

PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

April 5, 2017

Elias Agredo-Narvaez  
1080-B East Veterans Highway  
Jackson, NJ 08527-9998

Dear Elias Agredo-Narvaez:

I am responding to your Freedom of Information Act (FOIA) request dated February 3, 2017 that we received on February 8, 2017.

Item #1 – You asked for a copy of IMF MCC Transcript-Specific pertaining to you for tax years 2013 through 2015.

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.

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.

Item #2 – You asked for a copy of IMF MCC Transcript-Complete pertaining to you for tax years 2013 through 2015. Response to this item was provided under item #1.

Item #3 – You asked for a copy of the Official Internal Revenue Service Non Master Transcript pertaining to you for tax years 2013 through 2015. Response to this item was provided under item #1.

Item #4 – You asked for a copy of Business Master File (BMF) Specific Transcript pertaining to you for tax years 2013 through 2015. Response to this item was provided under item #1.

Item #5 – You asked for a copy of TXMOD transcript pertaining to you for tax years 2013 through 2015. Response to this item was provided under item #1.

Item #6 – You asked for a copy of TXMOD-Transaction Section transcript pertaining to you for tax years 2013 through 2015. Response to this item was provided under item #1.

Item #7 – You asked for a copy of Privacy Act Transcript (PATRA) pertaining to you for tax years 2013 through 2015. I have enclosed a copy of the requested transcript consisting of 1 page.

### **For the year 2013**

You asked for a copy of the document identified by Document Locator Number (DLN) 89221-297-96411-6, for the tax year 2013. This DLN relates to Transaction Code 150, which reflects the filing of your federal income tax return for that year.

We have routine agency procedure that should be used to request tax returns. For your convenience, I am enclosing Form 4506 for this purpose. Instructions and mailing information are on the back of the form.

You asked for a copy of the document identified by Document Locator Number (DLN) 33277-611-04998-6, for the tax year 2013. I am enclosing the information you requested consisting of 1 page.

Item #1 – You asked for a copy of Form 23C assessment certificate pertaining to you for tax year 2013.

I am enclosing the RACS 006 report for tax year 2013 consisting of 15 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 year 2013 consisting of 2 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.

Item #2 – You asked for a copy of every valid Form 2688 “Certificate of Official Record”.

The correct name for Form 2688 is “Application for Additional Extension of Time to File U.S. Individual Income Tax Return”. As of June 29, 2006, this form is obsolete. Therefore, there are no documents specifically responsive to this portion of your request.



Item #3 – You asked for a copy of each and all lawful, procedurally proper deficiency assessments pertaining to you for tax year 2013. Response to this item was provided under For the year 2013 Item #1.

### **For the year 2014**

You asked for a copy of the document identified by Document Locator Number (DLN) 09221-132-20330-5, for the tax year 2014. This DLN relates to Transaction Code 150, which reflects the filing of your federal income tax return for that year.

We have routine agency procedure that should be used to request tax returns. For your convenience, I am enclosing Form 4506 for this purpose. Instructions and mailing information are on the back of the form.

\* You asked for a copy of the document identified by Document Locator Number (DLN) 18247-709-31175-6, for the tax year 2014. Of the 164 pages located in response to your request, I am enclosing 164 pages. I am withholding 1 page in part for the following reason:

- I deleted the Discriminant Information Function (DIF) score from the enclosed records. Release of the DIF score would seriously impair IRS assessment, collection and enforcement proceedings. FOIA exemption (b)(3), supported by Internal Revenue Code section 6103 (b)(2) and (e)(7) exempts this information from release. Disclosure of this information would also reveal law enforcement techniques, procedures and guidelines protected by FOIA exemption (b)(7)(E).

You asked for a copy of the document identified by Document Locator Number (DLN) 71254-708-07848-6, for the tax year 2014. I am enclosing the information you requested consisting of 1 page.

Item #1 – You asked for a copy of Form 23C assessment certificate pertaining to you for tax year 2014.

I am enclosing the RACS 006 report for tax year 2014 consisting of 9 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 year 2014 consisting of 4 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.

Item #2 – You asked for a copy of every valid Form 2688 “Certificate of Official Record”.

The correct name for Form 2688 is “Application for Additional Extension of Time to File U.S. Individual Income Tax Return”. As of June 29, 2006, this form is obsolete. Therefore, there are no documents specifically responsive to this portion of your request.

Item #3 – You asked for a copy of IRS Form 4549 or 4549A pertaining to you for tax year 2014. Response to this item was provided under DLN 18247-709-31175-6.

