NOT LIABLE

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2013** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial: Elias	Last name: Agredo-Narvaez	Your social security number: [redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. c/o 1080-B East veterans highway	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Jackson, New Jersey [08527]		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

NO LIABLE

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount 15b	
16a	Pensions and annuities	16a	b Taxable amount 16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount 20b	
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

23	Educator expenses	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35		36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	

Tax and Credits

38 Amount from line 37 (adjusted gross income) . . . 38

39a Check if: ☐ You were born before January 2, 1949, ☐ Blind. ☐ Spouse was born before January 2, 1949, ☐ Blind. } Total boxes checked ▶ 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

40 **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . . 40

41 Subtract line 40 from line 38 . . . 41

42 **Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions 42

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . 43

44 **Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ ______ 44

45 **Alternative minimum tax** (see instructions). Attach Form 6251 . . . 45

46 Add lines 44 and 45 . . . ▶ 46

47 Foreign tax credit. Attach Form 1116 if required . . . 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 19 . . . 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit. Attach Schedule 8812, if required . . . 51

52 Residential energy credits. Attach Form 5695 . . . 52

53 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ______ 53

54 Add lines 47 through 53. These are your **total credits** . . . 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . ▶ 55

Other Taxes

56 Self-employment tax. Attach Schedule SE . . . 56

57 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . . 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . 58

59a Household employment taxes from Schedule H . . . 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required . . . 59b

60 Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s) ______ 60

61 Add lines 55 through 60. This is your **total tax** . . . ▶ 61

Payments

62 Federal income tax withheld from Forms W-2 and 1099 . . 62

63 2013 estimated tax payments and amount applied from 2012 return 63

64a **Earned income credit (EIC)** . . . 64a

b Nontaxable combat pay election 64b

If you have a qualifying child, attach Schedule EIC.

65 Additional child tax credit. Attach Schedule 8812 . . . 65

66 American opportunity credit from Form 8863, line 8 . . . 66

67 Reserved . . . 67

68 Amount paid with request for extension to file . . . 68

69 Excess social security and tier 1 RRTA tax withheld . . . 69

70 Credit for federal tax on fuels. Attach Form 4136 . . . 70

71 Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐ 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** . . . ▶ 72

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** 73

74a Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ 74a

Direct deposit? See instructions.

▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number

75 Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶ 76

77 Estimated tax penalty (see instructions) . . . 77

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature [redacted] | Date 03/15/14 | Your occupation | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

Certified Mail # 7012 2920 0002 2479 3910

From:

Elias Agredo-Narvaez©, SSN [redacted]
C/o 1080-B
1080 East veterans Highway
Jackson, New Jersey [08527]
Non-Domestic, Non-assumpsit
without The United States

March, 15, 2014

To:
Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999-0099

Re: Claim for Refund for 2013

Below are the facts and grounds to apprise the Commissioner of the exact basis of my claim.

Background Facts. I am domiciled in Jackson within the County of Ocean, New Jersey under the exclusive legislative jurisdiction of the State of New Jersey. For federal income tax purposes only, I am described as a citizen of the United States (U.S. person) and a U.S. payee, and I performed all my services within the 50 several states.

Statement of Income. I firmly believe that at least 2 different third parties sent the Secretary some erroneous information return about Me for the following reasons:
(1) as a payee and U.S person, my receipts were unlawfully exposed to taxation; and
(2) my receipts were mischaracterized as taxable income;
(3) pursuant to Internal Revenue Bulletin 1997-44 and Treasury Decision 8734, the 3rd parties weren't supposed to report payments;
(4) information returns were improperly filed with the Secretary; and
(5) the characterization of the amounts paid being taxable income reported are wrong.

Thus, I received insufficient income to trigger a requirement to file a return of tax for the following reasons:

(1) based on my personal knowledge of the facts and events as they occurred, I am unable to identify any activity or privilege in which I was engaged that Congress taxed for revenue purposes;[1]

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1 The Supreme Court rejected the notion that gross income is "**everything that comes in**." *S. Pacific v Lowe,* 247 US 330, 335. (1918).

(2) in determining my income tax liability[2,3] (IRC, Subtitle A), only IRC § 1461 references a "person made liable for any tax imposed,"[4] **(26 U.S. Code § 1461 - Liability for withheld tax)** *Every person **required** to deduct and withhold any tax under this chapter **is hereby made liable** for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter.* ***which doesn't apply to me; and***

(3) I have not been able to find any other statute that clearly makes Me a "person made liable for any tax imposed," despite a diligent search of the IRC and its regulations[5], in addition to making a good effort to make discovery of such by way of The Freedom of Information Act.

