#### Certified mail# 7015 1730 0002 3740 3263

021420161355

#### Elias Agredo-Narvaez C/O 1080-8 East veterans highway Jackson, New Jersey (06527-0958)

February, 14, 2015

Department of the Treasury Internal Revenue Service Kansas Otty, MO 54995-0002

To the linemal Revenue Service, To the Commissioner of the Internal Revenue Service, and to Whom it may be concern. If the income tax return corresponding to the celencer year ending on December 31, 2015.

Enclosed are the following cocuments:

- 1) IRS FORM 1040 for 2015, 2 pages 182.
- 1 FORM 4852 for employer ID# 47-3976170.
- Icorrect Representation of form ½-2, 2015 from employer ID 47-3976170, with the required sworn statement showing the corrected information.
- 4) 1 form 4852 for employer ID#75-3024492.
- Icorrect representation of form W-2.2015 from employer IDV 75-3024492, with the requires sworn statement showing the corrected information.
- 6) 1 correcting representation of form 1099-MISC 2015 from employer ID# 81-0574157 with the required sworth statement showing the corrected information.
- 1 correcting representation of form 1099-MISC 2015 from employer IDM 47-2433545 with the required swom statement showing the corrected information.
- 1 correcting representation of form 1099-MISC 2015 from employer ID# 20-4914309 with the required aworn statement showing the corrected information.
- 9) 1 page identified as exhibit A II) \*\* HIBIT C, & pages
- 10) 1 page Identified as exhibit 5.

In addition to all the above, I am also including true copies of my returns for the years 2013 with 9 pages, and 2014, with 10 pages as they were sent previously certified mail return receipt and which until today you have chosen to ignore.

Also, ploase, find enclosed herein, a 60 Days letter which will be triggared starting on the day you have received these documents, should you decide to just ignore my lawful request as have been your habit.

Therefore, I expect a full and complete refund within 30 days, of all moneys owed to me since 2013, as they have been withinked from my samings through wilful or accidential misapplication of the laws, and as par 26 USC. See 360(2)s, bes 340(16); c).

Respectfully 10.5 PALPHONNING

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9 How did you determine the amounts on lines 7 and 8 above?

After is in depth review and reasersh of 20 USC, IRC, Testeria inglisher, case lare et al. the enconcosity aligned ' sugget' by the "AVEING" and clearly NOT constraints with relevant us. No basable "sequery "wave received by the "recipient," page" encodes pagenetic internation that is bed pagers data 69016). The amounts withhed are over pagements, iseadam NOT an use 24016) "employee". "O Explain your efforts to obtain Form W-2, Form 100-PR, or Form W-2, Corrected Wither and Tax Statement.

We opposed you write employer silon-Jan, 2013 that the amounts that they werelive currently withholding from my private compensation are not writen the category of "wages" described by 26 USC, IRC or other relevant law. I have also demanded for the writeholding to stop, but have only included themas of be fired if relevant on the demands.

#### **General Instructions**

Section references are to the Internal Revenue Code.

Future developments. The IRS has created a page on IRS.gov for information about Form 4852, at www.is.gov/form4852, information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.

Purpose of form, Form 4852 serves as a substitute for Forms W-2, W-2a, and 1098-H and is completed by you or your representatives when (a) your employer or payer does not issue you a Form W-2 or Form 1098-H or (b) as employer or payer has lassed an incorrect. Form W-2 or Form 1098-H, Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt to get Form W-2, Form W-2, to refu 100<sup>4</sup> Hom you or point points constanting the IRS or fitting Form 4802. If you do not notive the missing or corrected form in your entroper to payte by Foldward 14, you may and the IRS address including 2P code, short number, social security number, und attes of employment, and your employers to payers name, address including 2P code, and shore number. The IRS in contain your employment to you employers to payers name, address including 2P code, and shore number. The IRS in contain your employment code, and shore number. The IRS in contain your employment code, and shore number. The IRS mission form is sufficient time to the your income tax share time, you may use the Form 482b that the IRS service. If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note, Retain a copy of Form 4825 tor your records. To help perfects pour nocial security benefits, kays a copy of Form 4825 unit you begin necking social security benefits, just in case there is a question about your work neod native resmings in a particular year. After September 35 biolewing the date shown on line 4, you migrows any Social Security online acount to welfy wages mechanics by your employees. Passes wat www.sag.por/mysecount of your employee. The security online is not be welf wages imported by your employee.

