

**Second request for debt validation**

**under the FDCPA**

**in ref: account number 140-02-6709**

From:

Elias Agredo-Narvaez

in care of

1080-B

East veterans highway

Jackson, New Jersey

[08527]

To:

INTERNAL REVENUE SERVICE

ACS SUPPORT-STOP 5050

P.O. BOX 219 236

KANSAS CUTY, MO64121-9236

By Certified mail Return receipt # 7011 1570 0002 1727 9479

U.S. Secretary of the treasury

Jacob J, Lew

1500 Pennsylvania Ave. NW

Washington, DC 20220

By Certified Mail return receipt # 7011 1570 0002 1727 9486

Commissioner of the IRS

John Koskinen

1111 Constitution Ave, NW

Washington, DC 20224

By Certified Mail return receipt # 7011 1570 0002 1727 9509

Dear Foreign agents:

Knowledge conquers fear and empowers People to defend their rights, and this is especially true in the information age!

**FOR THE RECORD**;

You are in receipt of this notice under the authority of The Fair Debt Collections Practices Act, title VIII- Debt § 802, 803, 805, 806, 807,808, 809, 810, 811, 812, 813, 814,816, and other federal and state laws regarding your **notice LT11**; which seems to be a legal default of your part, and in defiance response to my first debt validation demand letter contained in item #12231972-EAN-RESPONSE TO IRS NOTICECP15, sent certified mail # 7012 2920 0002 2479 3941 about 8 months ago, additionally, federal R.I.C.O. (Racketeer Influenced and Corrupt Organizations Act of 1970) law provides that a cause of action lies where one or more members of an enterprise affecting interstate commerce commit two or more acts of fraud or extortion resulting in damages to property or a business, and Property includes bank accounts and money.

**LET IT BE ON THE RECORD AND FOR THE RECORD THAT:**

Elias Agredo-Narvaez; The acceptance agent for the FICTITIOUS CORPORATION ALL CAPS NAMED ON YOUR LETTERS do not believe I owe what you say I owe, however your offer is conditionally accepted for value and; and in accordance with the Fair Debt Collection Practices Act, 15 USC 1692g, Section 809(b): Validating Debts:

Be advised that it is not now, nor has it ever been my intention to avoid paying any obligation that I lawfully owe, or think that I might owe, much less an imposition by properly publish statute and regulation. But In order that I can make arrangements to pay any lawful obligation which I may owe, please document and verify the **“debt”** by complying in good faith with this **second request** for validation, and notice that I dispute **all** of the alleged debt, generally specifically and expressly in it’s entirety.

**NOTICE**

For your convenience and in order to avoid annoying the Court with unnecessary time and expenses, I will accept as satisfactory proof of validation for the alleged debt and I firmly promise to pay in full, or make payments arrangements for the full amount and without any delay: The copy of the statute and the regulation as published in the federal register that makes me liable for the alleged and still invalidated debt.

Or if you can’t for any reason find it, other than for your own alter ego, then, the second alternative proof at the bottom of this public document will also be accepted as satisfactory.

But be advise, that while doing some research relating to **my intention to file a civil lawsuit against your collection agency** of which you are hereby; as per Rule 11, now informed: the following information was obtained from the Semiannual Report to the Congress April 1, 1999 – September 30, 1999.

IRS continues to confront the challenges of implementing RRA 98. RRA 98 mandates significant changes to the way IRS does business. **In part, RRA 98 was passed due to Congressional hearings which focused on the misuse of enforcement statistics and abusive treatment of taxpayers.** Several taxpayers testified to unfair and unreasonable treatment by IRS employees.

Implementation of the **legislative provisions imposed on IRS** will result in enhanced taxpayer protection and rights, as well as organizational changes intended to achieve a more efficient and

responsive organization.

