

Your name

Date

Internal Revenue Service
Attn: CC:PA:T, Room 6561
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Attn: Associate Chief Counsel (Income Tax and Accounting)

Written Request for Verified Determination of Status for Individual Income Tax Purposes, Prior to Filing of Tax Returns Pursuant to Public Law (11)-23

Pursuant to Internal Revenue Laws and based upon the facts contained in the attached Statement, this letter constitutes a written request for an attested, verified **Determination Letter** from the Assistant Chief Counsel (Income Tax and Accounting), determining my status for Individual Income Tax purposes, prior to the filing of any further tax returns. As soon as your agency makes this written determination, I will file any forms that are required by the laws of the United States of America and pay any tax lawfully due and owing.

RULINGS, DETERMINATION LETTERS, AND CLOSING AGREEMENTS PUBLIC LAW (11)-23, (approved 6/14/87)

Rulings and Determination Letters in General:

"Rulings and determination letters are issued to individuals and organizations upon written request... as to their **status for tax purposes... prior to their filing of tax returns or reports** as required by the revenue laws. Rulings are issued only by the National Office. Determination letters are issued only by District Directors and the Director of International Operations..."

MT 1218-196

Your address
Your city, state, zip

Statement of Facts

Date:

Assistant Chief Counsel
(Income Tax and Accounting)
Internal Revenue Service
Attn: CC:PA:T, Room 6561
1111 Constitution Avenue, NW
Washington, D.C. 20224

Re: Requested Internal Revenue Rulings, (Treasury Decisions); Indefinite Filing Extension

Dear Assistant Chief Counsel,

Prior to my filing for 2000 and any subsequent tax returns there is a number of issues that must be satisfactorily addressed via the Internal Revenue Ruling (Treasury Decision) process as stipulated in Public Law (11)-23.

The Internal Revenue Service (IRS) is required to provide Internal Revenue Rulings on requests submitted in writing, on specific situations, questions, or issues and to provide a ruling or determination on the taxability or tax status on the issues or situations in question. The IRS has provided thousands of these types of rulings in the past. A ruling or determination is being requested, as stipulated in the attached "Written Request for Verified Determination of Status for Individual Income Tax Purposes, Prior to Filing of Tax Returns Pursuant to Public Law (11)-23," on the below listed issues. It is requested that you do not delay any one response while attempting to resolve the balance of the requested rulings.

I am also hereby formally requesting under the Provisions of Public Law (11)-23 an indefinite extension of time for me to file my tax form for 2000 or any subsequent years federal Individual Income Tax returns, until such time as we have received a full, complete and proper, formal response to all of the issues submitted in this letter.

The first issue to be discussed in this Statement of Facts is the Fifth Amendment to the U.S. Constitution, specifically the provision pertaining to self-incrimination. The filing of a Federal Income Tax form is done under the penalties of perjury and the information supplied on this document can be given to the Department of Justice which can result in criminal prosecution. The Supreme court in **Garner v. U. S.**, 424 U.S. 648 (1975) ruled that the information on a tax return, federal or otherwise, is compelled testimonial communication.

The Garner ruling specifically stated:

"The information revealed in the preparation and filing of an income tax return is, for the purposes of the Fifth Amendment analysis, testimony of a witness."

Furthermore, in the case of **U.S. v. Doe**, 456 US 605, 79 L.Ed 2d 552, (1985), the Supreme Court held that the act of producing subpoenaed documents would involve testimonial self-incrimination. In light of this I am requesting a Determination as to how I can file a tax return without surrendering my rights against self-incrimination under the 5th Amendment to the U.S. Constitution as all federal tax returns must be filed under penalty of perjury.

The next Determination deals with which tax form to file if one is filing an Individual Income Tax return. My research revealed that Form 1040 has been assigned an OMB number of 1545-0074, by the Office of Management and Budget. That form is not authorized for use in filing a return for Individual Income Taxes imposed by 26 USC §1. The only correct form authorized by the Office of Management and Budget for filing a return for Individual Income Taxes is OMB number 1545-0067, designated as Form 2555, which is entitled "Foreign Earned Income". I did not have any "Foreign Earned Income" during the [year], from taxable sources listed and defined in 26 CFR 1.861-8.

Further study shows that there is no implementing regulation for 26 USC §1, since Treasury Decision 7665 deleted 26 CFR §1.1-1 in 1982. Without an implementing regulation for 26 USC §1, there can be no individual income tax imposed on anyone. [See, *California Bankers Association v. Schultz*, 416 U.S. 21 (1974)] In light of this information, I am requesting that you cite which law would permit me to file a 1040 Federal Income Tax Form for the Individual Income Tax without violating federal law or committing fraud.

