

elias agredo-narvaez
C/O ELIAS AGREDO-NARVAEZ
1080-B East Veterans Highway
Jackson, New Jersey
[08527]

Monday, September 3, 2018

State of New Jersey
Division of Taxation

Revenue Processing Center - Refunds
PO Box 555
Trenton, NJ 08647-0555

RE: My NJ-1040 2017. TIMELY FILED

Dear Division of taxation Representative.
You are in receipt of this document because until today,
September 3, 2018 I have not yet received the refund requested
by way of my NJ-1040- 2017 despite the fact that it was timely
filed.

I wonder if such delay is been caused by some issues that I have
been having with some of the **ROGUE** employees at the federal
level, in which case I will further elaborate and state the
following:

FOR THE RECORD:

I am not writing this document nor did I ever file any TAX
RETURN FORM while in/under the capacity of any of the following
as defined by any of the Federal Statutes imposing any tax
liability at federal level AKA **Title 26 USC** and more
specifically **sec 7701(a) and Sec 3401**

Sub Section

Person	7701(a)	(1)
Fiduciary		(6)
Shareholder		(8)
Taxpayer		(14)
Withholding agent		(16)
Employee	7701(a) (20) and sec 3401(A) (C) as	
well as I have never work for the		
Employer in	sec 3401.	(A) (D)
I have never receipt any		

1 **Wages** as in Sec 3401. (A)
2 I have never exercised the privileges of any
3 **Trade or business** 7701(A) (26)
4 **United States person** (30)
5 **Foreign Estate or trust** (31)
6 **Resident Alien** (50) (A) (B) (1) (A) (I) (II)
7

8 **FOR THE RECORD:**
9

10 It is of paramount importance that I bring to you the fact that
11 I am not by writing this document; trying to **evade, impede or**
12 **delay** in any way, any **lawful process or payment of any lawfully**
13 **owed obligation** in respect to taxes of any type.
14

15 In fact, this is my honest proof of my good faith effort to
16 resolve such issues as expeditiously and as affordable as
17 possible to both; myself and to the State.
18

19 **FOR THE RECORD:**
20

21 Since the year 2012 I have been standing my grounds against the
22 federal government in that some ROGUE IRS agents have decided on
23 their own to violate several of my personal Rights protected
24 under both; State and Federal Constitutions.
25

26 **FOR THE RECORD:**
27

28 Such violations started when back in 2012 I started to question
29 the way in which the IRS agency was **going beyond allowed**
30 **parameters** when misapplying the Statutes giving rise to **A TAX**
31 **LIABILITY.**
32

33 **FOR THE RECORD:**
34

35 Both, the Federal as well as the state governments have on their
36 respective records; proof that I have until said year of 2012
37 quietly complied with any demand for payment of anything that
38 looked like a **lawfully imposed liability.**
39

40 **FOR THE RECORD:**
41

1 I have been studying, researching and learning the tax laws
2 included within USC Title 26 since early 2004 but did not take
3 any action until 2012 when I was already confident of my
4 understanding of such statutes.

5
6 **FOR THE RECORD:**
7

8 In the year of 2012 I sent the IRS my first document questioning
9 the misapplication of the tax laws and their authority as
10 against myself and the American public; for which some of the
11 **ROGUE IRS AGENTS** [about 6 or 7 of them, and whom are doing the
12 same to hundreds of other innocent American citizens] decided to
13 **FLEX THE MUSCLES OF POWER AND AUTHORITY ENTRUSTED TO THEM IN AN**
14 **ATTEMPT TO BULLY AND INTIMIDATE ME** into succumbing to their
15 **"EXTORTING THREATS"** but, that didn't work, so; the IRS has
16 since; decided to fine me \$5000 for every single piece of
17 correspondence that has my name and address on it.

18 So far, the IRS is trying to collect from me, the amount of
19 about \$65,000.00 under the name of unpaid taxes, **"THEY ARE NOT**
20 **UNPAID TAXES"** They are extortion threats that could only be
21 exacted from me by fraud and not by lawful application of any
22 written law since those fines have been sent to me allegedly for
23 been FRIVOLOUS, I HAVE NOT BEEN FRIVOLOUS and I don't owe the
24 agency anything, in fact; the agency; by the misconduct of the
25 rogue agents is in the unlawful possession of funds exacted from
26 me by my private employer as withholding of taxes without my
27 consent in the amount of \$26,397.38 as follows:

28 \$ 3,635.02 for 2013
29 \$ 3,467.42 for 2014
30 \$ 5,675.41. for 2015
31 \$ 7,255.64. for 2016
32 \$ 6,363.89. for 2017
33

34 It appears to me, that since according to the tax laws; the
35 liability for the State taxes arises from having some liability
36 to the federal government, and since the federal government is
37 claiming that I owe them taxes THAT I DON'T OWE, then the
38 state's employee is now tempted to delay or deny my lawful
39 request for the return of such an amount collected as NJ TAX
40 LIABILITY, in the amount certain of \$892.07

1 And be reminded that for the year 2013 the NJ state division of
2 taxation has already unlawfully and unjustifiably retained part
3 of my requested return of unlawfully withheld funds under the
4 auspices of owed money to the state.