Will I need to amend my return If you receive a Form W-2; Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual income Tax Return.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

 Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid.

 Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and

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## NOTICE

This statement includes a representation of a form W-2. The representation it is NOT intended to represent a corrected W-2 field by the party identified in it as the "PAYER". The correcting W-2 form is summarize to "their" a document toom to have been submitted by the party identified therein as "PAYER" which erromeously alleged a payment or payments to the party identified therein as the "Recipient" of gains, portiot or "income" made in the course of a "tade or business". Nether the "PAYER" nor the "RECIPIENT" engaged in any transactions with each other that were made in the course of a "tade or business as those terms and edited by the code.

This correcting form ends any such presumption. Note however that the amounts deducted were/are correct.

#### STATEMENT

No payments were neceived by the party identified in the form above as the "RECIPIENT" from the party identified therein as the "PAYER" which were connected with the performance of the functions of a "PUBLIC OFFICE" or otherwise constituted gains, profit or income within the meaning of relevant law. Deductions amounts are however correct.

Under penalty of perjury, I declare that these statements are true and complete.

Elias Agredo -Narvaez

Form 4 (Rev. Sep	852	1099-R, Distribut Profit-Sharin	tions From Pens g Plans, IRAs, I	loi	nd Tax Statement, or Fon ns, Annuities, Retirement surance Contracts, etc.			0	/B No. 1545-0074
Department Internal Part	nt of the Treasury werse Service		tach to Form 1040, 10 about Form 4852 is a		I, 1040-EZ, or 1040X. able at www.irs.gov/form4852.				
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After an in depth review of 20 USC, IRC, Faderal register and case liver 4.8, the encouvouly alleged "sequer" by the paper and case liver not consistent with review to the same of the same, not and using bline' registery' under 304(5) of the same. These aarnings are NOT based on activities of indersity privilege for which the taxes are devised as consistential updated by the Supreme Courts. "O Exclusivour offorts to obtain Form W-2.-Form 1009-R, or Form W-2.-Corrected Wage and Tax Statement."

No expansion your meets to doctain yours invert yours todays, or yours incomers, or processo wage and tax obtained. Writing in yours and a subscription of wage's described by 26 USC, IRC, IRC, Ir any relevant law, have also demanded for the withholding too stop, but are not withing the category of "wages' described by 26 USC, IRC, IRC, Ir any relevant law, have also demanded for the withholding too stop. but mere not incomer division for the withholding meters.

#### **General Instructions**

Section references are to the Internal Revenue Code.

Future developments. The IRS has created a page on IRS.gov for information about Form 4852, at www.is.gov/form4852, information about any future developments affecting Form 4852 (such as legislation eracted after we release ii) will be posted on that page.

Parpose of form. Form 4853 serves as a substitute for Forms W-2, W-2, and 1099 H and is completed by you or your moreantatives when (a) your employer or payer does not issue you a Form W-2 or Form 1096-P or (b) an employer or payer has assued an incorrect . Form W-2 or Form 1099-PL Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt up efform W-2, Grow M-2, Cor Porn 100H Arms vous entropy or payer behaviors constanting the RS or filting Form 480.2 If you do not neeline the missing or corrected form in your entropiet or payer by Folouxy 14, you may and the RS address (including 22P code), phone number, social security number, and dates (including 22P code), and phone number. The RS (including 20P code), and phone for the same the missing form in sufficient time to the your income tax natura timely, name address the following the same the missing form making form in sufficient time to the your income tax natura timely, you may use the Ford 482 that the RS are you. If you received an incorrect Form W-2 or Form 1098-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note, Retain a copy of Form 4655 tor your records. To help proteet your social security benefits, keys a copy of Form 4652 (util you begin neoking social security benefits, yair in case there is a question about your work nood and/or earnings in a particular year. After Beptember 30 following the date shown on line 4, you ming use a my Social Security online account to verity wages (Or your mit contact hour in belies with wrw.sag.pointyscourt) Or your mit contact hour in belies with wrw.sag.pointyscourt

Will need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4862, and the information differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. individual income Tax Return.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:

 Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid.

 Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and

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Wage and Tax Stat Copy B To Be Filed With Employ FEDERAL Tax Return.	r a being tumened to the	Form W-2 2015

#### NOTICE

This statement includes a representation of a form W-2. The representation is in NOT intended to represent a corrected W-2 field by the party identified in its at the "PAYEE". The correcting W-2 form is submitted to "rebuch" a document known to have been submitted by the party identified therein as "PAYEE" which emonology alleged appresent or governets to the party identified therein as the VER" "PAYEE" which emonology alleged appresent or governets to the party identified therein as the VER" root the "RECIPIENT" engaged in any transactions with each other that were made in the course of a " tade or business at those terms an defined by the code.

This correcting form ends any such presumption. Note however that the amounts deducted were/are correct.

#### STATEMENT

No payments were received by the party identified in the form above as the "RECIPIENT" from the party identified therein as the "PAYER" which were connected with the performance of the functions of a "PUBLIC OFFICE" or otherwise constituted gains, profit or income within the meaning of relevant law. Deductions are mounts are however correct.

Under penalty of perjury, I declare that these statements are true and complete.

Elias Agredo-Nurvaez

LAKEWOOD NJ 08701	(732)886-7400
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17 Sale Payer's state no.	18 State mone
NJ/223-836-034/000	-0-

#### STATEMENT

This statement includes the representation of a form 1099-MISC.

The form is NOT intended to represent a corrected 1099-MISC filed by the party identified therein as the "PAYER".

The corrected form 1099-MISC herein presented, is submitted to "rebut" a document known to have been submitted by the party identified therein as the "payer" which encourcus/a elleges a payment or payments to the party identified therein as the "recipient" of "gains, profits or incomes" within the meaning of relevant law; which they are not.

If the IRS or any of its agents have first hand knowledge of taxable activities or transactions performed by me during the year 2015, or other information that differs from what I an declaring and sevaring herein under penalty of perjury. I hereby request and demand clarification as to the nature of and the reason of such information and all other periment information that sevarity are assertions.

In accordance with 26 USC sec 6201(d)\* I am asserting a masonable dispute with respect to items of income reported on information returns field with the secretary under subpat (d) of 28USC sec 6041. I am cooperating with the secretary in this matter, and I am providing timely access and response to reasonable request by the IRS and its agents.

Under penalty of perjury, I declare that I have examined this statement and that to the best of my well informed knowledge and firm belief, it is true, correct and complete.

Elias Agredo-riarvaez

PAYER'S laderal ID number	(732)886-7400 509
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PAU	-0-

#### STATEMENT

This statement includes the representation of a form 1099-MISC.

The form is NOT intended to represent a corrected 1099-MISC filed by the party identified therein as the "PAYER".

The corrected form 1098-MISC herein presented, is submitted to "rebut" a document known to have been submitted by the party identified herein as the "payer" which encousely alleges a apprent or apyments to the party identified therein as the "recipient" of "gains, profits or incomes" within the meaning of relevant law; which they are not.

If the IRS or any of its agents have first hand knowledge of taxable activities or transactions performed by me during the year 2015, or other information that differs from what I am doctaining and swaring herein under penalty of perjury. I hereby request and demand clarification as to the nature of and the reason of such information and all other periment information regarding those assertions.

In accordance with 26 USC sec 6201(g)\* I am asserting a reasonable dispute with respect to items of income reported on information returns field with the secretary under subpart (g) of 26USC sec 6041. I am cooperating with the secretary in this matter, and I am providing timely access and response to reasonable request by the IRS and its agents.

Under penalty of perjury, I declare that I have examined this statement and that to the best of my well informed knowledge and firm belief, it is true, correct and complete.

Angolo - Nasvap

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#### STATEMENT

This statement includes the representation of a form 1099-MISC.

The form is NOT intended to represent a corrected 1099-MISC filed by the party identified therein as the "PAYER".

The corrected form 1099-MISC herein presented, is submitted to "rebut" a document known to have been submitted by the party identified therein as the "payer" which encousely alleges a payment or payments to the party identified therein as the "recipient" of "gains, profits or incomes" within the meaning of relevant law; which they are not.

If the IRS or any of its agents have first hand knowledge of taxable activities or transactions performed by me during the year 2015, or other information that adfilters from what I am declaring and swearing have under penalty of perjury. I hereby request and demand clarification as to the nature of and the reason of such information and all other periment information that see a seaser tons.

