



033020151557

Elias Agredo-Narvaez
In care of
1080-B East veterans highway
Jackson, New Jersey
[08527]

Internal Revenue Service
Disclosure Scanning Operation- Stop 93A
Post Office Box 621506
Atlanta GA 30362-3006

Monday, March 30, 2015

Public Liaison:
Jeffrey Austin
Phone #: 215-586-1919

RE: FREEDOM OF INFORMATION REQUEST

This freedom of information request covers all years since 2004 to 2014 entirely.

Name/s: Elias Agredo-Narvaez , ELIAS AGREDO-NARVAEZ or any derivatives thereof.

SS# (provided without recourse) I don't claim this number since it is property of the SSA pursuant to CFR §422.103(d), but to ease your searching.

TIN# (provided without recourse) used to identify and maintain your system of records for the years(s): **starting 2004 and ending in 2014.**

ENCLOSURES:

Copy of Drivers license (provided without prejudice)

Certificate of service Item# 12231972-EAN-SOS-IRS.

Dear Disclosure Officer:

This is a request under the FREEDOM OF INFORMATION ACT at 5 U.S.C. 552, PRIVACY ACT at 5 U.S.C. 552(a) and INTERNAL REVENUE CODE at 26 U.S.C. §6103 and §6110. 26CFR §601.702, and 26CFR §301.6203-1.

Warning: The fact that one must refer to the code of federal regulations that claim to apply to a "taxpayer" does not constitute an admission that the requester is a "taxpayer"; I specifically deny that I am a taxpayer, U.S. citizen, employee, or any of the for revenue purposes as defined in 26USC.

This request does not fall under exception 26 USC § 6103(e)(7). These documents are not sought for any commercial purposes. Understanding that most exemptions are discretionary, rather than mandatory, if for some reason you determined any portion of this request to be exempt from release, please furnish the following:

- (a) those portions reasonably segregable after the exempt material is deleted;
- (b) detailed justification for your discretionary exemption since the overriding objective of the FOIA is to maximize public access to agency records. See IRM [1.3]13.7.1 (08-31-2000) Approach to Exemptions, and;
- (c) provide the name of the official and correct address to whom an administrative appeal should be addressed.

I am requesting copies of records in lieu of personal inspection of the requested records.

I am attesting under the penalty of perjury under the laws of the united States of America 28 U.S.C. 1746(1) and from without the "United States", that I am a category 5 CFR 294.103(d) requester.





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Pursuant to 5 U.S.C. § 552(a)(6)(A)(I), you have **no more than 20 days** from the day you receive this **now public document** to respond to this request. If you don't timely respond, the following facts shall conclusively be established by your willful omission in responding. Pursuant to Fed.Rul.Civ.Pro. 8(b)(6), failure to deny constitutes an omission: and you, and your principals have always failed to respond.

If you are not the correct person to whom this FOIA request (and or other parts of this letter) should be directed, please forward it without delay to the correct person(s), and notify me of the same; to whom, when and on what subject(s).

Please See:

IRM 3.13.5.2.1.1 (01-01-2003) MAINTAINING THE IMF ENTITY:

"It is our responsibility to correct and research a taxpayer's account when problems exist on the IMF." (Emphasis Added).

"Taxpayer Correspondence" is included in the Entity tax examiner's work.

IRM 4.4.1.4 (02-08-1999) AIMS QUALITY CONTROL RESPONSIBILITIES:

"Every Examination employee is responsible for ensuring the accuracy of the AIMS data base."

IRM 4.4.1.4.2 (02-08-1999) FIELD TERRITORY MANAGERS:

"Field Territory Managers are responsible for the accuracy and completeness of the AIMS data base and ensuring that appropriate actions are timely."

IRM 4.4.1.4.3 (02-08-1999) AREA DIRECTORS:

"Area Directors are responsible for the coordination of AIMS quality control procedures within each area, and to ensure the accuracy and completeness of the AIMS data base."

System of records. In order to locate the requested records, please examine the following system of records:

- a) Treasury/IRS 24.030, Individual Master File (IMF), MCC TRANSCRIPT- SPECIFIC.
- b) Treasury/IRS 24.046, Business Master File (BMF).
- c) Treasury/IRS 24.070, Debtor Master File (DMF).
- d) Official internal revenue service Non Master File (NMF).
- e) Each and every other system of records available to the disclosure Officer.

Please include the requester's name only as Elias Agredo-Narvaez, without any appellatives or titles as including but not limited to: Taxpayer, Mr, since they tend to preclude my true nature as a Natural Person, and by not complying with this request you are only showing bad faith.

This FOIA in it's entirety is, and **shall be construed** as just another good faith effort from me, to better understand, and aiding in properly obeying/ complying with the laws and regulations that I may be subject to.