5
6 **FOR THE RECORD:**

7
8 I declare that I have requested under FOIA, proof that I owe the
9 IRS anything, and that repeated times I have been denied such
10 verification, I have requested a verified certificate of
11 assessment for any taxes due of my part to the IRS and In fact;
12 I have obtained from the agency; a letter in part, telling me
13 that they could not send me the requested information because by
14 doing so, they will be revealing technics which would prevent
15 the imposition and collection of the federal income taxes. So
16 much to be expected from an agency like the IRS isn't it? (for
17 your convenience I am enclosing copy of such page)SEE IT FOR
18 YOURSELF.

19 Furthermore; it is not a surprise that they could not effectuate
20 their NOTICES OF INTENT TO LEVY on me since I have challenged
21 their notices every time because those notices and the levies
22 themselves appear to be enforceable only as against an officer
23 of the federal government....
24

25 26 U.S. Code § 6331 - Levy and distraint

26 **(a) AUTHORITY OF SECRETARY**

27 If any person liable to pay any tax neglects...(emphasis mine to
28 save space) Levy may be made upon the accrued salary or wages of
29 any officer, employee, or elected official, of the United
30 States, the District of Columbia, or any agency or
31 instrumentality of the United States or the District of
32 Columbia, by serving a notice of levy on the employer (as
33 defined in section 3401(d)) of such officer, employee, or
34 elected official. (emphasis mine to save space)
35
36

37 But what it is even more outrageous is the fact that any section
38 of the code that the IRS mentions when trying to justify and
39 collect such amounts, such statutes have as enforcing
40 regulations; Sections that deal only with privileged activities
41 like manufacturing, labeling, and distribution of cigarette
42 tubes, ammunition, tobacco, and fire arms or the distillery and

1 distribution of alcohol and related products like wines Which of
2 course, I have nothing to do with.

3
4 **FOR THE RECORD:**

5
6 I am hereby, as I have always done, making an honest promise to
7 pay any amount lawfully owed to any agency as soon as I am faced
8 with a PROCEDURALLY CORRECT verified CERTIFICATE OF ASSESSMENT
9 OF TAXES UNDER the relevant law. Other than that, I don't feel
10 obligated to pay anything to anyone because it would be equal to
11 me paying anything to the first person on the street demanding
12 money from me just because he or she so demands.

13
14 I would like to remind you that the imposition of a tax
15 liability does not arise from a rogue agent's letter, the
16 imposition of any tax liability arises as a matter of exercising
17 any of the privileged activities marked by the underlying
18 statutory authority and I have not exercised any such privilege.
19 **I deny that I have any liability to the federal government as I**
20 **am not now; nor have I ever exercised any federally privileged**
21 **activity and so; I deny that I have any liability to the state**
22 **of new Jersey because such liability can only rise up with the**
23 **liability to the federal government which has not been lawfully**
24 **stablished as a matter of law.**

25 I have been denied the right to be faced with the law or
26 activity or activities that give rise to such liability and I
27 only receive threats and fines that are never procedurally
28 correct.

29
30 **VERY, VERY UNCOMING of a government where freedom prevails.**
31

32 Dear NJ state division of taxation representative, I am ready to
33 go before a Jury if need be, like I stated before, I am not
34 trying to escape any lawful obligation by sending this document,
35 but instead I am trying to prevent a crime to be committed
36 against me by the overreach of the federal government while
37 **violating THE SEPARATION OF POWERS DOCTRINE** and from which the
38 state is required to protect it's citizens; but of course this
39 will require the state's representatives to exercise such
40 protection instead of joining forces with the already monstrous

1 overreach of a government which under the Constitution has only
2 few and limited powers.