In accordance with 26 USC sec 6201(d)\* I am asserting a masonable dispute with respect to lems of income reported on information returns filed with the secretary under subpart (d) C42USC ace 6041. I am cooperating with the secretary in this matter, and I am providing timely access and response to reasonable request by the IRS and its acents.

Under penalty of perjury, I declare that I have examined this statement and that to the best of my well informed knowledge and firm belief, it is true, correct and complete.

Ellas Apedo - Narvaez

MIRS

# FXHIBIT A

#### instructions for Form 1039-MISC - Main Contents

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#### Specific Instructions

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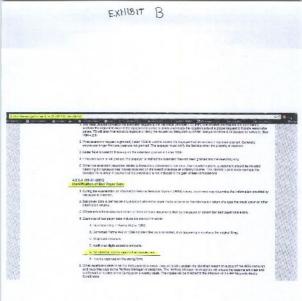


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# EXHIBIT C Page 1

#### FROEBAL SEPORTES, VOL 56,

#### GITY OF MINIMAPOLIS T. SEUM.

#### (Circuit Court of Appenis, (Ogith Circuit, May 28, 1582.)

#### No. 211.

 Assess-WED and-Electron or States Laws A fersion-horn resident of the United States, who has mercle declared his intention to become a citizen, but has never campled with any other provision of the intimulication have, is some the less an allen because of the last that the construction and laws of Minnesota, wherein he peoples, have conferred the elective franchise and other privileges of citizensity on foreign subjects who have derinted their intention to be particulated. and that he has actually voted for member of congress and sinte and country officiers.

2. Same Naturalization la Pt. Not is his wrise altered by reason of the fact that, when he so do dured by interview, he was emitted, by reason at length of residence, to be automatical, more liver, 81,3 (2007, for that section member dispenses with the two-year delay between the declaration of interview and the sectan studied to their studied with this posterior by section 2100.

In Keyne to the Circuit Court of the United States for the District. of Minnesots. Affirmed.

Statement by SANBORN, Circuit Judge:

On October 7, 1901, Prederick Heam, the defendant in error, brought this CC Collicity 1, 2021, Proceeding Linnin, Enn Advantant En arthro, Henright PD, hyper har results (Figure 1) and (Figure 2) an came to the state of Minnesola, where they have since readed. In 1885 he was married, and has shee that first owned and occupied a furm in that sints. On October 25, 1895, he made a desinction of his intention in become a citizen of the indical States in the circuit rourt for the district of Minnesoin; but he has never been schrifted, or applied to be admitted, to etilesuship unfer the steami and third paragraphs of section 2165 of the Revised Shdures. of the United Status, or under any provisions of the acts of empress. The anus of Minoseca has conferred upon all foreign subjects resoluti within its borders who have declared their intention in ferrious chrome who we declared all of the petrilings of holding any office within its offic and practically all of the petrilings of officendiap in the power of that since to context. In In or the periods on constraining in the power of this wave in sectors in November, 1860, the philuidit words for a member of respress and for state and county officient in Minnesotts. At the dote of the reliance the defaul-ant reaved the court to divisit the action for want of invisitence, on the ground that the endpetter (file), to satisfies the methods in the painting was an allen. The rourt dinisal the motion, and this rolling is the supposed error assigned.

David F. Simpson, (Robert D. Rossell, on the brief.) for plaintiff in error

John W. Arctander, for defendant in error.

Before CALOWRLL and SANBORY, Circuit Judges, and THAY-ER. District Judge.

SANBORN, Circuit Judge, (after staring the facts as shove). In Lanx v. Randall, 4 Dill. 425, Mr. Justice Miller, who was then pro-

## EXHIBIT C page 2

#### COT OF MINNEAPOLTS D. RECH.

alling in the elever's court for the district of Minnesera, hold there as stude eval moniher the subject of a forcing revenament a circle second the Unified Statices and finit a readilent of Minnesera where we have a subject of the gracult side of Medhaburgy. Taid desired the form is belowed to the gracult side of Medhaburgy, and desired the form he bermght life said, had readed in the states of Minnesera with the constitution of the states and borrises such readers where the constitution of the states and horizons make states where the constitution of the states anti-forces such readers to assume the constitution of the states and noises such readers to assume the constitution of the states anti-forces and in the states attricted to differently moder the forced rationalization here, was affill an adding and a subject of the grand shale of input integration the force involves the force of the the states in the states of the Minneser the force of the force of the states of the product the pathetic of the states of the force of the states of the product the pathetic of the states of the product of the product the part of the product of the product the product of the states of the product the product of the force product the product of the states of the product of the product of the force product the product of the states of the product of the product of the force product of the states of the product of the pr