I am also requesting this information in order to aid in the administrative process currently undergoing under the requester's name or any derivatives thereof. (**therefore response time is of essence.**) Be advised that your response to this request will be self evidenced as in the previous petition made last year under the same name and for it which your answers were not complete, did not pertain to me, and or evasive. In that request your answers to certain questions of vital importance were met with responses as: **we have no obligation to respond to this type of questions.**





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("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].

Therefore; It is imperative important that you fulfill your obligations and respond in an honest manner since copies of this request, as well as your answers will be part of documents presented in a court of law [not the Tax court] to support my Civil or criminal lawsuit currently being put together in order to establish once and for all who is in reality committing or furthering fraud. Or for other defenses.

According to rule/§ 861 of the IRS Code: only these 4 groups of people need to pay Federal Income Tax:

- those who live or work in Wash. DC, PR, Guam, or federal territories,
- those working for US federal government,
- those who make income from foreign (overseas) transactions,
- foreigners living in the united States who derive income in USA.

IRS forms W-2, 1042-s, 1098, 1099, 8300 are called "information returns". 26 U.S.C §6041(a) requires "withholding agents" to file information return against all parties receiving payments in excess of \$ 600 connected to a "trade or business as defined in 26U.S.C. §7701(a)(26)

Form W-2 is forwarded to the SSA by a filing party. For each set of forms W-2's one form W-3 is filed that contains the jurat and name of the filing party signing under penalty of perjury. So every Form W-2 has at least one Form W-3 associated to it. Because one is signed under penalty of perjury and linked to the other these documents are essentially accusatory in nature and my right to (peacefully) witness both accusatory instruments (including the name and signature of the under penalty of perjury signing party) should exist in an free and open society; otherwise the accusation must not exist of validity.

An information return filed against a party who is not lawfully engaged in a public office within the U.S. Government is false and fraudulent and a criminal violation of 26 U.S.C §§ 7206 and 7207, 18 U.S.C §912 and §654.

INFORMATION REQUESTED

1. Copies of all Forms W-2 that bear the name of the requester (if destroyed or non-existing, please state so).
2. Copies of all Forms W-3 associated to the Forms W-2 above showing the name and signature of the filing party. (if destroyed or non-existing, please state so).
3. In the absence or in case either record no longer exist there must exist some ledger or computer information showing such matters as to the EIN, address, amount and filing party name. Perhaps





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4. a scan of the signature?
5. Any and all document or evidence Known to connect the filing parties of Form W-2 or Form W-3 to a title 26 " Trade or business". If none exists, please state so.
6. Any documents or evidence known to place the address of the filing party of Form W-2 or W-3 on any federal territory. If none exists, please state so.
7. Any documents or evidence in association with Form W-2 or W-3 known to place myself on a federal territory or identify my domicile or residence as being with the "United States" as defined in 26 U.S.C. § 7701(a)(9) and (a)(10) to expressly include only the District of Columbia no part of any state of the union. See also 26 U.S.C §§7701(a)(39) and 7408(d). If none exists, please state so.
8. Any documents or evidence known to connect **any amount shown** on any of those Forms W-2 or W-3 to a Title 26" trade or business." If none exists please so state.
9. Evidence of withholding agents approval in **FORM 2678** which demonstrates the authority of those agents reporting any income against the requester's name and to deduct any amounts from my private paycheck, for the years 2004 to 2014. If none exists or destroyed please state so.

If you have no information responsive to my requests, then, you are attempting fraud through your silence in dealing with the issues raised herein:

You are omitting to respond because you intent to protect and expand unlawful activity which you have a direct financial interest in, in criminal violation of 18U.S.C. §3, §4, §208.

By condoning the filling of false information returns and omitting to prevent them from being filed, you admit you are aiding and abetting criminal conversion of private property to a public use and public purpose and a public office without compensation, and without the consent of the owner in violation of the Fifth Amendment takings clause and in criminal violation of 18U.S.C. § 654. This unlawful conversion is being effected by quasi-governmental agents who have been duped by the IRS propaganda into unlawfully acting as withholding agents as defined in 26 U.S.C. §7701(a)(16), trustees, and public officers within the U.S. Government without compensation.

