

<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>
<<PHONE>>
<<DATE>>

SENT VIA CERTIFIED MAIL #

Department of the Treasury
Internal Revenue Service

<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>

Enclosures:

1. *Test for Tax Professionals*, 6-11-03 version, 93 pages.
2. *IRS Due Process Hearing Worksheet*, 2 pages.
3. *WTP Evidence DVD*, containing the complete We the People Truth in Taxation hearing testimony and evidence. This DVD contains 16 hours of testimony from credentialed tax professionals, including 3 Ex IRS agents, proving that the income tax is illegally enforced by the IRS. The evidence proving illegal IRS activity is right out of the government's own documents and laws. It also contains a 2,800 page book entitled *The Great IRS Hoax*, which documents three years worth of my legal research into income taxes, and which concludes that no one is liable to pay personal income taxes under Subtitle A of the Internal Revenue Code or to file returns, which makes the income tax voluntary and not compulsory.
4. *IRS Deposition Questions*: Contained in enclosures 4 above in the directory X:\IRSDeposition\Deposition.htm, where "X" is the drive that the DVD is resident on. Also available at:
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>
5. *Family Guardian Website DVD*: Contains the entire content of the Family Guardian Website, which represents three years worth of my research into the illegality of IRS enforcement of Subtitle A income taxes.
6. Your Correspondence dated 6/3/03, letter number 725 (DO/CG). 2 pages.
7. *IRS Form 56: Notice Concerning Fiduciary Relationship* revoking all implied or imputed fiduciary relationships ab initio.

References:

1. *The Great IRS Hoax: Why We Don't Owe Income Tax*, available for free downloading from
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>. This book is also included in its entirety as part of Encl. (3).
2. *My tax returns for years <<TAX YEARS>>*: You will have to request the original returns from the Philadelphia International Officer, which is where they were sent via certified mail on June 11, 2003.

SUBJECT: Response to your request for Audit on <<DATE>> of <<YOUR NAME>>, Former SSN (no longer active) <<SSN>>

CONSTRUCTIVE NOTICE

IF THIS AFFIDAVIT IS NOT PROPERLY REBUTTED WITH A COUNTER-AFFIDAVIT WITHIN THIRTY (30) DAYS FROM THE DATE OF ITS MAILING, ALL PARAGRAPHS AND ALL FACTS AND CLAIMS MADE IN THE ATTACHED ENCLOSURES AND REFERENCES NOT DENIED SHALL BE CONFESSED AFFIRMED, BY SUCH DEFAULT, AND SHALL BE ACCEPTED AS DISPOSITIVE, CONCLUSIVE FACTS BY THE DEPARTMENT OF

TREASURY-INTERNAL REVENUE SERVICE, AND/OR STATE TAX AGENCY WHEREIN THE DISTRICT DIRECTOR AND/OR THE CHIEF EXECUTIVE OFFICER OR OTHER PROPERLY DELEGATED AUTHORITY, HAD THE OPPORTUNITY AND “FAILED TO PLEAD.” ALL COUNTER-AFFIDAVITS MUST BE SIGNED WITH THE VALID LEGAL NAME OF THE RESPONDENT. FICTITIOUS OR INCOMPLETE NAMES OF RESPONDENTS OR THOSE NOT CONTAINING COMPLETE LEGAL FIRST, MIDDLE, AND LAST NAMES AND EMPLOYEE NUMBER AND PHOTOCOPY OF DRIVER’S LICENSE SHALL NOT CONSTITUTE A VALID RESPONSE BECAUSE NOT PROPERLY AUTHENTICATED.

This Affidavit and all attached documents have been made a part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this case. ALL of these documents must be maintained in Claimant’s Administrative File.

Dear <<**IRS AGENT NAME AND EMPLOYEE NUMBER**>>:

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18 **1. INTRODUCTION:**

19 Thank you kindly for your correspondence of Enclosure (6). I am very glad you wrote and I eagerly look forward to our
20 audit because there are several elements of legal proof of your claim that I am excited to finally obtain and which the law
21 requires you to provide before I am obligated to comply with your demands and before you are authorized by law to pursue
22 collection activity. I have diligently searched the Constitution, the Internal Revenue Code, and 26 C.F.R. for over three
23 years and compiled a 2,800 page book (Ref. (2)) summarizing my findings and I simply can’t locate what law authorizes
24 you enforce, collect, assess, mandate keeping records, or examine against a natural person such as myself who is neither a
25 “U.S. citizen” a “U.S. person”, or a resident of the “United States” under Subtitle A of the Internal Revenue Code. I am
26 glad you have finally agreed to help me “understand and meet my tax responsibilities” by calling this meeting as the
27 Internal Revenue Manual (IRM) requires of you in section 1.1.1.1:

28 *“Provide America’s taxpayers top quality service by helping them understand and meet their tax*
29 *responsibilities and by applying the tax law with integrity and fairness to all.”*
30 *[1.1.1.1 (02-26-1999), IRS Mission and Basic Organization]*
31 <http://www.irs.gov/taxpros/display/0,,i1%3D5%26genericId%3D21059,00.html>

32 I must assume that if you are going to “APPLY the tax law with integrity and fairness” as your mission statement requires,
33 then you must personally know what all 9,500 pages of fine print in the Internal Revenue Code says and are empowered to
34 enforce that law, and I’m very glad to finally meet someone, ...anyone for that matter, who claims to know what the law

NOTE: This correspondence not valid without all attached enclosures (quantity 7).

1 says, who is in authority, who can demonstrate authority with evidence and testimony, and is willing to be held *personally*
2 *accountable* for everything they tell me, and especially those things that are false or fraudulent. Since you will certainly be
3 expecting to hold me accountable for what I say at the meeting, then you will also be tape recorded and witnesses will hear
4 everything you say as well. I have been trying for over three years to get anyone at the IRS on the record telling me under
5 oath and or on a signed affidavit exactly what the tax laws require of me and if I had been able to find such a person of
6 integrity and personal responsibility in the IRS before this time, then it is likely that this meeting would never have
7 happened. I'm glad we can bring closure to this matter once and for all with such a fine example of humanity as yourself
8 willing to take charge and be just as accountable as you want me to be.