Section 2, art. 8, of the constitution of the United States, provides that the judicial power of the nation shall extend to "controversies between a state or the eithens thereof and foreign states, citizens, or subjects;" and the acts of congress of March 2, 1887, 124 Stat. 562.) and of Angust 13, 1988, (25 Stat. 433.) couler juristiction of all these controversies in cases involving over \$2,000 upon the circuit course. Every person at his birth is presumptizely a citigen or subject of the state of his nativity, and where, as in the case at bur, his parents were than both subjects of that state, the pre-sumption is conclusive. To the land of his birth he owes support and all-giance, and from it he is entitled to the civil and political rights and privileges of a citizen or subject. This relation, imposed by high, is pressured to continue until a change of mail-molify is proved. Minor v. Happersett, SI Wall, 182, 167; Vart. Law Nat. p. 101; Morse, Nat. 63, 125. A change of nationality carnet, be made by the individual at will. Fach mation has the right to refuse to grant the rights and privileges of childenship to all persons not hurn upon its soil, and, if it determines to admit them in those rights and privileges, it may dx the terms on which they shall be conferred upon them. Naturalization is the admission of a foreign subject or eithen into the political body of a nution, and the besteral upon him of the quality of a citizen or subject.

The functional according to the constitution of the United States provides that "all provide force or antitudied in the United States, and allyhout no the probability of the states provides the "all provide force or antitudied in the United States, and allyhout no the probability of the states and the states are also been a

# EXHIBIT C page 3

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578

#### FROMEAL REPORTER, vol. 66.

nounce his allegiance to the potentate or sovereignly of which he may be at the time a citizen or subject. Second. He shall, at the time of his application to be admitted, declare, on onth, beforesome one of the courts above specified, that he will support the constitution of the United States, and that he absolutely and entirely renceances and abjurge all allegiance and fidelity to every foreign prince, potentate, state, or sovereignty; and particularly, by name, on the prince, polentate, state, or sovereignty of which he was be fore a citizen or subject, which proceedings shall be recorded by the clerk of the court. Third, It shall be made to appear to the salisfaction of the court admitting such alien that he has resided within the United States five years at least, and within the state or terricery where such court is at the time held one year at least, and that during that time he has behaved as a man of a good moral character, attached to the principles of the constitution of the United States, and well disposed to the good order and happiness of the same; but the oath of the applicant shall in no case he allowed to prove his reso

By the net of May 26, 1824, (4 Stat. 69, c. 186, § 1; Rev. SL § 2167.) it is provided that:

"Any Gab, being sub-the age of two-research parts, who has rested all the limits likes the several net production in a several several several term of the several several several several several several several terms of the several several several several several several several terms of the several s

There is no starty provides al Cas aris of coupress mades which this philarity (wold have been substrainty). The source of a philar this philarity (wold have been substrainty). The source of the NM 1005 (1) because at the time he declared his thready in the start of the source of the time he declared his thready in the source of the source of the time he declared his thready in the source of the source of the source of the source have countries of source here a source of the source of the source here source entities, pan two regulators and the source of the source of

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# EXHIBIT C page 4

#### CEVY OF MENFRAPOLDS T. RETOR.

does renounce all allegiance to every foreign prince, patentate, state, or sovereignly, and particularly to that one of which he was a subject; that it shall be made to appear to the court that he has resided in the United States five years, and in the state where the court is held one year; that he has behaved as a man of good moral character during all of this time, attached to the principles of the constitution of the United States, and well disposed to the mod arder and happiness of the same. The pinos where these conditions must be complied with is in one of the courts of record named in the acts of congress, and the method by which the concract is to be made is by pletary proof to that court of a compliance with these conditions, which must be evidenced by its judgment. The plaintiff has complied with none of these terms. He has not even applied to any court to be admitted to ellivership. He has not consented to become a citizen of the United States on the terms they offer to him, or on any terms, but he still insists he is not a cirison, and that he is still a subject of the king of Str-ony. On the other hand, the United States have not consented to accept the plaintiff as a citizen, on any tornes, much less to waive all the essential conditions without a compliance with which congress has declared an alien cannot be naturalised. The minds, of both parties must meet to make a contract, and, where neither party consents, there can surely be no apreement. That the plaintiff, on October 25, 1880, had resided in Minnesota,

