

Friday, February 1, 2008

# THE LEDE



by  
**MIKE  
NIZZA**

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January 30, 2008, 6:08 pm

## Wesley Snipes's Anti-Tax Manifesto

By Mike Nizza



[David Cay Johnston](#), who covers the tax beat for The New York Times, is down in Ocala, Fla., this week for what he calls “the most prominent tax prosecution in nearly two decades.”

He’s talking about the trial of Wesley Snipes, the action movie hero who has been reinvented lately as a leading voice against paying taxes. He’s using a strategy that goes back years — some of the leading figures are part of [a piece](#) that helped add up to a [Pulitzer Prize](#) for Mr. Johnston in 2000.

Although Mr. Snipes’s own lawyers admit that his views are “kooky,” “crazy” and “dead wrong,” one of them argues that “no merit does not equal fraud,” according to Mr. Johnston’s [report today](#) on the jury’s deliberations.

As he waited for a verdict, Mr. Johnston was kind enough to offer some highlights from Mr. Snipes’s long explanation to the Internal Revenue Service. In the filing, he sought to amend his returns and tax statements in 1997 and 1999-2005.

To cut through the manifesto’s mixture of defiance and legalese, The Lede added some helpful headers, along with page numbers that correspond to the full document, which may be downloaded as a pdf [here](#).

### The Plea: You Think Not Paying Taxes Is Easy? (7)

My question at this point is: Does the IRS help “nontaxpayers” such as myself in *not* complying with laws they are clearly *not* subject to and thereby provide them equal protection of the laws mandated by Section 1 of the Fourteenth Amendment and 42 U.S.C. §1981? My experience to date says not, but maybe the IRS is willing to at least acknowledge the existence of “nontaxpayers” instead of ignoring and persecuting them and refusing to acknowledge their existence as they have in my case to date:

### The Demand: Where’s My Money? Sincerely, Nontaxpayer (9)

Establish that any alleged “taxes” that might have been withheld against me were withheld illegally and against my will and to demand their immediate return. That return of *stolen* funds CANNOT be called a “refund”, because the I.R.C. doesn’t address what to do with illegally withheld or STOLEN earnings, nor does it call such funds “refunds”. If you disagree, please provide a regulation or statute that identifies illegally withheld funds as a “refund”. Therefore, if Enclosure (2) indicates an amount owed by the government to me, that amount is NOT a “refund”, but a demand for unlawfully withheld earnings.

### The Threat: Always Bet on a ‘High Profile Target’ (10)

Warning pursuit of such a high profile target will open the door to your increased collateral risk, resulting from the exposure of substantive material issues in dispute and governmental illegal activities, contained in the administrative record BUT hidden from the general public and or jury. I certainly don’t believe this is in your best interest and can be avoided.

### The Vaediction: Reasonable People Can Disagree (11)

Whatever the case, thank you for taking the time to educate me and help me comply with what the letter of the law requires, which has always been my sincere desire as a patriotic, law-abiding, responsible American like yourself who is simply trying to lawfully disassociate with what I regard as a corrupted, lawless, unaccountable oppressor of our constitutionally protected rights, in fulfillment of my, Natural, and First Amendment right to disassociate.

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98 comments so far...

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1. January 30th, 2008 6:53 pm — Posted by CanadaGoose  
This is a guy who stiffes waiters and is notoriously cheap. Now he doesn't want to pay taxes either. Screw him. No sympathy here.

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2. January 30th, 2008 7:08 pm — Posted by The Water American  
I forgot being a cheapskate invalidates your opinion. By that standard 50 cent is ... Plato?

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3. January 30th, 2008 7:29 pm — Posted by Elvis Allen  
The federal reserve enslaves Americans with their unconstitutional enterprise and when a slave decides to stand up to his malevolent master he is sure to receive a thorough whipping. Americans are mere slaves.

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4. January 30th, 2008 8:09 pm — Posted by jc  
Come on... he's obviously acting.

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5. January 30th, 2008 8:12 pm — Posted by Azra Daniel Francis  
Governments all over the world are the biggest crime organizations. When there is a sales tax, income tax is robbery. If a person can get away with not paying taxes, I say go for it. Big Corporations are getting away with it legally.

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6. January 30th, 2008 8:13 pm — Posted by RonNV  
I pay my taxes properly..why can't this so called actor pay his fair share. Who does he think he is. A few years in prison will do him some good.

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7. January — Mr Snipes is doing in a dumb way what American business has been

30th.  
2008  
8:15 pm

doing for a very long time. Here is an quote from an 1889 address by Charles J. Bonaparte (later US Attorney General):

“I hope...that I have not wholly lost my character as a man of business if I admit that I once, when a young man, told the truth to a tax-gatherer”

— Posted by Michael S

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8. January  
30th.  
2008  
8:28 pm

Nobody likes to pay taxes but if some rich guy gets off with not paying it does not help any the average folks whose paychecks are deducted at source. Just another sign of the inequalities that continue to burden the average wage earners that support this country and have to pay for all the misdeeds of the banks, hedge funds etc. whose executives take home a surplus of untaxed money. Taxes are important to keep this country competitive through infrastructure, research, and other things that are not paid for through private means. However everyone needs to pay their fair share according to their real income.

— Posted by robert

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9. January  
30th.  
2008  
8:34 pm

Perhaps Mr. Snipes refusal to pay his taxes is more intimately tied to his overall financial picture, than a political manifesto.

A better defense, and possibly more accurate one, would have been he was broke and wedded to a Hollywood Lifestyle his cash flow could not support.

This is a sad day when a proud, brilliant black American puts himself at risk for decades in prison over obligations we all share.

Did it not occur to him that the infrastructure that enabled him to make millions as an actor, producer, writer were paid for by average Americans paying their taxes?

Jeese and Al are waiting for the G Verdict to play the race card. Can anyone provide the racial component to a person not paying their income taxes? It will be interesting how they spin this to Jenna, La.

— Posted by ALAN ROBINSON

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10. January  
30th.  
2008  
8:43 pm

If he wants to “disassociate” himself from the federal government, he should find another developed industrial democracy where the income taxes are lower than the U.S. Ireland and Iceland don't seem like places where Wesley would prosper, or where he would enjoy similar “constitutional rights,” such as the right to an attorney in criminal proceedings.

— Posted by Paul

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11. January  
30th.  
2008  
8:44 pm

Anyone ever stop to think he may be right??? Did you know the “Federal Reserve” is nothing more than a group of international banks, and not “Federal” at all! We can print our own money, per the U.S. Constitution so why do we have the Fed issue our currency and allow them to charge us interest??? Sound like a good ol boys club to me. Watch “America: Freedom to Fascism” it's a great documentary, it is slanted no doubt but has many great points.

— Posted by Openminded

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12. January  
30th.  
2008  
8:46 pm

My wife and I pay our taxes. We aggressively take all deductions, and try to minimize the taxes as much as possible. When the calculation is finished, we pay up.

I hope that anyone who does not pay goes to jail for a long long time. Jerks like this idiot have at various points made large amounts of money. He should pay large amounts of taxes.

— Posted by POed Lib

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13. January  
30th,  
2008  
8:49 pm

I think the prudent thing was for Mr. Snipes to have paid his taxes in compliance with the Tax Code. Then go to court. I think what happens now is forced payment with interest and fines plus jail time. Didn't Mr. Snipes read the script: the MAN mostly wins and on those occasions when he doesn't he rewrites the rules. Don't fool with the government: it NEEDS MONEY to exist. The same as we need food.

— Posted by John Brady

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14. January  
30th,  
2008  
9:13 pm

The thing I don't really get is this: The government provides services and the services cost MONEY. Even if income taxes are illegal (which I just don't see), we have to be taxed somehow to pay for it and it would cost us all on average the same!

Is Snipes saying: let's cut spending? Let's cut off entitlements (with defense, the VAST bulk of the budget)? Let's eliminate defense? No, he is saying we (or really just he) just shouldn't have to pay for it. Or we shouldn't have to pay for it through income tax...ok, then there would be a VAT or import duties would be really high or whatever.

— Posted by Steve

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15. January  
30th,  
2008  
9:17 pm

I once saw him stab this guy in the heart and turn him to dust. Shouldn't we be focusing on that rather than tax evasion?

— Posted by David Clarke

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16. January  
30th,  
2008  
9:29 pm

Another spoiled Hollywood brat - if a middle aged man can be a brat. Just wait until he plays the race card. It's coming. . .

— Posted by Matt

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17. January  
30th,  
2008  
9:34 pm

Personality aside, I applaud Mr. Snipe's attempt to keep the government's hands out of his pocket. But since he is only a mere citizen, I feel this will go badly for him.

— Posted by JoeB

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18. January  
30th,  
2008  
9:48 pm

If I remember the story correctly when it first broke, Mr. Snipes made \$30 million as a so-so actor. He doesn't think he has to pay taxes on that, more money than 95% of American will see in their lifetime? John Doe who earns \$40,000 pays taxes and struggles to survive.

Shame on Mr. Snipes. We are all entitled by law to minimize our taxes legally. To decide that you don't have to pay them at all is arrogant, idiotic, and criminal.

I hope he gets a long jail term. Judging by his actions, he doesn't appear to be too bright. Maybe he can catch an education while he is in jail.

No sympathy whatsoever for this guy.

— Posted by Jamie

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19. January 30th, 2008 9:55 pm  
I pay huge taxes, as many of us do. At least I think it's huge. Even with professional help, taxes must be paid. If Snipes' ploy, act, good idea, whatever it is works, won't more people try it?  
No, never going to work.  
— Posted by Lee Blair

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20. January 30th, 2008 9:56 pm  
David Clarke is right on!  
— Posted by Frank Lloyd Wright

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21. January 30th, 2008 10:00 pm  
You people who think taxes go to useful infrastructure are dopes. \$1.1 in military spending for 2008. Why do you think cities are being virtually destroyed and bridges falling down in this country?  
It's too bad that tax revolts have been eliminated by withholding, since it is morally repugnant to support this despotic complex by paying.  
— Posted by Glasnost

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22. January 30th, 2008 10:08 pm  
Wesley Snipes is the good guy. Those who are utilizing the threat of force and violence to steal his property are the bad guys. Leave him alone.  
— Posted by Robert Parker

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23. January 30th, 2008 10:08 pm  
Given that most of the money we pay as taxes are spent on unnecessary, illegal, and barbaric wars abroad, I fully sympathize with Snipes's desire not to pay. If my taxes were spent primarily on schools, infrastructure, aid to the poor, etc., I would have no problems. It's the way our government has been taken over by people more cynical and slick than Mr. Snipes that makes me want to move to Canada.  
— Posted by Andy

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24. January 30th, 2008 10:13 pm  
I think Snipes is setting up the Republican storyline for the 2008 Election: "It's our money, not the government's." For 28 years the conservative theme has been that no one needs to pay for the cost of dealing with our shared problems our funding our mutual defense and well-being.  
— Posted by John Jay

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25. January 30th, 2008 10:17 pm  
This should be summarily dealt with in bold terms. Taxes are onerous, and the wimps that run the IRS are a bunch of buck passing bureaucrats that are all too eager to pass the buck to the politicians, who grow ever sleazier. I want to hear a candidate say let the wealthy pay rates comparable to the middle class.  
— Posted by art

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26. January 30th,  
Perhaps he, and everyone on this anti-tax crusade, should find another avenue to, say, pick up his trash, or pave his roads, or

2008  
10:19 pm provide him with clean tap water, etc. etc. I guess nobody believes in the greater good anymore...

— Posted by sonny

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27. January  
30th,  
2008  
10:24 pm Seriously, this man solved a murder at the White House, was falsely accused of murder by US Marshals, and kills vampires on occasion. I think that we should all agree that he has paid his debt to society and therefore doesn't need to pay taxes...

— Posted by John Corcoran

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28. January  
30th,  
2008  
10:24 pm Yes, TWA, Mr. Cent's spending habits may instantiate the Platonic ideal of living large, and a miser's assertion that "its not the money but the principle" rings hollow.

— Posted by Least Cost Avoider

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29. January  
30th,  
2008  
10:27 pm For all of you "tax-is-robbery" nutcases, I have a pick-axe and shovel you can borrow when you build your own roads, schools, libraries ... etc. Though I guess that you don't need any of those amenities? If you think that tax is robbery, I am guessing that you think that "education is propaganda.

— Posted by selims

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30. January  
30th,  
2008  
10:32 pm The government appears to waste a vast amount of taxpayers' money. I suspect the world would be a much better place if no one paid their government any taxes. First off, no war in most countries.

— Posted by jan

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31. January  
30th,  
2008  
10:34 pm Mr. Snipes, you are nothing special. On the contrary, to the IRS you represent all wealthy people who think the world revolves around them. It is absurd to think the IRS does not want rich people to pay taxes. Wise up Wesley. It is not all about you. Keep fighting like you are the only person that matters, and you will end up in prison with other anti-socials.

— Posted by P.J. Panton

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32. January  
30th,  
2008  
10:37 pm i like mr.snipes but if he dont like the u.s.a.and if he wants to disassociate himself from the federal governmet he should find another place to live not in the u.s.a. p.s.he will be back soon (smile)

— Posted by danny dellarosa

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33. January  
30th,  
2008  
10:38 pm His defense is doomed and he will be sentenced to prison. Let's see if three to five years in jail will not make paying taxes seem utopian by comparison.

— Posted by DEM123

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34. January  
30th,  
2008 His complaint appears to be "withholdings". I support a sales tax because you pay if you want to spend, your choice. Not automatically

10:45 pm taken before you get it.  
— Posted by FreeAmerican

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35. January 30th, 2008 10:47 pm  
David Clarke is right!  
— Posted by Daggers

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36. January 30th, 2008 10:53 pm  
To paraphrase the immortal blues pianist Champion Jack Dupree:  
he not mad; he crazy.  
— Posted by malnicore

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37. January 30th, 2008 11:07 pm  
According to my high proced accountant and also my legal counsel:  
When it comes to taxes, "avoidance is legal, evasion is not".  
I for one can't wait to see the Britney Spears tax mess hit the fan in a couple of years.  
— Posted by Ghost rider

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38. January 30th, 2008 11:08 pm  
Anyone interested in Mr. Snipes' argument with the IRS ought to check out Aaron Russo's documentary "From Freedom to Fascism" (2006) available on Netflix. It details the problem.  
— Posted by Zlad

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39. January 30th, 2008 11:10 pm  
When he goes to jail will he be "Inmate 57" ?  
— Posted by Addai

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40. January 30th, 2008 11:15 pm  
If our taxes brought us the benefits taxpayers enjoy in the EU and Canada, there would be fewer tax resisters. In fact we pay less in taxes and get much less for them than the above several hundred million people. We need a redistribution of tax income into programs and purposes which benefit citizens: Healthcare, infrastructure maintenance, education, and away from those which benefit the usual suspects.  
Aside from the above, the antitax rhetoric in this part of the world is demagogic and delusional. I don't know why Mr. Snipes hasn't paid his taxes. Those I've known who make that choice become enraged and irrational when the subject is raised. There's certainly a lot to be angry about.  
— Posted by Barry Blitstein

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41. January 30th, 2008 11:23 pm  
David Clarke is right, I have video evidence of this man drinking another woman's blood.  
— Posted by s

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42. January 30th, 2008 11:24 pm  
This world would be an interesting place if people would do a little research on their own and not just believe what we were all taught to believe. This country/government was built on lies and it really makes me shake my head when I read the comments that so many of

you puppets have posted. Do your research on the natural vs. unnatural person before you give your critical views about what Wesley Snipes attempted to do.