By engaging in knowingly criminal activity in failing to respond to this correspondence or remedy the wrongs documented herein, **You surrender any official immunity and become personally liable for a tort:** *"when lawsuits are brought against federal officials, they must be brought against them in their "individual" capacity not their official capacity, when federal officials perpetrate constitutional torts, they do so ultra vires (beyond the power) and lose the shield of immunity."*
[Williams v. U.S. Department of Agriculture, 815 F.2d. 369, ACLU Foundation v. Barr, 952 F.2d. 457, 293 U.S. App. DC 101, (CA DC 1991)]

TITLE 5 PART I CHAPTER 5 SUBCHAPTER II Sec. 552a. Records maintained on individuals (g)(1) Civil Remedies. - Whenever any agency (A) makes a determination under subsection (d)(3) of this section not to amend an individual's record in accordance with his request, or fails to make such review in conformity with that subsection; (B) refuses to comply with an individual request under subsection (d)(1) of this section; (C) fails to maintain any record concerning any individual with such accuracy, relevance, timeliness, and completeness as is necessary to assure fairness in any determination relating to the qualifications, character, rights, or opportunities of, or benefits to the individual that may be made on the basis of such record, and consequently a determination is made which is adverse to the individual; or (D) fails to comply with any other provision of this section, or any rule promulgated thereunder, in such a way as to have an adverse effect on an individual, the individual may bring a civil action against the agency, **and the district courts of the United States shall have jurisdiction in the matters under the provisions of this subsection.**





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You have now received reasonable constructive notice that your omission in remedying the fraud documented herein is unlawful. Beyond this point, your continued omission is willful and actionable and you may become an accessory after the fact and accomplice to the crimes documented herein.

I am not now, nor have I ever been engaged in a "trade or business" or a public Office franchise within any government.

I have never have domicile or residence within the "United States" as legally defined in 26 U.S.C. §7701(a)(9) and (a)(10) and as required by 26 U.S.C. §911(d)(3).

All information returns filed against the name Elias Agredo-Narvaez or any derivatives thereof are false and fraudulent, and I have notified your offices several times already of this crime. This is a criminal violation of 26U.S.C. §§ 7206 and 7207, 18 U.S.C. §911, §654. You have a duty and obligation to report and to prosecute the submitters of these false information returns as they too have been notified of their crimes and demand has been made to them to stop the fraud.

Please provide the following:

System of records. In order to locate the requested records, please examine the following system of records:

- a) Treasury/IRS 24.030, Individual Master File (IMF), MCC TRANSCRIPT- SPECIFIC.
 - b) Treasury/IRS 24.046, Business Master File (BMF).
 - c) Treasury/IRS 24.070, Debtor Master File (DMF).
 - d) Official internal revenue service Non Master File (NMF).
 - e) Each and every other system of records available to the disclosure Officer.
- 1) A copy of all documents maintained in the system of records identified as Individual Master File (IMF) specific and not literal or simply IMF MCC TRANSCRIPT-SPECIFIC.
 - 2) A copy of all documents identified as individual Master File (IMF); data services, IMF MCC TRANSCRIPT-COMplete.
 - 3) The OFFICIAL INTERNALREVENUE SERVICE NON MASTERTRANSCRIPT spelled exactly as listed herein. (note: I am not interested in the official internal revenue service Non Master Transcript which does not exist but the exact spelling in all Caps as indicated above, and which exists in your system of records see **IRM 3.17.46 0-137 (1-1-96)**).
 - 4) Copy of all documents maintained in the system of records identified as **business Master file (BMF)** specific and not literal; Data Service, Treasury/IRS 24.046 for **EIN 14-026708**. If this is non existing, then please explain what the **BODC-WI** means in the **IMF** of an individual as in my case, as well as the **MFR-02**. Reminder: no evasive answers are accepted since the purpose of this inquiry is that of certainty. Also please explain the **VAL-1**.
 - 5) Printed copy of TXMOD or whatever name hardcopy document containing same information.
 - 6) Printed copy of TXMOD- Transaction Section or whatever named hardcopy document containing same information.
 - 7) Copies of PRIVACY ACT TRANSCRIPT (PATRA)
 - 8) See **IRM [104.1] 4.4.2** to show individual Return Master File (IRMF) **note:** for an unknown reason this request was never complete from my request last year and even today am waiting for those documents, again, only complete answers are accepted. Please send only complete copies for the years beginning in 2004 and ending in 2014.





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- 9) A copy of the Master File (MF) assessment provided to the ESP by the service center
- 10) A copy of the Non-Master File (NMF) assessment provided to the ESP by the service center.
- 11) If a Master File assessment was provided, then a copy of the IRS Form 3552 Prompt Assessment Billing Assembly (or its successor form) or TY-26 Form 17-A Statement of tax due (or its successor).
- 12) The Internal Revenue Manual says that the **Form 2162** (Assessment Certificate) "is the legal document that permits collection activity." Please send me any and all of this FORM 2162, pertaining to the requester or the debtor ELIAS AGREDO-NARVAEZ©.
- 13) DLN corresponding to any SFR-150 entry on any year.

Internal Revenue Manual 3(17)(14).1

Account 6110 Tax Assessments

- (2) All tax assessments must be recorded on Form 23C. Assessment Certificate.

The Assessment Certificate must be signed by the Assessment Officer and dated. The Assessment Certificate is the legal document that permits collection activity

Internal Revenue Manual 3(17)(46)2.3

Certification

- (1) All assessments must be certified by signature of an authorized official on Form 23-C

Assessment Certificate. **A signed Form 23-C authorizes issuance of notices and other collection action.....**

- (2) Some assessments are prescribed for expeditious action as and be certified on a daily basis. These assessments will require immediate preparation of Form 23C from Racs.....