Item #4 – You asked for a copy of IRS Form 5564 pertaining to you for tax year 2014. Response to this item was provided under DLN 18247-709-31175-6.

Item #4 – You asked for a copy of documents and information of all exculpatory evidence supporting the record of assessment and supporting documents for the penalties and or interests for each class of tax assessed as required by 26 U.S.C. sec 6203 pertaining to you for tax year 2014. Response to this item was provided under For the year 2014 Item #1.

Item #5 – You asked for a copy of Form 668(Y)(c), or 668W(c) or 668(A)(c) executed under penalty of perjury pertaining to you for tax year 2014. I found no documents specifically responsive to this portion of your request.

Item #6 – You asked for a copy of the Master File (MF) assessment pertaining to you for tax year 2014. Response to this item was provided under For the year 2014 Item #1.

Item #7 – You asked for a copy of the Non-Master File (NMF) assessment pertaining to you for tax year 2014. I found no documents specifically responsive to this portion of your request.

Item #8 – You asked for a copy of IRS Form 5564 pertaining to you for tax year 2014. Response to this item was provided under DLN 18247-709-31175-6.

Item #9 – You asked for us to indicate if the IRS has the authority to change your private earnings obtained from a Non-Federally Privileged activity into taxable income.

This portion of 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](http://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.

Item #10 – You asked for a copy of Form 6335 pertaining to you for tax year 2014. I found no documents specifically responsive to this portion of your request.

Item #11 – You asked for a copy of each and all lawful, procedurally proper deficiency assessments pertaining to you for tax year 2014. Response to this item was provided under For the year 2014 Item #1.

### **For the year 2015**

Item #1 - You asked for a copy of the document identified by Document Locator Number (DLN) 89221-282-47607-6, for the tax year 2015. This DLN relates to Transaction Code 150, which reflects the filing of your federal income tax return for that year.

We have routine agency procedure that should be used to request tax returns. For your convenience, I am enclosing Form 4506 for this purpose. Instructions and mailing information are on the back of the form.

You asked for a copy of the document identified by Document Locator Number (DLN) 71254-722-00017-6, for the tax year 2015. I am enclosing the information you requested consisting of 23 pages.

Item #2 – You asked for a copy of Form 23C assessment certificate pertaining to you for tax year 2015.

I am enclosing the RACS 006 report for tax year 2015 consisting of 9 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 year 2015 consisting of 2 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.

Item #3 – You asked for a copy of every valid Form 2688 “Certificate of Official Record”.

The correct name for Form 2688 is “Application for Additional Extension of Time to File U.S. Individual Income Tax Return”. As of June 29, 2006, this form is obsolete. Therefore, there are no documents specifically responsive to this portion of your request.

Item #4 – You asked for a copy of each and all lawful, procedurally proper deficiency assessments pertaining to you for tax year 2015. Response to this item was provided under For the year 2015 Item #2.

The redacted portions of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request.

We are providing your documents in electronic format. The enclosed CD contains your documents and is encrypted. The password to open the files is being mailed separately. At this time there is no charge for the enclosed records. If you determine you need me to provide a printed copy of the documents, please call Specialist Lisa Soli at the phone number shown below. You will be charged \$.20 per page after an allowance of 100 pages at no charge for printed documents.

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency’s decision. I’ve enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights.

If you would like to discuss our response before filing an appeal to attempt to resolve your dispute without going through the appeals process, you may contact Jason Angelotti, the FOIA Public Liaison, for assistance at:

7850 SW 6<sup>th</sup> Ct, Stop 4030, Plantation FL 33324-3202  
954-991-4022

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.



If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, the Office of Government Information Services (OGIS), the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

If you have any questions please call Disclosure Specialist Lisa Soli ID # 1000199298, at 267-941-6326 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case # F17041-0015.

Sincerely,

A handwritten signature in black ink, appearing to read 'JGA', is positioned above the printed name and title.

Jason Angelotti  
Disclosure Manager  
Disclosure Office 2

Enclosures (5)  
Procedures 1<sup>st</sup> Party Requesters  
Form 4506  
Responsive Records  
Copy of your request  
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** combine 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** show 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-J23.134, Team 407  
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



INTERNAL REVENUE SERVICE  
Data Service

Internal Revenue Service  
Disclosure Scanning Operation - Stop 93 A  
P.O. Box 621506  
Atlanta, GA 30362-3006

FEB 08 2017

Centralized Processing Unit  
Atlanta, GA

**Re: SPECIAL REQUEST FOR ASSESMENT DOCUMENTS UNDER FREEDOM OF INFORMATION ACT AND PRIVACY ACT**

**Identification:** SS# 140-02-6708

**Purpose:** Secure a copy of documents pertaining to Elias Agredo-Narvaez, for the years 2013, 2014 and 2015.

**Authority:** 5 U.S.C. §552/552a

**Dear Disclosure Officer:**

This request is being made under authority of the Freedom of Information Act / Privacy Act at 5 U.S.C. §552 / 552a.