Wesley Snipes is dead right with what he is saying about taxes but he just did not go about it the right way. Free yourself from the Matrix people.

But oh yeah I forget that ignorance is bliss.

— Posted by Mr. U

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43. January 30th, 2008 11:27 pm Thank you Mr. Clarke for your most amusing observation. Wesley may need his "Blade" skills where he's going.

— Posted by James Bell

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44. January 30th, 2008 11:39 pm For all of you who believe everything you read and want to condemn an innocent man... check out the real story on the government's key witness in the Snipes trial! SHE LIED ON THE STAND!! Now this is injustice!

<http://www.youtube.com/watch?v=2EU1-zGrLx0>

— Posted by JDowney

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45. January 30th, 2008 11:41 pm First of all, those that say everyone hates to pay taxes doesn't speak for the majority of Americans. Those who appreciate what America offers us are proud that we can contribute our fair share to finance all the services and protections that our tax dollars go to pay. I feel good when I pay my taxes because I love America. People like Mr. Snipes, who often plays a hero protecting America, should be as loyal in real life as he often is in his movies.

We are not taxed simply to fill the US Treasury or to pay the salaries of the bureaucrats in Washington, D.C. Our taxes go to pay for all of the following:

-Our national defense and homeland security so we can remain free and safe from enemies foreign and domestic. Do you our Army, Navy, Marines and Air Force people are going to risk their lives to protect us without being paid. And where do you think they are going to get the planes, ships, guns, bombs and missiles from that protect us and our interests abroad—from our enemies?

-Our federal law enforcement agencies, including the FBI, which now is focused on preventing terrorists acts as well as domestic crime and assisting law enforcement agencies at the state and local level across the country.

-Our national highway system.

-Federal emergency aid in the aftermath of severe weather, floods, fires.

-The Coast Guard which guards our coasts and also rescues fisherman and boaters.

-Medicare and Medicaid.

-Social Security

-Social Security Disability Insurance

-Medical research

-The Veterans Administration.

-The Army Corps of Engineers which helps in flood protection and protection of coastal areas.

-Various civil rights agencies at the federal level.

-The federal court system that helps protect our constitutional rights.

-Air safety via FAA and air traffic controllers.

-The safety of our food and drugs via the FDA. Would you feel better if there was no scrutiny of what you feed your children or take as medications?

This only a partial list of what our taxes go for. So stop complaining and pay your taxes. It certainly legitimate to take all the legal deductions you are entitled to. And it is legitimate to lobby for changes in how taxes are allocated across the income spectrum—

although we may disagree on the specifics.

The fact is that people who hate paying taxes don't appreciate what they have, are cheap and selfish. They like it when other people pay the taxes.

I am saddened that Mr. Snipes, an actor I have always liked and admired would turn out to be such a dysfunctional role model for other Americans.

— Posted by RickAnalyst

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46. January 30th, 2008 11:57 pm

I think if your ealier correspondent looks closely that they'll find that the right to a lawyer exists in both Ireland and Iceland.

The article doesn't really make it clear on what grounds he's seeking to not pay, where's the beef?

— Posted by Jordan McNally

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47. January 31st, 2008 12:00 am

"You may only cite caselaw from my domicile pursuant to FRCP. See enclosure 2 for details on my domicile which is no place on earth or in the "United States" since I choose to disassociate with all governments on earth."

He will gladly pay taxes on Jupiter, where gravity is 12x that what it is on earth!

— Posted by Hal Jordan

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48. January 31st, 2008 12:00 am

I pay my taxes. I hate the way my government spends my tax money. Earmarks for ridiculous projects cause me to be outraged. Maybe we should all cease to pay taxes until our representatives start to listen to us, you know, 'we the people.' BTW, I'm using my tax gift from the government to pay medical bills. That should boost the economy. Right.

— Posted by Kathleen

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49. January 31st, 2008 12:09 am

"I challenge you the recipient to get off your big behind and out of the comfortable office paid for with money you STOLE from me using your LIES about me, quit making self-serving and unconstitutional presumptions, and show me any evidence in your possession which might contradict this statement, because I welcome the opportunity to rebut ALL of it." (Page 13).

- his filing is laced with random case citations and miscellaneous legal dictions references...rather bizarre. I did like Blade (the first one) though.

— Posted by S. M.

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50. January 31st, 2008 12:17 am

The man has it made - he is exceedingly RICH! Almost the ONLY thing he can do to screw it up is commit a crime and be deprived of his personal freedom. That is, go to prison! That is the ONLY thing that can screw up the fact that he is so bloody RICH! What an idiot to risk that utterly privileged status in any way!

We ALL have the same fantasy of being a Rich Movie Star. We say we woud give ANYTHING to be THAT Rich and THAT Famous and we Swear that we would never, never do anything that would threaten that Rich status in any way. Right?

H

— Posted by Michael

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51. January 31st, 2008 12:20 am  
Comment #15 is the funniest thing I've read in a long time  
— Posted by Zack

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52. January 31st, 2008 12:24 am  
I actually like Snipes' equal protection argument and think it is being overlooked by other commenters here. He seems to be suggesting that the government's lawyers and investigators have just as much of a duty to see to it that he is not being overtaxed as they do to see to it that he be taxed sufficiently. Perhaps just as you have a right to an attorney in a criminal hearing you have a right to a government-appointed tax consultant to ensure excessive and illegal claims are not made to your earnings. Snipes may be a cheapskate who allegedly stiffs waiters, but he's also a pretty insightful, as evidenced here.  
— Posted by Aaron

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53. January 31st, 2008 12:27 am  
Death and Taxes are certain.  
Take an economics course on Tax Policy. Taxes are needed. The method of taxation is what should be changed.  
— Posted by JR

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54. January 31st, 2008 12:31 am  
Actually there is NO LAW that requires us to pay an Income Tax. Seriously. You think it's funny, but it's for real. There is NO LAW in the USA. Just because the IRS in partnership with the govt enforces this illegal "rule" doesn't make it law. Educate yourself and watch the documentary called "America: From freedom to fascism" by renowned documentary maker Aaron Russo. It's viewable free on Google video, Youtube etc.  
— Posted by Mehul

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55. January 31st, 2008 12:43 am  
This all could be a clever trailer to advertise an action-drama starring Snipes, he takes on a monstrous government bureaucracy, loses, and finds himself impoverished and institutionalized in an insane asylum.  
— Posted by Tony Lopez

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56. January 31st, 2008 12:46 am  
16th Amendment:  
The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.  
  
There. Done. Income taxes are completely utterly legal. In fact, they're CONSTITUTIONAL. That's how legal they are. Congress passed it, the states ratified it, it's law for here and evermore. If you want to not pay taxes, try repealing the 16th Amendment. Otherwise, penny up.  
— Posted by He who actually reads to constitution

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57. January 31st, 2008  
This is good. Read Snipe's whole account or manifesto. Even though the last four pages are missing on the pdf, 25 pages of fine print are

12:53 am enough to get the picture. His account of understanding tax laws, approval of the government's use, if and when he should pay them is easier to understand than the forms we fill out every year and attach our check to. I appreciate his challenging the system. Whatever back taxes he has to pay, considering the rate of inflation, will be about 20 cents on the buck. If he gets nailed, he may get to play tennis with Bush and Cheney, or better yet do some quail hunting.

Gary Noffke

— Posted by Gary Noffke

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58. January  
31st,  
2008  
1:17 am

Don't assume income tax pays for our roads, police, teachers, or anything else because most (near 90 % at one time) goes toward the interest we pay the Federal Reserve for money we have borrowed. The Federal Reserve is NOT a part of our government, it is a private company! In fact Ron Paul a Republican presidential candidate has acknowledged that the Fed system needs to be eliminated. We DO have the right to print our own currency and not charge ourselves interest so why don't we??? In fact our dollar is backed by nothing at all the Fed just prints what they want, there is no longer gold to back the money they print! The Fed has "taken over" the American people's gold which backed our dollar before the Fed got involved and refuses to allow it be audited, why??? Maybe because the ignorant American people would catch on to the fact that our dollar is nearly worthless. There may be a lot more here than you see at first. The closing arguments for Mr. Snipes were also originally scheduled to be on the same day as the Fla primary which would have made this second page news, that seems convenient. If you think I am crazy please do your own research on the Fed, see if you can figure out who really runs it and please post if you find out, but I doubt you will find anything, no one else has.

— Posted by Openminded

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59. January  
31st,  
2008  
1:29 am

Discussants should get past such knee-jerk reactions such as "I pay my taxes and so should he", and examine just what is the authority of IRS agents to enforce the filing of returns, payment of "taxes", withholding of wages, and various other demands. First, everyone must understand and accept that the law is NOT "whatever is being enforced". In our constitutional republic, every official act must be authorized by an unbroken logical chain of derivation from the applicable U.S. or state constitution. If there is any break in the chain, the official act is without authority, and indeed may itself be a crime. There is little middle ground between the enforcement of a law by an official and violation of a law by that official.

If one goes to [http://www.constitution.org/cs\\_taxes.htm](http://www.constitution.org/cs_taxes.htm) and reads the documents linked from there, one is likely to be surprised and shocked by the fraud that is the income tax system. Snipes might be unclear on some details, and his own lawyers might be unwilling to come flat out and declare the income tax unlawful (because they would suffer retaliation), but he is correct in the essentials.

There are fatal breaks in the chain of authority at every level: from Constitution to statute, from statute to regulation, from regulation to instruction forms, and from all of these to the actions of IRS agents. Most people are not trained to do the kind of logical analysis that reveals this, but most people can learn with enough effort.

Nobody lawfully owes any tax on wages in this country, except perhaps federal employees, as a condition of their employment. When enough people begin to figure this out, and act accordingly, then perhaps we will begin on the long road back to strict constitutional compliance.

— Posted by Jon Roland

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60. January  
31st,  
2008  
1:33 am

@POed Lib, shouldn't you be worried about all the taxes you pay going to fund militarism? A very powerful argument for voluntary poverty these days is a desire to avoid giving the govt. money that they will use, mostly, to buy more gadgets to blow up their people and their stuff. Personally, I am all for social programs, and paying to support them. But my government does not seem to be interested in my rights (e.g., habeas corpus; telephone/e-mail privacy), and prefers to spend money it doesn't have (in addition to money it has) first for armaments. In this environment, until we reduce military spending by 75%, I'm all for anyone who can get away with not paying taxes. It's pro-life.

— Posted by V

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61. January  
31st,  
2008  
1:42 am

On the point of taxes being needed to pay for government services, they might be, if we were constitutionally compliant. However, every dollar you pay in "income taxes" on wages goes to paying the national debt, mainly to the major banks. None of it goes to fund current operations. The federal government doesn't need taxes at all to pay for services, because it can "print" as much as it needs. The purpose of taxes, in an ideal system, is not to pay for services but to withdraw money from circulation to offset what is printed to maintain a money supply that does not grow too fast and cause excessive inflation.

Another way to look at the matter is that income taxes on wages are a way to get people to save instead of consume, except that rather than investing their own money in their own choices for investment, their money goes to bankers who then invest the money and realize the profits in the form of interest and dividends. It would be healthier for people to invest directly the money they pay in taxes and cut the bankers out of the loop. That brings us, of course, to the problem of fiat currency and the Federal Reserve System, which represents the seizure of investment decisions and earnings from citizens by bankers.

People can be forgiven for being somewhat intimidated by the complexity of money and taxes, but please, don't be fool enough to believe the system is honest and lawful. You don't have to believe the tax protesters. Investigate for yourselves. It may take a lot of work, but it is worth it.

— Posted by Jon Roland

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62. January  
31st,  
2008  
2:01 am

Snipes is a hero of modern times who is not afraid to stand up for all of us, SLAVES. I have reviewed comments and see a great diversity of people. Most of them, however, are brainwashed by those who control the media...I.E.. Owners of the banking cartel, fathers of the FED. Watch a movie Zeitgeist third part that opens your eyes on this stuff. <http://video.google.com/videoplay?docid=5547481422995115331> And this is what we all should understand. If he wins, you and I will not have to pay federal taxes ever again that go towards repaying the loan the government took from the FED to finance the war machine. Do you want to fund the WAR? Do you want to fund removal of your own rights through Homeland Security? You are unintelligent and easily brainwashed through the media if you do. You are just a damn slave like Elvis Allen said in previous comment.

— Posted by Someone not as stupid as the most

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63. January  
31st,  
2008  
2:03 am

SHOW ME THE LAW requiring the average wage-earner to pay a tax on their labor?

THERE IS NONE.

The Supreme Court ruled that the 16th amendment infers NO NEW POWER OF TAXATION, and later defined "income" as "gains from corporate activity".

— Posted by bill

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64. January  
31st,  
2008  
2:07 am

Snipes not only didn't pay his taxes but gave the government bad checks. The people he works with, the extras and cameramen and those who make so much less than him pay their taxes but Snipes stiffes the government. He has off-shore accounts so as to hide the money he makes and not pay taxes on it. The police protect him, the military protects him, farmers are subsidized with his taxes and he eats their food etc, yet Snipes doesn't want to contribute to what he benefits from. The man makes millions and is nothing but a selfish crook. He steals from the rest of us who have to pay taxes and he should pay by going to prison as well as having to pay now double what he owes the government.

— Posted by Steamboater

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65. January  
31st,  
2008  
2:09 am

I suppose he thinks it's all right to tell the people of New Orleans, who were devastated by Katrina, to go to hell because Snipes doesn't want to contribute his taxes to their recovery.

— Posted by Steamboater

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66. January  
31st,  
2008  
2:25 am

Did you know the "Federal Reserve" is nothing more than a group of international banks, and not "Federal" at all!

i urge all of you to watch, <http://www.zeitgeistmovie.com/>- make sure you watch the part about the American Revolution and Thomas Paine. We may have won the first drive of the game from that time, but ever since, we have lost to the imperial power

— Posted by russell

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67. January  
31st,  
2008  
2:32 am

How can people say paying taxes is equal to slavery... As if that somehow justifies what he's done? What ever happened to the idea of a "common wealth"? When I drive down a well paved road, or see a cop sitting on the side of the road, children playing in a public school yard, or ride on public transit, I'm proud to have paid my taxes. Wesley Snipes may not use public transportation, but I'm sure he's glad not to be driving down dirt roads when he pulls up to his mansion.

Paying taxes doesn't mean you have to agree with how every dollar is spent, but it gives you the right to disagree, voice your dissent, and enjoy the things that we as a society have purchased together. Its about respecting your fellow citizens!

— Posted by Sternberg

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68. January  
31st,  
2008  
2:42 am

Nice to see an intelligent opinion expressed by some American not reeking of parochialism like #9, Alan Robinson.

"Did it not occur to him that the infrastructure that enabled him to make millions as an actor, producer, writer were paid for by average Americans paying their taxes?"

Without these taxes which built the infrastructure that we prosper under, a day's labor would be worth about what it is in countries that don't have any taxes, \$3-\$5/day ...if you can find a job.

Americans are repulsively ignorant of the world around them. Can't stay at home and call an occasional jaunt to Disneyworld or Hawaii adventure and expect to know anything.

