

3. Taxpayer Name: (Taxpayer 2) _____

Taxpayer Identification Number _____

Current Address _____

(If Different from
Address Above)

City _____ State _____ Zip Code _____

4. Telephone Number and Best Time to Call During Normal Business Hours	Home () _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
	Work () _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.
	Cell () _____ - _____	<input type="checkbox"/> am. <input type="checkbox"/> pm.

5. Tax Information as Shown on the Lien or Levy Notice (If possible, attach a copy of the notice)

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods

Information You Need To Know When Requesting A Collection Due Process Hearing

What Is the Deadline for Requesting a Timely Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice) or Notice of Your Right to a Hearing After an Actual Levy.

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will be extended by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a timely CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 7 of the form to request an equivalent hearing. **An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice—one year plus five business days from the filing date of the Notice of Federal Tax Lien.
- Levy Notice—one year from the date of the levy notice.
- Your request for a CDP levy hearing, whether timely or Equivalent, does not prohibit the Service from filing a Notice of Federal Tax Lien.

Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. **Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals, it must be sent to the address on the lien or levy notice. If you send your request directly to Appeals it may result in your request not being considered a timely request. Depending upon your issue the originating function may contact you in an attempt to resolve the issue(s) raised in your request prior to forwarding your request to Appeals.**

Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for free or nominal charge. Our Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See Publication 594, *The IRS Collection Process*, or visit www.irs.gov/advocate/index.html. You also can call 1-877-777-4778 for TAS assistance.

Note—The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at www.irs.gov by typing “frivolous” into the search engine.

You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).

How do you request a CDP or equivalent hearing with the Office of Appeals?

Complete Form 12153, Request for a Collection Due Process or Equivalent Hearing, or other written request with the same information and send it to the address shown on your lien or levy notice. To request an equivalent hearing, you must check the Equivalent Hearing box on line 7 of Form 12153, or if you don't use Form 12153 write that you want an equivalent hearing if the CDP hearing request is late. If you received both a lien and a levy notice, you may appeal both actions by checking the boxes on line 6 of Form 12153 or if you don't use Form 12153, you may appeal both actions in one written request. You must identify your alternatives to, or your reasons for disagreeing with, the lien filing or the levy action. Alternatives or reasons for disagreeing may include:

- Collection alternatives such as installment agreement or offer in compromise.
- Subordination or discharge of lien.
- Withdrawal of Notice of Federal Tax Lien.
- Appropriate spousal defenses.
- The existence or amount of the tax, but only if you did not receive a notice of deficiency or did not otherwise have an opportunity to dispute the tax liability.
- Collection of the tax liability is causing or will cause an economic or other hardship.

Note: You may not raise an issue that was raised and considered at a prior administrative or judicial hearing, if you, or your representative, participated meaningfully in the prior hearing or proceeding. Also, you may not challenge the existence or amount of an assessment made based on court ordered restitution.

Form 12153 is available at your local IRS Office, by calling 1-800-829-3676, or from www.irs.gov. Include a copy of your lien and/or levy notice. List all taxes and tax periods included on the notice you received for which you are requesting a hearing. You are entitled to only one hearing relating to a lien notice and one hearing relating to a levy notice, for each taxable period. In general, the IRS will deny a hearing request that only raises issues identified by the IRS as frivolous or that are made solely to delay or impede collection. For a nonexclusive listing of issues identified by the IRS as frivolous, see "The Truth About Frivolous Tax Arguments" on www.irs.gov.

To preserve your right to go to court, you must request a CDP hearing within the time period provided by law. Your request for a CDP hearing must be sent to the address on the lien or levy notice and postmarked on or before the date shown in the lien notice or on or before the 30th day after the date of the levy notice.

Before you formally appeal a lien or levy notice by sending us Form 12153, you may be able to work out a solution with the Collection office that sent the notice. To do so, call the telephone number on the lien or levy notice and explain to the IRS employee listed on the notice or other representative why you disagree with the action.

If a telephone number is not shown on the notice, you can call 1-800-829-1040. This contact, however, does NOT extend the 30-day period to make a written request for a CDP hearing.

What will happen when you request a CDP or equivalent hearing with the Office of Appeals?

After you request a hearing, you may still discuss your concerns with the Collection office that sent the lien or levy notice. If you are able to resolve the issues with that office, you may withdraw your request for a hearing. If you are unable to, or do not choose to, resolve the issues with the Collection office, your case will be forwarded immediately to Appeals.

