

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA)	
)	Case No.
Plaintiff,)	
)	
v.)	
)	
AMERICAN PARKING SYSTEMS, INC.)	
P.O. Box 192239)	
San Juan, PR 00919)	
)	
Defendant.)	
_____)	

COMPLAINT FOR FAILURE TO HONOR FEDERAL TAX LEVIES

Plaintiff, the United States of America, at the request and with the authorization of the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this civil action to impose liability on American Parking Systems, Inc. (“American Parking”) for its failure to honor two Internal Revenue Service levies served upon it, and to collect penalties equal to 50% of the amounts that may be recovered from American Parking in this action because its failure to honor the levies was without reasonable cause.

JURISDICTION AND VENUE

1. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).
2. Venue is proper in this district under 28 U.S.C. § 1396.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant American Parking Systems, Inc. is a corporation with its principal place of business in San Juan, Puerto Rico, within the jurisdiction of this Court.

**COUNT I –FAILURE TO HONOR LEVY WITH RESPECT TO
MIGUEL CABRAL-VERAS**

5. The United States incorporates paragraphs 1 through 4, above.

The Delinquent Taxpayer

6. Miguel Cabral-Veras was an officer and employee of American Parking at all times relevant to this dispute.

7. After American Parking failed to pay over federal unemployment taxes due and owing, a delegate of the Secretary of the Treasury of the United States made the following assessments against Miguel Cabral-Veras under 26 U.S.C. §6672 for federal trust fund recovery penalties:

Tax Period	Assessment Dates	Assessment Amount	Unpaid Balance as of May 22, 2017
First Quarter 2010	10/22/2012	\$74,204.90	\$74,523.47
Third Quarter 2010	11/21/2011	\$69,349.85	\$48,784.99
Fourth Quarter 2010	11/21/2011	\$70,710.40	\$84,477.22
Second Quarter 2011	10/22/2012	\$6,067.53	\$7,051.85
Third Quarter 2011	10/22/2012	\$21,892.93	\$25,296.47
Fourth Quarter 2011	10/22/2012	\$63,381.64	\$73,644.04
First Quarter 2012	10/22/2012	\$62,634.27	\$72,795.42
Second Quarter 2012	3/18/2013	\$67,008.55	\$76,945.31
Total			\$463,518.77

8. Pursuant to 26 U.S.C. §§ 6321 and 6322, liens arose on the dates of the assessments in favor of the United States against all of Miguel Cabral-Veras's property and rights to property. Despite the notice and demand for payment of the above-described assessments made against Miguel Cabral-Veras, he failed to pay the amounts due and owing.

9. As of May 22, 2017, Miguel Cabral-Veras owed the United States \$463,518.77, including interest and statutory additions to tax. Interest will continue to accrue on the unpaid balance of the assessments and statutory accruals according to law until paid in full.

The IRS Serves A Continuous Levy on American Parking

10. If a delinquent taxpayer fails to pay an assessed tax within 10 days of notice and demand, the Internal Revenue Service (the “Service”) may levy upon any property, or rights to property, belonging to the taxpayer, or on which there is a lien for the payment of such tax. 26 U.S.C. § 6331(a); 26 C.F.R. § 301.6331-1(a)(1). The Service may serve a notice of levy on any person in possession, or obligated with respect to, the taxpayer’s property or rights to property subject to levy. 26 U.S.C. §§ 6331(a), 6332(a); 26 C.F.R. § 301.6331-1(a)(1).

11. Miguel Cabral-Veras was an officer and employee of American Parking who drew a salary and/or wages from the company.

12. On or about September 6, 2013, the Service served a Notice of Levy on Wages, Salary, and Other Income (Form 668-W) on American Parking. A copy of the Notice of Levy is attached hereto as Exhibit A. The Service served the notice via certified mail.

13. The Notice of Levy identified Miguel Cabras-Veras as the delinquent taxpayer with unpaid federal tax liabilities for the tax periods listed above in paragraph 7. The notice of levy required that American Parking turn over Miguel Cabras-Veras’s (1) “wages and salary that have been earned but not paid, **as well as wages and salary earned in the future until this levy is released**” and (2) “other income that you have now or for which you are obligated.” Ex. A (Emphasis supplied).

14. On October 18, 2013, the Internal Revenue Service served a final demand for payment on American Parking with respect to the levy referenced in paragraph 12 above. The final demand was served via certified mail.