— Posted by Wolf Vorkian

69. January  
31st,  
2008  
2:57 am

MR SNIPES IS A FOOL, BUT THE PICTURE ALLODES EVERYONE. TO INLUDE MR SNIPES AND HIS LAWYER. THE US FEDERAL GOVERNMENT/ IRS/ US ATTORNEY IS IN CRIMINAL CONTEMPT OF A FEDERAL OUT OF AGREEMENT BETWEEN THE PLAINITFF PROSEE VS THE US ( IRS ETC...) THE PURPOSE OF TAXES IS TO COLLECT FUNDS SO THE GOVERNMENT CAN OPERATE, LETS SA IT NEED 2.5 TRILLION DOLLARS AND TO PAY THE NATION DEBT-10 TRILLION. NOW WHAT MR SNIPES SHOULD HAVE RECIEVED NOTICE AS SHOULD THE JUDGE, THE PROSECUTNG ATTORNEY, AND THE IRS IS LEGAL NOTIFIACION FORM THE US SUPREME COURT TO HALT ALL PROCEEDINGS AND GET THE CASE DISMISSED OR MR SNIPES FOUND INNOCNET. YOU SEE THERE IS THIS ACCOUNT THAT WAS CONFIMED BY THE SENATE JUDICARY COMMITTEE ON 23 AUGUST, 2007 THAT CONTAINED \$35,350,000,000,000,000.00 PLUS WITH ADDITON AL INTEREST OF \$350 TRILLION ACCUMULLATED FOR FY 2007. NOW MR SNIPES IS CORRECT THERE WAS A JUDICAL ORDER ISSUED ON BEHALF OF THE PLAINITFF PRO SEE TO TAKE 140 TRILLION OUT AND PAY TO THE US GOVERNMENT WITH THE UNDERSTANDING THAT THIS GIFT CAME WITH A PRICE TAG. ELIMIATE THE PERSONNEL INCOME TAX. SO THE IRS TRIED TO MESS WITH THE PLAINITFF PROSEE AND GOT THEMSELVES INTO EVEN BIGGER TROUBLE. YOU SEE THERE WAS ANOTHER FEDERAL COURT ORDER WHCIH THE US FEDERAL GOVERNMENT AGREED TO- MAKE THE IRS THE ACCOUNTING FIRM FOR THE PLAINITFF PROSEE AND DO THE QUARTERLLY AND END OF YEAR TAXES. ANY VIOLATION OF THIS AGREEMENT IS CONSIDERED A FELONY VIOLATION OF THIS AGREEMENT BY THE DEFENDNATS AND ALL OFFENDERS MUST BE CHARGED AND PROSECUTED. ALSO THE VIOLATION BY THE IRS DOES BRING FORTH THE PEANALTY CLAUSE OF THIS OUT OF COURT AGREEMENT OF 2004. TEN TIMES THE SETTLEMENT. WHICH WILL COST THE UNITED STATES GOVERNMENT \$3.535,000,000,000,000.00 AND THIS NOT APPEALABLE BY THE UNITED STATES. ALSO SINCE THE US FEDERAL COURT IS THE ADVOCATE THIS IS A NO WIN FOR THE IRS AND THE PROSECUTING ATTORNEY. WHICH IS CHEAPER TO COMPLY AND DROP THIS THING ON WESLALY SNIPES WHICH WOULD NET 38 MILLION AT THE MOST, AND AT THE SAME TIME COST THE US GOVERNEMNT 3.535 QUADTRILLION DOLLARS FOR PUNITIVE DAMAGES ON THE SPOT FOR HARMING A NON-VOTING MEMBER OF TH LLC. THE THERE IS THE REMOVAL FROM THE EBNCH OF THE JUDGE AND THE DISBARRMENT OT EH JUDGE AND THE PROSECUTING ATTORNEY WHICH ALREAD HAPPENED IN THE 8th JUDICAL CIRCUIT COURT, AND FEDERAL KJAIL TIME FOR THE JUDGE, THE FEDERAL PROSECUTING ATTORNEY AND ALL MEMEBRS OF THE IRS INVOLVED. i WISH THIS WAS FNATASY, AND I AM SURE THE IRS WISH THIS WAS A LIE AS WELL, BUT REALITY SUCKS AND THIS TIME HAS JUST BIT THE IRS IN THE ASS. MR WESLEY AND HE COOMENTS STATED BY THE ATTORNEY ARE NOT QUITE ACCURATE, BECUASE NOBODY BOTHERED TO INESTIGATE THIS MATTER, NOT EVEN THE IRS.

— Posted by john r walden

70. January  
31st,  
2008  
3:56 am

I think a lot of people are missing the point. If you were always taught that the world was flat what would you believe until you found out otherwise? The point is, how many people are willing to ask the right questions and per sue them for the truth! Realistically consider how many people would pay sales tax if they didn't have to? I think not many.

If there isn't a tax on income, what LAW would anyone be evading? Can anyone explain any law that requires anyone to pay someone for their God given right to earn a living? And while you're at it ask "what exactly does tax ALLOWANCE mean when we fill out employment forms". I believe people need to start paying more attention to the perspective of others that are willing to ask questions and put ones in question to task in many matters concerning government especially.

— Posted by Stephen

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71. January 31st, 2008 4:06 am

Why is he doing this. How's he going to make movies if he's in jail. I like watching his movies, this sucks. Why do stars have to be so dumb.

— Posted by Bjorn

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72. January 31st, 2008 4:24 am

How many taxes do people have to pay before its too much?  
FIT, SIT, Local Tax, SS Tax, Medicare, Property Tax, Sales Tax and there's more.

Just the listed taxes above on a \$100,000 annual income will take out a minimum of \$50,000. That's total BS. You all work as an outsourced employees of the government. The Government (Fed, State and Local) owns you and lets you work for employers (who choose you and whom you choose [if you have multiple offers]). The employers choose you because after paying you, they make more off you than they pay you so they are happy with the arrangement.

Once you've been outsourced (or body-shopped) and the employer has made its profit off your sweat, the Government steps in and takes its 50% and it lets you keep the rest.

There was a comment above that the working class are America's slaves (obviously trying to inject race). They aren't that...indentured labor is probably the right description.

If you want to stop paying taxes, its quite simple: sell your home (no property tax), consume as little as possible (or shop in Delaware), open your own business (and write off a lot of expenses like dinner at the country club), self-insure yourself (get out of the SS and Medicare system), and if possible spend more time overseas so you are a tax resident elsewhere.

Taxes and fuel efficient cars, or at least paying them, are for the working class Democrats.

— Posted by Jawbreaker

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73. January 31st, 2008 4:37 am

as has been noted above: 1) the government needs money to operate, and  
2) the vast majority of the budget is spent on "defense", which many would define as the budget for world destruction.

if just one more filer in every hundred became an open, conspicuous, and declared non-payer, the government collection machine would be drawn to a halt, and the administration, current or future, would be hamstrung by alack of cash and a loss of credit from our friendly lenders who would no have serious reservations about our government's ability to repay.

mr. snipes may be proved wrong because he did not file. let those amongst his detractors who cite the requirements of government, conventional moralities, and pursuit of duty be reminded there is a higher cause, be reminded that the pen is indeed mightier than the sword, and  
it can be an act of great courage to refuse to sign the check to the IRS.

the submission of thousands of returns accompanied by letters of explanation, in lieu of checks, citing the government's engagement in

an illegal and immoral war as the primary reason for nonpayment could thus bring an end to this or any war.

let those readers about to fle, and pay, now decide if they wish to leave the pen on the table or pick it up, sign the check, and put blood on their hands that will not wash away as easily as an email to the editor.

— Posted by joe friday

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74. January  
31st,  
2008  
4:47 am

I don't want this guy to get by paying pennys on the dollar like you see on TV.

I want the government to collect every dime even if it takes everything he has and still put him and his cronies in prison. He expects police protection, fire protection, and all other government provided services. Who's paying for these services? All of us and not him!!!!

— Posted by Bert

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75. January  
31st,  
2008  
4:51 am

The problem with living in our demockery (misspelling intended) is that the interests of vast swaths of the population are not actually represented by the people in office. If one single dollar of my taxes went into a bomb or bullet that killed someone in this misbegotten war, then it was too much. Someone who represents my interests would have invested that money in rebuilding our nation's crumbling infrastructure. We have no say what happens to our tax dollars apart from the voting booth, and more often than not, the person we elect was lying from the get-go about their priorities. Local taxes get misappropriated and misused, state taxes seem to evaporate into thin air, and federal taxes fund grand projects that end up hurting our nation in the long run.

Despite our glorious leader's assertions that we are a great democracy and we want to spread democracy around the globe, we have too many people in this country to be a true democracy. We have been an autocracy for the last seven years, and a plutocracy for far longer than that. We also have no business trying to subvert other cultures with different values to our way of government. It is nothing more than thinly veiled expansionism, and that is something we do not need. We need to fix ourselves before worrying about bullying other nations. We need to practice what we preach right here at home.

Perhaps Mr. Snipes has a rather odd way of protesting the taxation without representation that has emerged right here in the USA, but this should call attention to the fact that the whole system needs to be overhauled and democratized. Perhaps then, our leaders would be forced to be more honest up front where that money will be used, and we won't feel as put-upon in paying them.

Our taxes are kind of like paying a fee for the services provided by a condominium complex. You want to live in the USA and reap the (ever decreasing) benefits of living here? Pay up. It's kind of like a protection racket, but it's legal because we elected the racketeers.

— Posted by Mark R

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76. January  
31st,  
2008  
5:10 am

Paul — Ireland has lower income taxes?? I thought it was 41 percent for income over the equivalent of \$50,000.

— Posted by mary l

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77. January David Clarke, that is an absolutely shameless attempt to get chosen

31st, 2008 5:20 am as "Comment of the Moment!" I hope you get it.  
— Posted by Kevin

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78. January 31st, 2008 6:16 am IT IS THE RIGHT OF EVERY CITIZEN TO PAY TAXES SO IF MR SNIPES DOES NOT WANT TO PAY HIS TAXES HE IS CLAIMING NOT TO BE A GOOD CITIZEN.  
— Posted by FRANKLINE SHEY

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79. January 31st, 2008 6:39 am Has anyone ever read the Grace Commission Report?  
"With two-thirds of everyone's personal income taxes wasted or not collected, 100 percent of what is collected is absorbed solely by interest on the Federal debt and by Federal Government contributions to transfer payments. In other words, all individual income tax revenues are gone before one nickel is spent on the services which taxpayers expect from their Government."  
Your taxes go directly to the Federal Reserve.  
— Posted by Rob M

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80. January 31st, 2008 7:37 am We are all allowed to have an opinion here but what about the law? We all may just presume that the 16th ammendment was properly ratified and we all may just presume that we "persons required" to to file a return and we all may just presume that we are defined as "taxpayers" in the sacred IRC. I think that it is high time that some of these issues that Americans keep bringing up are addressed in an honest way by our Congress. If you have doubts about the legality of a tax get off your butt and start writting that letter to your local Congressman. Perhaps Snipes does have a point here. Legions of Americans are saying the same thing. Remember, it was the Patriots that founded our great country that took the chance and stood up to the government. Is it so far fetched that out government over time has lost the real vision of unalianable rights. Snipes is innocent until proven quilty by the way. If the gamernment really needs money perhaps there is a more palatble way of getting it other than taxing us on our constatutinal right to recieve pay for our labor. We should as a country get this right because it has the potential to tear our country apart just as it did when the Patriots took there stand.  
— Posted by Jack

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81. January 31st, 2008 8:54 am What Mr. Snipes is doing is not crazy. He took the time to educate himself and stand up to the same loopholes that keep the average person a slave without even knowing. Im glad his eyes are open  
— Posted by ASE

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82. January 31st, 2008 9:15 am Thought it might be interesting to point out what some of the leading supporters of the Sixteenth Amendment had to say, in 1909, about the income tax while it was being debated in Congress.  
Senator Bailey of Texas said,  
"I believe that in earning an income by personal service every man consumes a part of his principal, and that fact ought always to be taken in to consideration. The man who has his fortune invested in securities may find in a hundred years, if he spent his income, that fortune still intact, but the lawyer or the physician or the man engaged in other personal employment is spending his principal in earning his income. That fact ought under every just system of income taxation to be recognized and provided against." 44

Congressional Record, 4007 (1909).

Senator Bailey also said,

“I have no hesitation in declaring that a tax on any useful occupation can not be defended in any forum of conscience or of common sense. To tax a man for trying to make a living for his family is such a patent and gross injustice that it should deter any legislature from perpetrating it.” 44 Congressional Record, 1702 (1909).

The author of the Sixteenth Amendment, Senator Brown from Nebraska, had this to say about the object of the income tax: “It is the theory of the friends of the income-tax proposition that [income from] property should be taxed and not individuals.” 44 Congressional Record 1570 (1909).

In the first modern tax case to be litigated after the Sixteenth Amendment was purportedly ratified, the Supreme Court ruled in *Brushaber v. Union Pacific Railroad Co.*, 240 U.S. 1 (1916) that the income tax was an excise tax even though both the government and *Burshaber* argued that it was a direct tax exempted from apportionment.

In *Brushaber v. Union Pac. R.R. Co.*, Mr. Chief Justice White, upholding the income tax imposed by the Tariff Act of 1913, construed the Amendment as a declaration that an income tax is indirect, rather than as making an exception to the rule that direct taxes must be apportioned. *The Income Tax and the Sixteenth Amendment*, 29 Harvard Law Review 536 (1915-6).

Cornell Law Quarterly also weighed in on the *Brushaber* Case.

The contention of the appellant was as follows:

(1) The Sixteenth Amendment provided for a new kind of a direct tax, a tax on incomes from whatever source derived.

The court, through Chief Justice White, held that the tax [in *Brushaber*] was constitutional. The major proposition of the appellant’s argument is not true. Hence, the conclusion does not follow. The sixteenth amendment [sic] does not permit a direct tax, (in fact as it will later be shown, the court does not think that the amendment treated the tax as a direct tax at all), carrying with it the distinguishing characteristic of a hitherto unrecognized uniformity.

The amendment, the court said, judged by the purpose for which it was passed, does not treat income taxes as direct taxes but simply removed the ground which led to their being considered as such in the *Pollock* case, namely, the source of the income. Therefore, they are again to be classified in the class of indirect taxes to which they by nature belong. *Ramon Siaca, The Federal Income Tax Law of 1913: Construction of the Sixteenth Amendment*, 1 Cornell Law Quarterly 298, 299 and 301 (1916).

Years later we have Congress reaffirming in a couple of reports that the income tax is an excise tax. Reporting on “The Revenue Bill of 1941,” the House’s Committee on Ways and Means prepared House Report No. 1040 dated July 24, 1941. On page 17 of this report, in the section called *Constitutionality of Proposal*, the Committee on Ways and Means stated:

It seems clear that Congress has the constitutional power to enact this proposed amendment. Generically an income tax is classed as an excise (*Brushaber v. Union Pac. R.R. Co.*, 240 U.S. 1). The only express constitutional limitation upon such taxes is that they be geographically uniform. H. Rep. No. 1040, at 17 (1941).

And finally, appearing in the Congressional Record in 1943 we find a reprinting of a report by,

“Mr. F. Morse Hubberd, formerly of the legislative drafting research fund of Columbia University, and a former legislative draftsman in the Treasury Department.