Form 23C is described in Document 7130, IRS Printed Product Catalog as:

23C-Assessment Certificate- Summary Record of Assessments

Form 23C is used to officially assess tax liabilities. The completed form is retained in the Service Center case file as legal document to support the assessment made against the taxpayer. This status notice is reissued to update the status notice file. TR:R:A Internal use

Based on information immediately above, please send me:

- 1) A copy of the valid procedurally proper executed FORM 23C (manual) assessment Certificate and supporting documentation for the principal for each class of tax assessed as required by 26USC §6203, and 26CFR §301.6203-1 which pertain **ONLY** to the requester. Any answer to this one has to be under penalty of perjury whether the answer is positive or negative.





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- 2) A copy of documents and information of all exculpatory evidence supporting the record of assessment and supporting documentation for the **Penalty and for the interest**, each individually, for each class of tax assessed as required by 26USC §6203, and CFR § 301.6203-1. **I am not interested in the phony assessment documents created per paragraph [1.3] 13.3.7 08/19/98 of Internal Revenue Manual, handbook 1.3—Disclosure of Official Information, [1.3] 13.3.7 08/19/98. Notice:** this request was also not answered in the last year's request, not even addressed by your agency.

SPECIAL REQUEST

Please provide me with a certified copy of the following documents:

- 1) all statutes creating a specific liability to me for taxes imposed by subtitle A or any other subtitle of the Internal Revenue Code. Which pertains to the requester. **NOTE: don't give me the 16th Amendment answer, as the Supreme Court has already addressed that issue.** And I am also sick about this answer. And about what the co-partner federal courts [tax court included] are saying
- 2) Send detailed explanation as to how and when the **IRS became an agency of the government** of united States of America formed in 1787.
- 3) The documents which show that the definition of the word "State" defined in 26 USC 3121(e) includes any other state than those specifically listed there.
- 4) The documents that evidence the date a legislative act of Congress enacted the Bureau of Internal Revenue or the Internal Revenue Service.
- 5) The documents that evidence specifically which parts of the Internal Revenue Code are under the exclusive direction and control of the Secretary of Treasury of Puerto Rico.
- 6) The documents that evidence the specific date Title 26, USC was enacted into positive law.
- 7) The documents that evidence the IRS has any police power on land belonging to the State of New Jersey.
- 8) The documents that evidence where the Executive branch of the United States government gained their claimed authority to collect taxes directly from the Citizens in the State of New Jersey.
- 9) The documents that evidence specifically what the code **MFR-02**, that is on the Individual Master File (IMF) records specific to the requester and bearing such name, means.
- 10) The documents that define the territory that an "Act of Congress", as defined in Rule 54(c) of Title 18 USC Rules of Criminal Procedure, applies to.
- 11) The documents that evidence that Article 1, section 8, clause 1 of the United States Constitution has been repealed or amended, specifically the statement "The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises,...
- 12) "The documents that evidence the territorial jurisdiction of the Internal Revenue Service.





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- 13) The documents that evidence When, Where, and by Whom the Internal Revenue Service, (formerly, the Bureau of Internal Revenue) was lawfully created.
- 14) The specific code section in Title 26 that establishes the statutory liability of American Citizens to pay the income tax.
- 15) The documents that show that any regulations establishing and controlling the collection and/or enforcement authorities associated with the enforcement of Title 26 internal revenue laws, were ever published in the Federal Register in association with Title 26 enforcement.
- 16) The documents that evidence that the Internal Revenue Service has incorporated, by specific reference within the Federal Register, a requirement to make an income tax return.
- 17) How may a United States Citizen lawfully determine whether a law enacted by Congress applies to the Sovereign Citizens of the fifty States, in the fifty States, or if it (the law) applies to just the Federal Citizens under direct Federal jurisdiction in the territories, possessions, D.C., etc. that Congress legislates for under the 14th Amendment ?
- 18) At present, what are the approved IRS forms for use with 26 CFR § 1.1-1.

And finally; Please respond to the following interrogatives, but without any evasiveness, remember that all this is required in order so that I can conduct myself according to the law. And that most likely- this questions will be part of a grand Jury process or defenses.

I am aware of the research, activities, information, discoveries, revelations and materials provided by many such as but not limited to Tommy Cryer – his IRS victory in 2007 in Louisiana – his Truth Attack organization, Joe Bannister – his reports, Sherry Peal Jackson, Irwin Schiff, Larken Rose, Lindsey Springer, Bill Benson – the Law that Never Was, Bob Schultz – We the People, Devvy Kidd, Peymon Mattahedah – Freedom School, Phil Hart, Larry Beacraft, William Conklin, Larken Rose – Theft by Deception, Paul Andrew Mitchell, B.A., M.S. - Supreme Law – 31 Questions, the Grace Commission Report under President Reagan, Vernice Kuglind, and many others.