9 **2. DISPUTED ISSUES IN YOUR CORRESPONDENCE OF ENCLOSURE (6) AND** 10 **REGARDING MY STATUS**

11 Be advised that the hearing you have requested will be treated as a Due Process Hearing in which you will be required
12 under the Administrative Procedures Act, 5 U.S.C. §556(d), which the IRS is subject to, to satisfy the burden of proving
13 *every fact* contested in this letter, in Enclosures (1) through (5), and in Ref. (1). Since:

- 14 1. I have not yet received an IRS Form 12153.
- 15 2. You have not identified this examination as a Collection Due Process Hearing (CDP).
- 16 3. The notification of the proposed meeting was not in person by the Secretary of the Treasury.

17 Then the meeting or examination does *not* qualify as a Collection Due Process (CDP) hearing and *does not* satisfy the
18 requirements of 26 U.S.C. §6320 et seq. This means that you may *not* lawfully institute any kind of collection action
19 subsequent to this meeting unless and until you have an actual Collection Due Process (CDP) hearing. Your letter therefore
20 is incorrect and fraudulent because it indicates otherwise. For instance, it says:

21 *"If you don't make your appointment or reschedule it, we may have to take further action to collect the*
22 *amount you owe. This may include filing a Notice of Federal Tax Lien and seizing your income, wages,*
23 *or other assets as the law allows."*

24 If the law in fact allowed this, then you would tell me what it is. Since you haven't, I may safely conclude that no such law
25 exists because you have not met your burden of proof. I challenge that the law allows this and I demand proof that you can
26 do these things on persons who are nonresident aliens outside of your territorial jurisdiction. I also wish to clarify that your
27 Enclosure (6) is in error, as it identifies me as a "taxpayer", which I am not now and never have been, since a "taxpayer" is
28 someone who is "liable" by statute for the tax or penalty in question. You are committing FRAUD and/or FALSE
29 STATEMENTS to make the above claim. Federal statutes and the Constitution *doesn't* allow any such thing in state of the
30 Union in areas that are not part of the federal zone for Subtitle A income taxes and the Fifth Amendment says I can't be
31 deprived of my property without due process of law, which means a *court hearing*

32 *"Due process of law. Law in its regular course of administration through courts of justice."*
33 *[Black's Law Dictionary, Sixth Edition, p. 500]*

34 You need a court order to seize assets under the Fifth Amendment due process clause and if you try to deceive or trick
35 someone with a fraudulent 668A(c)(DO) form that is *missing* 26 U.S.C. 6331 paragraph (a) or which is delivered to other
36 than a federal agency and which is NOT under any circumstance a valid levy (not as defined under the IRC, but as defined
37 by the Constitution), then you will be held personally responsible for illegal collection activity. If you aren't aware of this
38 limitation, please consult the article on the website at:

39 <http://famguardian.org/PublishedAuthors/Indiv/MeadorDan/Articles/RelationBackDoctrine-020701.htm>

40 Your correspondence was also sent from the "Abusive Trust- Group 31". Apparently, there must be some mistake about
41 my identity. I am *not* a trust or any kind of artificial entity or business. Instead, I am a natural person living outside of your
42 territorial jurisdiction, which I call the federal zone in Ref. (1). To insure that you correct your records, I have attached
43 enclosure (7), IRS form 56, removing any and all assumed fiduciary relationship connections to me as a natural person, and

1 this form is applicable retroactive to my birth. When we meet, please therefore provide certified evidence which proves
2 that:

- 3 1. I am a type of entity *other than* a “natural person”.
- 4 2. I am the specific *type* of “individual” defined in 5 U.S.C. §552a(2) and referred to in 26 U.S.C. §7701(a)(1). Note that
5 26 U.S.C. §7701(a)(1) says “**an** individual”, rather than “**all** individuals”. That individual is in fact an elected or
6 appointed officer of the United States government, because that is the only “person” identified in 26 U.S.C. §6331(a)
7 who is the proper subject of distraint or enforcement under the Internal Revenue Code. Therefore, please provide proof
8 that I am such an “officer or appointee”.
- 9 3. I am involved in a “trade or business in the United States”, which is associated with the holding of “public office” in 26
10 U.S.C. §7701(a)(26) in the *federal* “United States”.
- 11 4. I am a provider of “personal services”, which means a person involved in a “trade or business in the United States” as
12 defined in 26 CFR § 1.469-9 and 26 CFR § 1.162-7
- 13 5. I am a “U.S. citizen” as defined in 26 CFR § 1.1-1.
- 14 6. I am a “resident” of the “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10).
- 15 7. The federal government has police powers inside states of the Union, because the Supreme Court has said many times
16 that it does not.¹ Police powers include legislative jurisdiction. Taxation is also a police power because it certainly
17 influences the “public health, safety, and morals” of the persons against whom it is targeted. 40 U.S.C. 255
18 specifically states that unless a state has ceded jurisdiction over lands within their borders, then the federal government
19 is presumed to lack legislative jurisdiction and the Internal Revenue Code is legislation.