Also, concerning 2000, I need a Determination as to whether I earned any "Income" as defined by the United States Supreme Court and 26 CFR regulations.

In my research I have found that there are only two types of taxes that are allowed for in the United States Constitution. The first is a "Direct Tax." This tax can only be imposed on people or property. The second tax is an "Indirect Tax," which can only be on an activity or happening of an event that is taxable for revenue purposes. The Supreme Court defined these items in the following manner:

"Direct taxes bear immediately on persons, upon the possession and enjoyment of rights; indirect taxes are levied upon the happening of an event as an exchange." - **Knowlton v. Moore** 178 U.S. 41, 20 S CT 747 Also see: **Brushaber v. Union Pacific R.R.** 240 US 1.

There is not a direct tax on people (head tax) in existence today. There is currently a tax on property. This tax does not include wages, salary, or commissions one receives. In fact, the Sixty-Third Congress (1913), debating on an Income Tax Law shortly after the passage of the 16th Amendment, was very clear in what was *not* going to be taxed. For example, Senator Brandegee stated:

"I am simply calling attention to the fact that the amendment of the Senator from South Dakota *will exempt entirely from taxation every income derived from personal effort*, because the expression "profession, trade, or vocation" includes every possible line of human effort."

Compensation, salary, and commissions *of an American citizen* cannot be regarded as income based on the Congressional debates regarding the issue in the Congressional Record and concurring court decisions. However, in regard to wages (compensation for services), the IRS instructs that you must include everything you receive in payment of personal service in your "Gross Income" [Pub. 17 (Rev. Nov. 82), Pg. 33]. The IRS alleges that "gross receipts" are equivalent to "gross income." The courts have a different interpretation:

"Whatever difficulty that may be about a precise and scientific definition of "income," it imparts, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax, conveying rather the idea of gain or increase arising from, corporate activity." - **Dole v. Mitchell Bros. Co.** 247 U.S. 179 (1918)

"Of Course, **gross income and not gross receipts, is the foundation of income tax liability**, for it is only earnings, **profits and gains which the statute subjects to tax.**" - **Clark v. U.S.** (1954) 211 F. 2d 100. (Emphasis Added)

"Income, as used in the statute, should be given the meaning so as not to include everything that comes in **the true function other words 'gains' and 'profits is to limit the meaning of the word 'income'**" - **So. Pacific v. Lowe.** 238 F 847. **Clark v. U.S.** (1954) 211 F. 2d 100. (Emphasis Added)

"The statute and the statute alone determines what is income to be taxed. It taxes only income derived from many different specified sources; one does not "derive" income by rendering services and charging for them." - **Edwards v. Deith** (1916) 231 F 110. (Emphasis Added)

"Decided cases have made the distinction between wages and income and have refused to equate the two." - **Central Illinois Publishing v. U.S.** 435 U.S. 31.

If I did not receive "income" as defined by the courts, then I cannot have "gross income" as defined in the Internal Revenue Code, and it would not be possible to have a taxable year as defined under section 6012 (a). Therefore, I could not be liable under section 441(b) since I could not have had a "taxable year."

There are many district court cases and some cases in the court of appeals that would have one believe that the current income tax is a direct tax on income that is relieved from the rule of apportionment by the language of the 16th Amendment. It seems evident that this is how the IRS would like to interpret this, as it states in the "IRS Tax Guide For Individuals." I am sure that you are aware that IRS Publication #17 is in contradiction to the "IRS Tax Guide for Individuals."

"This publication covers some subjects on which a court may have made a decision more favorable to taxpayers than the interpretation of the IRS. Until these differing interpretations are resolved by higher court decisions or in some other way, this publication will continue to present the interpretations of the IRS.

In researching other Supreme Court decisions on the precise interpretation of the 16th Amendment, I find that one must fully understand the wording in this amendment to comprehend its meaning. The Supreme Court has defined the word "Income" to mean the same thing as profit or gain – **Eisner v. Macomber**. 252 U. S. 189.

Therefore, when an American citizen receives a wage or salary in return for labor this is not income. Please keep in mind that these are not my interpretations, but those of the Supreme Court.

While researching related tax cases involving direct and indirect taxes at the Supreme Court level, I cannot find *one case* where the United States Supreme Court ruled in its decision that the income tax is a "Direct Tax." In every decision that has *ever* been handed down by the Supreme Court, it has always referred to the current income tax as an "Indirect Tax."

A "Direct Tax" is only applied to people and property. An "Indirect Tax" is applied *only* to revenue taxable activities as outlined in the IRC. Taking the above rulings, decisions and definitions into consideration, I would ask, as a part of your Findings of Fact and Conclusions of law to be included in this Determination Letter, for you to identify the precise code section in the Internal Revenue Code that specifies that an American citizen is liable for the (Individual Income Tax) tax. I will also need the statute and regulation that identifies the *specific tax form* the individual would be required to file for that particular tax. I am requesting that you also identify the precise statute and/or regulation that would indicate that I am involved in a revenue taxable activity, as itemized in 26 CFR 1.861-8(f).