I build my understanding by much legal research, not by assumptions. I look at many court cases which show clear victories and conclusions of people who have raised these same and similar questions to the IRS.

- 1) Has the IRS evolved from **Bureau of Alcohol, Tobacco and Firearms** ?
- 2) In **U. S. A. v. Lloyd Long, in 1993, U.S. V. LLOYD R. LONG #CR-1-93-91**
Two IRS agents who had received training as professional witnesses. Upon cross-examination by **Attorney Becraft**, one witness, Ms. Jeu, stated that **a secret code known only to the IRS, and encoded on Mr. Long's permanent record, showed that the IRS knew that he was not required to mail or file a return.**
Please address or otherwise explain what is that secret code and how to recognize it in the IMF that you are about to send Me.
- 3) Does the IRS keep a secret file on each and every American Citizen that has ever filed a tax return, and in that file are a whole host of "facts" that the IRS does not want Me/us to know?
- 4) Due the fact that I can not afford to buy an Lier/attorney to help the US Department of Injustice to put me in jail; I am currently personally doing a deep investigation to the Title 26USC, so far, over





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220 pages of disturbing information has been accumulated to reflect something like so: Person, for example is a term which includes individuals, corporations, partnerships.....and so forth; People go to jail because they claim no to be persons or individuals, but not without first assessing them with **FRIVOLOUS charges and fine them with \$5000,00** per claim under Title 26 USC, so the Judge with an pecuniary interest in the prosecuting from a federal court and without any jurisdiction, put them in jail for long periods of time, Right?. Now, The Congress is supposed to be packed with the best of the best outsmart people, so my question here is this: If **person** means individuals and **individuals** means persons, and if the law 26 USC applies to everyone, and if persons are all taxpayers regardless of their color or race, or sex preferences **THEN, WHAT IN HELL THE REFFERENCES TO Natural Persons in 26 U.S.C. § 163-Interest**; in the section (B) Special rule for certain **foreign entities** is supposed to mean? And why are Natural Persons in the section of **Foreign entities**?

If all individuals are persons and vice versa, then why not mentioning other individuals or taxpayer or persons in this section? But conclusively; NATURAL PERSONS?

I need you to tell me where in 26USC is the definition of natural persons.

I am pretty sure you can answer this one without hesitation, so please don't delay the answer.

FINALLY:

I neither have now nor ever have had any activity in any of those areas; alcohol, tobacco or firearms (hence termed ATF), nor have I ever lived or worked in a the jurisdiction of the "United States" as defined in the IRS code as the District of Columbia and it's territories like Puerto Rico, Guam, Virginia Islands, hence referred to as a **federal zone**, territory, or area.

Please review my **Individual Master File** to **determine** if they may have listed me for any of the above ATF **activities** and or living or working in any of the **federal zones**.

Tell me specifically if you have listed me in any connection to any **federal zone** as a place of work, or resident, or domicile or anything else, including any business enterprise in any of the any of the years you may have records of me from 1994 to present. and change to having no connection

Tell me specifically if you have listed me in any ATF or related activity, and change to having no connection.

If you have **any** listings in any file on me as per the last three paragraphs, **correct them to remove such listings** and tell me that you have made those corrections and so prove with an **updated IMF**.

State specifically any **IMF records** that you **change** and note the changes you are making.

You may not request more time than the specified 20 days to respond to any of the above; this, because it is important to my Personal Liberty and Security, and because in my last request you took 90 days to sent me an incomplete response. I am still awaiting for a fax or otherwise mail with the remaining answers to such request which by the Disclosure Specialist Maritza Travanti I was promised that I will get. NOT SO.





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VERIFICATION

As the undersigned, I hereby verify, under penalty of perjury, under the laws of the united states of America, without The United States (federal Government Corporation), that the above statements of facts and laws are true and correct, according to the best of my current information and based on my own good faith research, knowledge, proofs and belief, so help Me God.

Dated: March 31st 2015
 Printed Name: ELIAS Agredo-Narvaez



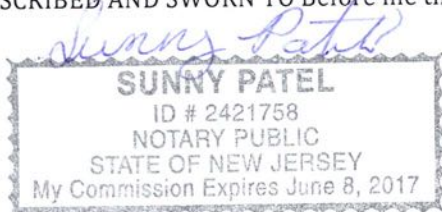
Signed: _____
 All Rights Explicitly Reserved Without Prejudice an Without Recourse
 Status as Non-Resident Alien, Without the U.S

ACKNOWLEDGEMENT

County of Ocean)
) Scilicet
 state of New Jersey)

I, Sunny Patel, a Notary Public on and for said County and state, do hereby Certify that **the user of the name** ELIAS AGREDO-NARVAEZ©, personally known to me to be the same man who subscribed to the forgoing instrument, presented He himself before me this day and acknowledged that he has read said instrument, and that the statements contained therein, are true, and correct, and then he signed it.