15. Under 26 U.S.C. § 6331(e), levies on wages and salary are continuous from the date the levy is made until the levy is released. The notice of levy referenced in paragraph 12

required American Parking to turn over to the Service the salary and wages that Miguel Cabral-Veras had already earned and would be entitled to receive in the future until the levy is released, after subtracting applicable exemptions.

American Parking Fails or Refuses to Honor the Levy

16. American Parking failed or refused to comply with the levy referenced in paragraph 12 above.

17. The continuous “salary or wage” levy served on American Parking applied to all of Miguel Cabral-Veras’s property or rights to property until the levy was released. Even though the levy was not released, American Parking did not honor the continuous levy. Instead, American Parking continued to pay Miguel Cabral-Veras wages and/or salary as set forth in the table below. All of the payments listed in the table were subject to the levy.¹

Year	Amount Paid by American Parking to Miguel Cabral-Veras
2013	\$374,985
2014	\$374,985
2015	\$280,000
2016	\$280,000
Total:	\$1,309,970

¹ With respect to 2013, any portions paid to Miguel Cabral-Veras prior to service of the Notice of Levy on American Parking would not be subject to the continuous levy.

Liability of American Parking

18. American Parking has not turned over to the United States Miguel Cabras-Veras's property or rights to property subject to the levy, including salary, wages, or other income, despite service of the notice of levy and demands for payment.

19. Internal Revenue Code section 6332(d)(1) provides that any person failing or refusing to surrender property or rights to property subject to levy shall be liable in a sum equal to the value of the property or rights to property not so surrendered to the United States, but not exceeding the amount of taxes for the collection of which such levy was made. 26 U.S.C. § 6331(d)(1).

20. Here, the total of the salary and/or wage payments made by American Parking to Miguel Cabral-Veras on the date of the levy and thereafter exceeded the tax liabilities of Miguel Cabral-Veras that were the subject of the levy, as set forth in paragraph 7 above.

21. Because of its failure or refusal to honor the notices of levy served upon it, American Parking is liable to the United States in the total amount of the unpaid liabilities, \$463,518.77, or in such greater or lesser amount as to which the United States is entitled under law.

22. Because the IRS assessed both Miguel Cabral-Veras and Rolando Cabral-Veras with TFRP penalties for the tax periods set forth above in Paragraph 7, the judgment sought against American Parking in this Count I is concurrent with that sought below in Count III to the extent that they cover the same underlying tax liabilities.

COUNT II – PENALTY FOR FAILURE TO HONOR LEVY FOR WAGES OF MIGUEL CABRAL-VERAS WITHOUT REASONABLE CAUSE

23. The United States incorporates paragraphs 1 through 22, above.

24. Internal Revenue Code section 6332(d)(2) provides that if the person's failure or refusal to surrender property or rights to property subject to levy was without reasonable cause, then the person shall be liable for a penalty equal to 50 percent of the amount recoverable under 26 U.S.C. § 6332(d)(1). *See* 26 U.S.C. § 6332(d)(2).

25. American Parking lacked reasonable cause with respect to its failure or refusal to comply with the levy, because there was no bona fide dispute with respect to the amount of the property required to be surrendered or the legal effectiveness of the levy. American Parking was repeatedly served with notice of the levy, never contested the amount of property that was subject to the lien for Miguel Cabral-Veras's unpaid tax liability, and never paid over the salary of its officer, Miguel Cabral-Veras, subject to levy.

26. Under 26 U.S.C. § 6332(d)(2), American Parking Systems Inc. is subject to a penalty in the amount of \$231,759.38, or 50% of the amount recoverable under 26 U.S.C. § 6332(d)(1) as set forth above in Count I.