...The sixteenth amendment authorizes the taxation of income ‘from whatever source derived’.... So the amendment made it possible to bring investment income within the scope of a general income-tax law, but did not change the character of the tax. It is still fundamentally an excise or duty with respect to the privilege of carrying on any activity or owning any property which produces income.

The income tax is, therefore, not a tax on income as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax: it is the basis for determining the amount of tax." 89 Congressional Record 2579-80 (1943).

— Posted by Joe

83. January  
31st,  
2008  
9:23 am

Black's Law Dictionary, Sixth Edition, contains a definition of "fundamental law" as follows:

"Fundamental law. The law which determines the constitution of government in a nation or state, and prescribes and regulates the manner of its exercise. The organic law of a nation or state; its constitution."

One of the most precious of fundamental rights is the natural right to enjoy the fruits of our own labor, our own "industry". In the year 1919, the Secretary of the Treasury recognized as "fundamental" the right of Sovereign State Citizens to accept employment as laborers for hire, and to enjoy the fruits of their own labor:

"Gross income excludes the items of income specifically exempt by ... fundamental law free from such tax.

[Treasury Decisions under Internal Revenue Laws of the United States, Vol. 21, Article 71] [emphasis added]"

In the year 1921, the Secretary of the Treasury reiterated this statement concerning the fundamental law:

"Gross income excludes the items of income specifically exempted by the statute and also certain other kinds of income by statute or fundamental law free from tax.

[Treasury Decision 3146, Vol. 23, page 376] [emphasis added]"

And again in the year 1924, the identical statement was published concerning the fundamental law:

"Gross income excludes the items of income specifically exempted by the statute and also certain other kinds of income by statute or fundamental law free from tax. [Treasury Decision 3640, Vol. 26, page 769] [emphasis added]"

To the CPA's and other presumed experts out there...

what is meant by the phrase "income not taxable by the Federal Government under the Constitution" ???

as cited in:

[Code of Federal Regulations]

[Title 26, Volume 4]

[Revised as of April 1, 2005]

From the U.S. Government Printing Office via GPO Access

[CITE: 26 CFR 1.312-6]

"(b) Among the items entering into the computation of corporate earnings and profits for a particular period are all income exempted by statute, income not taxable by the Federal Government under the Constitution, as well as all items includible in gross income under section 61 or corresponding provisions of prior revenue acts."

— Posted by Joe

84. January  
31st,  
2008  
9:26 am

**"...an income tax will not touch a hair upon the head of a laboring man in the United States. [Great applause] pg 57"**

The excerpt above which was part of the Congressional Record (broader excerpt below) and was spoken into the record by a lawmaker who was arguing in FAVOR of the federal Income Tax. So much for congressional intent.

"Before I conclude I want to say to the laboring men of this country if you want real protection, manhood and womanhood protection, stand up for that party which proposes to place you on an equal level before the law; that gives you the right to trade and labor with the world; that proposes to make the property of this country pay the burdens of keeping up the Government; that proposes to see to it

that immense fortunes are not made to be expended abroad out of the results of your labor while you are starved at home; that proposes to place it within your power to buy the necessities of life without the burden of any tax or protection whatever; and let me call your attention, laboring men of the United States, to the fact that the men who are standing here and so eloquently and so earnestly defending protection are ridiculing and denouncing an income tax, when every one of them knows, as well as he knows who puts up his campaign funds for him, that an income tax will not touch a hair upon the head of a laboring man in the United States. [Great applause] pg 57

“Labor is prior to and independent of capital. Capital is only the fruit of labor and could never have existed, if labor had not first existed. Labor is the superior of capital and deserves much the higher consideration.” Abraham Lincoln

If Labor is superior to capital and capital is the fruit of labor, how is it that capital is not taxed and labor can be?

Section 1 of the Internal Revenue Code reads:

**§ 1. Tax imposed**

Blacks Law Dictionary Defines the word “**Impose**” as:

“To Levy or **Exact**”

The definition for **Exaction**:

**‘The wrongful act of an officer or other person in compelling payment of a fee or reward for services, under color of his official authority, where no payment is due. See also Extortion’**

— Posted by Joe

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85. January 31st, 2008 10:09 am I don;t care what you think of Snipes as a person he is standing up for what is right. I wish more Americans had the courage to do so.  
Watch Freedom to Fascism:  
<http://video.google.com/videoplay?docid=161608800133358> 0937  
— Posted by Traviws

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86. January 31st, 2008 12:15 pm I always imagine that anti-tax nuts are holed up in log cabins in Montana with 10 years worth of pork n'beans, a pack of wild hounddogs and barbed wire around the mailbox.  
Now I know they have their laptops with them.  
— Posted by S.P.

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87. January 31st, 2008 2:18 pm Concerning the Income Tax (“16th”?) Amendment, the available evidence indicates that it was not ratified. A team of investigators visited the legislative records of all 48 states and found that many of the states reported has having ratified the amendment actually rejected it. When an accurate talley of each state, based on the records, is made, the required number of states to ratify was not attained, and reports to the contrary are either mistaken, or more likely, fraudulent. See [http://www.constitution.org/cs\\_taxes.htm](http://www.constitution.org/cs_taxes.htm)  
I have personally confirmed these results for five of those states, and consider the investigators to have been diligent in their research.  
— Posted by Jon Roland

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88. January 31st, 2008 3:21 pm We have three branches of government, with the Supreme Court acting as the neutral referee... All three branches and the referee agree that the federal government has the right to levy taxes on

income... Now, you an argue endlessly, you can rant and rave with spittle flying about illegal this, and illegal that, you can throw tantrums and tear up your 1099 and throw it in the face of the IRS agent while waving your dog eared copy of this or that polemic that says you don't have to pay, and you will still wind up in a federal prison in the end...

And the body politic will just snicker as they read about you in the morning paper...

— Posted by Dr. O

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89. January  
31st,  
2008  
3:38 pm

This is a democracy. We pay taxes. By voting on representatives and initiatives, we determine how to spend those taxes. Sometimes yours is a minority opinion and you lose. Too bad. You don't get to take your money back. Lobby Congress, talk to your friends, write to newspapers... Better luck next time. On the other hand, if you think your minority opinion should count more than the majority, you need to move. You have three options: 1) Find a country who's spending habits you happen to agree with, thereby avoiding the issue of your anti-democratic attitude. 2) What good is self-righteousness and egocentrism without weapons? Start a "revolution" somewhere and force your personal vision of the world on others. You will bring misery to millions, but hey, you will blame the suffering on your enemies anyway, and you'll even get the support of silly people in rich countries, including many journalists, who think they are fighting against "The Man." Kill one man and they put you in jail. Kill thousands and they put you on t-shirts. 3) Grow up.

— Posted by Kevin

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90. January  
31st,  
2008  
4:19 pm

In regards to post #86, Lest I remind you that this is the comment board of the NY Times "the paper of record" and that if your only rebuttal to the previously stated facts of post #82 to #85 is to provide fodder of maybe a peans observation. maybe you should submit your comments to collegehumor.com and not a respectable publication with readers who would like to discuss the facts at hand. Upon provided facts from both sides, maybe we can come to reason on the validity of Wesley Snipes argument or for that fact of the income tax law itself. As for the mindless plebs, for which only conventional wisdom is right, please continue to keep your raft from the edge of the earth until further notified!

— Posted by Mark Hendriks

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91. January  
31st,  
2008  
4:40 pm

Does anyone else find it ironic that the taxes that he refuses to pay will be the same funds that support him while he's in prison?

— Posted by Shannon

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92. January  
31st,  
2008  
7:27 pm

this is for the sheep out there that think all is well in the land of the unfree.  
mr snipes is one of millions that know something is very wrong and is putting his life on the line.

so for those that still have eyes and half a brain i suggest you view America freedom to fascism free @ [www.freedomtofascism.com](http://www.freedomtofascism.com) and remember a graduated income tax is a control on you as well as funding the PRIVATE fed bank.

jim

— Posted by jim osborn

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93. January Excerpt from a report found elsewhere states

31st.  
2008  
9:03 pm

“Some of Snipes’ more questionable attempts to engage the government include sending the IRS a 600-page document calling himself a **“nontaxpayer”** and asking that the government not force him and others into “complying with laws they clearly are not subject to.”

I guess relying on the language and opinion of a federal judge is not a good idea according to some journalists.

“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to **nontaxpayers**. The latter are without their scope. No procedure is prescribed for **nontaxpayers**, 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 of the subject nor of the object of the revenue laws...”

“The distinction between persons and things within the scope of the revenue laws and those without is vital.”

Long v. Rasmussen, 281 F. 236 @ 238(1922)

— Posted by Joe

94. January  
31st,  
2008  
10:32 pm

I read the first ten comments only, but I read enough to understand that unlearned individuals are pontificating as experts with regard to their relationship as Citizens of the Republic to the Republic. If they knew the difference between citizen and Citizen it would not appear that they suffer from penis envy. If one of us is not free then all of us are not free. But then too many of the formerly referenced posters are the beneficiaries of the public school system which for the past forty years has created several generations of functional illiterates; that is “persons” who do what they are told to do versus “Individuals” who know how to think.

— Posted by Phillip

95. January  
31st,  
2008  
10:34 pm

Senator Chilton from West Virginia, speaking before the Senate on 28 August 1913 concerning the income tax, stated:

“It is provided that the ‘income derived from salaries, wages,’ and so forth, shall be included. It has to be income before it can be taxed, no matter how it is derived. We could say that only income from salaries or income from property or income from interest should be taxed. We have simply mentioned certain things; but they must be income before they can be taxed. We use the very language of the Constitution.”

The Senator was explaining that the tax is not on the property, the interest, the salaries, nor the wages. These items broadly defined in the income tax amendment as sources. The Internal Revenue Service explained quite succinctly, in their Internal Revenue Service Publication #525 (Rev. Nov. 81):

Wages and salaries are the main source of income for most people.

Mr. David E. Dickinson., a Graduate of the University of Texas School of Law, and a Director of the Legislation and Regulation Division in the Office of the Chief Counsel for the Internal Revenue Service, and being involved in drafting legislation and preparation of regulations, stated on the witness stand, under oath, concerning the Sixteenth Amendment;

A...It says lay and collect taxes on income.

Q...Okay. Does it say, in there, lay — excuse me, to lay and collect tax on sources, at all?

A....Well no. You don’t tax a source, you tax income. Mr. Krzyske.

Q...Okay. So sources are not taxable; is that correct? They may possibly be an avenue to obtain income; is that correct?

A...That’s correct.

Q...But the sources, themselves, are not income; is that correct?

A...No, of course they're not.

United States v Kevin Krzyske U.S. District Court, Eastern District of Michigan, Southern Division 84-CR-90010-AA Trial Transcript pg 19  
20 June 1985

While an "Income Tax" has been judicially determined to be legal by those who benefit by its existence, namely the federal judges whose salaries and pensions are dependent on it. I don't believe it is being properly (and dare I say legally) implemented and enforced. Govco's reliance on the populace filling out the forms under threat and coercion in compelling people into swearing under penalty of perjury that they owe the Govco something is not a very strong position for Govco to continue on with the sham. BTW - What ever happened to the old rule that a judge would recuse himself when a conflict of interest arises? What a way to go into court, with both or sometimes all three parties i.e. Judge, Prosecutor, and Public defender all feeding from the same trough. The income tax trough. Yeah...that's seems fair and just. NOT!

In Brushaber v Union Pacific Railroad Co. 60 L. Ed. 493, 496 (1915)

Chief Justice White, recognizing the confusion that existed concerning these taxes, stated, in the opinion of the Court:

...the confusion ...arises from the conclusion that the sixteenth Amendment provides for a hitherto unknown power of taxation, that is, a power to levy an income tax which although direct should not be subject to the regulation of apportionment applicable to all other direct taxes. And the far-reaching effect of this **erroneous assumption** will be made clear by generalizing the many contentions advanced in argument to support it,.....it clearly results that the proposition and the contentions made under it, if acceded to, would cause one provision of the Constitution to destroy another, that is, they would result in bringing the provisions of the Amendment exempting a direct tax from apportionment into irreconcilable conflict with the general requirement that all direct taxes be apportioned. Moreover, the tax authorized by the Amendment, being direct, would not come under the rule of uniformity applicable under the Constitution to other than direct taxes, and thus it would come to pass that the result of the Amendment would be to authorize a particular direct tax not subject either to apportionment or to the rule of geographical uniformity, thus giving power to impose a different tax in one State or States than was levied in another State or States. This result instead of simplifying the situation and making clear the limitations on the taxing power, which obviously the Amendment must have been intended to accomplish, would create radical and destructive changes in our constitutional system and multiply confusion.  
Brushaber v Union Pacific Railroad Co. 240 US 1, 11, 12 (1915)

It is later stated in this case:

...the contention that the Amendment treats a tax on income as a direct tax although it is relieved from apportionment and is necessarily therefore not subject to the rule of uniformity as such rule only applies to taxes which are not direct, thus destroying the two great classifications which have been recognized and enforced from the beginning, is also wholly without foundation...Brushaber v Union Pacific Railroad Co. 240 US 1, 18 (1915)

The Chief Justice reiterated this in another case:

...by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged and being placed in the category of direct taxation subject to apportionment...Stanton v Baltic Mining Company 240 US 103, 112 (1915)

Mr. Justice Bradley, delivering the opinion of the Supreme Court of the United States, stated:

"It may be that it is the obnoxious thing in its mildest and least

repulsive form; but illegitimate and unconstitutional practices get their first footing in that way, namely, by silent approaches and slight deviations from legal modes of procedure.

This can only be obviated by adhering to the rule that constitutional provisions for the security of person and property should be liberally construed. A close and literal construction deprives them of half their efficacy, and leads to gradual depreciation of the rights, as if it consisted more in sound than in substance. It is the duty of courts to be watchful for the constitutional rights of the citizen, and against any stealthy encroachments thereon. Their motto should be *obsta principiis*.”  
Edward A. George H. Boyd v United States 116 US 616, 635 (1886)

— Posted by Joe

---

96. February  
1st,  
2008  
8:48 am

Those wishing to pay taxes should do so, its their freewill choice to pay for the cost of their own slavery. Besides, its much easier to ‘go along’ just to ‘get along’, than to admit one is a slave.

God forbid anyone having the audacity to challenge this evil system. Clearly, there is NO LAW making the average citizen liable for fraudulent IRS extortion, which is the reason why its a voluntary System, one must volunteer for the fraud. The IRS is a Private Foreign Corporation and the exclusive collection Agency for the Private Foreign Corporation known as the Federal Reserve.

The last year I paid taxes was 1979...I never hear from IRS as I have legal Non-Taxpayer Status. Those wishing to participate in this blatant fraud are free to do so, may the chains of slavery rest lightly upon their shoulders. Those challenging the System are brave souls and should be admired, not demonized. Participating in parasitical Government and IRS fraud is tantamount to one signing their own Death Warrant...but that’s what brainwashed Americans do, its the easy way out, and the ‘fear factor’ works every time.

It should be noted that an 1878 U.S. Supreme Court decision provides the back-up Remedy for all victims of fraud, in U.S. v. Throckmorton, 98 U.S 61 which states: “Fraud vitiates the most solemn Contracts, Documents and even Judgments.” This decision has never been over ruled or overturned and has been used successfully in thousands of Court actions.