SUBSCRIBED AND SWORN TO Before me this 31st Day of March 2015 A.D.



Agredo-nawaez ©

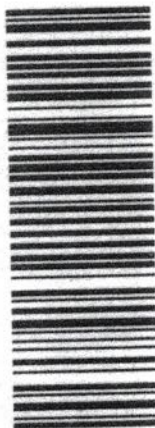
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30362-3006



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

June 16, 2015

Elias Agredo-Narvaez
C/o 1080-B East Veterans Hwy.
Jackson, NJ 08527-9998

Dear Elias Agredo-Narvaez:

I am responding to request dated March 30, 2015 that we received on April 6, 2015.

In items 1 and 2 listed in section 1 of your request, you asked for copies of all Forms W-2 and associated Forms W-3 pertaining to yourself for tax years 2004 - 2014.

Treasury Regulation 26 CFR 601.702(d) provides that requests for records processed in accordance with routine agency procedures are specifically excluded from the processing requirements of the FOIA. **NO SUCH STATEMENTS ARE TO BE FOUND IN 26 CFR 601.702(d)**

As a result, Disclosure offices will no longer process requests for transcripts under the FOIA. Your request is not being processed.

You need to resubmit your request using the enclosed procedures for obtaining the information you need.

We apologize for any inconvenience this may cause you.

In items 3 - 9 listed in section 1 of your request, you asked for the following:

3. in the absence or in case either record (items 1 & 2) no longer exist; some ledger or computer information showing such matters as to the EIN, address, amount and filing party name
4. a scan of the signature
5. any and all documents or evidence known to connect the filing party of Form W-2 or Form W-3 to a title 26 "Trade or Business"
6. any documents or evidence known to place the address of the filing party of Form W-2 or Form W-3 on any federal territory
7. any documents or evidence in association with Form W-2 or Form W-3 to place yourself on any federal territory or identify your domicile or residence as being with the "United States" as defined in 26 U.S.C. section 7701(a)(9) and (a)(10) to expressly include only the District of Columbia no part of any state of the union. See also 26 U.S.C. section 7701(a)(39) and 7408(d)

8. any documents or evidence known to connect any amount shown on any of those Forms W-2 or W-3 to a "Title 26 trade or business"
9. evidence of withholding agents approval in Form 2678 which demonstrates the authority of those agents reporting any income against the requester's name and to deduct any amounts from your private paycheck for the years 2004 – 2014

Your letter appears to ask for documents concerning your personal responsibility to pay federal income tax. To respond to your request, we would have to create personalized and specific statements about your tax liability. We are not required to create records, provide explanations, or answer questions in response to a FOIA request.

To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, commonly known as the Internal Revenue Code (IRC). The IRC may contain information responsive to portions of your request. It is available at many bookstores, public libraries and on the Internet at www.irs.gov.

Income tax filing requirements are supported by statute and implementing regulations, which may be challenged through the judicial system, not through the FOIA. It is not the policy of the Internal Revenue Service to engage in correspondence regarding the interpretation and enforcement of the IRC. We will not reply to future letters concerning these issues.

In items 1-6 and 8 listed in section 2 of your request, you asked for a copy of the following:

1. Individual Master File (IMF) specific and not literal
2. IMF complete
3. The OFFICIAL INTERNAL REVENUE SERVICE NON MASTER TRANSCRIPT
4. Business Master File (BMF) specific and not literal
5. TXMOD
6. TXMOD- Transaction Section
8. Individual Return Master File (IRMF)

Request for transcripts are no longer being processed by Disclosure Offices; please see the response to items 1 and 2 listed in section 1 of your request for more information about requesting transcripts.

In item 7 listed in the second part of your request, you asked for copies of PRIVACY ACT TRANSCRIPTS (PATRA). I have enclosed the requested record consisting of 1 page.

In items 9 - 11 listed in section 2 of your request, you asked for a copy of the following:

9. Master File (MF) assessment provided to the ESP by the service center
10. Non-Master File (NMF) assessment provided to the ESP by the service center

11. if a MF assessment was provided, then a copy of IRS Form 3552 Prompt Assessment Billing Assembly or TY-26 Form 17-A Statement of tax due or successor forms

Request for transcripts are no longer being processed by Disclosure Offices; please see the response to items 1 and 2 listed in section 1 of your request for more information about requesting transcripts.

In item 12 listed in section 2 of your request, you asked for a copy of all Forms 2162 (Assessment Certificate) pertaining to yourself. Form 2162 is obsolete and has been replaced by RACS 006 reports.

