

RESPONSE DATE: 12,12,2018



Department of the Treasury
FAA PUERTO-RICO
 Fresno, CA 93888-0025

FAA

112716.769831.521763.17130 1 AB 0.408 956



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

112716

Notice	CP22E
Tax Year	2013
Notice date	December 3, 2018
Social Security number	
To contact us	1-800-829-0922
Your Caller ID	154685
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I am returning your frivolous notice because it is anonymous and unsigned, unverified and I can't rely up on anonymous and bogus notices even if they purport to be sent from a government agency

Changes to your 2013 Form 1040

I demand an PERSON TO PERSON audit**Amount due: \$1,958.24**

As a result of your recent audit, we changed your 2013 Form 1040. Please see your copy of the audit report for a detailed explanation of the changes.

We changed the civil penalty amount that we previously charged.

As a result, you owe \$1,958.24.

Billing Summary

Account balance before this change	\$ -1,039.56
Increase in tax	2,176.00
Increase in negligence penalty	227.29
Increase in failure-to-file penalty	284.11
Increase in interest	310.40
Amount due by December 24, 2018	\$1,958.24

What you need to do immediately

If you agree with the changes we made **I DON'T AGREE AT ALL**

- Pay the amount due of \$1,958.24 by December 24, 2018 to avoid additional interest and applicable penalty charges.

I promise to pay or will make arrangements for payment upon proof of underlying liability by properly and procedurally correct CERTIFICATE OF ASSESSMENT signed under penalty of perjury.

Continued on back...



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**Payment**

- Make your check or money order payable to the United States Treasury.
- Write your Social Security number, the tax year (2013), and the form number (1040) on your payment and any correspondence.

Amount due by December 24, 2018**\$1,958.24**

INTERNAL REVENUE SERVICE
 FRESNO, CA 93888-0419



QP AGRE 30 0 201312 670 00000195824

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What you need to do immediately —

continued I DON'T AGREE WITH ANY CHANGES

Although I don't agree with the changes I won't call because the agents are despotic and very ignorant, don't know the laws and annoyingly arrogant by nature.

If you agree with the changes we made — **continued**

• Pay online or mail a check or money order with the attached payment stub.

You can pay online now at www.irs.gov/payments.

If you don't agree with the changes

Call 1-800-829-0922 to review your account with a representative. Be sure you have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

Payment options

Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or with your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Reschedule or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 to discuss your options.

Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

HOW CONVENIENT !!

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Payment options – continued

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to www.irs.gov/balancedue.

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 1-800-829-0922 to review your account.

Penalties

We are required by law to charge any applicable penalties.

Failure-to-file

By this section you are revealing your dysfunctional brain's activity, First you claimed that you had audited an alleged tax return, but here you are trying to imply a failure to file the tax return that you audited, this also justifies my unwillingness to call your equally brain damaged co-parasites. I don't even understand why am I wasting my computer's memory and resources on responding to your NON-SENSE.

Description	Amount
Total failure-to-file	\$284.11

We assess a 5% monthly penalty for filing your return late for each month or part of a month the return is late, for up to 5 months. When a penalty for paying late applies 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 penalty for paying late is 1/2% for each month or part of a month. We base the monthly penalty for filing late on the tax required to be 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. When an income tax return is more than 60 days late, the minimum penalty is \$135 or 100% of the tax required to be shown on the return that you didn't pay on time, whichever is less.

(Internal Revenue Code section 6651) **27 CFR Parts 24, 25, 70**

Note: The penalty amount shown here may differ from the amount shown on Page 1. The computation shown here may include amounts due before the adjustment.

Negligence or Disregard of Rules or Regulations

and who is talking about disregarding the rules or regulations? have you ever read any? do you even know what regulations govern the statutes you are mentioning? do you even know who has authority to speak about them? certainly no one withing you agency, ONLY ATF agents.

Description	Amount
Negligence or Disregard of Rules or Regulations	\$227.29

We charged you a penalty under IRC section 6662(b)(1), Imposition of Accuracy-Related Penalty on Underpayments. The penalty is 20% of the portion of the underpayment due to negligence or a disregard of rules or regulations.

For further details and for penalty explanations, see the examining agent's report previously issued.

Penalties — continued

Removal or reduction of penalties

I would like you to reconsider all alleged penalties.

None of the penalties can lawfully apply because the underlying liability has not been established.

I have for 7 years been sending you supporting documentation for everyone of my points but now all that evidence is goin to have to be used to support my criminal complaint With the FBI before going to the Courts just to follow every step required from me to be successful.

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue.
- You gave us adequate and accurate information.
- You received written advice from us.
- You relied on our written advice and were penalized based on that advice.

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Interest charges

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 of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty 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. It may include amounts charged before the adjustment. (Internal Revenue Code section 6601) **27 CFR part 70. Read it if you can**

Note: The interest amount shown here may differ from the amount shown on Page 1. The computation shown here may include interest charges on amounts due before the adjustment.

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
04/15/2014 – 06/30/2014	76	3.0%	0.006265868	\$1,647.84	\$10.33
06/30/2014 – 12/31/2014	184	3.0%	0.015237592	1,658.17	25.27
12/31/2014 – 06/30/2015	181	3.0%	0.014987301	1,683.44	25.23
06/30/2015 – 12/31/2015	184	3.0%	0.015237592	1,708.67	26.04
12/31/2015 – 03/31/2016	91	3.0%	0.007486596	1,734.71	12.99
03/31/2016 – 06/30/2016	91	4.0%	0.009994426	1,747.70	17.47
06/30/2016 – 12/31/2016	184	4.0%	0.020311722	1,765.17	35.85
12/31/2016 – 06/30/2017	181	4.0%	0.020032541	1,801.02	36.08

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Interest charges — continued

Period	Days	Interest rate	Interest factor	Amount due	Interest charge
06/30/2017 – 12/31/2017	184	4.0%	0.020367931	1,837.10	37.42
12/31/2017 – 03/31/2018	90	4.0%	0.009911268	1,874.52	18.58
03/31/2018 – 06/30/2018	91	5.0%	0.012542910	1,893.10	23.74
06/30/2018 – 12/03/2018	156	5.0%	0.021598339	1,916.84	41.40
Total interest					\$310.40

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We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due.

Additional information

Why would I waste my time reading your mis-leading publications when I am advised by many Court decisions that IRS publications are not reliable and that such information can not be used to support any position?

- Visit www.irs.gov/cp22e
 - You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 594, The Collection Process
 - Publication 1660, Collection Appeal Rights
 - Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund
 - For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
 - Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to www.irs.gov/payments.
 - You can contact us by mail at the address at the top of this notice. Be sure to include your Social Security number, the tax year, and the form number you are writing about.
 - Keep this notice for your records. **Of-course**
- If you need assistance, please don't hesitate to contact us.



Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes. **Please explain to me how I am liable and by what Statute**

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and **Sending me threatening letters in response to my Qs is not understandable and does not inform me**

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

I don't understand the legality of the alleged tax charged

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position. **Apparently IRS employees are not trained on taking objections**

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

This is perhaps the most pathetic point since no such thing as INDEPENDENT FORUM exist.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Of course not while in the united states

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's representative.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to

the Appeals Office of the IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.
- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative.

However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

Taxpayer Advocate Service

TAS is an *independent* organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3676 (1-800-829-4059 for TTY/TDD)
- **Internet:** www.irs.gov
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.