Wayne Blanchard, Sui Juris

— Posted by Wayne Blanchard

---

97. February  
1st,  
2008  
9:38 am

We live in a time of indebted servitude that is paramount to slavery to a system and way of life that brings death.

Throw off your chains. Learn to live for today, not for some distant retirement that may never come or for some place in the afterlife who’s purported existence allows you to feel good about being a slave your whole life, giving up your human resources (wages/labor) to the violent and destructive beast our system has become.

A system/Nation that only knows itself as the only Sovereign that matters and must win and prevail at all cost to others or even the planet/environment has then made it all about itself. Such messianic delusions are not reality and such thinking will bring disaster in the end to the entity believing such self absorbed garbage.

Wake up. Be Bold. Tell others.

A recovering member of the modern “Cults of Jesus” and a proud NON payer of illegal US Federal taxes.

DK

— Posted by Doc Kunda

---

98. February There’s a lot of argument herein about whether or not he’s “right”

1st.  
2008  
9:52 am

with regard to the law. It is worth remembering Thoreau's admonition:

"It is not desirable to cultivate a respect for the law, so much as for the right."

There aren't a lot of people out there defending the current tax code or our process of tax collection. It is definitely not "right" in the way that Thoreau means it.

I applaud Snipes' effort, I wish him the best, and I thank him for what he's doing. Whether he succeeds or fails, he's getting the press to shine a light on a truly scary issue.

— Posted by Geoff

---

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— Ms. Four  
In Cairo, Seizing the Day, but Not the Internet

*“I once saw him stab this guy in the heart and turn him to dust. Shouldn't we be focusing on that rather than tax evasion?”*

— David Clarke  
Wesley Snipes's Anti-Tax Manifesto

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**Wesley T. Snipes**

Care Of: Office of Steward; 4712 Admiralty Way, Number 568 (Not a domicile)  
Marina Del Rey, California Republic [90292]

**TO:**

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cc: Mark Everson Office of the Commissioner Internal Revenue Service 1111 Constitution Ave. N.W. Washington, D.C. 20224 Phone: 202-622-9511	Cert. Mail#: 7006-0100-0000-1764-1717
cc: Office of Chief Counsel, Donald Korb 1111 Constitution Ave N.W. Washington, D.C. 20224 (Subject: Wesley Snipes, Case No. 5:06-cr-00022-WTH-GRJ USA v. Snipes)	Cert. Mail#: 7006-0100-0000-1764-1748
cc: Jeffrey A. McLellan U.S. Department of Justice Tax Division- CESN P.O. Box 972 Washington, DC 20044 202/514-5150 202/514-8455 (fax) <a href="mailto:jeffrey.a.mclellan@usdoj.gov">jeffrey.a.mclellan@usdoj.gov</a> (Subject: Wesley Snipes, Case No. 5:06-cr-00022-WTH-GRJ USA v. Snipes)	Cert. Mail#: 7006-0100-0000-1764-1731

Date: December 04, 2006

Subject: Filing of Amended Return and Tax Statements

Year(s) in question:

1. 1997: Refiling of amended return
2. 1999-2005: Tax Statement for years in question

SSN or TIN#: None. Any such number you might have connected with me does not belong to me and I never applied for it or consented to lawfully use it.

Enclosures:

1		Certificate of Service.
2		Substitute for IRS Form 1040NR, Years 1997, and 1999-2005.
	2	IRS Form 1040NR lined out with "NOT LIABLE".
	3	Amended IRS Form W-8/W-8BEN
	4	Corrected IRS Form W-2 (Using IRS form 4852)
	5	Corrected IRS Form 1042's
	6	Corrected IRS Form 1098's
	7	Corrected IRS Form 1099
	9	The Trade or Business Scam
	12	How Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026
	13	Reasonable Belief About Income Tax Liability
	14	Why Assessments and Substitute for Returns are Illegal Under the I.R.C. Against Natural Persons
	15	Nonresident Alien Position
	16	Sovereignty Research DVD
3		Government Burden of Proof
4		Resignation of Compelled Social Security Trustee
5		Legal Notice of Change in Citizenship/Domicile Records and Divorce From the United States

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Dear Sirs:

## 1. INTRODUCTION AND PURPOSE

This correspondence constitutes my sincere attempt to:

1. Respond as promptly as possible to the Internal Revenue Service and DOJ's recent attempts to assert that I have an obligation to file federal tax returns for the years 1999 through 2005.
2. Correct inadvertent errors of fact and law arising from the 1997 return allegedly filed in my name by third party tax professionals upon whom I relied in doing so by refileing for that year.
3. Accept responsibility for any contribution I may have made to government misperceptions about the lawfulness of anything I might have said or done in the context of communications with the Treasury or the Internal Revenue Service.
4. Thoroughly document the reasons for the decisions and behaviors documented in any IRS administrative records to date involving me, and to thereby show that they arise from no ill intent or malice or desire to evade any lawful requirement, but instead to document that the only party violating the law at this point is the U.S. Government, in pursuing me unjustly and unlawfully for the free exercise of my constitutionally protected rights.
5. To show that I have not, at any time, voluntarily engaged in any privileged, excise taxable activities which might have resulted in a surrender of my Constitutionally guaranteed rights or a waiver of sovereign immunity of a foreign sovereign and nonresident alien not engaged in a "trade or business".
6. Remain in honor by providing admissible evidence under penalty of perjury that there is no evidence to support the conclusion that I am a person liable or that you have any lawful authority to impose any kind of criminal sanctions against relating to compliance.
7. To promptly make all reparations possible at this time and in the future which might alleviate any perceived adverse affect of any of my alleged behaviors upon the United States government. It is my sincere belief that there is never a wrong time to do the right thing.
8. To request help and education from the government in complying fully with every requirement of law to which I might be subject and to establish what I am and am NOT subject to. This is in fulfillment of the IRS' mission, which states:

*"Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all."*  
[Internal Revenue Manual (IRM), section 1.1.1.1]

My question at this point is: Does the IRS help "nontaxpayers" such as myself in not complying with laws they are clearly not subject to and thereby provide them equal protection of the laws mandated by Section 1 of the Fourteenth Amendment and 42 U.S.C. §1981? My experience to date says not, but maybe the IRS is willing to at least acknowledge the existence of "nontaxpayers" instead of ignoring and persecuting them and refusing to acknowledge their existence as they have in my case to date:

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government engaged in a "trade or business"] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."  
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

In fulfillment of the above objectives, attached to this letter as Enclosure (2) please find a Substitute For IRS form 1040NR for years 1997 and 1999 through 2005. I am submitting my own version of the form for reasons thoroughly explained in that enclosure. This correspondence is timely filed and in full compliance with the law, because there is not statute of limitations for the filing of late returns and the IRS sends out notices all the time, such as the CP-515 through CP518, LTR418C, LTR 729, etc. encouraging people to file returns even YEARS beyond the April 15 deadline for the tax year in

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*Amended Return and Tax Statement, Years 1997 and 1999 through 2005*

*Page 7 of 29*

The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16<sup>th</sup> Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.

question. If the IRS is going to send out letters encouraging the filing of late returns, then it cannot discriminate against me by refusing to accept such a late return and refusing me the opportunity to comply, however late, with requirements it is imposing upon me, both civilly and criminally. To do otherwise would be a denial of the equal protection of the law. I also believe that there is never a wrong time to do the right thing, and this correspondence therefore represents my sincere efforts to comply in good faith with every requirement of law that I am aware of at this time.

To this correspondence I have attached several enclosures which:

1. Provide court admissible evidence which rebuts false information return reports you may have received about me up to this point, such as IRS forms W-2, 1098, 1099, 1042-S, etc.
2. Establish that I do not maintain a "domicile" within the territorial or subject matter jurisdiction of the federal government or in the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10).
3. Establish my status as a "nontaxpayer", a "nonresident alien" not engaged in a "trade or business" as defined in 26 CFR §1.871-1(b)(i), and NOT a "U.S. citizen" under 8 U.S.C. §1401. See Enclosure (2) and Subenclosure (10) to Enclosure (2).
4. Establish that I have no "income", taxable income (26 U.S.C. §863), "gross income" (26 U.S.C. §61), income from "sources within the United States" pursuant to 26 U.S.C. §871, or income "effectively connected with a trade or business" pursuant to 26 U.S.C. §7701(a)(26) and 26 U.S.C. §162). See Enclosure (2)
5. Establish that I have not waived my sovereign immunity pursuant to 28 U.S.C. §1605(a)(2) by lawfully conducting any kind of commerce within the legislative jurisdiction of the federal government. Any evidence you have in your possession that such an event has occurred is declared to be false and is corrected with the enclosures attached herein.
6. Establish that I have not waived sovereign immunity as a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 and 28 U.S.C. §1603(b)(3). Instead, I am a "national" pursuant to 8 U.S.C. §1101(a)(21) but not a "citizen" pursuant to 8 U.S.C. §1401. That condition as a "non-citizen national" but NOT "U.S. National" is described in 8 U.S.C. §1452. This fact is established in Enclosure (2) and its Subenclosure (10).
7. Establish my good faith belief that no law obligates me to file a tax return or pay any tax for any of the years in question pursuant to I.R.C. Subtitle A as:
  - 7.1. A nonresident alien nontaxpayer not engaged in a "trade or business" as defined in 26 CFR §1.871-1(b)(i)
  - 7.2. One who has made no elections pursuant to 26 U.S.C. §7701(b)(4)(B) and 26 U.S.C. §6013(h) or (g) to be treated as a "resident".
  - 7.3. One who is *not* an "alien" as defined in 26 U.S.C. §7701(b)(1)(A).
  - 7.4. One who is not a "married individual" or "unmarried individual" as defined in 26 CFR §1.1-1(a)(2)(ii), which is defined as an alien with income connected to a "trade or business".
  - 7.5. A natural person who is NOT an "individual" as defined in the Internal Revenue Code or 5 U.S.C. §552a(a)(2). All "individuals" under the I.R.C. Subtitle A as defined in 26 CFR §1.1441-1(c)(3) are "aliens" and "nonresident aliens" who are federal public officials, agents, and contractors, and benefit recipients, none of which I am. A private person not connected with the federal government in the conduct of a "public office" is not an "individual" as defined in 5 U.S.C. §552a(a)(2). If you dispute this, then rebut the admissions and evidence at the end of the following pamphlet contained in Enclosure (2), Subenclosure 16:

*Why Your Government is Either A Thief or You Are A Public Official for Federal Income Tax Purposes*  
/Forms/MemLaw/WhyThiefOrEmployee.pdf
8. Establish that the IRS form 1040 is absolutely the wrong form for me to file, and creates a false presumption that I am a statutory "U.S. person" pursuant to 26 U.S.C. §7701(a)(30) with a domicile in the District of Columbia. As a nonresident alien not engaged in a "trade or business":
  - 8.1. The 1040 is the WRONG form to file because the ONLY thing that goes on this form is "trade or business" earnings.
  - 8.2. The 1040 is the WRONG form because it may only be used by "resident aliens" connected to a "trade or business" who are abroad, pursuant to 26 U.S.C. §911. The statutory "U.S. citizens" abroad who are mentioned in 26 U.S.C. §911 are also "aliens" with respect to the "United States" because they interface to the I.R.C. as "aliens" with respect to the country of their temporary residence, which country has an income tax treaty with the U.S. that brings them under the jurisdiction of the I.R.C. as "resident aliens".
  - 8.3. There is no place on the form 1040 to record any earnings not connected with a "trade or business", which are the only kind of earnings I have.

9. Establish that any alleged "taxes" that might have been withheld against me were withheld illegally and against my will and to demand their immediate return. That return of *stolen* funds CANNOT be called a "refund", because the I.R.C. doesn't address what to do with illegally withheld or STOLEN earnings, nor does it call such funds "refunds". If you disagree, please provide a regulation or statute that identifies illegally withheld funds as a "refund". Therefore, if Enclosure (2) indicates an amount owed by the government to me, that amount is NOT a "refund", but a demand for unlawfully withheld earnings.

*"A claim against the United States is a right to demand money from the United States. 1 Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. 2 The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. 3 If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot hold the money or property against the claim of the injured party. 4"*

*[American Jurisprudence 2d, United States, §45]*

10. Offer you an opportunity to refute the overwhelming evidence out of the government's mouth that your position is simply false, fraudulent, and mis-representing. The burden of proof that you as a moving party asserting liability must meet is clearly documented in Enclosure (3) . I cannot and will not cooperate with your enforcement efforts until all evidence you are using to assert a liability:
- 10.1. Has been provided to me in authenticated form.
- 10.2. Is consistent with Enclosure (3), Enclosure (2), Subenclosure 13, and the Federal Rules of Evidence. If you believe it does not need to be consistent with these sources, then you are demanded to rebut the evidence and admissions contained at the end of Enclosure (2), Subenclosure (13) and the rest of the document within 30 days or forever be estopped from later challenging these facts.
11. Establish that your claim of liability and associated illegal collection action is false, fraudulent, and will result in significant personal liability for you and your supervisor for wrongful collection actions.
12. Provide extensive evidence from your own laws, regulations, and federal court rulings backing up everything that I say in this letter and all enclosures and petitioning you to obey the law just as I have by stopping this illegal enforcement action and abating all illegal criminal proceedings against me, illegal assessments, penalties, Substitute For Returns (SFR's), Automated SFR's, etc. Any attempt to penalize me for pointing out your illegal activities shall constitute witness tampering, which is a criminal violation of 18 U.S.C. §1512. I am NOT the "person" against whom penalties may lawfully be assessed pursuant to 26 U.S.C. §6671(b). The use of the word "includes" in that definition does not extend the definition beyond the clear meaning in the I.R.C. If you disagree, produce a statute that expressly INCLUDES me as the "person" subject to penalties so that I have reason to believe that your actions are lawful. Also rebut the following legal authorities by the Supreme Court which prove that you have no authority to abuse the word "includes" to compel presumption about what words mean included in Enclosure (5):

*The Meaning of the Words "Includes" and "including", Enclosure (2), Subenclosure (16)*  
*/Forms/MemLAW/Includes.pdf*

13. Prove the existence of fiduciary duty as a "public official" on your part. This fiduciary duty gives rise to a duty to address and confront all allegations of government wrongdoing contained in all information submitted herein. Failure

1 United States ex rel. Angarica v Bayard, 127 US 251, 32 L Ed 159, 8 S Ct 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v McLean, 117 US 567, 29 L Ed 940, 6 S Ct 870; Manning v Leighton, 65 Vt 84, 26 A 258, motion dismd 66 Vt 56, 28 A 630 and (disapproved on other grounds by Button's Estate v Anderson, 112 Vt 531, 28 A2d 404, 143 ALR 195).

As to the False Claims Act, see 32 Am Jur 2d, False Pretenses §§ 88-96.

As to the jurisdiction of the United States Court of Federal Claims, see 32B Am Jur 2d, Federal Courts §§ 2266 et seq.