You submitted a similar request dated December 17, 2013. We responded to you on March 4, 2014, reference case number F14360-0032 with RACS 006 for tax years 1994 - 2013. You should direct any further inquiries concerning this response to:

Disclosure Office 13
Internal Revenue Service
MS 1020
300 N Los Angeles
Los Angeles CA 90012-3363
(213) 576-3030

Please include the case number on your follow-up correspondence.

I am enclosing the RACS 006 report not included in our previous response for tax years 2010 and 2013 consisting of 12 pages. Please note that the RACS 006 report is a summary record of assessment that does not identify specific taxpayers by name. The report is an aggregate of taxes, interest, and penalties assessed on a given business day.

I am also enclosing an account transcript pertaining to you for tax years 2010 and 2013 consisting of 3 pages. The transcript shows the same assessment dates as the RACS 006 and reflects information from your account which was captured, in aggregate form, in the RACS 006 report. This transcript meets all statutory requirements of Internal Revenue Code Section 6203 and applicable regulations.

In item 13 listed in section 2 of your request, you asked for the DLN corresponding to any SFR-150 entry pertaining to yourself on any tax year. I researched our database and found no SFR assessment records pertaining to you. Therefore, there are no documents responsive to this portion of your request.

In item 1 listed in section 3 of your request, you asked for a copy of the valid, procedurally, and properly executed Form 23C (manual) Assessment Certificate and supporting documentation for the principle tax assessed pertaining to yourself for each tax class.

In item 2 listed in section 3 of your request, you asked for a copy of documents and information of all exculpatory evidence supporting the record of assessment and supporting documentation for the penalty and interest assessed pertaining to yourself for each tax class.

Documents requested in items 1 and 2 listed in section 3 of your request have been provided in response to item 12 listed in section 2 of your request .

In items 1-18 listed in the "Special Request" section of your request, you asked for documents and answers relating to the following interrogatories:

1. all statutes creating a specific liability to you for taxes imposed by subtitle A or any other subtitle of the Internal Revenue Code
2. A detailed explanation as to how and when the IRS became an agency of the government of the United States of America formed in 1787.
3. documents which shows that the definition of the word "State" defined in 26 USC 3121(e) includes any other state than those specifically listed there
4. documents that evidence the date a legislative Act of Congress enacted the Bureau of Internal Revenue or the Internal Revenue Service
5. documents that evidence specifically which parts of the Internal Revenue Code are under the exclusive direction and control of the Secretary of Treasury of Puerto Rico
6. documents that evidence the specific dated Title 26, USC was enacted into positive law
7. documents that evidence the IRS has any police power on land belonging to the State of New Jersey
8. documents that evidence where the executive branch of the United States government gained their claimed authority to collect taxes directly from citizens in the State of New Jersey
9. documents that evidence specifically what the code MFR-02, that is on the IMF records specific to yourself and bearing such name, means
10. documents that define the territory to which an "Act of Congress" , as defined in Rule 54(c) of Title 18 USC Rules of Criminal Procedures applies
11. Documents that evidence that Article 1, section 8, clause 1 of the United States Constitution has been repealed or amended , specifically the statement "The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, ...
12. Documents that evidence the territorial jurisdiction of the Internal Revenue Service
13. Documents that evidence when, where, and by whom the Internal Revenue Service, (formerly, the Bureau of Internal Revenue) was lawfully created
14. The specific code section in Title 26 that establishes the statutory liability of American citizens to pay income tax
15. Documents that show that any regulations establishing and controlling the collection and/ or enforcement authorities associated with the enforcement of

Title 26 Internal Revenue Laws , were ever published in the Federal Register in association with Title 26 enforcement

16. Documents that evidence that the Internal Revenue Service has incorporated, by specific reference within the Federal Register, a requirement to make an income tax return
17. How a United States citizen may lawfully determine whether a law enacted by Congress applies to the sovereign citizens of the 50 states, in the 50 states, or if the law applies to just federal citizens under direct federal jurisdiction in the territories, possessions, D.C., etc., that Congress legislates for under the 14th Amendment
18. A listing of the present approved IRS forms for use with 26 CFR section 1.1-1

In items 1- 6 listed in the second portion of the "Special Request" section of your request, you asked for documents and answers relating to the following interrogatories:

1. Has the IRS evolved from Bureau of Alcohol, Tobacco and Firearms?
2. Please address or otherwise explain what that secret code is and how to recognize it in the IMF transcripts?
3. Does the IRS keep a secret file on each and every American citizen that has ever filed a tax return, and in that file are a whole host of "facts" that the IRS does not want you to know?
4. If everyone, and if persons are all taxpayer regardless of their color or race, or sex preferences then, what references to "natural person" in 26 U.S.C. section 163- Interest; in the section (B) Special rule for certain foreign entities; what does foreign entities mean, and why are natural persons in the section of foreign entities?
5. If all individuals are persons and vice versa, then why not mentioning other individuals or taxpayers or person in this section, but conclusively; natural persons?
6. Where in 26 U.S.C. is the definition of natural persons?