Appeals will contact you to schedule a conference. Your conference may be held by telephone, correspondence, or, if you qualify, in a face-to-face conference at the Appeals office closest to your home, school or place of business. To qualify for a face-to-face conference, you must not raise any issues that are deemed as frivolous or made with a desire solely to delay or impede collection. If you are proposing a collection alternative, it may be necessary for you to submit financial information or tax returns. Generally, the Office of Appeals will ask the Collection Function to review, verify and provide their opinion on any new information you submit. We will share their comments with you and give you the opportunity to respond. If you request a face-to-face hearing, the Appeals officer will notify you by letter if you need to take steps to qualify for a face-to-face conference.

Unless one of the exceptions in section 6330(f) applies, for Jeopardy situations, State Income Tax levies, Federal Contractor levies or Disqualified Employment Tax levies, levy action is not permitted for the subject tax and periods during the 30 days after the levy notice and during the timely requested CDP hearing process. Normally, there will be no levy action during the period you have to request a hearing from a lien notice and during the related CDP hearing process.

If your request for a CDP hearing is timely, the 10-year period the IRS has to collect your taxes will be suspended until the date Appeals' determination becomes final or you withdraw your request for a hearing in writing.

At the conclusion of the CDP hearing, Appeals will issue a determination letter unless you have withdrawn your hearing request. If you don't agree with Appeals' determination, you may request judicial review of the determination by petitioning the United States Tax Court within the time period provided for in the Appeals' determination letter. You may not be able to raise issues in the Tax Court if you do not raise them during the Appeals hearing, and the Tax Court may limit the evidence you can present to the evidence you submitted to Appeals during the hearing. ~~You should, therefore, raise all issues and present all evidence during the Appeals hearing, in order to preserve your rights to raise issues and have evidence considered in subsequent court proceedings.~~

Appeals will retain jurisdiction over its determination. You may return to Appeals if you believe that the Collection function did not carry out Appeals' determination as it was stated or if there is a change in your circumstances that affects Appeals' determination. However, you must first try to work with Collection to resolve the problem.

If your request for a CDP hearing is not timely and you request an equivalent hearing, the law does not prohibit levy and the collection statute is not suspended. Furthermore, you cannot go to court if you disagree with Appeals' decision.

How do you request a CDP or equivalent hearing with the Office of Appeals?

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- Withdrawal of Notice of Federal Tax Lien.
- Appropriate spousal defenses.
- The existence or amount of the tax, but only if you did not receive a notice of deficiency or did not otherwise have an opportunity to dispute the tax liability.
- Collection of the tax liability is causing or will cause an economic or other hardship.

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If a telephone number is not shown on the notice, you can call 1-800-829-1040. This contact, however, does NOT extend the 30-day period to make a written request for a CDP hearing.

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After you request a hearing, you may still discuss your concerns with the Collection office that sent the lien or levy notice. If you are able to resolve the issues with that office, you may withdraw your request for a hearing. If you are unable to, or do not choose to, resolve the issues with the Collection office, your case will be forwarded immediately to Appeals.

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At the conclusion of the CDP hearing, Appeals will issue a determination letter unless you have withdrawn your hearing request. If you don't agree with Appeals' determination, you may request judicial review of the determination by petitioning the United States Tax Court within the time period provided for in the Appeals' determination letter. You may not be able to raise issues in the Tax Court if you do not raise them during the Appeals hearing, and the Tax Court may limit the evidence you can present to the evidence you submitted to Appeals during the hearing. ~~You should, therefore, raise all issues and present all evidence during the Appeals hearing, in order to preserve your rights to raise issues and have evidence considered in subsequent court proceedings.~~

Appeals will retain jurisdiction over its determination. You may return to Appeals if you believe that the Collection function did not carry out Appeals' determination as it was stated or if there is a change in your circumstances that affects Appeals' determination. However, you must first try to work with Collection to resolve the problem.

If your request for a CDP hearing is not timely and you request an equivalent hearing, the law does not prohibit levy and the collection statute is not suspended. Furthermore, you cannot go to court if you disagree with Appeals' decision.



The IRS Collection Process

Publication 594

This publication provides a general description of the IRS collection process. The collection process is a series of actions that the IRS can take against you to collect the taxes you owe if you don't voluntarily pay them. The collection process will begin if you don't make your required payments in full and on time, after receiving your bill.

Please keep in mind that this publication is for information only, and may not account for every tax collection scenario. It's also not a technical analysis of tax law.