**COUNT III –FAILURE TO HONOR LEVY
WITH RESPECT TO ROLANDO CABRAL-VERAS**

27. The United States incorporates paragraphs 1 through 26, above.

The Delinquent Taxpayer

28. Rolando Cabral-Veras was an officer and employee of American Parking at all times relevant to this dispute.

29. After American Parking failed to pay over federal unemployment taxes due and owing, a delegate of the Secretary of the Treasury of the United States made the following assessments against Rolando Cabral-Veras under 26 U.S.C. § 6672 for federal trust fund recovery penalties:

Tax Period	Assessment Dates	Assessment Amount	Unpaid Balance as of May 22, 2017 _____
First Quarter 2010	10/22/2012	\$74,204.90	\$74,060.86
Third Quarter 2010	11/21/2011	\$69,349.85	\$60,181.58
Fourth Quarter 2010	11/21/2010	\$70,710.40	\$84,477.22
Second Quarter 2011	10/22/2012	\$6,067.53	\$7,051.85
Third Quarter 2011	10/22/2012	\$21,892.93	\$25,296.47
Fourth Quarter 2011	10/22/2012	\$63,381.64	\$73,664.04
First Quarter 2012	10/22/2012	\$62,634.27	\$72,795.42
Second Quarter 2012	3/18/2013	\$67,008.55	\$76,967.41
Third Quarter 2012	12/16/2013	\$12,267.83	\$13,774
Fourth Quarter 2012	12/16/2013	\$42,677.06	\$33,780.93
Total			\$522,049.78

30. Pursuant to 26 U.S.C. §§ 6321 and 6322, liens arose on the dates of the assessments in favor of the United States against all of Rolando Cabral-Veras's property and rights to property. Despite the notice and demand for payment of the above-described assessments made against Rolando Cabral-Veras, he failed or refused to pay the amounts due and owing.

31. As of May 22, 2017, Rolando Cabral-Veras owed the United States \$522,049.78, including interest and statutory additions to tax. Interest will continue to accrue on the unpaid balance of the assessments and statutory accruals according to law until paid in full.

The IRS Serves A Continuous Levy on American Parking

32. If a delinquent taxpayer fails to pay an assessed tax within 10 days of notice and demand, the Internal Revenue Service (the "Service") may levy upon any property, or rights to property, belonging to the taxpayer, or on which there is a lien for the payment of such tax. 26 U.S.C. § 6331(a); 26 C.F.R. § 301.6331-1(a)(1). The Service may serve a notice of levy on any person in possession, or obligated with respect to, the taxpayer's property or rights to property subject to levy. 26 U.S.C. §§ 6331(a), 6332(a); 26 C.F.R. § 301.6331-1(a)(1).

33. Rolando Cabral-Veras was an officer and employee of American Parking who drew a salary and/or wages from the company.

34. On or about June 5, 2014, the Service served a Notice of Levy on Wages, Salary, and Other Income (Form 668-W) on American Parking. A copy of the Notice of Levy is attached hereto as Exhibit B. The Service served the notice via certified mail.

35. The Notice of Levy identified Rolando Cabras-Veras as the delinquent taxpayer with unpaid federal tax liabilities for the tax periods listed above in paragraph 29. The notice of levy required that American Parking turn over Rolando Cabras-Veras's (1) "wages and salary that have been earned but not paid, **as well as wages and salary earned in the future until this levy is released**" and (2) "other income that you have now or for which you are obligated." Ex. B (Emphasis supplied).

36. On September 29, 2014, the Internal Revenue Service served a final demand for payment on American Parking with respect to the levy referenced in paragraph 34 above. The final demand was served via certified mail.

37. Under 26 U.S.C. § 6331(e), levies on wages and salary are continuous from the date the levy is made until the levy is released. The notice of levy referenced in paragraph 34 required American Parking to turn over to the Service the salary and wages that Rolando Cabral-Veras had already earned and would be entitled to receive in the future until the levy is released, after subtracting applicable exemptions.

American Parking Fails or Refuses to Honor the Levy

38. American Parking failed or refused to comply with the levy referenced in paragraph 34 above.

39. The continuous “salary or wage” levy served on American Parking applied to all of Rolando Cabral-Veras’s property or rights to property until the levy was released. Even though the levy was not released, American Parking did not honor the continuous levy. Instead, American Parking continued to pay Rolando Cabral-Veras wages and/or salary as set forth in the table below. All of the payments listed in the table were subject to the levy.²

Year	Amount Paid by American Parking to Rolando Cabral-Veras
2014	\$299,988
2015	\$230,000
2016	\$230,000
Total:	\$759,988

Liability of American Parking

40. American Parking has not turned over to the United States Rolando Cabras-Veras’s property or rights to property subject to the levy, including salary, wages, or other income, despite service of the notice of levy and demands for payment.

