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

015938

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.  
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

Use for inquiries only

**BODCD-WI**

0866725476

Letter Number: LTR5060C  
Letter Date : 2018-10-19  
Tax Period : 201312

BUSINES OPERATION DIVISION CODE  
WAGE and INVESTMENT

This appears to be false and misleading  
Information entered into the IMF of the  
Subject question.



\* [REDACTED] \*

INTERNAL REVENUE SERVICE PUERTO RICO  
310 Lowell Street Stop 832  
Andover MA 01810

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



[REDACTED] QP AGRE 55 0 201312 670 0000000000

The IRS address must appear in the window.

Use for payments

BODCD-WI

0866725476

Letter Number: LTR5060C  
Letter Date : 2018-10-19  
Tax Period : 201312

INTERNAL REVENUE SERVICE PUERTO RICO

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

FRESNO CA 93888-0419



[REDACTED] QP AGRE 55 0 201312 670 0000000000



In reply refer to: 0866725476  
Oct. 19, 2018 LTR 5060C 0  
[REDACTED] 201312 55

00015134  
BODC: WI

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



015938

Taxpayer identification number: [REDACTED]  
Tax periods: Dec. 31, 2013 Dec. 31, 2014  
Dec. 31, 2015 Dec. 31, 2016  
Dec. 31, 2017

Form: CIVPEN

Dear Taxpayer:

We received your request dated Sep. 30, 2018, for an appeal under the Collection Appeals Program (CAP). Unfortunately, we can't process your request under the CAP because it involves the assessment of a Trust Fund Recovery Penalty (TFRP). You can appeal TFRP assessments by following the instructions on the Letter 1153 or other TFRP notice you received. For more information on TFRP appeals, go to [www.irs.gov/trustfundpenaltyappeal](http://www.irs.gov/trustfundpenaltyappeal).

A Collections Appeals Program (CAP) request does not stop or suspend penalty and interest accrual on your unpaid balances. Review Publication 1660, Collection Appeal Rights, for more information about the CAP program.

We've provided a general explanation of the penalties and/or interest we may have included in the current balance due on your account. If you want a specific explanation of how we computed the balance on your account, call us at the toll-free number in this letter, and we will send you a detailed computation.

We assess a 5% monthly penalty for filing your return late and a 1/2% monthly penalty for not paying the tax you owe by the due date. When both penalties apply for the same month, the amount of the penalty for filing late for that month is reduced by the amount of the penalty for paying late for that month.

The failure-to-file or failure-to-pay penalty may not apply where you've shown that the failure is due to reasonable cause and not willful neglect.

We base the monthly penalty for filing late on the tax required to be

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

shown on the return that you didn't pay by the original return due date, without regard to extensions.

We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax.

We charge the penalties for each month or part of a month the return or payment is late; however, neither penalty can be more than 25% in total.

Income tax returns are subject to a minimum late filing penalty when filed more than 60 days after the return due date, including extensions. The minimum penalty is the LESSER of two amounts - 100% of the tax required to be shown on the return that you didn't pay on time, or a specific dollar amount that is adjusted annually for inflation. The specific dollar amounts are:

- \$215 for returns due on or after 1/1/2019
- \$210 for returns due between 1/1/2018 and 12/31/2018
- \$205 for returns due between 1/1/2016 and 12/31/2017
- \$135 for returns due between 1/1/2009 and 12/31/2015
- \$100 for returns due before 1/1/2009

Only amounts of penaltis are mentioned, NOT ANY LAW AUTHORISING IT

The penalty for paying late applies even if you filed the return on time. The due date for payment of the tax shown on the return generally is the return due date, without regard to extensions. You must pay increases in tax within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

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

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

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date 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.

ELIAS AGREDO-NARVAEZ  
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JACKSON NJ 08527-2934



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You can get IRS forms or publications you need from our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call 800-829-0922.