20 *“While **the legislation of the Congress, unless the contrary intent appears, is construed to apply only***
21 ***within the territorial jurisdiction of the United States**, the question of its application, so far as citizens of*
22 *the United States in foreign countries are concerned, is one of construction, not of legislative power.*
23 *American Banana Co. v. United Fruit Co., [213 U.S. 347, 357](#), 29 S. Ct. 511, 16 Ann. Cas. 1047; United*
24 *States v. Bowman, supra; Robertson v. Labor Board, [268 U.S. 619, 622](#), 45 S. Ct. 621.”*
25 *[Blackmer v. United States, 284 U.S. 421 (1932)]*

26
27 *“There is a presumption against existence of federal jurisdiction; thus, party invoking federal court's*
28 *jurisdiction [that's you] bears the burden of proof. 28 U.S.C.A. §1332, 1332(c); Fed.Rules Civ. Proce.*
29 *Rule 12(h)(3), 28 U.S.C.A. If parties do not raise question of lack of jurisdiction, it is the duty of the*
30 *federal court to determine the matter sua sponte. 28 U.S.C.A. §1332. **Lack of jurisdiction cannot be***
31 ***waived and jurisdiction cannot be conferred upon a federal court by consent, inaction, or stipulation.***
32 *28 U.S.C.A. §1332. Although defendant did not present evidence to support dismissal for lack of*
33 *jurisdiction, burden rested with plaintiffs to prove affirmatively that jurisdiction did exist. 28 U.S.C.A.*
34 *§1332.” Basso v. Utah Power and Light Company, 495 F.2d 906 (1974)”*

35 Absent proof of your claim, I declare myself to be a nonresident alien, a “non-citizen U.S. National” as defined in 8 U.S.C.
36 §1408, 8 U.S.C. §1101(a)(22)(B), and 8 U.S.C. §1452 not residing in the “United States” and *not* involved in a “trade or
37 business in the United States”. Under 26 U.S.C. §861(a)(3)(C)(i), my earnings are *not includable* in “gross income”. Your
38 failure to rebut this claim or to provide evidence to the contrary submitted under penalty of perjury as required by 26 U.S.C.
39 §6065, means that you stipulate to these facts and are forever estopped from claiming otherwise at any future date. You are
40 reminded that “U.S. citizen” status is a voluntary status that is a product of both domicile *and* intent. I simply choose or
41 “intend” NOT to volunteer, and I have notified the Secretary of State in certified correspondence of that choice. I would be
42 happy to provide said correspondence if you need it.

43 *“The fourteenth amendment does not make a resident in a state a citizen of such state, unless he intends,*
44 *by residence therein, to become a citizen.”*

45
46 *“Citizenship’ and ‘residence,’ as has often been declared by the courts, are **not** convertible terms.*
47 *Parker v. Overman 18 How. 141; Robertson v. Cease, 97 U.S. 648; Grace v. American Cent. Ins. Co.,*
48 *109 U.S. 283; S.C. 3 Sup.Ct. Rep. 207; Prentiss v. Barton, 1 Brock. 389. **Citizenship is a status or***
49 ***condition, and is the result of both act and intent. An adult person cannot become a citizen of a***
50 ***state by simply intending to, nor does any one become such citizen by mere residence. The residence***

¹ See: <http://famguardian.org/TaxFreedom/CitesByTopic/PolicePower.htm>

1 and the intent must co-exist and correspond; and though, under ordinary circumstances, the former
2 may be sufficient evidence of the latter, it is not conclusive, and the contrary may always be shown;
3 and when the question of citizenship turns on the intention with which a person has resided in a
4 particular state, his own testimony, under ordinary circumstances, is entitled to great weight on the
5 point.

6 [Sharon v. Hill, 26 F.337 (1885), Emphasis added]

7 No one but me is qualified or entitled to say what my intent is, and I have conclusive evidence of that intent which I have
8 provided to the government on repeated occasions. If citizenship isn't voluntary, then the entire country is one big slave
9 camp, my friend, and you are the slaveowner of the "federal plantation".

10 3. DISPUTED ISSUES IN RAISED IN PREVIOUS CORRESPONDENCE AND IN 11 ENCLOSURES (1) THROUGH (5)

12 Any part of the enclosures or references listed above or the facts established in them that you do not explicitly and
13 individually rebut with evidence on a affidavit with your signature as required by 26 U.S.C. §6065 constitute a constructive
14 admission and thereby you are estopped during subsequent judicial review from refuting the facts established.

15 Consistent with the provisions of Internal Revenue Code §6330(c), I challenge the existence of the underlying liability with
16 respect to (RRA98) Section 3401. There is no statute in the Subtitles A or C of the Internal Revenue Code making me
17 personally liable for any taxes or penalties under these subtitles. I also challenge the IRS because I have no income from
18 taxable sources or from a "trade or business in the United States" for the period(s) in question identified in 26 CFR § 1.861-
19 8(f). Furthermore, I challenge the IRS contention that you have met the requirements of all applicable laws and
20 administrative procedures prior to pursuing this examination. I have sent you thousands of pages of correspondence over
21 the last three years and you have yet to meet the burden of proving that you have authority or jurisdiction to either assess or
22 collect the tax or penalty in question. By your failure to respond to previous certified correspondence which focused
23 exclusively upon the law and the facts, you (the IRS) have defaulted and admitted and stipulated to all the facts contained in
24 Encl. (1) and Ref. (1). I therefore already have a perfected Nihil Dicit judgment against you, so it's pointless and foolish
25 for you to call an audit as I can tell:

26 "Nihil Dicit. He says nothing. The name of the judgment which may be taken as of course against a
27 defendant who omits to plead or answer the plaintiff's declaration or complaint within the time limited.
28 In some jurisdictions it is otherwise known as judgment "for want of a plea". Judgment taken against
29 party who withdraws his answer is judgment nihil dicit, which amounts to confession of cause of action
30 stated, and carries with it, more strongly than judgment by default, admission of justice of plaintiff's case.
31 See also Nil dicit judgment "
32 [Black's Law Dictionary, Sixth Edition, p. 1045]

33 What few things you responded with were Court cases below the Supreme Court, and your own Internal Revenue Manual
34 in section 4.10.7.2.9.8 says you don't have authority to apply rulings below the Supreme Court to more than the "taxpayer"
35 in question, so your responses have been meaningless and violative of your own internal procedures.