TIGTA placed significant emphasis on the implementation of RRA 98. IRS is not in full compliance with all RRA 98 provisions. For example, TIGTA reported that IRS was not in compliance with the taxpayer rights provisions as they relate to seizures, liens, levies, use of enforcement statistics and Freedom of Information Act1 (FOIA) requests. ***(this makes me ask myself if it has something to do with the fact that a request for the IMF on the TAXPAYER AKA ™ELIAS AGREDO-NARVAEZ© came with partial answer that the IRS is not OBLIGATED to respond to my requests. That only part of my request was answered and, promised me by phone conversation to get the rest of it by fax within 7 days, however more than a year has already gone by without it).*** Anyway:

TIGTA also conducted reviews of other taxpayer rights issues, such as treatment of taxpayers during office audits and selecting returns for examination. ***TIGTA’s Office of Audit concluded that because of weaknesses in controls and inappropriate actions on cases, the IRS did not always provide fair and equitable treatment to taxpayers.*** A significant number of the RRA 98provisions deal with improving treatment oftaxpayers and preventing abuse by IRSemployees. Section 1203 of RRA 98 providesfor the mandatory termination of IRS employees for specific categories of employee misconduct, including: violation of Constitutional or civil rights of taxpayers or IRS employees; **intentional** misconduct involving a taxpayer matter; threatening audits for personal gain; or willfulunderstatement by an employee of his or her own federal tax liability. The misconductidentified in Section 1203 has always been subject to discipline by IRS; however, the mandatory penalties imposed by RRA 98 served notice that a high standard of conduct is expected of IRS employees to ensure the trust and confidence of the public. ***( my question here is: why is the IRS personnel treating me like a taxpayer?)***

The following are examples of the apparent noncompliance with the provisions of

RRA 98 or IRS’ procedures contained in the Internal Revenue Manual:

Taxpayer representatives (e.g., attorney, accountant, etc.) were not sent a lien notice.  Lien notices were not mailed to taxpayers within five business days of the FTL filing. Taxpayers were not given a full 30 calendar days to request a hearing. Undelivered lien notices were not re-sent when another address was available. Sufficient documentation was not retained to prove that lien notices were sent to taxpayers or were sent timely. Responsible spouses or individual partners in a partnership were not sent a copy of the lien notice.

**RRA 98 became law**. The IRS did not follow all legal and internal guidelines when conducting seizures in 33 (36 percent) of the 92 taxpayer cases reviewed and 32 of those cases potentially impacted the rights of the taxpayer. [**WOW,** I though that the taxpayers had no rights] The auditors concluded further action is needed to ensure that all guidelines are consistently followed**. Legal seizure provisions were not followed in 19 (21 percent) of the 92 cases**. Examples included:

**The IRS did not thoroughly investigate the status of the property before seizing property with little or no value or did not consider alternatives to the seizure.** Business property was seized withoutobtaining the required approvals.A notice advising the taxpayer ofenforcement action was not provided onall tax periods before the IRS seized thetaxpayer’s property.

The auditors reviewed 284 taxpayer accounts, involving 291 levies requested between mid-January and mid-April 1999, to determine if the IRS was in compliance with the new levy provisions, as well as its own internal levy procedures. In the nine offices tested, the auditors reported that the new procedures have not been effectively implemented. The IRS did not consistently notify taxpayers of the intent to levy and of their appeal rights. As a result, the rights **of 204 taxpayers were impacted which could result in the IRS having to make restitution to**

**some of the taxpayers**. Legal provisions were not followed in 92 (32 percent) of the 284 taxpayer accounts reviewed. Internal procedures were not followed in 88 (31 percent) of the taxpayer accounts reviewed Taxpayers were not notified of the IRS’ intent to levy and of their appeal rights before levies were issued. Taxpayers were notified of the IRS’ intent to levy and of their appeal rights after the levies were issued. Taxpayers were notified of the IRS’ intent to levy and of their appeal rights, but levies were issued by the IRS during the 30-day waiting period. Taxpayers did not have appropriate information added to their computer account history to show the taxpayer had been notified of the IRS’ plans to levy. Taxpayers did not have appropriate information added to their computer account history to show the initially requested levy had been destroyed. **[*quite disappointing giving the voluntary compliance of our alleged tax laws, and the mission statements published as argument to entrap victims into the ponzi scheme known as fair share*]** emphasis mine.

For example:

**Bulletin No. 1997–44**

**November 3, 1997**

**Mission of the Service**

The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue **at the least cost**; serve the public by continually improving the quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency, and fairness.