If you prefer, you can write to us at the address at the top of first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

C. K. O'Neal  
Operations Manager, Collections



1 elias agredo-narvaez  
2 In Care of  
3 ELIAS AGREDO-NARVAEZ  
4 1080-B East Veterans Highway  
5 Jackson, New Jersey  
6 [08527]  
7  
8

9 October 27, 2018

10  
11 C. K. O'Neal?  
12 INTERNAL REVENUE SERVICE PUERTO RICO  
13 310 Lowell Street. Stop 832  
14 Andover MA, 01810  
15

16 **RE:** Your LTR5060C copy of which is included herein.

17  
18 C. K. O'Neal?  
19 As has come to be my standard.  
20 I hereby **REQUEST AND DEMAND** from you to include this correspondence  
21 and all it's attachments and that it be filed as a permanent part of  
22 the IRS/TDA/AIMS/IMF 23C RECORD that the IRS has under the name ELIAS  
23 AGREDO-NARVAEZ or any derivatives thereof. If any such record/s have/s  
24 been destroyed or substituted, this demand still stands.  
25

26  
27 Dear C. K., **REVENUE AGENT OF PUERTO RICO**  
28 I am in receipt of your **alleged** LTR5060C by which I was immediately  
29 thrown back by it on my own resources of information to find out that  
30 your letter may have been sent out, **either in error or maliciously**,  
31 and for the following reasons, but, before citing those reasons, let  
32 me inform you that I am holding you **personally accountable** for the  
33 outcome of this transaction, **apparently You are an OPERATIONS MANAGER**,  
34 and I hold you to that position.  
35

36 1) Your letter appears to be the response to my request and demand  
37 for a CDPH which was sent to your agency **out of necessity** given  
38 the fact that I had received a **notice of intent to levy** as is now  
39 the common (scare)practice of the IRS, *(to send me one of those*  
40 *notices basically every month since 2015)* Please refer to the  
41 copy of that specific correspondence and answer (11 PAGES)  
42 included herein as EXHIBIT.  
43

44 2) Your **collection agency** has always tried to claim that **the**  
45 **debtor in question** owes the agency **unpaid taxes**, and that such  
46 taxes are allegedly **"1040 FORM TAXES"** which by the way are not to  
47 be found anywhere within the roughly **9834 sections of the code**.  
48

1 3) Later on, the agency switched to "**frivolous arguments penalties**"  
2 which by the way, can't apply to the case since no such frivolous  
3 arguments have ever been filed with your collection agency; only  
4 **requests for refund of unlawfully collected funds/credits, AKA**  
5 **educated returns**, but, obviously, some **rogue agents within the**  
6 **agency** can't deal with the fact that some private People are  
7 aware of the scam been perpetrated upon the nation and hoping  
8 that by creating **bogus notices of levy** and the like, as is the  
9 case; people will be hoodwinked to the **ingenious legal device**.  
10 So, basically, your agents indiscriminately turn that **which is**  
11 **not income into income**, that which is a **request for refund of**  
12 **erroneously collected funds into a frivolous argument**, those  
13 **frivolous arguments into 1040 form taxes**, those **1040 form taxes**  
14 **into penalties**, those **penalties into unpaid taxes**, and those  
15 **unpaid taxes into taxes that apply only to those exercising**  
16 **federally privileged activities having everything to do only with**  
17 **the manufacturing, processing, selling or distributing of**  
18 **products related to alcohol tobacco and fire arms and the like**.  
19 And that, Mr C. K. O' Neal? Is the Achilles tendon, the Crux of  
20 the matter and the stone inside the IRS' own shoes in relation to  
21 PRIVATE INDIVIDUALS, and all this is even more outrageous knowing  
22 that your agency, **THE IRS IS NOT EMPOWERED TO ENFORCE AND OR**  
23 **COLLECT ANY SUCH TAXES AND PENALTIES**, only the specified and  
24 authorized **APPROPRIATE ATF or TTB agent is**.