36 IRM, 4.10.7.2.9.8 (05/14/99)

37 "Decisions made at various levels of the court system are considered to be interpretations of tax laws and
38 may be used by either examiners or taxpayers to support a position.
39 Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme
40 Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal
41 Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have
42 the same weight as the Code.
43 Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on
44 the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do
45 not require the Service to alter its position for other taxpayers."

46 And if I'm not a "taxpayer" and 28 U.S.C. 2201 precludes you from making me one, then none of the rulings you can cite
47 are even relevant. I'm the ONLY one who can make myself a "taxpayer" as the sovereign and I choose not to:

NOTE: This correspondence not valid without all attached enclosures (quantity 7).

1 "A reasonable construction of the taxing statutes does not include vesting any tax official with absolute
2 power of assessment against individuals not specified in the states as a person liable for the tax without
3 an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them
4 and their property is seized..."
5 [Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

6 If you can't even follow your own procedures and rules, then why should I believe anything you say? All the facts and law
7 needed to prove my case already having been established, I don't know why you choose to continue to harass, threaten, and
8 intimidate me with correspondence such as that in Encl. (6) absent any proof or evidence of your alleged claim. This
9 appears to me to amount to criminal activity which can be described as "terrorism", "extortion under the color of office"
10 and substantiates your position as completely without any legal basis, which is to say that your position up until now has
11 been frivolous and unlawful:

12 **Frivolous.** *Of little weight or importance. A pleading is "frivolous" when it is clearly insufficient on its*
13 *face and does not controvert the material points of the opposite pleading, and is presumably interposed*
14 *for mere purposes of delay or to embarrass the opponent. A claim or defense is frivolous if a proponent*
15 *can present no rational argument based upon the evidence or law in support of that claim or defense.*
16 *Liebowitz v. Aimexco Inc., Col.App., 701 P.2d 140, 142. Frivolous pleadings may be amended to proper*
17 *form or ordered stricken under federal and state rules of civil procedure."*
18 *[Black's Law Dictionary, Sixth Edition, p. 668]*

19
20 **Unlawful.** *That which is contrary to, prohibited, or unauthorized by law. That which is not lawful. The*
21 *acting contrary to, or in defiance of the law; disobeying or disregarding the law. Term is equivalent to*
22 *"without excuse or justification."* *State v. Noble, 90 N.M. 360, 563 P.2d 1153, 1157. While necessarily*
23 *not implying the element of criminality, it is broad enough to include it.*
24 *[Black's Law Dictionary, Sixth Edition, p. 668]*

25 You have offered no excuse or statute and accompanying regulation justifying why you think you have the jurisdiction to
26 terrorize me and this is a violation of my right to due process under the Fifth and Sixth Amendments of the U.S.
27 Constitution. And yes, I do have constitutional rights because I do not reside inside of your territorial or subject matter
28 jurisdiction, which is limited exclusively to federal territories, possessions, and enclaves within the states for Subtitle A
29 income taxes on natural persons. I also have constitutional rights because I am a "non-citizen U.S. National" rather than a
30 "U.S. citizen" or Fourteenth Amendment citizen.

31 I remain ready, willing, and able as a patriotic American and legal scholar, to pay all taxes and penalties I am clearly
32 liable for under the Internal Revenue Code and the corresponding implementing regulations. I am not liable, however,
33 because:

- 34 1. You have already admitted to everything in Encl. (5).
35 2. Enclosure (4) includes over 730 statements of fact found and thousands of pages of accompanying evidence
36 right out of the government's own mouth conclusively prove that Subtitle A income taxes do not apply the
37 most Americans and don't apply to me.
38 3. Enclosure (4) includes over 16 hours of video testimony from your own IRS coworkers, including an IRS
39 Auditor, Collection Agent, and Examiner with a combined total of over 20 years experience, all agreeing that
40 the IRS illegally enforces a voluntary income tax and in so doing, violates the constitution and commit
41 criminal extortion and treason. Also included is the testimony of three attorneys, a forensic accountant, and a
42 Tax Court clerk with over 30 years experience also agreeing with the findings. This testimony includes
43 extensive citations of law, regulations, and Supreme Court cites to back up every fact established. I appear in
44 the video asking the questions.

45 After writing Ref. (1) and diligently studying the tax laws for several years, I have thoroughly convinced myself with the aid
46 of at least three practicing attorneys that I would be committing fraud to admit that I have ever had any liability for federal
47 tax. You have repeatedly failed up to this point to provide me with the statutes or regulations making me liable for ANY of
48 the monies you claim I owe to date. I ask only that you show me the statute that makes me liable and I will gladly and
49 eagerly comply with your request. The only thing you and I can safely rely upon to establish my liability are the Internal

1 Revenue Code and the Treasury Regulations, because your own Internal Revenue Manual says I can't rely on your
2 publications to sustain a position:

3 *"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and*
4 *their advisors... While a good source of general information, publications should not be cited to sustain a*
5 *position." [IRM, [4.2]7.2.8 (05-14-1999)]*

6 Because this collection action is also related to payment of penalties and distraint, I hereby challenge the authority of the
7 IRS to assess penalties and exercise distraint against natural persons such as myself in accordance with 26 CFR 301.6671-
8 1:

9 *[Code of Federal Regulations]*
10 *[Title 26, Volume 17, Parts 300 to 499]*
11 *[Revised as of April 1, 2000]*
12 *From the U.S. Government Printing Office via GPO Access*
13 *[CITE: 26CFR301.6671-1]*
14 *[Page 402]*
15 *TITLE 26--INTERNAL REVENUE*
16 *Additions to the Tax and Additional Amounts--Table of Contents*
17 *Sec. 301.6671-1 Rules for application of assessable penalties.*