3
4 The following Case Law supports my firm believe that the state
5 has no obligation to comply with an overbroad extension of any
6 underlined statutory authority like in this case; when the
7 federal government is demanding from the state to violate
8 separation of powers doctrine (*in the case that the delay of my*
9 *refund is been requested or demanded by the feds*)

10
11 In Prigg v. Pennsylvania (1842), Justice Joseph Story held that
12 the federal government could not force states to implement or
13 carry out the Fugitive Slave Act of 1793. He said that it was a
14 federal law, and the federal government ultimately had to
15 enforce it.

16 In the early 90s, the state of New York sued the federal
17 government asserting provisions in the Low-Level Radioactive
18 Waste Policy Amendments Act of 1985 were coercive and violated
19 its sovereignty under the Tenth Amendment. The Court majority
20 in New York v. United States (1992) agreed, holding that
21 "because the Act's take title provision offers the States a
22 'choice' between the two unconstitutionally coercive
23 alternatives-either accepting ownership of waste or regulating
24 according to Congress' instructions-the provision lies outside
25 Congress' enumerated powers and is inconsistent with the Tenth
26 Amendment."

27
28 Sandra Day O'Connor wrote for the majority in the 6-3 decision.
29 As an initial matter, Congress may not simply "commandeer[r] the
30 legislative processes of the States by directly compelling them
31 to enact and enforce a federal regulatory program."
32 She later expounded on this point.

33 While Congress has substantial powers to govern the Nation
34 directly, including in areas of intimate concern to the States,
35 the Constitution has never been understood to confer upon
36 Congress the ability to require the States to govern according
37 to Congress' instructions.

38 O'Connor argues that standing alone, both options offered to the
39 State of New York for dealing with radioactive waste in the act
40 represented an unconstitutional overreach. Therefore, forcing
41 the state to choose between the two is also unconstitutional.

42 A choice between two unconstitutionally coercive regulatory
43 techniques is no choice at all. Either way, "the Act commandeers

1 the legislative processes of the States by directly compelling
2 them to enact and enforce a federal regulatory program."

3 Printz v. United States (1997) serves as the lynchpin for the
4 anti-commandeering doctrine. At issue was a provision in the
5 Brady Gun Bill that required county law enforcement officers to
6 administer part of the background check program. Sheriffs Jay
7 Printz and Richard Mack sued, arguing these provisions
8 unconstitutionally forced them to administer a federal program.
9 Justice Antonin Scalia agreed, writing in the majority opinion
10 "it is apparent that the Brady Act purports to direct state law
11 enforcement officers to participate, albeit only temporarily, in
12 the administration of a federally enacted regulatory scheme."
13 Citing the New York case, the court majority declared this
14 provision of the Brady Gun Bill unconstitutional, expanding the
15 reach of the anti-commandeering doctrine.

16 We held in New York that Congress cannot compel the States to
17 enact or enforce a federal regulatory program. Today we hold
18 that Congress cannot circumvent that prohibition by conscripting
19 the States' officers directly. The Federal Government may
20 neither issue directives requiring the States to address
21 particular problems, nor command the States' officers, or those
22 of their political subdivisions, to administer or enforce a
23 federal regulatory program. It matters not whether policymaking
24 is involved, and no case-by-case weighing of the burdens or
25 benefits is necessary; such commands are fundamentally
26 incompatible with our constitutional system of dual sovereignty.
27

28 Finally, the Court ruled that the federal government cannot
29 force the states to act against their will by withholding funds
30 in a coercive manner. In Independent Business v.
31 Sebelius (2012), the Court held that the federal government can
32 not compel states to expand Medicaid by threatening to withhold
33 funding for Medicaid programs already in place. Justice Roberts
34 argued that allowing Congress to essentially punish states that
35 refused to go along violates constitutional separation of
36 powers.
37

38 The legitimacy of Congress's exercise of the spending power
39 "thus rests on whether the State voluntarily and knowingly
40 accepts the terms of the 'contract.'" Pennhurst, supra, at 17.
41 Respecting this limitation is critical to ensuring that Spending
42 Clause legislation does not undermine the status of the States
43 as independent sovereigns in our federal system. That system
44 "rests on what might at first seem a counterintuitive insight,
45 that 'freedom is enhanced by the creation of two governments,
46 not one.'" Bond, 564 U. S., at ____ (slip op., at 8) (quoting
47 Alden v. Maine, 527 U. S. 706, 758 (1999)). For this reason,

1 "the Constitution has never been understood to confer upon
2 Congress the ability to require the States to govern according
3 to Congress' instructions." New York, supra, at 162. Otherwise
4 the two-government system established by the Framers would give
5 way to a system that vests power in one central government, and
6 individual liberty would suffer.
7