I am entitled to a copy of these records, as they pertain to me.

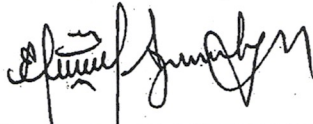
**System of Records.**

In Order to locate the requested records, please examine **ALSO** 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 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 Provide the following: FOR THE YEARS 2013, 2014, 2015**

1. A copy of all documents maintained in the system of records identified as **individual Master File (IMF) specific and not literal**; Data Service, Treasury/IRS 24.030 or simply **"IMF MCC TRANSCRIPT-SPECIFIC"**.
2. A copy of all documents identified as **" Individual Master File (IMF); Data Services, Treasury/24.030 " IMF MCC TRANSCRIPT-COMplete"**
3. The **"OFFICIAL INTERNAL REVENUE SERVICE NON MASTERTRANSCRIPT"** spelled exactly as listed herein. (I am not requesting the "Official Internal Revenue Service Non Master Transcript" which does not exist but the exact spelling **"OFFICIAL INTERNAL REVENUE SERVICE NON MASTER TRANSCRIPT"** which does exist in your record system see IRM 3.17.46 0-137 (1-1-96) figure 3 for sample of document I am requesting.



4. Please send me a 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 and for 140-026-708/000.**"
5. Please send me a printed copy of **TXMOD** or whatever named hardcopy document containing this same information.
6. Printed copy of **TXMOD-Transaction Section** or whatever named hardcopy document containing this same information.
7. Printed copy of all **PRIVACY ACT TRANSCRIPT (PATRA)**

### For the year 2013.

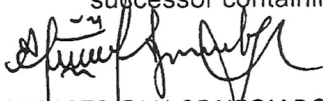
Please provide true and correct copies of front and back of **ALL** the document/s identified by DOCUMENT LOCATOR NUMBERS 89221-297-96411-6 and the **SFR-150** that was created as stated on the transcripts which were recently sent to me, and DLN 33277-611-04998-6.

1. A copy of the valid, procedurally proper, executed **form 23c (manual) assessment certificate** and supporting documents for the principal for each class of tax assessed if any, as required by 26 U.S.C. sec 6203 and 26 C.F.R. sec 301.6203-1. I am not interested in a copy of the **phony assessment** documents created as per paragraph [1.3] 13.3.7 08/19/98 of the IRM, handbook 1.3—Disclosure of Official information
2. Every valid form 2688 "**certificate of Official Record**" for each respective record, showing the full and true name of the person(s) who created those documents or any other documents that formed the basis for creation of the said Summary Record of Assessment.
3. Copy of each and all lawful, procedurally proper **deficiency assessments**

### FOR THE YEAR 2014.

Please provide true and correct copies of front and back of the document/s identified by DOCUMENT LOCATOR NUMBERS 09221-132-20330-5 including also the **SFR-150** created with it. DLN 18247-709-31175-6, DLN 18247-709-31175-6, DLN 71254-708-07848-6.

1. A copy of the valid, procedurally proper, executed **form 23c (manual) assessment certificate** and supporting documents for the principal for each class of tax assessed if any, as required by 26 U.S.C. sec 6203 and 26 C.F.R. sec 301.6203-1. I am not interested in a copy of the **phony assessment** documents created as per paragraph [1.3] 13.3.7 08/19/98 of the IRM, handbook 1.3—Disclosure of Official information
2. Every valid form 2688 "**certificate of Official Record**" for each respective record, showing the full and true name of the person(s) who created those documents or any other documents that formed the basis for creation of the said Summary Record of Assessment.
3. A copy of IRS FORM 4549 or 4549A "Income Tax Examination Changes" or its successor containing the portion of the Tax Computation and Copy of narrative



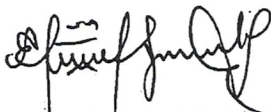


sent to the service center Accounting Branch, Accounting and Control system, Journal and ledger Unit.