If you have questions or need help

Please visit www.irs.gov/formspubs/ to find all the IRS tax forms and publications mentioned here, or to do a keyword search on any topic.

You can also visit your local IRS office, or call the number on your bill. If you don't have a bill, please call:

- 1-800-829-1040 (individuals)
- 1-800-829-4933 (businesses)

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Pay by mail or in person at a local IRS office

You can mail a check to us at the address listed on your bill or bring it to your local IRS office. For a listing of offices near you, please visit www.irs.gov/localcontacts/index.html.

Options if you can't pay in full now**Apply for an Installment Agreement**

An Installment Agreement with the IRS means that we'll allow you to make smaller periodic payments over time if you can't pay the full amount at once. There are several ways to apply for an Installment Agreement:

- **Online** at www.irs.gov/individuals/article/0,,id=149373,00.html. Only individuals who owe \$50,000 or less can apply online.
- **By phone** Please call the number on your bill or 1-800-829-1040.
- **By mail** Please complete Form 9465, Installment Agreement Request, if you owe \$25,000 or less. Complete Form 9465-FS, Installment Agreement Request, if you owe more than \$25,000. Or you can use Form 2159, Payroll Deduction Agreement. Mail your form to the address on your bill.
- **In person** at your local IRS office.

If you request a payment plan, you can reduce penalties and interest by making voluntary payments according to the proposed plan's terms until you're notified whether we've accepted your payment plan request. Keep in mind that our acceptance of your interim payments doesn't mean we've approved your request. We'll notify you in writing once we've made our decision.

With an Installment Agreement, you can pay by check, direct debit, through payroll deductions, or electronic funds transfer. Keep in mind there's a user fee for Installment Agreements. However, if you meet our low-income guidelines, you can pay a reduced user fee. For more information, see Form 13844, Application for Reduced User Fee for Installment Agreements.

To be eligible for an Installment Agreement, you must file all required tax returns. Prior to approving your Installment Agreement request, we may ask you to complete a Collection Information Statement (Form 433-F, 433-A and/or Form 433-B) and provide proof of your financial status. Please have your financial information available if you apply over the phone or at an IRS office. For more information, see Publication 1854, How to Complete a Collection Information Statement (Form 433-A).

If we approve your request, we'll still charge applicable interest and penalties until you pay the amount or balance due in full, and may file a Notice of Federal Tax Lien (see page 4.) If we reject your Installment Agreement request, you may request that the Office of Appeals review our case. For more information, see Publication 1660, Collection Appeal Rights.

If you're unable to meet the terms of your approved Installment Agreement, please contact us immediately.

Apply for an Offer in Compromise (OIC)

You may be eligible for an Offer in Compromise if you can't pay the amount you owe in full or through installments. By requesting an Offer in Compromise, you're asking to settle unpaid taxes for less than the full amount you owe. We may accept an Offer in Compromise if:

- We agree that your tax debt may not be accurate,
- You have insufficient assets and income to pay the amount due, or
- Because of your exceptional circumstances, paying the amount due would cause an economic hardship or would be unjust.

For an Offer in Compromise to be considered, you must pay an application fee and make an initial or periodic payment. However, low income taxpayers may qualify for a waiver of the application fee and initial or periodic payment.

For more information, please see the Low Income Certification on Form 656, Offer in Compromise.

To apply for an Offer in Compromise, complete one of the following forms:

- **Form 656-L, Offer in Compromise (Doubt as to Liability)** Complete this if you think your tax debt isn't accurate.
- **Form 656, Offer in Compromise** Complete this if you're unable to pay the amount due, have an economic hardship, or other special circumstance that would cause paying the amount due to be unjust.

For more information, see Form 656-B, Offer in Compromise Booklet or visit www.irs.gov/individuals/article/0,,id=243822,00.html.

If you need more time to pay**Ask that we delay collection**

If you can't pay any of the amount due, you can request that we delay collection until you're able to pay. Prior to approving your request, we may ask you to complete a Collection Information Statement and provide proof of your financial status. Please remember that even if we delay collection, we'll still charge applicable penalties and interest until you pay the full amount, and we may file a Notice of Federal Tax Lien (see page 4). We may also request updated financial information during this temporary delay to review your ability to pay.