8 Taken together, these four cases firmly establish a legal
9 doctrine holding that the federal government has no authority to
10 force states to cooperate in implementing or enforcing its acts.
11 Even lawyers cannot dispute the legitimacy of nullification
12 through noncooperation.
13


14 I am therefore including with this document a courtesy copy of
15 an affidavit of revocation and rescission sent the IRS in 2014
16 which explained very emphatically and clearly my position as in
17 contrast with the IRS, it was written with knowledge and
18 firsthand information, I am familiar with the Supreme Court
19 decisions mentioned therein and have a blind faith in those
20 cases and I am willing to use such information to defend my
21 position before a Jury in any court of law, **should that be**
22 **required**, that affidavit it is now in your hands to read and
23 rebut any wrong within it as I am open and willing to correct
24 any wrong as long as I am duly informed of such. although it is
25 dated November 15th 2014 it has not even been addressed by the
26 agency, should that had happened the IRS would have no reason to
27 be bullying me in the manner in which they are doing it, within
28 it there is the authority that I am relying upon to write this
29 document to you, I stand behind it all the way in every point.
30

31 I am also including a copy of my amended federal 1040 form for
32 2017.
33

34 You have now in your hands these documents and the obligation to
35 exercise whatever authority you have, either do the Right thing
36 to do under the law or be corrupt and side with the already
37 monstrous federal government in the bullying of the state's
38 citizens.
39

40 **Whatever You decide to do, you do it at your own peril.**
41
42
43

Respectfully;
Without prejudice

 Date: 09/03/18
Elias Agredo-Narvaez;
Non-Assumpsit

Attachments:

This document	9 pages
Courtesy copy of my NJ-1040-2017	11 pages
Copy of amended federal 1040 Form -2017	7 pages
Copy of relevant FOIA page	1 page
Copy of affidavit of revocation and Rescission	15 pages
TOTAL OF PAGES INCLUDED	43

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.

NOTE: NO 2017 TAX LIABILITY.

STATE OF NEW JERSEY

2017 INCOME TAX REFUND

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

CHECK NUMBER: J 310782536
CHECK DATE: SEPTEMBER 10, 2018
CHECK AMOUNT: 892.07

DLN: 096832955

If your family does not have health insurance and you have children age eighteen or younger, you may be eligible for free or low-cost coverage from NJ FamilyCare. To learn more, call 1-800-701-0710 or apply online at www.njfamilycare.org.

DETACH BEFORE CASHING CHECK AND RETAIN AS EVIDENCE OF PAYMENT

TAX04P (Rev. 04/13/2018)

REMOVE DOCUMENT ALONG THIS PERFORATION

THE FACE OF THIS DOCUMENT HAS A MULTI-COLORED BACKGROUND AND MULTIPLE SECURITY FEATURES.



Department of the Treasury
STATE OF NEW JERSEY
Trenton, New Jersey 08625
PROPERTY TAX RELIEF FUND

64-1278
611

CHECK NUMBER

J 310782536
DATE: SEPTEMBER 10, 2018
VOID 180 Days After This Date

PAY Eight Hundred Ninety Two and 07/100 Dollars

2017 INCOME TAX REFUND
DLN: 096832955


Bank of America
003359875633

To The
Order Of: **AGREDO-NARVAEZ ELIAS**
1080 B EAST VETERANS HWY
JACKSON NJ 08527-2934

\$ *****892.07
Audited, Allowed and Payment Warranted

Acting Director
Payment Director
Chayla M. Musio
State Treasurer

⑈310782536⑈ ⑆061112788⑆ 003359875633⑈

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. ■ 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. 		A. Signature <div style="display: flex; justify-content: space-between;"> <div>X</div> <div> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee </div> </div>	
1. Article Addressed to: <div style="font-family: cursive;"> State of New Jersey Division of Taxation Revenue Processing Ctr - Refunds P.O. Box 555 Trenton, NJ 08647-0555 </div>		B. Received by (Printed Name)	C. Date of Delivery
<div style="text-align: center;">  9590 9402 3033 7124 5361 91 </div>		D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No <div style="font-family: cursive; opacity: 0.5; margin-top: 20px;"> State of N.J. Treasury Dept. </div>	
2. Article Number (Transfer from service label) <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 7016 2070 0000 2480 7237 </div>		3. Service Type <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Mail Restricted Delivery (0) </div> <div> <input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input checked="" type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery </div> </div>	
PS Form 3811, July 2015 PSN 7530-02-000-9053		Domestic Return Receipt	