25 Is it any coincidence that every document or letter received  
26 from your agency alleging the penalties and interests of such  
27 alleged taxes only recites and points to sections of law which  
28 always has as enforcing regulations, regulations to the  
29 applicability of such activities mentioned above? In any event,  
30 I will be willing to provide the official documents and court  
31 cases that I rely upon to stand my grounds should that be  
32 required but of course I won't be willing to waste my time in  
33 trying to convince a **PAID AGENT** of my basis since you had the  
34 **COJONES** to send out a letter **STYLED LTR5060C [BTW does the C**  
35 **stand for cojones or what?]** although, I will at the end of this  
36 response include authorities of applicable law as to why YOU ARE  
37 CRAZY or insane by sending out this notice that **alleges a**  
38 **denial of due process** under the pretenses that such **TFRP do in**  
39 **fact applies or has anything to do with the subject matter of the**  
40 **CDPH request in question**.

41  
42 4) The following paragraphs are a screenshot of the part of the  
43 letter Styled LTR11 dated 08/07/2018 that was received from the  
44 collection agency and in it, very clearly states the following:

→ Right to request a Collection Due Process hearing

If you wish to appeal this proposed levy action, complete and mail the enclosed Form 12153, Request for a Collection Due Process or Equivalent Hearing, by **September 6, 2018**. Send the form to us at the address listed at the top of page 1. Be sure to include the reason you are requesting a hearing (see section 8 of, and the instructions to, Form 12153) as well as other information requested by the form. If you don't file Form 12153 by **September 6, 2018**, you will lose the ability to contest Appeals' decision in the U.S. Tax Court.

1  
2 I know that for you to be working for the agency is proof that  
3 you are not the type of intelligent upstanding human being that  
4 one could expect you to be but instead, your obvious lack of  
5 common sense is out of this world. So, Mr or Mrs C. K. how in  
6 hell, if not covered under the requested CDPH why was the  
7 suggestion to request such CDPH was made? Any thinking person  
8 will immediately notice that if suggested, then such CDPH covers  
9 such matter, but of course as usual, you have to engage in miss  
10 and disinformation technics, which would be very influential  
11 should you work for the news.

12 Please, do not take my tone or expressions as rude or  
13 threatening, is just that I can't avoid them given the fact that  
14 I am very UNEDUCATED thanks to almighty.  
15

16 5) It appears to me that, your letter is misleading as to the year/s  
17 in question because in the upper right corner of cutout coupons  
18 it is specified tax year 2013 while in the body of you letter  
19 you included 2013 to 2017 and so it is my personal opinion, that;  
20 as is the custom of your co-workers, you are trying to **fabricate**  
21 **and introduce false evidence into the record** should I fail to  
22 bring this to your attention.  
23

24 6) So, now, we are at a point where **THE PUERTO RICAN COLLECTION**  
25 **AGENCY IRS** has not been able to collect the intended extortion  
26 using all previously failed tactics and now is resorting to a  
27 totally new BALL GAME. TFRP AKA trust fund recovery penalty,  
28 therefore is basically dropping the frivolous claims?  
29

30 7) But, what is TFRP? Let's see  
31 IRC 6672 is the authority for the TFRP. **The TFRP is a penalty**  
32 **against any responsible person required to collect, account for,**  
33 **and pay over taxes held in trust who willfully fails to perform**  
34 **any of these activities.** The TFRP may be imposed for:  
35 Willful failure to collect tax,  
36 Willful failure to account for and pay tax, or



1 Willful attempt in any manner to evade or defeat tax or the  
2 payment thereof.

3 Note:

4 Responsibility **is a function of duty, status and authority.**

5  
6 And how are those taxes identified?  
7

### 8 Identifying Trust Fund Taxes

9  
10 TFRP assessments are based on liabilities recorded on the  
11 following tax forms:

- 12 1. Form CT-1 Employer's Annual Railroad Retirement and  
13 Unemployment Return
- 14 2. Form 720 Quarterly Federal Excise Tax Return
- 15 3. Form 941 Employer's Quarterly Federal Tax Return
- 16 4. Form 943 Employer's Annual Federal Tax Return for Agricultural  
17 Employees
- 18 5. Form 944 Employer's Annual Federal Tax Return
- 19 6. Form 945 Annual Return of Withheld Federal Income Tax
- 20 7. Form 1042 Annual Withholding Tax Return for U.S. Source Income of  
21 Foreign Persons
- 22 8. Form 8288 U.S. Withholding Tax Return for Dispositions by Foreign  
23 Persons of U.S. Real  
24 Property Interests
- 25 9 Form 8804 Annual Return for Partnership Withholding Tax (IRC  
26 1446)