41. Internal Revenue Code section 6332(d)(1) provides that any person failing or refusing to surrender property or rights to property subject to levy shall be liable in a sum equal to the value of the property or rights to property not so surrendered to the United States, but not

² With respect to the amount paid in 2014, any portions paid to Miguel Cabral-Veras prior to service of the Notice of Levy on American Parking would not be subject to the continuous levy.

exceeding the amount of taxes for the collection of which such levy was made. 26 U.S.C. § 6331(d)(1).

42. Here, the total of the salary and/or wage payments made by American Parking to Rolando Cabral-Veras on the date of the levy and thereafter exceeded the tax liabilities of Rolando Cabral-Veras that were the subject of the levy, as set forth in paragraph 29 above.

43. Because of its failure or refusal to honor the notices of levy served upon it, American Parking is liable to the United States in the total amount of the unpaid liabilities, \$522,049.78, or in such greater or lesser amount as to which the United States is entitled under law.

44. Because the IRS assessed both Miguel Cabral-Veras and Rolando Cabral-Veras with TFRP penalties for a subset of the tax periods as set forth above in Paragraph 29, the judgment sought against American Parking in this Count III is concurrent with that sought above in Count I to the extent that they cover the same underlying tax liabilities.

COUNT IV – PENALTY FOR FAILURE TO HONOR LEVY FOR WAGES OF ROLANDO CABRAL-VERAS WITHOUT REASONABLE CAUSE

45. The United States incorporates paragraphs 1 through 44, above.

46. Internal Revenue Code section 6332(d)(2) provides that if the person's failure or refusal to surrender property or rights to property subject to levy was without reasonable cause, then the person shall be liable for a penalty equal to 50 percent of the amount recoverable under 26 U.S.C. § 6332(d)(1). See 26 U.S.C. § 6332(d)(2).

47. American Parking lacked reasonable cause with respect to its failure or refusal to comply with the levy, because there was no bona fide dispute with respect to the amount of the property required to be surrendered or the legal effectiveness of the levy. American Parking was repeatedly served with notice of the levy, never contested the amount of property that was

subject to the lien for Rolando Cabral-Veras's unpaid tax liability, and never paid over the salary of its officer, Rolando Cabral-Veras, subject to levy.

48. Under 26 U.S.C. § 6332(d)(2), American Parking Systems Inc. is subject to a penalty in the amount of \$261,024.89, or 50% of the amount recoverable under 26 U.S.C. § 6332(d)(1) as set forth above in Count II.

WHEREFORE, the Plaintiff, the United States of America, prays:

A. As to Count I, that the Court adjudge, determine and decree that the Defendant, American Parking Systems, Inc., is liable to the United States for its failure to honor the Internal Revenue Service levy served on it with respect to the unpaid TFRP penalties assessed against Miguel Cabral-Veras, and that judgement be entered in favor of the United States and against American Parking Systems, Inc. in the amount of \$463,518.77 as of as of May 22, 2017, plus interest accruing from that date until paid according to law. Such amount is to be satisfied by payments pursuant to the judgment for Count III, below, to the extent that such payments are applied towards TFRP penalties that were assessed against both Miguel and Rolando Cabral-Veras;

B. As to Count II, that the Court adjudge, determine, and decree that the failure of the defendant, American Parking Systems, Inc., to honor the Internal Revenue Service levy served on it with respect to the unpaid TFRP penalties assessed against Miguel Cabral-Veras was without reasonable cause, and that the Court enter judgment in favor of the United States and against American Parking Systems, Inc. in the amount of \$231,759.38 as of May 22, 2017, plus interest according to law, for the 50% penalty imposed by 26 U.S.C. § 6332(d)(2);

C. As to Count III, that the Court adjudge, determine and decree that the Defendant, American Parking Systems, Inc., is liable to the United States for its failure to honor the Internal

Revenue Service levy served on it with respect to the unpaid TFRP penalties assessed against Rolando Cabral-Veras, and that judgement be entered in favor of the United States and against American Parking Systems, Inc. in the amount of \$522,049.78 as of as of May 22, 2017, plus interest accruing from that date until paid according to law. Such amount is to be satisfied by payments pursuant to the judgment for Count I, above, to the extent that such payments are applied towards TFRP penalties that were assessed against both Miguel and Rolando Cabral-Veras;

D. As to Count IV, that the Court adjudge, determine, and decree that the failure of the defendant, American Parking Systems, Inc., to honor the Internal Revenue Service levy served on it with respect to the unpaid TFRP penalties assessed against Rolando Cabral-Veras was without reasonable cause, and that the Court enter judgment in favor of the United States and against American Parking Systems, Inc. in the amount of \$261,024.89 as of May 22, 2017, plus interest according to law, for the 50% penalty imposed by 26 U.S.C. § 6332(d)(2); and

E. That the Court award such other and further relief, including the costs of this action, as may be deemed just and proper under the circumstances.