Additionally; in the second week of 2013, I rescinded any and all of my signatures from any IRS forms and advised my current Private employer by Certified mail# 7012 1640 0002 1362 8483, and it's payroll company to stop collecting funds from my private compensation. The document of which a copy has been sent to this same office included with other pertinent documents states in part:

Dear employer, you received this document because on or about January 3th 2013. I personally delivered to you or one of your agents the IRS form W-8BEN with corresponding sworn affidavit which you and your payroll company did not honor and returned to me……Before going into further detail be advised that *I, am hereby cancelling, withdrawing, nullifying, voiding and revoking any and all previous signatures and IRS forms that I may have provided to you or your company for any tax purposes including SS# and that no information whatsoever is authorized to be shared with the IRS any longer effective 1/10/2013* ***and also let me put you and/or your company on notice that no deductions are allowed to be made out of my paycheck also effective 1/10/13. My wages are my private property and my private property cannot be taken away from me without due process of Law.***

After this notice and demand was made to my employer I was threatened to be fire and be left without any employment, therefore; my employers kept unlawfully exacting funds from my hard earned equity, and I remind the receiver of this letter/document that according to the maxims of Law "every consent involves a submission but a mere submission does not necessarily involve consent"

Also, my case law research demonstrates that there is no requirement to use IRS forms as shown in the Patridge Court in the 7th Circuit: "[Section] 7203 requires a "return" but does not define that word or require anyone to use Form 1040, or any "official" form at all. All that is required is a complete and candid report of income" *US v. Patridge*, 507 F.3d 1092 at 21, (7th Cir. 2007).

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2 "**Tax liability** is a condition precedent to the demand." *Bothke v. Terry*, 713 F. 2d 1405, 1414 (1983) [emphasis added].

3 "We see no distinction between the phrases "**liable for such tax**" and "**subject to a tax**"." *Houston Street Corp. v. C.I.R.*, 84 F.2d 821, at 822 (5th Cir. 1936).

4 Internal Revenue Code (IRC) § 6011 requires "any person **made liable for any tax imposed**… shall make a return or statement" [emphasis added].

5 Other sections of the IRC, for example, sections 1461, 5005, and 5703, among others, plainly make **certain persons liable** for the tax imposed.

furthermore as per the Beard Criteria (*Beard v. Commissioner*, 82 T.C. 766, 777 (1984), aff'd per curiam, 793 F.2d 139 (6th Cir. 1986).

Claim for Refund. The Secretary may have received $3,635.02, in the names ELIAS AGREDO-NARVAEZ© and ™Elias Agredo-Narvaez© as a credit against a potential tax liability. Please see a copy of the statement that my **Private employer** sent me and that I did not authorized it/him to for the unlawful collection of such funds (provided without Prejudice and Without any Recourse) therefore, I claim a refund of at least $3,635.02, which was an overpayment to the United States of amounts erroneously exposed to taxation. I state the following facts:

a) The Secretary received at least $3,635.02, in my name as a credit against a potential tax liability;
b) My filing status is married, filing separately;
c) I have 4 dependents;
d) I claim only the standard deductions and exemptions, and no credits;
e) I am not over 65 years of age;
f) I am not blind; and
g) I do not wish to contribute to the Presidential Campaign fund.

Jurat Pursuant to 28 U.S.C. § 1746. I declare under penalty of perjury of the United States of America that I have read the foregoing document and know its contents, and to the best of my knowledge the statements therein are true and correct, except as to those matters upon which I rely on information and/or belief, and as to those matters I do believe them to be true and correct.

Executed on 03/18/2014

Without Prejudice

3/18/2014

[redacted]

All Rights and Liberties Reserved

SENDER: *COMPLETE THIS SECTION*

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Department of the treasury
Internal Revenue Service C.
Kansas City
MO 64999-0099

2. Article Number

7012 2920 0002 2479 3910

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

☐ Agent
☐ Addressee

B. Received by *(Printed Name)*

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

INTERNAL REVENUE SERVICE
KANSAS CITY, MO 64999-0002
MAR 26 2014

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? *(Extra Fee)* ☐ Yes

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540