### 27 28 APPLICABLE LAW

#### 29 30 Trust Fund Recovery Penalty

31  
32 Section 6672 of the Internal Revenue Code provides an alternate means  
33 of recovering unpaid trust fund taxes from an individual(s) **when the**  
34 **tax cannot be collected from the business that failed to pay it.** The  
35 overriding purpose of the statute is "to cut through the shield of  
36 organizational form and impose liability upon those actually  
37 responsible" for paying the tax. Pac. Nat. Ins. Co., 422 F.2d 26, 31  
38 (CA-9 1970). The trust fund recovery penalty ("TFRP" or "100%  
39 penalty") **is not an amount assessed in addition to unpaid trust fund**  
40 **taxes.** Rather, **the penalty equals the "total amount of the tax evaded,**  
41 **or not collected, or not accounted for and paid over."** I.R.C. §  
42 6672(a). However, the penalty amount only includes the unpaid taxes of  
43 third parties "other than the person who is required to collect,  
44 account for, and pay over such taxes." Reg. § 301.6672-1. Although  
45 "trust fund" implies the taxes must be held in trust (e.g., I.R.C. §

1 7501), a literal trust is not required because available funds are a  
2 debt owed to the government that should have higher priority than  
3 other creditors. See Slodov, 436 U.S. 238 (1978), 78-1 USTC ¶ 9447.

4  
5 Notice

6  
7 **The Service must notify a taxpayer of a proposed civil penalty**  
8 **assessment at least 60 days prior to imposing the penalty. I.R.C. §**  
9 **6672(b).** The Service is required to send the notice to the last known  
10 address, but is permitted to deliver the notice in-person. Id.  
11 Although actual receipt is not required, the Service carries the  
12 burden of showing timely delivery was attempted. Bonaventura, 2009 WL  
13 6042178 (N.D. Ga. 2009) *aff'd by*, 2011 WL 2162038 (CA-11, 2011).  
14 However, Congress stressed the importance of such a notice to enable  
15 an earlier resolution for taxpayers, which “[i]n some cases, personal  
16 delivery may better assure that the recipient actually receives  
17 notice.” S. Rep. 105-174 at 66 (P.L. 105-206).

18  
19 Two-Prong Test

20  
21 **Two elements must be met before imposing personal liability for a**  
22 **trust fund recovery penalty. Thosteson, 331 F.3d 1294, 1298 (CA-11**  
23 **2003);** See I.R.C. § 6672(a). First, the individual must have been a  
24 **“responsible person” who was under a duty to collect, account for or**  
25 **pay the trust fund tax at issue. Id.; See Slodov, at 246, n. 7; See**  
26 **also I.R.C. § 6671(b) (defining a “person”).** Second, the responsible  
27 person must have “willfully” failed to collect or truthfully account  
28 for and pay over the tax, or who willfully attempted to evade payment  
29 of the tax. Id.

30  
31 1st Prong, Responsible Person

32  
33 An employee who is not an owner, officer, or manager may be deemed a  
34 responsible person if authorized and able to control business funds.  
35 See I.R.C. §§ 6671(b), 6672(a). **The determination of responsibility**  
36 **“is a matter of status, duty and authority, not knowledge.” Mazo, 591**  
37 **F.2d 1151, 1156 (CA-5 1979).** Although exclusive control by only one  
38 person is not required, **a responsible person must possess “significant**  
39 **control” over the disbursement of funds. Howard, 711 F.2d 729, 734**  
40 **(CA-5 1983).** The Service must determine which person(s) with control  
41 also possess the “ultimate authority... to compel or prohibit the  
42 allocation of corporate funds.” Godfrey, 748 F.2d 1568, 1575, 1576  
43 **(CA-Fed. 1984).** A person may only be liable for the quarter(s) the  
44 individual was deemed to be a responsible person “during the tax  
45 quarters at issue.” Dougherty, 18 Cl. Ct. 335, 346 (1989) *aff'd*, 914  
46 F.2d 271 (CA-Fed. 1990). Courts assess several factors to determine a