as boy and man long enough to qualify him to become a citizen under section 3167, is not material. The conclusive answer to the argument here arged is that the declaration of an intention to enter into a new relation for which parties are quulified does not establish the relation. A man and woman who declare their intention to be married at some future time do not thereby become husband and wife. On the other hand, a declaration of an intertion to enter into a relation or to do an act at some future time is very persuasive evidence that the relation was not entered upon, and the act was not done, at the time the declaration was reade. It must be borne in mind that the only effect of arction 2107 was to relieve the plaintiff from waiting two years after filing his dociarration heloes being admitted to effizenship. That seetion expressly provides that in all other respects he shall comply with the laws in regard to naturalisation. The plaintif's declaration on October 25, 1800, when he was qualified to be naturalized that he intended at since future time to horome a citizen, coulded with the fact that he did not then apply to be admitted to citizenship, not comply with any of the conditions presented by law for his naturalization, compels the conclusion that he did not then densitionalize himself, but that he still remained a foreign subject.

There congress, in various acts, has conferred metric privileges and imposed certain bardees upon "persons of freeign bids" who shall have deduced inter intention to become elitions," at the same time that it conferred like periference or imposed like bardeness upon our own efficiences, as in the act of March 3, 1956, (12 Stat. 751), where all addie-bodied transle of the ordered Strans, and "spectage

#### PERSONAL SEPONDER, Vol. 56.

of foreign birth who shall have declared their intention to become ettizens under and in pursuance of the laws thereof." hetween certain ages, are declared to constitute the national forces, and as in the palent laws, (Rev. St. § 4904.) the pro-couption laws, (Id. § 2250.) and in the mining laws, (Id. § 2289.) where certain privileges are conferred on citizens of the United States, and "those who have declared their intention to become such," in no way militates against, but strongly supports, the correctness of our conclusion, hecause, if foreign-burn residents, by declaring their intention to herome citizens, could ipeo facto become such, it would have been futile to name them in all of these acts as a class distinct from our citizens. That congress has, by various special acts, many of which are referred to in the opinion of Chief Justice Fuller in Boyd v. Nebraska, 143 U. S. 138, 12 Sup. Ct. Rep. 875, naturalized certain datases of persons who had not complied with the terms of the genand laws on this subject, is not important here, beenne the plaintill is not a member of any class thus naturalized. Nor is the decision in Boyd v. Nebesaka, supra, in point in this case because Gov. Bayd was those held to be one of a class of foreign-born restdents that was naturalized by the acts of congress admitting the state of Nebraska into the Union. These acts conferred the rights of citizenship upon foreign-born residents of Nebraska who had declared their intention to become citizeus. The plaintiff was a resident of Minnesota.

A single argument remains to be noticed, and that is that the state of Minnesota has conferred on plaintiff the elective franchine, the right to hold any office in its gift, and, in reality, all the rights and privileges of citizenship in its power to bestow; and therefore it is said he is a cilizen of that state, and not a foreign subject, and the federal court has no jurisdiction of this action. It may be eccouded that a state may confer on foreign citizens or subjects all the rights and privileges it has the power to bestow, but, when it has done all this, it has not naturalized then They are foreign citizens or subjects still, within the meaning of the constitution and laws of the United States, and the jurisdie tion of the federal courts over controversies between them and citizens of the states is neither enistered nor restricted by the core of the state. The power to naturalize foreign subjects or citizens was one of the powers expressly granted by the states to the National government. By section 8, art. 1, of the constitution of the United States, in was provided that. "The ousgress shall have the power to establish a uniform rule of naturalization." Concrease has exercised this power, established the rule, and expressly declaved that foreign-born residents may be naturalized by a eco-pliance with it, and not otherwise. This power, like the power to regulate commerce among the states, was carved out of the ceneral soversign power held by the states when this notion was formed and granted by the constitution to the congress of the United States. It thus restad exclusively in congress, and no power remained in the states to change or vary the role of naturalization congress established, or to authorize any fassion subject to dena-

#### CITY OF MINEAPOLIS & RECH.

Jonalize hirself, and become a sitiate of the United States, with out a compliance with the constitutions congress had prescribed. Dord Food V. Sandiori, 13 How. 388, Job; Stanghter House Cases. 16 Wall. 35, 73; Minor v. Happersatt, 21 How. 102; Bayd v. Ne-Franka, 1364 V. 8, 155, 100, 12 Sup. 0; E. En, 376.