18 ...
19 *(b) Person defined. For purposes of subchapter B of chapter 68, **the term "person" includes***
20 ***an officer or employee of a corporation, or a member or employee of a***
21 ***partnership, who as such officer, employee, or member is under a duty to***
22 ***perform the act in respect of which the violation occurs.***

23 Don't bother playing games with the word "includes" in the above, because your own Treasury Decision says that the word
24 is a word of limitation and not enlargement:

25 *"(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting*
26 *that the word "including" is a term of enlargement, it is clear that it only performs that office by*
27 *introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the*
28 *otherwise more limited, preceding general language...The word "including" is obviously used in the*
29 *sense of its synonyms, comprising; comprehending; embracing."*
30 *[Treasury Decision 3980, Vol. 29, January-December, 1927, pages 64 and 65]*

31 Even Black's Law Dictionary agrees with this interpretation:

32 *"**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression***
33 ***of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock*
34 *v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When***
35 ***certain persons or things are specified in a law, contract, or will, an intention to exclude all others***
36 ***from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule*
37 *or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*
38 *[Black's Law Dictionary, Sixth Edition, page 581]*

39 In addition to the above, there are no implementing regulations which authorize the collection of penalties or interest by the
40 IRS for any taxes found in Internal Revenue Code Subtitles A and I challenge the IRS to identify such regulations.

41 I challenge the legal authority of the IRS to institute a levy or distraint against me absent a court order under 26 U.S.C.
42 Section 6331(a), which says that, levy may only occur upon:

43 *"the accrued salary or wages of any officer, employee, or elected official , of the United States, the*
44 *District of Columbia, or any agency or instrumentality of the United States or the District of Columbia."*

1 I am *not* such a person described in this statute or in the following implementing regulation that defines the term
2 “employee”:

3 26 CFR §31.3401(c) Employee: "...the term [employee] includes officers and employees, whether
4 elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political
5 subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more
6 of the foregoing. The term 'employee' also includes an officer of a corporation."

7 This definition obviously doesn't apply to me, and no amount of wordsmithing can stretch the definition of “includes” to
8 mean me as a natural person who is not an elected or appointed political official of the U.S. government. If you want to try
9 to apply it to me, then I would suggest that the Internal Revenue Code is assumed to be “void for vagueness”, null, void,
10 and unconstitutional on several grounds. See section 5.11 of Ref. (1) and *Conally et al. v General Construction Co.* 269
11 U.S. 385 (1926), which states in pertinent part:

12 *[1] That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those*
13 *who are subject to it what conduct on their part will render them liable to its penalties is a well-*
14 *recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law;*
15 *and a statute which either forbids or requires the doing of an act in terms so vague that men of*
16 *common intelligence must necessarily guess at its meaning and differ as to its application violates the*
17 *first essential of due process of law.*

18 *[Connally et al. v. General Construction Co., 269 U.S. 385, 391 (1926), emphasis added]*

19 All of the issues raised above have been repeatedly raised before and *you have completely ignored them* and refused to
20 refute clear evidence of lack of jurisdiction on the part of IRS and you, in clear violation of my due process and property
21 rights.

22 *“Silence is a species of conduct and constitutes an implied representation of the existence of facts in*
23 *question. When silence is of such character and under such circumstances that it would become a fraud,*
24 *it will operate as an estoppel.” Carmine v. Bowen, 64 AT. 32*

25
26 *"Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry*
27 *left unanswered would be intentionally misleading... We cannot condone this shocking conduct... If that is*
28 *the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it*
29 *should be corrected immediately"*

30 *[U.S. v. Tweel, 550 F2d 297, 299-300]*

31
32 *"To sin by silence when they should protest makes cowards of men."*

33 *-Abraham Lincoln*

34 Failure to rebut the facts and evidence established in this letter and all references and enclosures constitutes a clear violation
35 of fiduciary duty and public trust under 5 U.S.C. 2635.101, has been the cause for *unlawful duress* being applied against me
36 by the IRS, and has allowed my situation to reach the unnecessarily risky stage of collection that it is in now. The closest
37 thing I have got back as a response to date are penalties and the word “frivolous” without explanation of the legal
38 foundation for that conclusion, and that clearly violates my Sixth Amendment right of due process and my First
39 Amendment right of Free Speech and Petition of the Government for Redress of Grievances. I believe that kind of trivial
40 response itself is “frivolous” and serves to undermine the confidence and good faith of Americans in their government, and
41 adds to the public perception of the IRS as an agency that operates outside the law and in violation of the Constitution.

42 I'd like to remind you that I have gone way above and beyond the call of duty in meticulously documenting my position,
43 and that *the burden of proof rests squarely on the IRS* to refute each and every claim founded solidly in law up to this point:

44 [TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)
45 [PART I - THE AGENCIES GENERALLY](#)
46 [CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)
47 [SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)

1 **Sec. 556. Hearings; presiding employees; powers and duties; burden of proof; evidence; record as**
 2 **basis of decision**

3 (d) Except as otherwise provided by statute, **the proponent of a rule or order has the burden of proof.**
 4 Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for
 5 the exclusion of irrelevant, immaterial, or unduly repetitious evidence. **A sanction may not be imposed**
 6 **or rule or order issued except on consideration of the whole record or those parts thereof cited by a**
 7 **party and supported by and in accordance with the reliable, probative, and substantial evidence.**

8 The agency may, to the extent consistent with the interests of justice and the policy of the underlying
 9 statutes administered by the agency, consider a violation of section 557(d) of this title sufficient grounds
 10 for a decision adverse to a party who has knowingly committed such violation or knowingly caused such
 11 violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to
 12 submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true
 13 disclosure of the facts. In rule making or determining claims for money or benefits or applications for
 14 initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures for the
 15 submission of all or part of the evidence in written form.