1 person's authority and control. The most relevant factors in the  
2 Eleventh Circuit are "the holding of corporate office, control over  
3 financial affairs, the authority to disburse corporate funds, stock  
4 ownership, and the ability to hire and fire employees." Thibodeau, 828  
5 F.2d 1499, 1503 (CA-11 1987). However, more than one factor is  
6 typically required to deem a person responsible. Wells, 1993 WL 540480  
7 (M.D. Ga. 1993); See Internal Revenue Manual 5.7.3.3.1.1 (04-13-2006)  
8 ("Signatory authority may be merely a convenience."). Thus,  
9 ministerial acts do not result in individual liability without the  
10 ability to decide and control the disbursement of company funds.

11  
12 **Responsible persons typically possess a high status in the company,**  
13 **such as corporate officer, owner/operator, or manager.** Although a  
14 high-level position often satisfies the requisite duty, **the individual**  
15 **must possess the authority to exercise or delegate discretionary**  
16 **control over company funds or financial affairs.** See Hornsby, 588 F.2d  
17 952 (CA-5 1965), 79-1 USTC ¶ 9188 (ruling the delegation of control is  
18 the equivalent of exercising authority). The Eleventh Circuit Court in  
19 Thosteson held a company shareholder and vice president was  
20 responsible because of his official status in the company, authority  
21 to hire and fire employees, and ability to write corporate checks  
22 using his sole discretion. 331 F.3d 1294 (CA-11 2003). Similarly in  
23 Thibodeau, the Eleventh Circuit Court ruled a corporate director was a  
24 responsible person by ruling the combination of relevant factors  
25 showed the director exercised significant control. 828 F.2d 1499, 1503  
26 (CA-11 1987). There the taxpayer managed the office, which included  
27 selling, securing financing, writing checks and other managerial  
28 decisions, despite his claim that he signed checks and documents  
29 without reviewing them. Id.; See also Mazo, 591 F.2d 1151, 1156 (CA-5  
30 1979) (holding a general manager was a responsible person because of  
31 his control over the company's day-to-day operations and discretionary  
32 check-signing authority).

33  
34 Some courts have ruled employees with significant control over company  
35 funds were responsible, despite not being an owner, officer or  
36 operations manager. In Hochstein, a non-owner employee with check-  
37 signing authority held the position of controller in a corporation.  
38 900 F.2d 543, 547 (CA-2 1990). There, the employee was deemed a  
39 responsible person despite his partial restriction over funds  
40 disbursement because he exercised discretion in deciding which  
41 creditors to disburse the approved amount of funds to. Id. In Georgia,  
42 a non-owner financial consultant was hired to restructure a company's  
43 debt and finances. Wells, 1993 WL 540480 (M.D. Ga. Sept. 28, 1993).  
44 The court in Wells held the consultant was a responsible person  
45 because he possessed substantial discretionary control regardless of  
46 whether he chose to exercise his authority. Id.

1 A responsible person must have the duty and power to ensure the trust  
2 fund taxes are paid. Although an individual with a high status in the  
3 company (e.g., officer or owner) may delegate authority to a lower  
4 status employee, the delegator maintains responsibility through the  
5 power to revoke delegation. See Roth, 779 F.2d 1567 (CA-11, 1986), 86-  
6 1 USTC ¶9172. Likewise, an employee delegated discretionary authority  
7 may be jointly liable as a responsible person. See Hochstein, 900 F.2d  
8 543. Thus, the question of responsibility often hinges on whether a  
9 person with control and sufficient status was authorized to exercise  
10 discretion over the disbursement of funds or management of daily  
11 operations. Despite a high-status, the Federal Circuit Court ruled  
12 that a Chief Financial Officer with check signing authority was not  
13 responsible. Schroeder, S85-208, 1989 WL 104776 (N.D. Ind. 1989). The  
14 court reasoned he did not manage company operations and his signing  
15 authority was limited to another officer's instruction. Id. Likewise  
16 in De Alto, the court held a non-owner Vice President with non-  
17 discretionary check-signing authority was not a responsible person  
18 regardless of his high-status and supervision of the company's  
19 accounting staff. 40 Fed. Cl. 868 (1998). In that case, the court  
20 found that the owner "exercised an iron grip on the operations of the  
21 company" and also possessed check-signing authority. Id. at 874. Thus,  
22 the court held the controller's management status as a supervisor was  
23 sufficient, but his non-discretionary signing authority made him  
24 powerless to "ensure that payments were directed to the IRS." Id. at  
25 875. In contrast, the Eleventh Circuit Court held a Vice President  
26 with check-signing authority who handled daily operations was a  
27 responsible person even though he was instructed to not pay the  
28 withheld taxes. Roth, 779 F.2d 1567 (CA-11 1986). The court reasoned  
29 that since the taxpayer had been paying taxes from the account  
30 beforehand, he did not "shed his status" by simply following orders.  
31 Id. at 1572.