In like manner, the states granted to the judiciary of the nation the power in determine a controversy between a state or citizens thereof and foreign states, citizens, or subjects, (Coast U. S. art. 3, § 2.) and congress conferred that power upon the circuit courts. The extent of the jurisdiction of those courts is measured by the constitution and the acts of congress. A foreign-horn resident, who has not been uniuralized according to the acts of congress, is not a "citizen" of the United States or of a state, within the definition given by the fourteenth amendment to the constitution, but temains a foreign subject or citizen; and any controversy between him and a citizen of a state which involves a sufficient amount is thus clearly within the jurisdiction of the sitealt courts, under any fide enstruction of the constitution and laws of the limited States The jurisdiction thus conferred it is not in the power of any state. by its legislative or other action, to take away, restrict, or onlarge, and the action of the state of Minnesola regarding the effizenship of the plaintiff was not material in this case. Tuland v. Sprague, 12 Pet. 800, 828; Cowlms v. Mercer Co., 7 Wall, 118; Rativay Co. v. Whitton, 18 Wall, 270, 286; Phoips v. Oaks, 117 U. S. 236, 289; 6 Sup. Ct. Rep. 714; O'Connell v. Read, 56 Fed. Bep. 531.

The result is that the procest partials in composed by studied 1. 4.4, of the constraints in our fiber that the starting is a scaling at an from role of particular that is a study with the material large the starting of the starting is a starting of the formation the mity role by which a forming role particle may become a chines of the burble flatters are of a study, which the meaning of the followed combination and flatters. It is not in the particle of a starts is data, instructions have and construct him a chines of the burble of database of a starts on an a depict the platter of the burble of database of the starts on a start depict. It is started of the database of the starts on a start depict. It is started of the database of the starts of a start of the started of the database of the starts of a comparison. It is not a chine, of the database of the start of a starts of the start of the started of database of the starts of a starts of the start of the start of the database of the start of a start of the start of the start of the database of the start of a start of the start of the start of the database of the start of a start of the start of the start of the database of the start of a start of the start of the start of the database of the start of a start of the star

A foreign indiget who is quarked to become a cilient of the Diction States, used a section River of the Berickel Statuses, dues not section requires that is stated a recommend in high the secsetion requires that is stated a recommend in the secsetion requires that is stated are constrained by the field States, and comply with the other constraines proceeded in the secsetion requires that is stated are constrained by the field states, states, and comply with the other constraines proceeded in the secsetion requires that is stated and and the field states of the states, and comply with the other constraines proceeded in the secience of the second states and states and states and the states are not been set of the second states and states and a forcing achieves. In second states are states and states and the second states are stated as a state of the second states and a forcing achieves.

The court before was right in desping the motion to dismiss this action for want of jurisdiction, and the judgment below is affirmed with costs,