Dated: June 20, 2017.

ROSA E. RODRIGUEZ-VELEZ
United States Attorney

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Nelson Wagner
NELSON WAGNER
Trial Attorney, Tax Division
PR gov't attorney #: G02212
U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, DC 20044
Telephone: 202-616-3369
Email: nelson.wagner@usdoj.gov

Department of the Treasury Internal Revenue Service
Notice of Levy on Wages, Salary, and Other Income

DATE: 06/05/2014

TELEPHONE NUMBER

REPLY TO: Internal Revenue Service

OF IRS OFFICE: (787)522-1853

LAUDELINA BORRERO
CITY VIEW PLAZA
48 CARR 165 SUITE 2000
GUAYNABO, PR 00968-8000000

NAME AND ADDRESS OF TAXPAYER:
ROLANDO CABRAL-VERAS
PO BOX 192239
SAN JUAN, PR 00919

TO: AMERICAN PARKING SYSTEMS INC
PO BOX 192239
SAN JUAN, PR 00919-2239000

IDENTIFYING NUMBER(S): XXXXXXXXXX 6388

CABR

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
CIVPEN	03/31/2010	\$63,994.31	\$3,493.34	\$67,487.65
CIVPEN	09/30/2010	\$49,262.08	\$5,312.89	\$54,574.97
CIVPEN	12/31/2010	\$70,710.40	\$5,786.25	\$76,496.65
CIVPEN	06/30/2011	\$6,067.53	\$318.14	\$6,385.67
CIVPEN	09/30/2011	\$21,892.93	\$1,147.93	\$23,040.86
CIVPEN	12/31/2011	\$63,381.64	\$3,323.36	\$66,705.00
CIVPEN	03/31/2012	\$62,634.27	\$3,284.16	\$65,918.43
CIVPEN	06/30/2012	\$67,008.55	\$2,667.71	\$69,676.26
CIVPEN	09/30/2012	\$12,267.83	\$205.37	\$12,473.20
			Total Amount Due =>	See page 2

We figured the interest and late payment penalty to 07/06/2014

THIS ISN'T A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

The Internal Revenue Code provides that there is a lien for the amount shown above. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us: (1) this taxpayer's wages and salary that have been earned but not paid, as well as wages and salary earned in the future until this levy is released, and (2) this taxpayer's other income that you have now or for which you are obligated.

We levy this money to the extent it isn't exempt, as shown in the instructions. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions.

If you don't owe money to this taxpayer, please call us at the telephone number at the top of this form. Instead of calling us you may complete the back of Part 3, attach it as a cover to the rest of this form, and return all parts to IRS in the enclosed envelope.

If you do owe money to this taxpayer, please see the back of this page for instructions on how to act on this notice.

Signature of Service Representative
/S/ LAUDELINA BORRERO

Title
REVENUE OFFICER

Exhibit 1

Department of the Treasury - Internal Revenue Service
Notice of Levy on Wages, Salary, and Other Income

DATE: 06/05/2014

TELEPHONE NUMBER

REPLY TO: Internal Revenue Service
LAUDELINA BORRERO
CITY VIEW PLAZA
48 CARR 165 SUITE 2000
GUAYNABO, PR 00968-8000000

OF IRS OFFICE: (787)522-1853

NAME AND ADDRESS OF TAXPAYER:
ROLANDO CABRAL-VERAS
PO BOX 192239
SAN JUAN, PR 00919

TO: AMERICAN PARKING SYSTEMS INC
PO BOX 192239
SAN JUAN, PR 00919-2239000

IDENTIFYING NUMBER(S): 583-62-6388

CABR

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
CIVPEN	12/31/2012	\$42,677.06	\$714.44	\$43,391.50
Due =>				\$486,150.19