16 The only way the burden of proof would be on me instead of you is if I already admitted I was a “taxpayer” for the specific
 17 earnings that you would like to tax, which I haven’t. Instead, my estate is entirely a “foreign estate” as defined under 26
 18 U.S.C. §7701(a)(31) and you are exceeding your jurisdiction to involve yourself in these proceedings. You are also
 19 attempting to entice me into slavery to the federal government in violation of 42 U.S.C. §1994 and 18 U.S.C. §1581 by
 20 attempting to STEAL the labor that produced the income that you are trying to STEAL². Since the Thirteenth Amendment
 21 outlaws slavery and involuntary servitude of every kind both inside the federal zone and in states of the Union, then you
 22 may not make me into a slave by stealing my labor.

23 “You shall **not** steal.” Exodus 20:15, Bible

24 You are also interfering with my right to contract by and my First Amendment Religious rights by attempting to force me
 25 to pay taxes on my labor. Chapter 4 of Ref. (1) details why your actions violate my right to contract in section 4.1:

26 “You were bought at a price; **do not become slaves of men** [and remember that government
 27 is made up of men].” [1 Cor. 7:23, Bible, NKJV]

28
 29 “Away with you, Satan! For it is written, ‘You shall worship the Lord your God, and Him **ONLY** [**NOT**
 30 **the government!**] you shall serve.’”
 31 [Bible, Matt. 4:10]

32
 33 **United States Constitution, Article I, Section 10**

34 **No State shall...pass any Bill of Attainder, ex post facto Law, or Law impairing the Obligation of**
 35 **Contracts, or grant any Title of Nobility.**

36 If you attempt collection activity without a Collection Due Process (CDP) Hearing as required by law and without proving
 37 your jurisdiction, and in clear violation of applicable laws and my rights to due process, then you shall be held personally
 38 liable under 26 U.S.C. §7214 and 26 U.S.C. §7433 and a Bivens Action will be pursued against you.

39 **4. EVIDENCE REQUESTED BY YOU IN ENCLOSURE (6)**

40 Reference (1) tells you where you can download the Great IRS Hoax book in electronic form and print it out for yourself
 41 prior to the meeting. This document is also contained on Enclosure (3) in its entirety.

42 Reference (2) tells you where you can download and view and print a copy of the returns I submitted to the IRS for tax
 43 years 2001 and 2002. I will not be bringing these to your audit in paper form.

² Labor is property, according to the U.S. Supreme Court in Butcher’s Union Co. v. Crescent City Co. 111 U.S. 746 (1884).
 Since labor is property and since the Fifth Amendment precludes you from taking my property without due process of law,
 which means a court hearing, then you are enticing me into slavery.

1 **5. ADDITIONAL DOCUMENTATION REQUIRED FOR DUE PROCESS HEARING**
 2 **BEYOND SECTION 3 ABOVE:**

3 This correspondence, like all previous and voluminous correspondences regarding the matters at issue, amounts to a
 4 Petition for Redress of Grievances protected as a positive right by the Petition Clause of the First Amendment to the United
 5 States Constitution. It is not a right unless every federal agency and every federal court respects that right by responding to
 6 the petition as the servant of me the people that We the People created it to be. See Ref. (1), sections 4.1 and 5.1.2. Unless
 7 and until the certified evidence requested proving your jurisdiction is provided, the U.S. Congress says I have a right to
 8 withhold the payment of income taxes because to not do so would be to subsidize illegal and unconstitutional actions on the
 9 part of my government. The founding fathers, in an act of the Continental Congress in 1774, said along these lines:

10 ***"If money is wanted by Rulers who have in any manner oppressed the People, [the People] may retain***
 11 ***[their money] until their grievances are redressed, and thus peaceably procure relief, without trusting to***
 12 ***despised petitions or disturbing the public tranquility."*** [see [Journals of the Continental Congress,](#)
 13 [Wednesday, October 26, 1774](#)]

14 In preparation for said Due Process Hearing I hereby demand, under the Privacy Act, 5 U.S.C. §552a, the production of the
 15 due process documents named below and in certified form (using Form 2866 "Certificate of Official Record" if you have
 16 the evidence, or Form 3050 "Certificate of Lack of Records" if you do not) which would relate to me and using the
 17 identifying number(s) as named above. These will be used to prove your jurisdiction so that I may proceed after
 18 jurisdiction is established on the record, to cooperate fully with you.

19 *"There is a presumption against existence of federal jurisdiction; thus, party invoking federal court's*
 20 *jurisdiction [that's you] bears the burden of proof. 28 U.S.C.A. §§1332, 1332(c); Fed.Rules Civ. Proc.*
 21 *rule 12(h)(3), 28 U.S.C.A." [Basso v. Utah Power and Light Company, 495 F.2d 906 (1974)]*

22 Under the Administrative Procedures Act, 5 U.S.C. §556(d), you as the moving party have the burden of proving on the
 23 record with evidence that jurisdiction exists. Enclosures (1) through (5) and the References above conclusively
 24 demonstrate with copious legal references developed over three years of research and numbering in the thousands of pages,
 25 that jurisdiction does not exist to pursue this matter against me outside of your territorial or subject matter or in personam
 26 jurisdiction. AFTER you have supplied these documents in certified form and a rebuttal to Enclosures (1) through (5) and
 27 Ref. (1) and (2) proving your jurisdiction prior to the meeting and after I have had a chance to examine them and prepare a
 28 rebuttal, I will be happy to answer any questions you might have about any imputed liability. Remember that the opposite
 29 of due process is presumption, and "presumption" is a violation of due process. You cannot presume that you have
 30 jurisdiction, you must prove it with evidence just as I have proven the contrary with evidence. My religious beliefs also
 31 require me and anyone affecting my liberties to be free of "presumption" regarding this situation and you must respect my
 32 religious beliefs in your interactions with me as required by the First Amendment.