How long we have to collect taxes

We can attempt to collect your taxes up to 10 years from the date they were assessed. However, there are exceptions to this time frame. For example, by law, we'll suspend and extend collection while:

- We're considering your request for an Installment Agreement or Offer in Compromise. If your request is rejected, we'll suspend collection for another 30 days, and during any period the Appeals Office is considering your appeal request.
- You live outside the U.S. continuously for at least 6 months. Collection is suspended while you're outside the U.S. and, if at the time of your return the normal collection period would expire before 6 months from the date of your return, the extended period won't expire before the expiration of the 6 months after your return.

What to do if a Notice of Federal Tax Lien is filed against you

You should pay the full amount you owe immediately. Keep in mind the Notice of Federal Tax Lien only shows your assessed balance as of the date of the notice. It doesn't show your payoff balance or include our charges for filing and releasing the lien. To find out the full amount you must pay to have the lien released, call 1-800-913-6050. If you have questions, call the number on your lien notice or 1-800-829-1040 or visit www.irs.gov/businesses/small/article/0,,id=108339,00.html.

How to appeal a Notice of Federal Tax Lien

Within 5 business days of filing the Notice of Federal Tax Lien, we'll send you a Notice of Your Right to a Collection Due Process Hearing. You'll have until the date shown on the notice to request a Collection Due Process hearing with the Office of Appeals. Send your Collection Due Process hearing request to the address on the notice. For more information, see Form 12153, Request for a Collection Due Process or Equivalent Hearing.

After your Collection Due Process hearing, the Office of Appeals will issue a determination on whether the Notice of Federal Tax Lien should remain filed, or whether it should be withdrawn, released, discharged, or subordinated. If you disagree with the determination, you have 30 days after it's made to seek a review in the U.S. Tax Court.

If you don't file a hearing request within 30 days, you aren't entitled to a Collection Due Process hearing, but you may be entitled to an equivalent hearing. The request for an equivalent hearing; however, doesn't prohibit us from seizing and doesn't suspend the 10-year period for collecting tax. In addition, you aren't entitled to a judicial review of the decision from the Equivalent Hearing.

In addition to any Collection Due Process rights you may have, you may also appeal a proposed or actual filing of a Notice of Federal Tax Lien under the Collection Appeals Program.

Reasons we'll "release" a federal tax lien

A "release" of a federal tax lien means that we have cleared both the lien for your debt and the public Notice of Federal Tax Lien. We do this by filing a Certificate of Release of Federal Tax Lien with the same state and local authorities with whom we filed your Notice of Federal Tax Lien. We'll release your lien if:

- Your debt is fully paid,
- Payment of your debt is guaranteed by a bond, or
- The period for collection has ended. (In this case, the release is automatic.)

For more information, see Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien.

Reasons we may "withdraw" a Notice of Federal Tax Lien

A "withdrawal" removes the Notice of Federal Tax Lien from public record. The withdrawal tells other creditors that we're abandoning our lien priority. This doesn't mean that the federal tax lien is released, or that you're no longer liable for the amount due.

We may withdraw a Notice of Federal Tax Lien if:

- You've entered into an Installment Agreement to satisfy the tax liability, unless the Agreement provides otherwise. For certain types of taxes, we'll routinely withdraw a Notice of Federal Tax Lien if you've entered into a direct debit installment agreement and meet certain other conditions,
- It will help you pay your taxes more quickly,
- We didn't follow IRS procedures,
- It was filed during a bankruptcy automatic stay period, or
- It's in your best interest (as determined by the Taxpayer Advocate) and in the best interest of the government. For example, this could include when your debt has been satisfied and you request a withdrawal.

For more information, see Form 12277, Application for Withdrawal of Filed Notice of Federal Tax Lien.

How to apply for a "discharge" of a federal tax lien from property

A "discharge" removes the lien from specific property. There are several circumstances under which the federal tax lien can be discharged. For example, we may issue a Certificate of Discharge if you're selling property and a Notice of Federal Tax Lien has been filed; you may be able to remove or discharge the lien from that property through the sale. For more information on whether you qualify for a discharge, see Publication 783, Instructions on How to Apply for a Certificate of Discharge of Property from Federal Tax Lien. To watch an instructional video about Publication 783, visit www.irsvideos.gov/Individual/IRSLiens.

How to make the federal tax lien secondary to other creditors ("subordination")

A "subordination" is where a creditor is allowed to move ahead of the government's priority position. For example, if you're trying to refinance a mortgage on your home, but aren't able to because the federal tax lien has priority over the new mortgage, you may request that we subordinate our lien to the new mortgage. For more information on whether you qualify for a subordination, see Publication 784, How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien. To watch an instructional video about Publication 784, visit www.irsvideos.gov/Individual/IRSLiens.