SENDER: COMPLETE THIS SECTION

COMPLETE THIS SECTION ON DELIVERY

1. Article Addressed to:
*American Parking Systems Inc
PO Box 192239
San Juan PR 00919-2239*

2. Article Number:
192239

3. Date of Delivery:
06/20/2014

4. Restricted Delivery (Extra Fee): Yes No

5. Registered Mail (Extra Fee): Yes No

6. Signature Required (Extra Fee): Yes No

7. Signature of Recipient: *[Signature]*

8. Date of Receipt: *AUG 20 2014*

9. Signature of Carrier: *[Signature]*

10. Signature of Addressee: *[Signature]*

11. Signature of Post Office: *[Signature]*

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100. Signature of Post Office: *[Signature]*

THE TAXPAYER NAMED ABOVE
have given the notice and demand
(1) this taxpayer's wages and salary that
ceased, and (2) this taxpayer's other
is person owes you without
this form. Instead of calling us you
irts to IRS in the enclosed envelope.
w to act on this notice.

Signature of Service Representative
/S/ LAUDELINA BORRERO

Title
REVENUE OFFICER

Exhibit 1

Form 668-W(ICS)
(Rev. July 2002)

Department of the Treasury – Internal Revenue Service

Notice of Levy on Wages, Salary, and Other Income

DATE: 09/06/2013

TELEPHONE NUMBER

REPLY TO: Internal Revenue Service
LAUDELINA BORRERO
CITY VIEW PLAZA
48 CARR 165 SUITE 2000
GUAYNABO, PR 00968-8000000

OF IRS OFFICE: (787)522-1853

NAME AND ADDRESS OF TAXPAYER:

MIGUEL CABRAL-VERAS
6 CALLE SUCHVILLE
GUAYNABO, PR 00966-2027062TO: AMERICAN PARKING SYSTEMS, INC.
PO BOX 192239
SAN JUAN, PR 00919-2239000IDENTIFYING NUMBER(S): XXXXXXXXXX 3768

CABR

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
CIVPEN	03/31/2010	\$64,394.31	\$2,004.99	\$66,399.30
CIVPEN	09/30/2010	\$69,349.85	\$4,010.29	\$73,360.14
CIVPEN	12/31/2010	\$70,710.40	\$4,088.98	\$74,799.38
CIVPEN	06/30/2011	\$6,067.53	\$176.46	\$6,243.99
CIVPEN	09/30/2011	\$21,892.93	\$636.72	\$22,529.65
CIVPEN	12/31/2011	\$63,381.64	\$1,843.33	\$65,224.97
CIVPEN	03/31/2012	\$62,634.27	\$1,821.59	\$64,455.86
CIVPEN	06/30/2012	\$67,008.55	\$1,121.76	\$68,130.31
			Total Amount Due ⇒	\$441,143.60

We figured the interest and late payment penalty to 10/06/2013**THIS ISN'T A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.**

The Internal Revenue Code provides that there is a lien for the amount shown above. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us: (1) this taxpayer's wages and salary that have been earned but not paid, as well as wages and salary earned in the future until this levy is released, and (2) this taxpayer's other income that you have now or for which you are obligated.

We levy this money to the extent it isn't exempt, as shown in the instructions. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions.

If you don't owe money to this taxpayer, please call us at the telephone number at the top of this form. Instead of calling us you may complete the back of Part 3, attach it as a cover to the rest of this form, and return all parts to IRS in the enclosed envelope.

If you do owe money to this taxpayer, please see the back of this page for instructions on how to act on this notice.

Signature of Service Representative
/S/ LAUDELINA BORREROTitle
REVENUE OFFICER

Part 6 – IRS File Copy

Catalog No. 35390F www.irs.gov

Form 668-W(ICS) (7-2002)

7012 0470 0000 2595 0532

Exhibit 1

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- 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.

1. Article Addressed to
American Parking Systems
PO Box 192239
San Juan PR 00919

COMPLETE THIS SECTION ON DELIVERY

A. Signature *[Signature]* Agent
 Addressee

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1? Yes
 No
 (YES, enter delivery address below)

3. Service Type
 Certified Mail Express Mail
 Registered Return Receipt for Merchandise
 Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee) Yes

2. Article Number *7012 0470 0000 2595 0532*
 (transfer from service label)

Exhibit 1