33 ***"If any question of fact or liability be conclusively be presumed [rather than proven with evidence]***
 34 ***against him, this is not due process of law."*** [Black's Law Dictionary, Sixth Edition, p. 500 under "due
 35 *process" of law]*

36
 37
 38 ***"But the person who does anything presumptuously, whether he is native-born or a stranger, that one***
 39 ***brings reproach on the Lord, and he shall be cut off from among his people."*** [Numbers 15:30, Bible,
 40 NKJV]

41 If you don't meet the burden of proof and provide such evidence of your lawful authority, then please explain why I should
 42 not follow your hypocritical example and be as uncooperative as you are. Remember, you are a public servant, and your
 43 authority comes from me, the "public". You cannot do any act that I haven't delegated to you and if you can evade the
 44 truth and personal responsibility for your actions and your compliance with the law, then by implication you have imparted
 45 that same authority to me as the sovereign who gave you that authority to begin with.

46 ***"Sovereignty itself is, of course, not subject to law, for it is the author and source of law... While***
 47 ***sovereign powers are delegated to...the government, sovereignty itself remains with the people*** [as

NOTE: This correspondence not valid without all attached enclosures (quantity 7).

1 individuals].”

2 [*Yick Wo. v. Hopkins, 118 U.S. 356 (1886)*]

3
4
5 “No legislative act contrary to the Constitution [or the will of the people] can be valid. To deny this
6 would be to affirm that the deputy (agent) is greater than his principal; that the servant is above the
7 master; that the representatives of the people are superior to the people; that men, acting by virtue of
8 powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is
9 not otherwise to be supposed that the Constitution could intend to enable the representatives of the
10 people to substitute their will to that of their constituents. It is far more rational to suppose, that the
11 courts were designed to be an intermediate body between the people and the legislature, in order, among
12 other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws
13 is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by
14 judges, as fundamental law. If there should happen to be an irreconcilable variance between the two, the
15 Constitution is to be preferred to the statute.” - Alexander Hamilton (Federalist Paper # 78)

16 **CAVEAT:** This demand for proof of claim is being submitted to demand a Due Process Determination Hearing and to
17 secure documents relating to Internal Revenue Service personnel assessment and collection activity and subject matter
18 jurisdiction. Copies of requested documents, or verification that requested documents do not exist, will be used as evidence
19 to secure administrative and/or judicial due process remedies, possibly including criminal prosecution. Under the Privacy
20 Act, 5 U.S.C. §552a. I am entitled to whatever evidence is in Internal Revenue Service files, or verification that certain
21 documents are not on file, in order to confront witnesses and otherwise contest evidence (see *Goldberg v. Kelly* 397 U.S.
22 254 (1970)). In the event you fail to provide documents, specifically identify those not in record, or otherwise evade
23 disclosure, you may be called as a hostile witness or may be implicated for obstruction of justice, conspiracy, mail fraud,
24 and other criminal infractions.

25 These documents are required to demonstrate that you have complied with all due process requirements and are acting
26 within the lawful authority delegated to you by the U.S. Constitution, the Statutes that implement it, and the regulations that
27 implement the statutes. Please come to the due process hearing with certified copies of all these documents you can give to
28 me. This letter shall also constitute a formal request under the Freedom of Information Act, 5 U.S.C. 552, and
29 the Privacy Act, 5 U.S.C. 552a, for the information indicated below:

- 30 1. A copy of the original lien, Treasury System of Records 26.009 or equivalent, issued and signed by a magistrate in a
31 court of law, as required under the Fourth Amendment to the U.S. Constitution prior to seizing or levying any property
32 in areas outside of the federal United States and inside the 50 states (see
33 <http://famguardian.org/TaxFreedom/Instructions/5.10ChallengeAllLevies.htm>)
- 34 2. Detailed rebuttals (with evidence) to all the facts established in enclosure 1, the Test for Federal Tax Professionals,
35 which you have received in my prior correspondence but refused to answer and therefore admitted to. Please pay
36 particular (but no exclusive) attention to Section 4 of that document, which talks about IRS authority to levy penalties
37 against natural persons. Your answers to these questions will also be discussed at the due process hearing. Therefore,
38 please provide your written rebuttal to these facts at least two weeks prior to the hearing. Any statements not
39 answered, as per the Uniform Commercial Code (UCC) section 1-205, establishes the default answer provided in the
40 document. Any response that does not have ALL of the blanks filled in at the end of this document is an invalid
41 response. This is the same approach you use on tax returns, whereby I have to fill in all the boxes, so you should have
42 no problem complying with your own rules regarding paperwork I send you to fill out. Any other approach would be
43 hypocrisy and tyranny.
- 44 3. Completed and signed copy of enclosure 2, IRS Due Process Hearing Worksheet, showing the implementing
45 regulations published in satisfaction of the Federal Register Act (44 U.S.C. §1505) authorizing you or any agent of the
46 Internal Revenue Service to institute collection or enforcement action for the income tax imposed under Subtitle A,
47 Section 1 of the Internal Revenue Code. This document has a place for you to fill in the implementing regulation for
48 each aspect of the enforcement function you are attempting to exercise. The signature should be your full real legal
49 name (birthname) and not a pseudonym or false name or handle you use when communicating with the public. Ensure
50 you also have a witness signature. Any response that does not have ALL of the blanks filled in at the end of this

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- 1 document is an invalid response. This is the same approach you use on tax returns under the Jurat Amendment so you
 2 should have no problem complying with your own rules regarding paperwork I send you to fill out. Any other
 3 approach would be hypocrisy and tyranny.
- 4 4. A copy of the statute in the Internal Revenue Code that makes me liable for the payment of income taxes under
 5 Subtitles A through C as a natural born person.
- 6 5. A copy of the statute in the Internal Revenue Code that authorizes the IRS to assess me with a tax liability absent a
 7 return from me. 26 U.S.C. §6020(b) DOES NOT authorize the Secretary of the Treasury to assess me if I refuse to
 8 assess myself with a liability. Likewise, IRM section 5.1.11.9 does not authorize Substitute for Returns for form 1040
 9 series taxes.
- 10 6. A definition of the term "income" based on Supreme Court Decisions. According to the Supreme Court in the
 11 following cases, income means corporate profit and I therefore have NO INCOME which is taxable:
 12 6.1. *Eisner v. Macomber*, 252 U.S. 189, 207, 40 S.Ct. 189, 9 A.L.R. 1570 (1920).
 13 6.2. *Doyle v. Mitchell Brothers Co.*, 247 U.S. 179, 185, 38 S.Ct. 467 (1918).
 14 6.3. *Flint v. Stone Tracy Co.*, 220 U.S. 107 (1913).