Appeal rights for withdrawal, discharge, or subordination

If we deny your request for a withdrawal, discharge, or subordination, you may appeal under Collections Appeals Program.

Levy: A seizure of property

While a federal tax lien is a legal claim against your property, a levy is a legal seizure that actually takes your property (such as your house or car) or your rights to property (such as your income, bank account, or Social Security payments) to satisfy your tax debt.

Keep in mind that we can't seize your property if you have a current or pending Installment Agreement, Offer in Compromise, or if we agree that you're unable to pay due to economic hardship, meaning seizing your property would result in your inability to meet basic, reasonable living expenses.

Reasons we "release" a levy

The Internal Revenue Code (IRC) specifically provides that we must release a levy if we determine that:

- You paid the amount you owe,
- The period for collection ended prior to the levy being issued,
- It will help you pay your taxes,
- You enter into an Installment Agreement and the terms of the agreement don't allow for the levy to continue,
- The levy creates an economic hardship on you, meaning we've determined that you're unable to meet basic, reasonable living expenses, or
- The value of the property is more than the amount owed and releasing the levy won't hinder our ability to collect the amount owed.

In addition, a levy on wages or salary must be released as soon as possible if we determine that your tax isn't collectible.

We'll also release a levy if it was issued improperly. For example, we'll release a levy if it was issued:

- Against property exempt from seizure,
- Prematurely,
- Before we sent you the required notice,
- While you're in bankruptcy and an automatic stay is in effect,
- Where the expenses of seizing and selling the levied property would be greater than the fair market value of the property,
- While an Installment Agreement request, Innocent Spouse Relief request, or Offer in Compromise is being considered or had been accepted and is in effect, or
- While the Office of Appeals or Tax Court is considering certain appeals and the levy wasn't a Disqualified Employment Tax Levy to collect employment taxes, a state refund, or jeopardy levy.

Reasons we may return seized ("levied") property

We may return your property if:

- Its seizure was premature,
- Its seizure was in violation of the law,
- Returning the seized property will help our collection of your debt,
- You enter into an Installment Agreement that doesn't allow a levy,
- We didn't follow IRS procedures, or
- It's in your best interest (as determined by the Taxpayer Advocate) and in the best interest of the government.

If we decide to return your property but it's already been sold, we'll give you the money we received from the sale. You can file a request for seized property to be returned, or we can return seized property on our own initiative, generally up to 9 months after the seizure.

How to recover seized ("levied") property that's been sold

To recover your real estate, you (and anyone with interest in the property) may recoup it within 180 days of the sale by paying the purchaser what they paid, plus interest at 20% annually.

If your property has been seized ("levied") to collect tax owed by someone else, you may appeal under the Collection Appeals Program or (within the time prescribed by law), file a claim under Internal Revenue Code section 6343(b), or you may (within the time prescribed by law) file a suit under Internal Revenue Code section 7426 for the return of the wrongfully seized property. For more information, see Publication 4528, Making an Administrative Wrongful Levy Claim under Internal Revenue Code section 6343(b).

How to recover economic damages

If our seizure was in error, your payment was lost or misplaced, or there was a direct debit Installment Agreement processing error and you incurred bank charges, we may reimburse you for charges you paid. For more information, see Form 8546, Claim for Reimbursement of Bank Charges. If your claim is denied, you can sue the federal government for economic damages.

If we intentionally or negligently didn't follow Internal Revenue law while collecting your taxes, or you're not the taxpayer and we wrongfully seized your property, you may be entitled to recover economic damages. Mail your written administrative claim to the attention of the Advisory Group Manager for your area at the address listed in Publication 4235, Collection Advisory Group Addresses. If you've filed a claim and your claim is denied, you can sue the federal government, but not the IRS employee, for economic damages.

Summons: Used to secure information

If we're having trouble gathering information to determine or collect taxes you owe, we may serve a summons. A summons legally compels you or a third party to meet with an officer of the IRS and provide information, documents, and/or testimony.

If you're responsible for a tax liability and we serve a summons on you, you may be required to:

- Testify,
- Bring books and records to prepare a tax return, and/or
- Produce documents to prepare a Collection Information Statement, Form 433-A or Form 433-B.

If you can't make your summons appointment, immediately call the number listed on your notice. If you don't call us and don't attend your appointment, serious legal action may be taken against you.