2 Blagge v Balch, 162 US 439, 40 L Ed 1032, 16 S Ct 853.

3 Wilson v Shaw, 204 US 24, 51 L Ed 351, 27 S Ct 233.

4 Bull v United States, 295 US 247, 79 L Ed 1421, 55 S Ct 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v State Bank, 96 US 30, 96 Otto 30, 24 L Ed 647.

to both report and remedy the infractions documented herein shall constitute misprision of felony, in criminal violation of 18 U.S.C. §4 and make the recipient of the information into an accessory after the fact in criminal violation of 18 U.S.C. §3. This fiduciary duty is exhaustively documented in Enclosure (5) below:

*Silence as a Weapon and a Defense in Legal Discovery*, Enclosure (2), Subenclosure (16)  
/Forms/MemLaw/Silence.pdf

14. To establish that this is not a meritless, ignorant, or malicious communication, but the product of very serious, careful, and ongoing legal research by me and several others for most of the past several years. It is certainly *not* my intention to frustrate, delay, or impede the lawful administration of the internal revenue laws by the IRS or the obligations of "taxpayers", or to take up any more of your time than is absolutely necessary in resolving this issue. At the same time, the errors and omissions and misrepresentations in your previous correspondences and on your website and your repeated failure to correct them after they are politely brought to your attention have taught me that you and the organization you work for are in need of SERIOUS education about what the law says and the limits it places on your authority. It is therefore the goal of this correspondence to accomplish this result.
15. Provide a "jury entertainment package" that is part of my IRS administrative record which will furnish ample evidentiary protections in the event that you decide to violate the law by pursuing me for any criminal provision within the Internal Revenue Code.
16. Provide court admissible evidence which rebuts the false presumptions contained within any evidence in your possession, such as the false Social Security Number, which is not mine, and the name, which is *not* my name.

As you read this correspondence and filing with the Internal Revenue Service, please be aware that:

1. I am *NOT* quoting any provision of the I.R.C. to create a presumption that I am subject to it or a "taxpayer" as defined 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313.
2. I only quote the IRC to prove that I AM NOT subject to it.
3. The burden of proof is upon the government to prove that I am subject to it and engaged in a "trade or business" as defined in Subenclosure (9) BEFORE it may cite any provision of the I.R.C. against me.
4. Subenclosure (13) proves that even for those who are "taxpayers" subject to the I.R.C., the I.R.C. itself is simply a presumption or "prima facie evidence", according to 1 U.S.C. §204. Such a "presumption" is not evidence and may not be used as a substitute for evidence:

*"A presumption is not [admissible] evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600."  
[Black's Law Dictionary, Sixth Edition, p. 1185]*

5. Any use of presumption or statutory presumption such as any cite from the I.R.C. is a violation of my constitutionally guaranteed rights. The only way any section of the I.R.C. can be admitted as proof of liability is if it is accompanied by an enactment of Congress from the Statutes At Large after January 2, 1939 that IS positive law and therefore is admissible as other than "prima facie" evidence. This is because the Internal Revenue Code itself and all revenue laws prior to January 2, 1939 were repealed in the Internal Revenue Code of 1939, 53 Stat. 1, Section 4 and therefore are inadmissible. That, in fact, is why the I.R.C. is only "prima facie" or "presumed" evidence that may not be prejudicially used against a party domiciled in a state of the Union who is protected by the Constitution and the Bill of Rights.
6. The only reasonable basis for belief about one's tax liability is the Statutes At Large after January 2, 1939, the Constitution, and the rulings of the Supreme Administrative Court but not lower courts. Everything else, according to the government itself, is untrustworthy. I have found no evidence in any of these three sources which would impose a legal duty upon me to file a return or pay an income tax. If you disagree, please rebut the content and the admissions at the end of Subenclosure (13) within 30 days or forever be estopped from challenging these facts at a later point in the litigation.

Warning pursuit of such a high profile target will open the door to your increased collateral risk, resulting from the exposure of substantive material issues in dispute and governmental illegal activities, contained in the administrative record BUT hidden from the general public and or jury. I certainly don't believe this is in your best interest and can be avoided.

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*Amended Return and Tax Statement, Years 1997 and 1999 through 2005*

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I reserve the right to revise and extend this submission after you receive it for an indefinite period. Should that happen, this submission will be resent to you with all exhibits in electronic form and any new information attached in printed form.

Whatever the case, thank you for taking the time to educate me and help me comply with what the letter of the law requires, which has always been my sincere desire as a patriotic, law-abiding, responsible American like yourself who is simply trying to lawfully disassociate with what I regard as a corrupted, lawless, unaccountable oppressor of our constitutionally protected rights, in fulfillment of my, Natural, and First Amendment right to disassociate.

I have delivered this correspondence with a proof of mailing and have cc'd many high level government supervisors and coworkers because personal experience in the past has proven that governments have a very bad and nasty habit of ignoring important correspondence such as this. The higher level supervisors who receive this letter are receiving it because I want to request that they ensure that everyone in your organization, including you personally, respects and obeys the law which supercedes agency policy or procedures, and is held personally responsible for a just result. Results from your failure to address and remedy these issues will constitute:

1. Filing a lawsuit against you personally under the Westfall Act and 42 U.S.C. §1983 and include your supervisors as defendants.
2. All the recipients of this correspondence will be called as witnesses in the litigation that is virtually certain to ensue if you ignore the correspondence or proceed with an unlawful Substitute For Return in violation of 26 U.S.C. §6020(b) and IRM 5.1.11.6.10. This fact is exhaustively established in Enclosure (6) at the following address:

*Why Assessments and Substitute for Returns are Illegal Under the I.R.C. Against Natural Persons*, Form #05.011 /Forms/FormIndex.htm

Because it is likely, based on previous experience, that correspondence will be ignored, below is an ongoing record of the times and dates it was sent to you and ignored, and therefore defaulted to and admitted to be 100% truthful and factual everything in this correspondence pursuant to Federal Rule of Civil Procedure 8(d) and the principles of equitable estoppel. If you receive this correspondence multiple times, it is probably because you have been ignoring it and are again being demanded to accept the legal requirement to deal responsibly and timely with the violations of law and procedure on your part that gave rise to this correspondence, thereby demonstrating due respect for the rule of law in this country. Your irresponsibility will become an example that I will emulate, and I am entitled to equal protection of the law, including equal protection of IRRESPONSIBILITY under the law:

**Table 1: Previous Dates this correspondence was sent and ignored**

#	Date(s) Sent	Result (circle one)	Proof of mailing (circle one)
1		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
2		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
3		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
4		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
5		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
6		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No

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to both report and remedy the infractions documented herein shall constitute misprision of felony, in criminal violation of 18 U.S.C. §4 and make the recipient of the information into an accessory after the fact in criminal violation of 18 U.S.C. §3. This fiduciary duty is exhaustively documented in Enclosure (5) below:

*Silence as a Weapon and a Defense in Legal Discovery*, Enclosure (2), Subenclosure (16)  
/Forms/MemLaw/Silence.pdf

14. To establish that this is not a meritless, ignorant, or malicious communication, but the product of very serious, careful, and ongoing legal research by me and several others for most of the past several years. It is certainly *not* my intention to frustrate, delay, or impede the lawful administration of the internal revenue laws by the IRS or the obligations of "taxpayers", or to take up any more of your time than is absolutely necessary in resolving this issue. At the same time, the errors and omissions and misrepresentations in your previous correspondences and on your website and your repeated failure to correct them after they are politely brought to your attention have taught me that you and the organization you work for are in need of SERIOUS education about what the law says and the limits it places on your authority. It is therefore the goal of this correspondence to accomplish this result.
15. Provide a "jury entertainment package" that is part of my IRS administrative record which will furnish ample evidentiary protections in the event that you decide to violate the law by pursuing me for any criminal provision within the Internal Revenue Code.
16. Provide court admissible evidence which rebuts the false presumptions contained within any evidence in your possession, such as the false Social Security Number, which is not mine, and the name, which is *not* my name.

As you read this correspondence and filing with the Internal Revenue Service, please be aware that:

1. I am *NOT* quoting any provision of the I.R.C. to create a presumption that I am subject to it or a "taxpayer" as defined 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313.
2. I only quote the IRC to prove that I AM NOT subject to it.
3. The burden of proof is upon the government to prove that I am subject to it and engaged in a "trade or business" as defined in Subenclosure (9) BEFORE it may cite any provision of the I.R.C. against me.
4. Subenclosure (13) proves that even for those who are "taxpayers" subject to the I.R.C., the I.R.C. itself is simply a presumption or "prima facie evidence", according to 1 U.S.C. §204. Such a "presumption" is not evidence and may not be used as a substitute for evidence:

*"A presumption is not [admissible] evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600."  
[Black's Law Dictionary, Sixth Edition, p. 1185]*

5. Any use of presumption or statutory presumption such as any cite from the I.R.C. is a violation of my constitutionally guaranteed rights. The only way any section of the I.R.C. can be admitted as proof of liability is if it is accompanied by an enactment of Congress from the Statutes At Large after January 2, 1939 that IS positive law and therefore is admissible as other than "prima facie" evidence. This is because the Internal Revenue Code itself and all revenue laws prior to January 2, 1939 were repealed in the Internal Revenue Code of 1939, 53 Stat. 1, Section 4 and therefore are inadmissible. That, in fact, is why the I.R.C. is only "prima facie" or "presumed" evidence that may not be prejudicially used against a party domiciled in a state of the Union who is protected by the Constitution and the Bill of Rights.
6. The only reasonable basis for belief about one's tax liability is the Statutes At Large after January 2, 1939, the Constitution, and the rulings of the Supreme Administrative Court but not lower courts. Everything else, according to the government itself, is untrustworthy. I have found no evidence in any of these three sources which would impose a legal duty upon me to file a return or pay an income tax. If you disagree, please rebut the content and the admissions at the end of Subenclosure (13) within 30 days or forever be estopped from challenging these facts at a later point in the litigation.

Warning pursuit of such a high profile target will open the door to your increased collateral risk, resulting from the exposure of substantive material issues in dispute and governmental illegal activities, contained in the administrative record BUT hidden from the general public and or jury. I certainly don't believe this is in your best interest and can be avoided.

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If you disagree, please rebut the evidence and admissions in the following memorandum of law attached as Enclosure (16) within 30 days or forever be estopped from challenging these facts later:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017, Enclosure (16)  
/Forms/MemLaw/Presumption.pdf

- 1.2. You are trying to associate me with a "public office" and a "public purpose" by associating me with a "trade or business" as defined in 26 U.S.C. §7701(a)(26). A "public office" is a private voluntary employment contract between the officer and the government and all such contracts must be voluntary. That public office is what creates the very fiduciary duty mentioned in the definition of "person" found at 26 U.S.C. §7343 that you are using as a basis for all of your charges. I remind you that I have never voluntarily taken the requisite oath as a "public officer", that I am not a "transferee" as defined in 26 U.S.C. §6901, and am not the fiduciary mentioned in 26 U.S.C. §6903 who has any obligation whatsoever to the U.S. government, and I challenge you the recipient to get off your big behind and out of the comfortable office paid for with money you STOLE from me using your LIBS about me, quit making self-serving and unconstitutional presumptions, and show me any evidence in your possession which might contradict this statement, because I welcome the opportunity to rebut ALL of it.
- 1.3. You are trying to wrongfully associate my PRIVATE property with a "public purpose" and a "public use" by connecting it to federal ID numbers that I never consented to use and was compelled to use. Therefore, you cannot lawfully treat any such property wrongfully or involuntarily associated with such federal ID numbers as in any way being associated with a "public purpose" and therefore subject to the jurisdiction of the courts or the IRS. This scam is exhaustively covered in Enclosure (4) attached.
- 1.4. You are going to try to use hearsay, inadmissible, false information return reports, such as W-2, 1042, 1098, and 1099 to compel me to associate with a "public office" and a "trade or business", even though I have vociferously rebutted these and the original returns are simply inadmissible hearsay evidence excludible under the Hearsay Rule, F.R.E. 802.
- 1.5. You are going to falsely portray my status as a statutory "citizen of the United States" pursuant to 8 U.S.C. §1401 as a method for causing me to surrender sovereign immunity pursuant to 28 U.S.C. §1603(b)(3). You are reminded that I am NOT a statutory citizen pursuant to 8 U.S.C. §1401 but instead am a constitutional citizen, which is defined as a "national" but not a "citizen" pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. See Enclosure (2), Subenclosure (11) and rebut the evidence and admissions at the end within 30 days if you disagree or forever be estopped from challenging this fact at a later time.
- 1.6. You are going to falsely call my earnings "income", which the U.S. Supreme Court identified as "corporate profit" connected to an excise taxable privilege. That privilege is a "trade or business", which is a "public office", and the cases below have NEVER been overruled which form the basis for this authoritative belief.

"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co. v. Smetanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smetanka, supra; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavitt, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]"  
[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]

"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.—), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term 'income'

has no broader meaning in the 1913 act than in that of 1909 (see *Stratton's Independence v. Howbert*, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts."  
[*Southern Pacific Co., v. Lowe*, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

All of the above are CRIMINAL ACTIVITIES intended to wrongfully convert private property into a "public use" and a "public purpose" and associate them wrongfully with the federal government. This is IDENTITY THEFT. You are illegally kidnapping my legal identity and wrongfully and involuntarily transporting it to the District of Criminals in violation of 26 U.S.C. §7701(a)(39). I remind you that you wouldn't need this provision of law or 26 U.S.C. §7408(d) if bureau REALLY had jurisdiction within states of the Union. The goal of this CRIMINAL conspiracy and conversion is compelled association in violation of the First Amendment and involuntary servitude intended to reduce me to a state of federal peonage in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1583 and make you a felon. It also violates my First Amendment right of freedom from compelled association, and the thing I want to DISASSOCIATE from is "domicile", "residence", "employment", and "agency" in any way associated with any government. This was accomplished with the Legal Notice of Change in Citizenship, Domicile Records and Divorce from the United States which I mailed you on November 29, 2006. It also compels me to involuntarily donate my labor, which is private property, to a "public use" and a "public purpose" and thereby assert eminent domain over my private property in violation of the Fifth Amendment takings clause, which requires just compensation for any property the government asserts eminent domain over. The government may not lawfully enforce any provision of the Internal Revenue Code against me, a "nontaxpayer" not subject to it, without having other than prima facie evidence in its possession connecting me to a "trade or business" as defined in 26 U.S.C. §7701(a)(26) and thereby connecting me to a "public office".<sup>5</sup> This is the ONLY method of asserting extraterritorial jurisdiction outside the District of Columbia under the authority of Federal Rule of Civil Procedure 17(b). Furthermore:

- 1.7. I am not aware of any such evidence and as soon as I become aware of it, it will be vociferously rebutted and denied under penalty of perjury.
- 1.8. Any information returns in the possession of the government which might link me to such an activity for any of the years in question is simply false, for the reasons exhaustively proven by this correspondence.

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government engaged in a "trade or business"] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*  
[*Economy Plumbing & Heating v. U.S.*, 470 F.2d. 585 (1972)]

2. I believe you have nothing but "presumption" and hearsay evidence to go on in this proceeding, none of which is admissible:
  - 2.1. The statutes you cite from the Internal Revenue Code, according to 1 U.S.C. §204, are "prima facie" evidence, meaning a "presumption".
  - 2.2. Any information returns you might have are not signed under penalty of perjury and therefore excludible under the Hearsay Rule, F.R.E. 802. You may not lawfully "presume" they are correct, especially when I have challenged their accuracy and you cannot prove their accuracy consistent with Subenclosure (9).
  - 2.3. There is no statute creating a presumption that the use of an SSN or other federal identifying number connects me with a "trade or business" and I have specifically rebutted any such connection in this correspondence.
3. You cannot assemble a lawful jury in full compliance with 28 U.S.C. §1865, consisting of persons domiciled within and physically present within territory under the exclusive sovereignty of the United States government. To extract a jury from other than federal territory under the exclusive sovereignty of the United States would be a criminal violation of the Separation of Powers Doctrine. See the following for proof:

<sup>5</sup> Information Returns filed under the authority of 26 U.S.C. §6041 constitute only "prima facie" evidence that is excludible under the Hearsay Rule, F.R.E. 802, because not authenticated under penalty of perjury. Furthermore, any such information returns the government might produce, including those authenticated under testimonial oath at trial, are simply FALSE because I am not connected with a "trade or business" or "public office" in the United States Government.