32  
33 **The Service's policy for low-status, non-owner employees is the**  
34 **delegation of actual authority coupled with the ability to control**  
35 **disbursement.** This includes the ability to make decisions on behalf of  
36 the company, rather than acting under the dominion of another  
37 employee. Internal Revenue Manual 1.2.14.1.3 (6/9/2003) (Policy  
38 Statement 5-14). Additionally, a non-owner employee's payments to  
39 creditors must be based on the employee's independent decisions,  
40 rather than following the instructions of a supervisor or owner.  
41 Internal Revenue Manual 5.7.3.3.1.2 (4/13/2006). For instance, a non-  
42 owner bookkeeper with check-signing authority who pays the bills  
43 according to the Treasurer's instructions is not a responsible person  
44 because the ministerial acts are performed under the direction of  
45 another. Id. Likewise, a clerical secretary's signing of tax returns  
46 and payroll checks is ministerial when signed under the dominion of



1 another. Id. Furthermore, if insufficient information is available for  
2 the Service to show the individual is a responsible person, then the  
3 individual is not responsible unless the individual "intentionally  
4 makes information unavailable to impede the investigation." Internal  
5 Revenue Manual 1.2.14.1.3 (6/9/2003) (Policy Statement P-5-14). Thus,  
6 policy dictates that a non-owner employee's ministerial and clerical  
7 acts are not indicia of responsibility when the employee lacks the  
8 ability of independent judgment.

9  
10 2nd Prong, Willfulness

11  
12 **If the individual is deemed a responsible person**, then the individual  
13 must have willfully failed the duty of ensuring the trust fund taxes  
14 were collected and paid. I.R.C. § 6672(a). Willful is generally  
15 defined as a "voluntary, conscious and intentional act." Thibodeau,  
16 828 F.2d at 1505. Unlike establishing responsibility, the individual  
17 must have had "knowledge of payments to other creditors" and knowledge  
18 of the unpaid taxes. Id. The court in Thibodeau held that the facts  
19 showed the officer knew the funds withheld for taxes were used for  
20 company operations. Id. There, the officer's signatures were required  
21 to pay creditors from the corporate account, which showed the  
22 officer's preference to use funds to pay creditors or company expenses  
23 instead of the government. Id. In Thosteson, another Eleventh Circuit  
24 Court case, the taxpayer was a shareholder and vice president of the  
25 corporation was deemed a responsible person who willfully failed his  
26 duties by signing corporate checks to creditors under his sole  
27 authority instead of using the funds to pay the taxes that he knew  
28 were owed. Thosteson, 331 F.3d 1294.

29  
30  
31 So, C. K. O'Neal, my demand for CDPH is hereby once again demanded  
32 because obviously I have provided sufficient authority to demonstrate  
33 that you have no reasonable grounds to deny such proceeding and  
34 obviously **The DEvised TFRP PENALTY ASSESSMENT does not and cannot**  
35 apply in this case.

36  
37 Please process My CDPH request again and inform me of such time and  
38 place of my convenience where I can bring a Court Reporter with me so  
39 that proper documentation can be made.  
40 Thank you in advance for your cooperation.

41  
42  
43 Not so respectfully;  
44 By elias agredo-narvaez  
45 For ELIAS AGREDO-NARVAEZ