If we serve a third-party summons to determine tax liability, you'll receive a notice indicating that we're contacting a third party. Third parties can be financial institutions, record keepers, or people with relevant information to your case. We won't review their information or receive testimony until the end of the 23rd day after the notice was given. You also have the right to:

- Petition to reject ("quash") the summons before the end of the 20th day after the date of the notice, or
- Petition to intervene in a suit to enforce a summons to which the third party didn't comply.

If we issue a third-party summons to collect taxes you already owe, you won't receive notice or be able to petition to reject or intervene in a suit to enforce the summons.

Information for employers: Collection of employment tax

About employment taxes

Employment taxes are the amount you must withhold from your employees for their income tax and Social Security/Medicare tax, plus the amount of Social Security/Medicare tax you pay for each employee. Federal unemployment taxes are also considered employment taxes.

What we'll do if you don't pay your employment taxes:

- Assess a failure to deposit penalty, up to 15% of the amount not deposited in a timely manner.
- We may propose a Trust Fund Recovery Penalty assessment against the individuals responsible for failing to pay the trust fund taxes.

About trust fund taxes

Trust fund taxes are the income tax, Social Security tax, and Medicare tax withheld from the employee's wages. They are called trust fund taxes because the employer holds these funds "in trust" for the government until it submits them in a federal tax deposit. Certain excise taxes are also considered trust fund taxes because they are collected and held in trust for the government until submitted in a federal tax deposit. For more information, see Publication 510, Excise Taxes.

To encourage prompt payment of withheld employment taxes and collected excise taxes, Congress has passed a law that provides for the Trust Fund Recovery Penalty. For more information, see Publication 15, Circular E, Employer's Tax Guide.

Trust Fund Recovery Penalty

The Trust Fund Recovery Penalty is a penalty that is assessed personally against the individual or individuals who are responsible for paying the trust fund taxes but willfully did not do so. The amount of the penalty is equal to the amount of the unpaid trust fund taxes. For additional information, please see Notice 784, *Could You be Personally Liable for Certain Unpaid Federal Taxes?*, or visit www.irs.gov/businesses/small/article/0,,id=108357,00.html.

If the Trust Fund Recovery Penalty is proposed against you

You'll receive a letter and Form 2751, Proposed Assessment of Trust Fund Recovery Penalty.

If you agree with the penalty, sign and return Form 2751 within 60 days from the date of the letter. To avoid the assessment of the Trust Fund Recovery Penalty, you may also pay the trust fund taxes personally.

If you disagree with the penalty, you have 10 days from the date of the letter to let us know that you don't agree with the proposed assessment, have additional information to support your case, or want to try to resolve the matter informally. If you can't resolve the disagreement with us, you have 60 days from the date of the letter to appeal with the Office of Appeals. For more information, see Publication 5, *Your Appeal Rights and How to Prepare a Protest if You Don't Agree*.

If you don't respond to the letter, we'll assess the penalty amount against you personally and begin the collection process to collect it. We may assess this penalty against a responsible person regardless of whether the company is still in business.

Additional information

Innocent Spouse Relief

Generally, both you and your spouse are responsible, jointly and individually, for paying any tax, interest, or penalties on your joint return. If you believe your current or former spouse should be solely responsible for an incorrect item or an underpayment of tax on your joint tax return, you may be eligible for Innocent Spouse Relief. This could change the amount you owe, or you may be entitled to a refund. Keep in mind you generally must submit Form 8857, Request for Innocent Spouse Relief, no later than two years from the date of our first attempt to collect the outstanding debt, except for requests for equitable relief under Internal Revenue Code section 6015(f). For additional information, see Publication 971, Innocent Spouse Relief.

Representation during the collection process

During the collection process, a hearing, or an appeal, you can be represented by yourself, an attorney, a certified public accountant, an enrolled agent, an immediate family member, or any person enrolled to practice before the IRS. If you're a business, you can also be represented by full-time employees, general partners, or bona fide officers.

To have your representative appear before us, contact us on your behalf, and/or receive your confidential material, file Form 2848, Power of Attorney and Declaration of Representative.

To authorize someone to receive or inspect confidential material, file Form 8821, Tax Information Authorization.

Sharing your tax information

During the collection process, we're authorized to share your tax information in some cases with city and state tax agencies, the Department of Justice, federal agencies, people you authorize to represent you, and certain foreign governments (under tax treaty provisions).

We may contact a third party

The law allows us to contact others (such as neighbors, banks, employers, or employees) to investigate your case. You have the right to request a list of third parties contacted about your case.