**Statement of Principles of Internal Revenue**

The function of the Internal Revenue Service is to administer the Internal Revenue Code. Tax policy for raising revenue is determined by Congress. With this in mind, it is the duty of the Service to carry out that policy by correctly applying the laws enacted by Congress; to determine the reasonable meaning of various Code provisions in light of the Congressional purpose in enacting them; and to perform this work in a fair and impartial manner, with neither a government nor a taxpayer point of view. At the heart of administration is interpretation of the Code. It is the responsibility of each person in the Service, charged with the duty of interpreting the law, to try to find the true.

After enlightening your knowledge on your own agency; I now proceed to offer you a second chance to validate the alleged debt. The following is the second alternative debt validation.

Please provide the following according to the statement of principles of internal revenue mentioned above:

1. What type of taxes the money you say ELIAS AGREDO-NARVAEZ© owes are for, invoice and complete account, please mark the type of taxes.
2. Subtitle A income taxes?\_\_\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_federal register year\_\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_\_\_\_\_\_\_
3. Subtitle B Estate and Gift taxes?\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_\_federal register year/vol\_\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. Subtatle C Employment taxes?\_\_\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_federal register year/vol\_\_\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_\_\_
5. Subtitle D Miscellaneous Excise Taxes?\_\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_\_\_federal register year/vol\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_\_\_
6. Subtitle E alcohol, tobacco and certain guns? \_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_NO
7. Subtitle F Procedure and Admin?\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_federal register year\_\_\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_\_\_\_\_
8. Subtitle G the joint committee on taxation \_\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_\_fedral register year/vol\_\_\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_
9. Subtitle H financing of the presidential election…….\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_federal register year/vol\_\_\_\_\_\_\_\_page\_\_\_\_\_
10. Subtitle I Trust Fund Code?\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_\_\_NO 26CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_federal register year/vol\_\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_\_\_\_\_\_\_\_
11. Subtitle J Coal Industry Health Benefits?\_\_\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_\_\_NO 26 CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_\_federal register year/vol\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_
12. Subtitle K Group Health Plan Requierements?\_\_\_\_\_\_\_\_\_\_YES\_\_\_\_\_\_\_NO 26 CFR enforcement sec?\_\_\_\_\_\_\_\_\_\_\_\_federal register year/vol\_\_\_\_\_\_\_\_\_\_\_\_page\_\_\_\_\_\_\_

If any of the enforcement regulations is not found in 26CFR but in 27CFR or other, then, please explain what authority permits you to take regulations from one title in order to enforce different title codes?

1. Please indicate in what act of congress PRIVATE or PUBLIC did the term FRIVOLOUS POSITION or FRIVOLOUS CLAIMS got the given definition?
2. Provide me with the original signed instrument that shows that Elias Agredo-Narvaez agreed to pay any of the debtor’s ELIAS AGREDO-NARVAEZ© obligations, or what you say I owe you.

**Reminder:** the contract makes the law, so, in light of that and given that one of your claims alleges a civil penalty is logical to imagine that you must have a valid signed contract otherwise you would be trying to bring a **SHAM PLEADING**  in to evidence which is not going to help your business.

1. Provide a verification or copy of any Judgment if applicable.

**Reminder:** Jurisdiction is fundamental and a judgment rendered by a court that DOES NOT have jurisdiction to hear [like the Tax Court] is void ab initio.

5. Identify the original creditor’s legal name and process server information (required under

UCC); and the original signed contractual instrument initiating this debt.

6. Prove that you are licensed to collect in the State of New Jersey.

7. Provide verification along with your license number and foreign agent registration.

If your PRIVATE non- Government agency is able to provide the proper documentation ( originals and not copied unverified documents) as requested in this declaration, I will require at least 30 days for reviewing the validity of such information and during such time all harassment activity [Collection] MUST CEASE AND DESIST. In order to avoid further claims costs as restitution damages in my lawsuit. Remember the mission statement above. The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue **at the least cost.**

As usual!!!!! You are commanded to introduce this document in the file for the TAXPAYER IN QUESTION as is required by law.

This is an attempt to validate the validity of your claim and any information obtained will be used for that purpose.