Please note that my reliance on the opinions of the United States Supreme Court is based on the doctrine of "Stare Decisis," which is best set forth as:

"And if the doctrine of Stare Decisis has any meaning at all, it requires that the people in their everyday affairs be able to rely upon the decisions of the Supreme Court and not be necessarily penalized for such reliance." - **Cf. Flood v. Kuhn** 407 S. 258 **Wallace v. McConnell** 13 Pet. 136, 10 L. ED. 95.

As one legal tax professional put it:

"In searching the code for individuals that would be liable, I found that Sections 6001 and 6011 only applies to a "person liable" or "a person made liable" for any tax imposed. It is important to note that the Internal Revenue Code (IRC) purposely omits a liability for income taxes. There is no law quoted in Subtitle A of the IRC (pertaining to income taxes) stating that one is liable for the income tax, that one is required to make a return, or that one must pay the income tax, nor are there any cross references to any of the provisions in Subtitle F where Sections 6001, 6011 or 6012 are found."

If there is such a law or there are any cross-references that would dispute the above opinion, please specifically identify that law, or cross-reference it in your Findings of Fact and Conclusions of Law.

Under legal doctrine "expression unius est exclusio alterius" (the express mention of one thing means the implied exclusion of another), it appears that the Congress could have, but specifically chose not to create any mandatory liability for income taxes or for the need to make income tax returns with reference to American citizens.

Obviously, IRC sections 6001 and 6011 do not apply to Individual Income taxes, but might apply to other code sections that create a liability for taxes that *are imposed* (i.e. 4374 creates the liability for taxes imposed on insurance policies issued by foreign insurers, 4401(c) creates liability for a wagering tax, 5505 creates the liability for taxes imposed on distilled spirits, and 5703(a) creates the liability for tobacco taxes.)

There is no comparable section of the code creating any liability for income taxes. Nor should it be assumed that anyone who receives income is "automatically" liable because it only "makes sense" that the recipient of income would be liable for the tax. This assumption is shown to be false in a gift tax event where the donor (not the recipient) is liable for the tax on gifts. This can be ascertained by reading section 2503(c).

How have the courts responded to the question of liability?

"Keeping in mind the well settled rule that the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid." - **Spreckles Sugar Ref. Co. v. McClain** 192 U.S. 397.

"Liability for taxation must clearly appear from statute imposing tax." - **Higley v. Commissioner of Internal Revenue Service.**

"...the taxpayer must be liable for the income tax. Tax liability is a condition precedent to the demand! Merely demanding payment, even repeatedly, does not cause liability." - **Boethke v. Flour Engineers & Contractors** 713 F 2nd 1405 (Emphasis Added)

In reading Section 6001 of Title 26 USC, it stipulates that:

"Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulation, to make such returns."

I have not received Notice 555 or 557 requiring me to file a return or keep records. Without such Notice, I would have no idea as to what *specific records* (26 CFR 1.6011-1) to keep or what *specific form* to file. The courts have also ruled on this matter, stating in **U.S. v. Mobil Oil Corp.** 543 F. Supp. 507,515 (1981):

“It also included, as a part of its General Administrative Provisions, record and return, examination and summons provisions which, with one exception, were identical to those found in the 1924 Act. The exception was that the record and return provision required taxpayers to make returns and statements and keep records where the Commissioner served notice on them, *but it did not require them to perform these acts in the absence of notice by the Commissioner.*”

The courts have also been very clear that the term “Taxpayer” is not an appellation to be taken lightly:

“The reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as persons liable for the tax without an opportunity for *judicial revue of this status before the appellation of “Taxpayer” is bestowed upon them and their property seized.*” **Botta v. Scanlon** 228 F. 2nd 304 (1961) (Emphasis Added)

I want to exhaust all administrative remedies prior to petitioning for a judicial determination of the term “Taxpayer” being used on myself, should it be necessary. This request for a Determination Letter should satisfy that requirement.