4. Copy of the IRS FORM 5564 "Notice of Deficiency-Waiver" clearly indicating the class of tax from **specific taxable source** (activity, event or commodity) upon which an excise tax can be measured to create a **tax liability** for a procedurally lawful, enforceable assessment.
4. A copy of documents and information of all exculpatory evidence supporting the record of assessment and supporting documents for the penalties and or interests for each class of tax assessed as required by 26 U.S.C. sec 6203, and 26 C.F.R. 301.6203-1 I am not interested in a copy of the **phony assessment** documents created as per paragraph [1.3] 13.3.7 08/19/98 of the IRM, handbook 1.3—Disclosure of Official information
5. Copy of form 668(Y)(c), or 668W(c) or 668(A)(c) executed under penalty of perjury.
6. A copy of the **Master File (MF) assessment** provided to the **ESP** by the service center.
7. A copy of the **Non-Master File (NMF) assessment** provided to the **ESP** by the service center.
8. A copy of the **IRS Form 5564 "Notice of Deficiency-Waiver"** clearly indicating the class of tax from a **specific taxable source** (activity event or commodity) Upon which an excise tax can be measured to create a **tax liability** for a procedurally lawful, enforceable assessment.
9. On a recently obtained tax transcript for the year 2014, it was discovered that the IRS has changed the amount of \$0,00 **Gross income** or "**taxable income** reported by me on my 1040 request for refund **under penalties of perjury**; into taxable or gross income and that therefore a liability has been allegedly created for about \$4,004.00. Please indicate if the IRS has the authority to change my private earnings obtained from a **Non-Federally Privileged activity** into taxable income.
10. If a Non-Master File Assessment was provided, then a copy of form 6335 "**Statement of tax Due The Internal Revenue Service**" (or its successor)
11. Copy of each and all lawful, procedurally proper **deficiency assessments**

## FOR THE YEAR 2015

1. Please provide true and correct copies of front and back of the document/s identified by DOCUMENT LOCATOR NUMBERS 89221-282-47607-6 with the corresponding **SFR-150** created as shown on the transcripts recently sent to me. DLN71254-722-00017-6.



2. A copy of the valid, procedurally proper, executed **form 23c (manual) assessment certificate** and supporting documents for the principal for each class of tax assessed if any, as required by 26 U.S.C. sec 6203 and 26 C.F.R. sec 301.6203-1. I am not interested in a copy of the **phony assessment** documents created as per paragraph [1.3] 13.3.7 08/19/98 of the IRM, handbook 1.3—Disclosure of Official information
3. Every valid form 2688 "**certificate of Official Record**" for each respective record, showing the full and true name of the person(s) who created those documents or any other documents that formed the basis for creation of the said Summary Record of Assessment.
4. Copy of each and all lawful, procedurally proper **deficiency assessments**.

**VERIFICATION**

One, Elias Agredo-Narvaez, hereby verify, under penalty of perjury, under the laws of the united states of America, without the "**United States**" (federal Government), that I personally typed this FOIA, that it pertains to me and that I am entitle to have all these documents herein requested, I also attest that they are not to be used for any commercial purpose.

DATED: Feb. 03, 2017

PRINTED NAME: Elias Agredo-Narvaez

SIGNATURE: \_\_\_\_\_



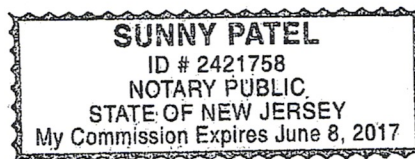
**ACKNOWLEDGMENT**

County of Ocean, New Jersey state

I, Sunny Patel, a Notary Public in and for said County and state, do hereby certify that Elias Agredo-Narvaez, the user of the "**NAME**" **ELIAS AGREDO-NARVAEZ**, personally known to me to be the same "man" who attested to the forgoing instrument, presented he himself before me this day and acknowledged that he has read and signed said instrument.

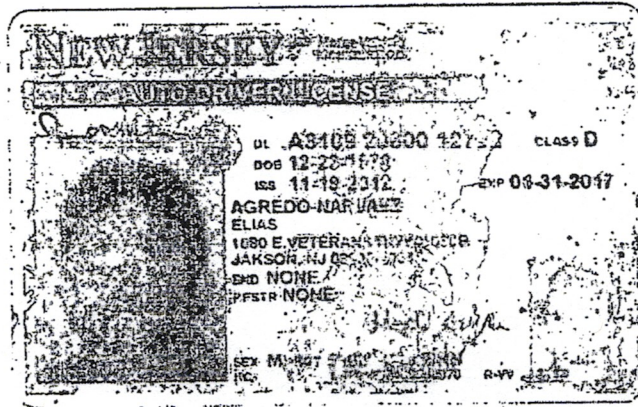
SUBSCRIBED AND SWORN TO before me this 3<sup>rd</sup> Day of February 2017 A.D.

  
Notary Public Signature









COPY