4. You cannot find a qualified judge. All judges must be physically present on territory under the exclusive territorial jurisdiction of the United States and if they do not meet the qualifications, they are guilty of a high misdemeanor and not only must recuse themselves from the case, but can also become "de facto" officers whose judgments are void when properly challenged.

*Every district judge shall reside in the district or one of the districts for which he is appointed, and for offending against this provision shall be deemed guilty of a high misdemeanor. (Mar. 3, 1911, ch. 231, §1, 36 Stat. 1087 as amended July 30, 1914, ch. 216, 38 Stat. 580 and supplemented Mar. 3, 1915, ch. 100; § 1, 38 Stat. 961; Apr. 11, 1916, ch. 64, § 1, 39 Stat. 48; Feb. 26, 1917, ch. 938, 39 Stat. 938; Feb. 26, 1919, ch. 50, §§ 1, 2, 40 Stat. 1183; Sept. 14, 1922, ch. 306, 42 Stat. 837, 838; Jan. 16, 1925, ch. 83, § 3, 43 Stat. 752; Feb. 16, 1925, ch. 233, §§ 2, 3, 43 Stat. 946; Mar. 2, 1925, ch. 397, §§ 1-3, 43 Stat. 1098; Mar. 3, 1927, ch. 297, 44 Stat. 1346; Mar. 3, 1927, ch. 298, 44 Stat. 1347; Mar. 3, 1927, ch. 300, 44 Stat. 1348; Mar. 3, 1927, ch. 332, 44 Stat. 1370; Mar. 3, 1927, ch. 336, §§ 1, 2, 44 Stat. 1372; Mar. 3, 1927, ch. 338, 44 Stat. 1374; Mar. 3, 1927, ch. 344, 44 Stat. 1380; Apr. 21, 1928, ch. 393, § 5, 45 Stat. 439; May 29, 1928, ch. 882, 45 Stat. 974; Jan. 17, 1929, ch. 72, 45 Stat. 1081; Feb. 26, 1929, ch. 334, 45 Stat. 1317; Feb. 26, 1929, ch. 337, 45 Stat. 1319; Feb. 28, 1929, ch. 358, 45 Stat. 1344; Feb. 28, 1929, ch. 380, 45 Stat. 1409; May 28, 1930, ch. 346, 46 Stat. 431; June 27, 1930, ch. 633, 46 Stat. 819; June 27, 1930, ch. 635, 46 Stat. 820; July 3, 1930, ch. 852, 46 Stat. 1006; Feb. 20, 1931, ch. 244, 46 Stat. 1196; Feb. 20, 1931, ch. 245, 46 Stat. 1197; Feb. 25, 1931, ch. 296, 46 Stat. 1417; May 20, 1932, ch. 196, 47 Stat. 161; Aug. 2, 1935, ch. 425, §§ 1, 2, 3, 49 Stat. 508; Aug. 19, 1935, ch. 558, §§ 1, 2, 49 Stat. 659; Aug. 28, 1935, ch. 793, 49 Stat. 945; June 5, 1936, ch. 515, §§ 1-3, 49 Stat. 1476, 1477; June 15, 1936, ch. 544, 49 Stat. 1491; June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 22, 1936, ch. 693, 49 Stat. 1804; June 22, 1936, ch. 694, 49 Stat. 1804; June 22, 1936, ch. 696, 49 Stat. 1806; Aug. 25, 1937, ch. 771, § 1, 50 Stat. 805; Mar. 18, 1938, ch. 47, 52 Stat. 110; May 31, 1938, ch. 290, §§ 4, 6, 52 Stat. 585; June 20, 1938, ch. 528, 52 Stat. 780; Jan. 20, 1940, ch. 11, 54 Stat. 16; May 24, 1940, Ch. 209, § 2 (C), 54 Stat. 220; June 8, 1940, ch. 282, 54 Stat. 253; Nov. 27, 1940, ch. 920, § 1, 54 Stat. 1216.) [Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3]*

5. There is no way to lawfully assemble either a judicial officer or a jury who do not have a conflict of interest and who are not federal "employees" or "public officers" receiving benefits directly derived from the taxes that are the subject of this proceeding, in violation of 28 U.S.C. §144, 28 U.S.C. §455, 18 U.S.C. §201, and 18 U.S.C. §208. There is no federal territory proximate to the District Court where trial would be held, and the legitimate jury pool is not selected from these persons anyway.

*Corpus Juris Secundum Legal Encyclopedia, Territories*  
*§1. Definitions, Nature, and Distinctions*

*"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."*

*"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a*

territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

**"Territories' or 'territory' as including 'state' or 'states." While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.**

**"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."  
[86 C.J.S. Territories, Section 1: Definitions, Nature, and Distinction]**

6. You cannot invoke the jurisdiction of any federal law against a "stateless person" and a "nonresident alien" party without scrupulously complying with the requirements of the Minimum Contacts Doctrine. I am a "stateless person" and a "transient foreigner" with a legal domicile not within any "State" as defined in 28 U.S.C. §1332(d), 4 U.S.C. §110(d), or 26 U.S.C. §7701(a)(10). See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989) for a description of the implications of being a "stateless person". All such "stateless persons" are not subject to the jurisdiction of any federal court because domiciled outside of the general jurisdiction of the federal government unless they either misrepresent their citizenship status or conduct commerce within the legislative jurisdiction of the sovereign. Neither can the provisions of the Minimum Contacts Doctrine (see International Shoe Co. v. Washington, 326 U.S. 310 (1945)), be invoked to draw me into the jurisdiction of the Article IV District Court, because it has never been my intention "purposefully avail" myself of commerce within the legislative jurisdiction of the Federal Government pursuant to 28 U.S.C. §1605(a)(2), but instead to AVOID being compelled to conduct such commerce in violation of the First Amendment to the United States Constitution. Every man has a right to:
  - 6.1. Protect his own property.
  - 6.2. Prevent it from being unlawfully converted from "private property" to property devoted to a "public use".
  - 6.3. Prevent efforts to constructively STEAL his property by third parties illegally cooperating in racketeering effected through "selective enforcement" by the IRS.
  - 6.4. Prevent his private property from being used in unlawful activities, such as bribing public officials.
7. The District Court has no Article III jurisdiction. There has never been an enactment of Congress in the Statutes at Large that confer any kind of Constitutional Article III powers upon either the judge or the court. Without such powers, all the court can enforce is federal law, and it cannot involve itself in CONSTITUTIONAL diversity of citizenship found in Article III, Section 2, rather than STATUTORY diversity (between territories) found in 28 U.S.C. §1332. Therefore, the judge cannot lawfully assert any subject matter jurisdiction. This is exhaustively proven with EVERY enactment of Congress relating to the Judiciary in the following:

What Happened to Justice?

<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

8. You are attempting to penalize me for exercising my right to own, exclusively control, and protect my private property. It is an unconstitutional violation of due process to penalize a person for exercising a protected right such as that of owning and exclusively controlling his property:

*"Due process of law is violated when the government vindictively attempts to penalize a person for exercising a protected statutory or constitutional right."  
[United States v. Conkins, 9 F.3d 1377, 1382 (9th Cir. 1993)]*

*"It is an unconstitutional deprivation of due process for the government to penalize a person merely because he has exercised a protected statutory or constitutional right. United States v. Goodwin, 457 U.S. 368, 372, 102 S.Ct. 2485, 2488, 73 L.Ed.2d 74 (1982)."  
[People of Territory of Guam v. Fegurgur, 800 F.2d 1470 (9th Cir. 1986)]*

*"A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere."  
[Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878)]*

9. All of the statutes cited as authority by the DOJ do NOT have implementing regulations which would allow them to be enforced against members of the general public present within states of the Union, as required by the Federal Register Act, 44 U.S.C. §1505 and the Administrative Procedures Act, 5 U.S.C. §553. Consequently, these statutes may only be enforced against persons specifically exempted from the requirement for implementing regulations found in 44 U.S.C. §1505(a) and 5 U.S.C. §553(a).
10. In order for the indictment to be proper, the U.S. Attorney must satisfy ONE of the following two requirements, and he has not satisfied either. He must satisfy these requirements because he cannot lawfully prescribe a "penalty" such as a criminal indictment without implementing regulations, pursuant to 26 CFR §601.702(a)(2)(ii) and 5 U.S.C. §552(a)(1):
- 10.1. Must allege and prove that I am a member of one or more of the groups specifically exempted from the requirement for implementing regulations found in 44 U.S.C. §1505(a) and 5 U.S.C. §553(a).
- 10.2. Must produce implementing regulations published in the Federal Register authorizing the enforcement of EACH statute cited as authority in the indictment against persons domiciled in states of the Union.
11. The government may not use the excuse that the Secretary of the Treasury is authorized but not required to publish implementing regulations pursuant to 26 U.S.C. §7805(a), because:
- 11.1. Neither the Secretary of the Treasury nor the DOJ has any lawful delegated authority to waive the positive law requirements of either the Federal Register Act or the Administrative Procedures Act for persons and places outside the territorial and legislative jurisdiction of the federal government in states of the Union who are protected by the Bill of Rights and the Constitutional requirement for "reasonable notice" through publication in the Federal Register.
- 11.2. Neither the Secretary of the Treasury nor the DOJ can lawfully waive the requirement for "reasonable notice" to the PRIVATE public domiciled in states of the Union of the laws they will be required to be subject to. The Federal Register is the ONLY mechanism for satisfying this constitutional requirement. This is exhaustively covered in the following pamphlet included in Enclosure (16):

Requirement for Reasonable Notice, Form #05.022  
/Forms/MemLaw/ReasonableNotice.pdf

- 11.3. Neither the Secretary of the Treasury nor the DOJ can lawfully cite "prima facie" law to trump "positive law". 1 U.S.C. §204 says the entire Title 26, Internal Revenue Code is "presumed" law, and:
- 11.3.1. "presumption" is neither evidence nor a lawful substitute for evidence.
- 11.3.2. Presumption may not be used to prejudice constitutionally guaranteed rights.

*(1) [8:4993] Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]*

#### 4. SINCERE APOLOGY ABOUT 1997 FILING

It has come to my attention that the government has indicted the Social Security Trust Fund and Trustee with the all capital letters name, for fraud in connection with a 1997 federal income tax return filed in the idemsonans of my name. This section shall explain the mens rea surrounding that event in order to exonerate obvious misperceptions that have since transpired. Below is a summary of facts relating to that milestone event as I understand them:

1. The 1040X was submitted under an IRS form 2848 Power of Attorney between myself and American Rights Litigators (ARL).
2. The 1040X was submitted by accredited, state-licensed tax professionals upon whose advice and opinion I heavily relied, including one attorney and one CPA. At that time, I did not have the legal expertise, time, skills, nor educational attainment necessary as a working artist in order to effectively question or even analyze the legalities of the recommendations of ██████████ or ██████████ about the filing of that submission. My level of legal knowledge has since matured considerably and consequently, I now realize what I didn't realize at the time, that the approach they

advocated to me was injurious, unwise, and possibly illegal. If I had been possessed of the same level of knowledge at that time, I would have reached the same conclusions.

3. The occasion of that submission was a response to wrongful withholding of earnings by my business associates connected to my activities within the entertainment industry.
- 3.1. At the time, I was not engaged in "compensation for services" as defined in 26 U.S.C. §61(a)(1) nor "personal services" as defined in 26 U.S.C. §861(a)(3)(C)(i), 26 CFR §1.469-9, or 26 CFR §1.162-7. All such "services" and "personal services" relate to services performed by a Social Security business trust in connection with a "trade or business" as defined in 26 U.S.C. §7701(a)(26) and I was never voluntarily or knowingly engaged in a "trade or business" as legally defined. If you disagree, please rebut the questions at the end of Enclosure (2), Subenclosure (9) entitled "The Trade or Business Scam".
- 3.2. I sincerely believe the studio I was working for had wrongfully and illegally withheld the amounts sought to be refunded because:
  - 3.2.1. I was not engaged in a "trade or business".
  - 3.2.2. Estimated tax payments were made by my retained CPA's in New York for the 1997 tax year but I was not aware of those withholdings. I believe that the provisions of law that my retained CPA's were relying upon for those estimated tax withholdings were not applicable to my situation, because it was my understanding at that time that the ONLY method by which a person who is not a "public official" such as myself can earn "wages" as legally defined in 26 U.S.C. §3401(a) or "taxable income" is to voluntarily identify it as such on IRS forms. If you disagree, please rebut the evidence and admissions at the end of the following pamphlet included within Enclosure (16):

Why Your Government is Either a Thief or you are a "Public Official" for Income Tax Purposes, Form #05.008  
/Forms/MemLaw/WhyThiefOrEmployee.pdf

- 3.3. Even though these estimated tax payments were in the custody of the government at the time, they did *not* constitute "public property", but simply a temporary loan of "private property" of myself in the temporary custody and the trusteeship and care of the government. It would be unlawful for the government to take ownership over the proceeds of unlawfully and involuntarily remitted earnings, because doing so would constitute involvement in money laundering in violation of 18 U.S.C. §1956. Consequently, the only lawful and proper way to classify those funds at the time was "private property" in the temporary care and custody of the U.S. government. The Internal Revenue Code does NOT and cannot prescribe what to do with unlawfully remitted payments, because it cannot condone or further any unlawful effort. Consequently, the return of unlawfully and involuntarily remitted earnings could not properly be the subject of a lawful "refund" request under the I.R.C.. Only lawfully remitted earnings could be subject to a "refund". Therefore, the submission you received was not a "refund" in the ordinary sense, regardless of what form it may have been submitted on. The activities of my retained CPA's in making estimated tax payments was authorized under blanket power of attorney but I did not specifically authorize their particular approach or have time or resources to micromanage what they were doing. If I had been aware of what they were doing, I would have corrected it.
4. In the 1997 1040X submission on behalf of the "public official" engaged in a "trade or business" who is the REAL "taxpayer", the government alleges that the "861 Argument" was used. I emphasize that my sincere understanding of that argument propounded by various experts at that time and since is not the source argument that I intended the return to reflect. Let me briefly explain the understanding I had about the use of that argument at the time:
  - 4.1. I understood at the time of the submission that the meaning of the term "United States" as used in the phrase "sources within the United States" had a "word of art" meaning that was different from common, ordinary understanding speech.
  - 4.2. I knew that there were three definitions of the term "United States" provided by the U.S. Supreme Court.
  - 4.3. I knew that the definition of the "United States" used within the I.R.C. was found in I.R.C. Section §7701(a)(0) and (a)(10). To wit:

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701  
§ 7701. Definitions

(a) *When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—*

(9) *United States*

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

- 4.4. I knew that based on the above, the term "sources within the United States" really meant sources within the federal government, and that I was not associated with the federal government.
- 4.5. Based on all the foregoing, I felt perfectly justified in truthfully stating that I had no "gross income" from "sources within the United States" as that term was defined in the Internal Revenue Code. That understanding is reflected in the returns I submitted for tax years 1999 through 2005 attached as well as the amended year 1997 submission incorporated herein.
- 4.6. The above is completely consistent with the content of many different authorities about the liability of nonresident aliens not engaged in a "trade or business" such as myself, including:
  - 4.6.1. 26 U.S.C. §861(a)(3)(C)(i)
  - 4.6.2. 26 CFR §31.3401(a)(6)-1 says that nonresident aliens working outside of the "United States" (District of Columbia) and not engaged in a "trade or business" do NOT earn "wages" and are NOT subject to backup withholding. This is the reason why I think that the CPAs who did the involuntary estimated tax payments that were the subject of the 1997 refund were in error.
  - 4.6.3. 26 U.S.C. §1402(b) says that nonresident aliens cannot earn "self-employment income".
  - 4.6.4. 26 U.S.C. §3401(a)(6) says that nonresident aliens cannot earn "wages" as defined in the I.R.C.
  - 4.6.5. 26 CFR §1.872-2
  - 4.6.6. 26 U.S.C. §7701(a)(31), which says that all of the property, including the labor, of nonresident aliens not engaged in a trade or business constitutes a "foreign estate" not subject to the Internal Revenue Code.
5. That particular filing did not have as a motivation of illegally or wrongfully extracting any amount of money from the government that was not already legally and rightfully my property. The earnings constituted the equivalent of "bailment" or loan to the government, and not the property of the government because:
  - 5.1. Information Returns relating to that withholding documented the receipt of "Estate and gift taxes", pursuant to IRS Document 6209, Pages 4-1 and 4-2, 2003 edition. Since the withholdings didn't relate to a estate tax, they could only have been classified as "gifts".
  - 5.2. I never intended and do not intend at any time to donate my private earnings from labor as a "gift" to the government pursuant to 31 U.S.C. §321(d).
  - 5.3. The funds were paid involuntarily and under the influence of unlawful duress and coercion by the media company I was dealing with. Consequently, the funds wrongfully withheld constitute a claim against the United States not as a "refund" under the Internal Revenue Code, but as a False Claim under the False Claims Act, 31 U.S.C. 3729. I recognize that 31 U.S.C. §3729(d) specifically excludes claims under the I.R.C. of 1986, but since the withholding parties were not acting under the authority of law by wrongfully withholding, then the withholding constituted a theft and therefore could not be regulated by any part of the Internal Revenue Code.
6. I sincerely believe that the Internal Revenue Code does not and cannot prescribe provisions of law applying to "nontaxpayers" such as myself who are not subject to it. By "nontaxpayer", I mean a person who is not subject to any provision of the Internal Revenue Code and NOT the person described in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313. Therefore, this wrongful withholding could not have been truthfully described as arising under any provision of the Internal Revenue Code or subject to the exemption found at 31 U.S.C. §3729(d).

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government engaged in a "trade or business"] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."  
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

## 5. REASONABLE NOTICE OF WHAT I REQUIRE OF YOU IN RESPONDING TO THIS CORRESPONDENCE

The recipients of this letter are requested to take the following actions in response to this correspondence:

1. Your response should contain your full, legal, birthname, should be signed under penalty of perjury as required by 26 U.S.C. §6065, and should provide a return address where you work and can be personally served with legal papers if you violate my rights. Use of a pseudo-name or other than your legal birthname shall constitute an admission that you are engaged in illegal activities and are evading personal responsibility, which constitutes criminal obstruction of justice.
2. It is highly unlikely that I will ever decide to engage in a "trade or business" ("public office" pursuant to 26 U.S.C. §7701(a)(26)), accept any federal payments from the District of Columbia ("United States", pursuant to 26 U.S.C. §7701(a)(9) and (a)(10)), make any elections as a nonresident alien pursuant to 26 U.S.C. §7701(b)(4)(B) or 26 U.S.C. §6013(g) or (h), or change my status to that of a "U.S. person" pursuant to 26 U.S.C. §7701(a)(30). Therefore, this package of materials should and will be used in any failure to file proceedings you might decide to institute at any point in the future, and especially if you refuse to address and rebut all of the facts and evidence contained herein that form my good faith basis for reasonable belief about my tax liability.
3. Please ensure that you take into account all of the information contained herein in reaching your determination regarding this matter. If you would like documentation of my legal status as a "national" but not a "citizen", and a "nonresident alien" not engaged in a "trade or business", see Enclosure (2), Subenclosure (10).
4. Please correct your erroneous information return records. The information returns upon which you based a false presumption of liability have already been rebutted in correspondence sent to your agency. The corrected versions of these forms are attached to Enclosure (2), Subenclosures (4) through (7). If you have not already corrected the information returns using the correspondence, then please immediately do so now so your Automated Collection System (ACS) quits sending me false boilerplate. That correspondence is:
  - 4.1. Included as part of Enclosure (5).
  - 4.2. Also available from Reference (1).
5. You have 30 days to correct all identifying numbers pertaining to the person indicated on the notice. The number indicated on your notice is a "Taxpayer Identification Number". 26 CFR §301.6109-1(d)(3) says that such numbers may not be Social Security Numbers and may ONLY be issued to aliens. I am NOT an alien and I demand proof from you that I am or that I ever applied for a "Taxpayer Identification Number" using a form W-9. I assert under penalty of perjury that I did not. Failure to provide proof to the contrary in your timely response shall constitute agreement on your part that I am not an "alien" and do not have a "Taxpayer Identification Number".
6. You have 30 days to remove the copyrighted and licensed information about the person indicated on your notice from your public records because the information relates to a person who is a "nontaxpayer". The Internal Revenue Code and the Privacy Act, 5 U.S.C. §552a only authorize the IRS to maintain records of persons who are "taxpayers", federal "employees", and federal "public officials" which I am not and which you have provided no proof that I am. You will note, for instance, that 5 U.S.C. §552a is in Title 5 of the U.S. Code, which is entitled Government Organization and Employee, and that private Americans who are not federal "employees" are not the subject of the Privacy Act.
7. You have 30 days to rebut, under penalty of perjury, the Admissions at the end of Subenclosures (8) through (16) of Enclosure (2) if you disagree. The facts and evidence provided therein are directly pertinent to this situation and establish that your collection action is illegal. Pursuant to Federal Rule of Civil Procedure 8(d), failure to deny anything in these enclosures shall constitute an admission of everything in this correspondence not rebutted. If the government is going to assert that I have no authority to obligate it through this default process, then it has no authority to obligate me similarly, including through its collection correspondence or in court.
8. Since your organization has a very bad habit of repeatedly and chronically ignoring correspondence, be advised that this entire correspondence and all other correspondence that you ignore will be resent to you AGAIN in electronic form and posted in Reference (1) above and you will again be demanded to take responsibility for addressing the issues that are repeatedly raised and ignored. Any issues so ignored shall form an equitable estoppel or estoppel in pais against the government.
9. I ask that you ignore, remain silent on, and do not respond within 30 days to any fact, law, or conclusion contained in this correspondence which you specifically agree to, pursuant to Federal Rule of Civil Procedure 8(d). As a "public officer" and trustee of the public trust, you possess a fiduciary duty to the public, which includes me. That fiduciary

duty is completely incompatible with silence in response to petitions from the public for redress of grievances relating to your own misconduct or that of your employer, the IRS. The federal courts have said that where a fiduciary is presented with evidence of his own wrongdoing and he responds with silence, adverse inferences of guilt are warranted. This is exhaustively described in Enclosure (16) below:

[Silence as a Weapon and a Defense in Legal Discovery](#), Form #05.021, Enclosure (16)  
(Forms/FormIndex.htm)

## 6. LEGAL AND FACTUAL CONSTRAINTS UPON YOUR RESPONSE

The following legal and factual requirements constrain your response to this correspondence as described herein:

1. Pursuant to Federal Rule of Civil Procedure 8(d), the government is notified that the following shall constitute admissions against the government:

- 1.1. All correspondence previously sent to the government which was ignored or not responded to.
- 1.2. All portions of correspondence previously sent to the government which was ignored or not responded to or not specifically denied.

The above referred to correspondences in total are available for your examination and review in Reference (1) and Enclosure (5). Your answers must be consistent with all facts established by all of this previous correspondence sent to you by me.

2. You are reminded that anything you say in responding must be signed under penalty of perjury signed with your real legal name as required under 26 U.S.C. §6065. That section requires that ALL returns, statements, and other paperwork prepared under the authority of the Internal Revenue Code MUST be prepared under penalty of perjury.
3. It is unlawful for you to cite in your response any federal court case to prove your point in my case. I remind you that I am a nonresident alien nontaxpayer not subject to federal jurisdiction and not engaged in a "trade or business" pursuant to 26 CFR §1.872-2. Consequently, federal caselaw is inapposite to nonresident persons and constitutes the equivalent of merely "political propaganda" that is of no binding force. This is consistent with the following legal authorities:
  - 3.1. Internal Revenue Manual 4.10.7.2.9.8 says that courts below the U.S. Supreme Court may not be cited to sustain a position when resolving disputes. If the IRS can do it, then so can I because I am entitled to equal protection. The IRS Restructuring Act of 1998, 112 Stat. 685, Section 1102 state that the IRS MUST follow the Internal Revenue Manual in all its dealings with the public.
  - 3.2. There is no federal common law within a state of the Union. See *Erie Railroad v. Tompkins*, 304 U.S. 64 (1938).
  - 3.3. I do not maintain a domicile within federal territory. You may only cite caselaw from my domicile pursuant to Federal Rules of Civil Procedure 17(b). See Enclosure (2) for details on my domicile, which is no place on earth or in the "United States" since I choose to disassociate with all governments on earth.
  - 3.4. Federal courts, including the district and circuit courts, are Article IV territorial and legislative courts, not Article III Courts. 28 U.S.C. §1332(d) does not include within the definition of "State" any state of the Union. For exhaustive proof, see and rebut the following within 30 days or be estopped permanently from challenging it:

[What Happened to Justice?](#)

<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

4. This submission does NOT and is not intended to:
  - 4.1. Constitute permission to revise the self-assessment contained herein.
  - 4.2. Change my status from a "nontaxpayer" to a "taxpayer" subject to the Internal Revenue Code.
  - 4.3. Allow or authorize you to cite any provision of the Internal Revenue Code against me, as a person not subject to any part of it.
5. Any use of the word "frivolous" in your response in reference to anything I say or anything contained in this correspondence shall be defined as "truthful, correct", because that is how I define the word in my own personal vocabulary and in all my interactions with the IRS, the government, and the legal profession. Since the First Amendment guarantees me a right of free speech, it also guarantees me the right to prescribe the exact meaning of words I. If you want to call anything wrong, untruthful, or incorrect, then you will have to provide the positive law statute, implementing regulation published in the Federal Register, and the delegation of authority order authorizing you to act as a "judge" who is part of the judicial branch. Any other approach would be irresponsible and an obstruction of justice. Absent such supporting information, your behavior shall constitute a default and nihil dicit judgment against you and your employer, the IRS. There is nothing but facts in this correspondence, and facts do not

constitute legal arguments that can be called obstructive or ridiculous. The only way to discredit facts is with an affidavit from someone with personal knowledge and authority, not an unsubstantiated allegation or statement of "agency policy" provided without a signature or affidavit or responded to by computerized notice that is unsigned. A response to this correspondence that is not signed under penalty of perjury as required under 26 U.S.C. §6063 by the real legal name of a real person shall constitute an admission and default to all facts, law, and statements included in this letter and put you in default.

## 7. CONCLUSIONS

Should you have any questions, feel free to contact me at the mailing location indicated at the top of this correspondence. If I do not hear from you with a rebuttal to the evidence and facts (not legal arguments, but facts) contained in this correspondence within thirty days, then I shall consider this matter closed and not subject to further correspondence. If you contact me again on this matter without responding to the issues raised herein and force me to resend this correspondence and re-raise the same issues again, my hourly fees for responding in future Enclosure (2) correspondence shall be DOUBLED. The financial stakes for continuing to ignore the facts in your case, proceeding presumptuously and without evidence, or being irresponsible in addressing the issues lawfully raised herein and in previous correspondences will continually grow exponentially from this point on.

I am a patriotic, law-abiding American who expects the same lawful behavior from my public servants as they expect from me. If you disregard the facts and the law contained herein, then I will follow your example and do the same.

*"Our government is the potent, the omnipresent teacher. For good or ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a lawbreaker [for a hypocrite with double standards], it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means, would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face."*  
[Justice Brandeis, *Olmstead v. United States*, 277 U.S. 438, 485. (1928)]

I declare that I have a personal knowledge of everything contained herein and that everything in this correspondence and all enclosures is true, correct, and complete to the best of my knowledge and ability, and consistent with prevailing law. I do this from without the "United States" pursuant to 26 U.S.C. §1746(l). This perjury statement is only valid: (1) When litigated in a state court with a jury trial where neither the judge nor jurors are federal "taxpayers", federal benefit recipients, or "U.S. persons" pursuant to 26 U.S.C. §7701(a)(36); (2) Everything in this correspondence is admitted into evidence; (3) The submitter is not restrained or restricted in what he can say or read to the jury from this correspondence or any of its enclosures.

  
Wesley T. Suipes

Nonresident alien not engaged in a "trade or business", as defined in 26 CFR §1.871-1(b)(1), all of whose estate is a "foreign estate" as described in 26 U.S.C. §7701(a)(31) and who earns no "gross income" as described in 26 CFR §1.872-2(f) by virtue of being domiciled and working entirely without the "United States" as defined in 26 U.S.C. §7701(a)(9) and (c)(10).

A Non-taxpayer of the Federal Income Tax as a result of being "neither of the subject nor the object of federal revenue laws."

*"Revenue Laws relate to taxpayers, officers, employees, and elected officials of the Federal Government and not to non-taxpayers (American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government). The laws are without their scope. No procedures are proscribed for non-taxpayers and an attempt is made to curtail area of their rights to*

Amended Return and Tax Statement, Years 1997 and 1999 through 2005

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The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of entertainment activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings, at law or equity regarding this American National, who by rejected federal law and the Legislative intent of the 16<sup>th</sup> Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic file.

*Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*

*[Economy Plumbing & Heating v. U.S., 470 F.2d, 585 (1972)]*

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The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16<sup>th</sup> Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Clalmant's Administrative PAPER, but not electronic File.

8. ENCLOSURE 1: Certificate of Service

Not provided

The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16<sup>th</sup> Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Clalmant's Administrative PAPER, but not electronic File.

**9. ENCLOSURE 2: Substitute for IRS Form 1040NR, Years 1997, 1999-2005**

This enclosure contains a substitute return thoroughly documenting the liability of the fictitious federal "public official" who was the subject of your notice in Enclosure (1). I emphasize that I as a natural person:

1. Do not consent to represent, be liable for, or act on behalf of the "public official" engaged in a "trade or business" who is the subject of your collection notice.
2. That no identifying number appears on this enclosure because I do not have one, and do not consent and never have consented to represent the federal "public official" to which the SSN or TIN is assigned. You will note that 20 CFR §422.103(d) identifies the SSN as federal property that can only be issued to federal "employees" in the conduct of official business pursuant to 20 CFR §422.104.