## Certified Mail # 7015 1730 0002 3740 3263

1 2	Elias Agredo-Narvaez C/O 1080-B East veterans highway	February,14,2016
3	Jackson, New Jersev	
4	1085271	
5	[cooril	
6		
7	Department of the Treasury	
8	Internal Revenue Service	
9	Kansas City, MO 64999-0002	
10		
11		
12	NOTICE OF INTENT	TO FILE A SUIT
13		
14		
15	To:	
16	Commissioner of Internal Revenue Service; To IRS; To I	Mhoin it may concern:
17	LINGS CONTRACTOR OF STREET, MAN	
15	This letter shall serve as a formal notice of my intent to fi	la a lawsuit against your agency due to your
20	biatant and objectionable disregard of the law, and missi to:	oplication of the earne; including but not limited
21	26 USC §7214, 6109,7701(a)(14)(26), 26 CFR§31,3401	GUIDE STOCEDEDE DATABASE DE USO A
22	864(c)(3) 26USC §661(a)(3), 26 CFR sec1.489-9 26	CEDE 31 3431/41.3 35 LICC 86041 36 LICC
23	\$0671(b), 15 USC § 1125(a), 15 USC 1892 sec 809(b), 1	15 v Bellerd 535 F 2d 400 404 /0 <sup>th</sup> Cloud
24	1976), Mark Eisner v. Myrtle H. Macomber, 252 U.S. 18	9 (1920). Merchant's Loan & Trust Co. v
25	Smielanka, 255 U.S. 509 (1921) at al.	
25		
27	Since the beginning of the year 2013, your agency was r	polified via Certified mail return receipt of the
28	revocation of my signature on any and all IRS forms effe	
29	that I had demended from my private employer, also via	certified mail return receipt to stop the
30	withholding of taxes from my private paycheck because it	
31	mentioned/defined in the code, 26USC §3401(d), 26USC	\$ 3121(h)or other relevant law unless I am/was
32	the "EMPLOYEE" mentioned/defined in 26 USC § 3401(	C)(d) and 26 CFR § 31.3401(c) which status (
33	have denied in swom affidavit forms to both, my private of	employer, and to your agency, and additionally to
34	the Judges of the District courts of New Jersey, all by cer	tified mail return receipt, and that therefore; the
35	exchange of money resulting from our relationship is/was	stannatiba or quality as "WAGES" as the term is
36	defined by the code-law 26 USC § 3121(a) 26 USC § 34	01(6) and other relevant law. Notification was
37	also sent to you that after domanding the stop of the with	holding; my private employer then threatened
38	me with living me without my occupation in order to coar-	on me into accepting the unlawful withholding to
39	which I never agreed or voluntbered to after January 201	3.
40	Later, Thave also notified your agency via Certified mail	of the fact that the forms 1098-MISC, W-2, W-4,
41	that my private employer was providing your agency with	against my name were freudulent.
42		

### Certified Mail # 7015 1730 0002 3740 3263

43	In defiance of my requests for clarification of material facts or my alleged obligations to your private
44	agency, your people/agents have caused extreme mental hardships on my person by way of threats of
45	levying or taking away mylany property or rights to property; threats of civil and or criminal fines, and also
46	you have refused to return my property which have been taken away from me under color of law and
47	authority, but without due process of law. The property I refer to here is in the form of money as follows:
48	for the year 2013 \$ 4,408.29, plus allowable interests under relevant law. For the year 2014
49	\$ 4,232.19, plus allowable interests under relevant law. And for the year 2015 \$ 6,856.50, for a total of
50	5 %,232.15, prus anowable interests onder relevant law. And for the year 2015 \$ 6,656.50, for a total of \$ 15,496.98.
51	\$ 15,490.90.
52	Instead of returning my private property to my possession; your agency's agents had tried to intimidate
53	me with collection letters imposing fines and interests that are applicable only to those violating relevant
54	laws to which only they are liable to. Your agents have indiscriminately labeled me without any proof as a
55	taxpayer, and by definition as fire arms dealer, alcohol and tobacco dealer. Federal agent/employee,
56	Government's official, U.S resident, by pretending to have authority to enforce repealed laws, and as
57	U.S. citizen in blatant disregard and violation of 2 Stat.153, c.28, ss.1 Revised Statute 2165, (See
58	
59	exhibit C, 6 pages).
60	I am once again, hereby, making a lawful request, that you return to my possession, my property, which
61	until today you are in criminal possession of; the Sum certain of \$ 15,496.98 without any more delays and
62	in no later than 30 days since the day you receive this document, or I will institute a lawsuit under but
63	perhaps not limited to 28 U.S.C § 1346, 26 U.S.C § 6402, 26 U.S.C § 7426, and 26CFR § 301.6402-1,2
64 65	This and a self-should be the strength of the
66	This notice of intent to file a lawsuit concludes the pursuit my administrative remedy before invoking the federal courts.
67	
68	Govern your selves accordingly
69 70	Respectfully,
71	Respectivity,
72	
73	· colale ·
74	62/14/2016
76	Elias Agredo-Narvaez
77	and representations.
78	
79 80	
81	
82	