In items 1- 4 listed in the section of your request labelled finally, you made requests relating to the following interrogatories:

1. Review your Individual Master File to determine if IRS may have listed you for any ATF activities and/ or living or working in any of the federal zones
2. Tell you specifically if you have been listed in any connection to any federal zone as a place of work, or resident, or domicile or anything else including any business enterprise in any of the years between 1994 to present and change it to reflect no connection
3. Tell you specifically if you have listed by IRS in any ATF or related activity and change it to reflect no connection
4. Specifically state any IMF records that have been changed and cite the changes

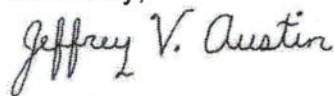
The final 3 sections of your letter contains questions and/or statements that deal with the legality of the income tax system. Federal courts have consistently ruled against a number of arguments challenging the constitutionality of income taxes or the authority of the IRS to enforce the tax laws or collect taxes.

To address these concerns and for your information, please find enclosed a copy of Publication 2105, "Why Do I Have to Pay Taxes?" There is also information on the IRS website at: http://www.irs.gov/pub/irs-utl/friv_tax.pdf called, "The Truth About Frivolous Tax Arguments."

We will not reply to future letters concerning these issues.

If you have any questions please call Disclosure Specialist Shante Brown ID # 1000274251, at 443-853-5129 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F15097-0032.

Sincerely,



Jeffrey V Austin
Disclosure Manager
Disclosure Office 2

Enclosure:

Procedures 1st Party Requesters
Publication 2105
Notice 393

Procedures for Requesting Transcripts

Use the following procedures to request the transcripts you need:

Descriptions of Transcripts

There are generally five types of transcripts available to Individual taxpayers.

Tax Return Transcripts show most line items from the tax return (Form 1040, 1040A, or 1040EZ) as it was originally filed, including any accompanying forms and schedules. This transcript does not reflect any changes you, your representative, or the IRS made after you filed your return. In many cases, this transcript will meet the requirements for student loans and of lending institutions offering mortgages.

Tax Account Transcripts provide any adjustments either you or the IRS made after you filed your return. This transcript shows basic data, including payment and refund history, adjusted gross income, and taxable income.

Record of Account Transcripts combines the information from tax return and tax account transcripts.

Wage and Income Transcripts show data from information returns, such as W-2s, 1099s, and 1098s, reported to the IRS.

Verification of Nonfiling Letters shows that IRS does not have a record of a return processed for the requested period.

Individuals should request transcripts using one of the following methods:

- Go to **Get Transcript** to immediately view and download all transcripts and/or request a tax return and/or tax account transcript be mailed to your address of record. <http://www.irs.gov/Individuals/Get-Transcript>.
- Call 1-800-908-9946 to request tax return and/or tax account transcripts be mailed to your address of record.
- Complete and mail Form 4506-T, *Request for Transcript of Tax Return* to the IRS. <http://www.irs.gov/pub/irs-pdf/f4506t.pdf>

To request Non-Master File (NMF) transcripts, use the following procedures:

For NMF transcripts for individuals, direct your written request to:
Philadelphia Campus, PAMC
2970 Market Street, Mail Stop BLN-3-108.151, Team 503
Philadelphia, PA 19104

For NMF transcripts for business entities, direct your written request to:
Cincinnati Campus, CAMC
201 W. Rivercenter Blvd. Stop 6111G, Team C103
Covington, KY 41011

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

ATLANTA GA 30362

Postage	\$ 1.40
Certified Fee	\$3.30
Return Receipt Fee (Endorsement Required)	\$2.70
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$ 7.40

0353

10 Postmark
Here

04/01/2015

Sent To
INTERNAL REVENUE SERVICE
 Street Apt. No.
DISCLOSURE SCANNING OPERATION
 City, State, ZIP+4
STOP 93A P.O. Box 621506 ATLANTA GA
 PS Form 3800, August 2006 See Reverse for Instructions

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:

INTERNAL REVENUE SERVICE
DISCLOSURE SCANNING OPERATION
STOP 93A
P.O. Box 621506
ATLANTA GA
30362-3006

2. Article Number

(Track Mail) 7011 1570 0002 1727 9516

PS Form 3811, July 2013

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X RECEIVED

☐ Agent

☐ Addressee

B. Received by (Printed Name)

040615

C. Date of Delivery

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

ATSC IRS #7009

3. Service Type

☒ Certified Mail®

☐ Priority Mail Express™

☐ Registered

☒ Return Receipt for Merchandise

☐ Insured Mail

☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee)

☐ Yes

Domestic Return Receipt