The courts have made it very clear that an American Citizen does not have to pay a tax for the mere privilege of existing, as otherwise inferred by the Internal Revenue Code. The court ruled:

“The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter to the state; but the individual’s right to live and own property are **NATURAL RIGHTS for the enjoyment of which an EXCISE cannot be imposed.**” - **Redfield v. Fisher**, 292 P. 813 (Emphasis Added)

The courts have also ruled that a non-taxpayer is not subject to Internal Revenue Laws in any way:

“The revenue laws are a code or system in regulation of tax assessment and collection. **They relate to taxpayers, and not to non-taxpayers.** The latter are without their scope. No procedure is prescribed for non-taxpayers and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal and they are neither the SUBJECT or the OBJECT of the revenue laws.” - **Long v. Rasmussen**, 281F.236

My claim (unless proven otherwise by your forthcoming Findings of Fact and Conclusions of Law) is that I am not a “TAXPAYER” as that term applies to the Individual Income Tax and never has been. Any tax returns mailed in the past to the IRS were done in ignorance of the law and were done in error.

Another issue concerns the method in which you communicate with me. All previous correspondence has been addressed to JOHN DOE. You will notice that all of the letters in the names are capitalized. The United States Type Style Manual specifically states that the names of all *natural persons* are printed with a combination of upper and lower case letters. Only *entity*

modules are referred to with all capital letters. I understand that the IRS has created the fictitious entity of JOHN DOE. This fictitious entity(s) was created by the IRS and is, in reality, nonexistent. In support of that is the statement from the Internal Revenue Manual 6209, which states:

Section 9/Notices and Notice Codes

.01 General

“Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for BMF, IMF, and IRAF. Computer paragraph (CP) numbers (3 digit numbers for BMF and IRAF, and 2 digit numbers for IMF) are located in the upper left corner of the notices and letters...”

BMF-Business Master File
IMF-Individual Master File

As an example, when no return has been mailed in, I have been sent CP-515 letters requesting a 1040 form. According to the 6209 Manual, this letter is for businesses, not individuals. CP-501, 502, 503 and 504 letters are also only for businesses.

If it continues, a Complaint will be filed with the Treasury Inspector General for Tax Administration (TIGTA) pursuant to the IRS Restructuring and Reform Act of 1998, section 1203 against the offending agent. If the IRS wishes to correspond with me in the future, the correspondence must be addressed properly as specified in the United States Type Style Manual.

I will begin to close this letter with one final ruling from the U.S. Supreme Court. The court in its response to the requirement of the filing of a 1040 Individual Income Tax Return and to the effects of the government’s actions as it relates to that requirement, stated:

“Because of what appears to be a lawful command on the surface, many citizens, because of their respect for what only appears to be law, are cunningly coerced into waiving their rights due to ignorance.” U.S. v. Minker, 350 US. 179, at 187.

As I continue to research the laws and regulations associated with the Income Tax, I can do nothing but agree with the courts. If you have any certified documents and/or case rulings that refute the Findings of the courts referred to in this Request, please put them in with the Findings of Fact and Conclusions of Law.

If you are unable to refute the claims made in this document I will expect to receive a letter from you indicating that the natural person, John Doe, is in fact, not a “TAXPAYER” as far as the Individual Income Tax is concerned, and that any file you might keep on me in the future will reflect that status.

Bottom Line: “have I ever been made liable for the Individual Income Tax for any of the years _____?”

The specific determinations I am requesting are:

- 1) How, When, and Where I became a Federal Individual Income Tax payer for each of the years in question.**
- 2) The specific Federal Tax I has been made liable for each of the years in question.**
- 3) The specific form I am required to file for that Tax for each of the years in question.**

I hereby request a copy of the Findings of Fact and Conclusions of Law that you will use as a basis of your determination pursuant to the Administrative Procedures Act, specifically 5 USC 556 (d). I ask for the Determination Letter to be sent within 30 days of the date on this letter. If more time is needed, please make a written request and it will be granted. Should your Determination be that I have been “made liable” for the Individual Income Tax for any of the years in question, this is a request for a Conference with you pursuant to section 8.02 (7).

I have never asked for a Determination or Letter Ruling on these issues, or ones similar to them, for myself. I have never asked for a Determination or Letter Ruling and withdrew it before a Determination was issued. Enclosed is a money order for \$275.00 paid pursuant to the Schedule of User Fees for the requested letter.

If this is not a proper format for making this request, please send that format with instructions to me. Please respond within 30 days.

Failure to respond will indicate that you have "acquiesced" to the validity of the claims outlined in this document in their entirety. All responses must contain an original signature and must be attested to under penalties of perjury to insure that the responses provided by the IRS are valid.

Any statements or claims in this document, properly rebutted by Findings of Fact and Conclusions of Law, or Supreme Court rulings, such shall not prejudice the lawful validity of other claims not properly rebutted.

Your name

On this _____ day of _____, _____.

Before me, the undersigned, a Notary Public, in and for the above county and state, personally appeared _____ who proved to me on the basis of satisfactory evidence to be the state Citizen whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity by placing his hand and seal on this instrument.

WITNESS my hand and official seal as of the date set forth above.

By: _____
Notary Public