15 **NOTE:** You are not authorized by your own publications to quote cases lower than the Supreme Court in my case,
 16 based on the following section of the Internal Revenue Manual. If you insist on doing so, please come to the due
 17 process hearing equipped to explain why you have violated the rules of the IRS:

18 *"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to*
 19 *support a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes*
 20 *precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court,*
 21 *District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the*
 22 *years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other*
 23 *taxpayers." [IRM, [4.2] 7.2.9.8 (05/14/99)]*

- 24 7. A list of statutes from the Internal Revenue Code that specifically make me as a "non-citizen U.S. National" and a
 25 "nonresident alien" who has renounced any presumption of "U.S. citizenship", liable for Subtitles A through C income
 26 taxes. (the cite must use the word "liable").
- 27 8. A list of all claims made by me in Ref. (1) and Enclosures 1 through 4 above that you dispute. Any statements made in
 28 those documents not individually rebutted with contradicting evidence shall conclusively be affirmed and admitted as
 29 fact.
- 30 9. A copy of your pocket commission, as identified in IRM section [1.16.4] 3.1 through [1.16.4] 3.2.
- 31 10. A copy of your Delegation Orders clearly showing your authority to sign the forms in question.
- 32 11. A certified copy of all lawful and procedurally proper assessments of Federal taxes, penalties, or interest for any or all
 33 of the eight classes of tax administered by the Internal Revenue Service for calendar years <<APPLICABLE TAX
 34 YEARS>>. (26 U.S.C. § 6203, 26 CFR § 301.6203-1, and Internal Revenue Manual §§ 3(17)(63)(14).1 (1-1-89),
 35 3(17)(46)2.3 (1-1-89), 3(17)(63)(14).5 (4-1-96), 3(17)(63)(14).6 (4-1-96) & 3(17)(63)(14).7 (4-1-96))
- 36 12. Verified copies of the summary records of assessment, Form 23C - Assessment Certificate for each of the eight classes
 37 of tax administered by the Internal Revenue Service, in strict compliance with 26 CFR 301.6203-1 and Internal
 38 Revenue Manual 3(17)(46)2.3 for me for the tax years <<APPLICABLE TAX YEARS>>. (Exhibits I - 2). And all
 39 support documents for each, for calendar year <<APPLICABLE TAX YEARS>>.
- 40 13. A Notice of Assessment, Form 2162, completed for me pursuant to 26 USC 6303(a), certified, signed and dated by an
 41 authorized Assessment Officer as required in Exhibit 1.
- 42 14. All other procedurally required supporting documents pursuant to 26 CFR 301.6203-1.

NOTE: This correspondence not valid without all attached enclosures (quantity 7).

- 1 15. A certified copy of any and all decisions amending, revoking, rendering obsolete or otherwise effecting Form 23C
2 authority of 'Account 6110 Tax Assessments' with respect to Internal Revenue Manual 3 (17)(63)(14).1. I have found
3 that RACS 006 does not have the intelligence to determine the character - (KIND) of tax.
- 4 16. The Notice and Demand, Form 17, if any, that was allegedly issued promptly to complete the Governments Lien on
5 any of my property (Exhibits 3 and 4).
- 6 17. A certified copy of Treasury Decision 1995 and any Treasury Decisions amending, revoking, rendering obsolete or
7 otherwise effecting Treasury Decision 1955.
- 8 18. United States Code, Title 5, Section 552a, which is the Federal Privacy Act, states as follows:
9
10 ***552a(e) Agency requirements. Each agency that maintains a system of records shall (1-2 omitted)***
11
12 ***(3) inform each individual whom it asks to supply information, on the form which it uses to collect***
13 ***the information or on a separate form that can be retained by the individual(A) the authority (whether***
14 ***granted by statute, or by executive order of the President) which authorizes the solicitation of the***
15 ***information and whether disclosure of such information is mandatory or voluntary; (B) the principal***
16 ***purpose or purposes for which the information is intended to be used; (C) the routine uses which may***
17 ***be made of the information... and (D) the effects on him, if any, of not providing all or any part of the***
18 ***requested information; 5 U.S. C. ,§ 552a (e)(3)(A)-(D) (7997).***
19

20 Therefore, please provide copies of any and all documents whereby the IRS provided me with ALL the disclosures required
21 under the Federal Privacy Act (5 USC §552a(e)) as those requirements specifically apply to the IRS' request for my books
22 and records (NOT as they apply to my tax return. IRS Notice 609 ONLY applies to a tax return, not to my books and
23 records).

24 For example, and not by way of limitation, the IRS requested to review me "[any appropriate private record asked for in the
25 4564 or letter]". Provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
26 Notice 609, that tells me:

- 27 • "the authority (whether granted by statute, or by executive order of the President) which authorizes the solicitation
28 of " me "[private record]".

29 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
30 Notice 609, that tells me:

- 31 • "whether disclosure of " me "[private record]" "is mandatory or voluntary"

32 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
33 Notice 609, that tells me:

- 34 • "the principal purpose or purposes for which " me "[private record]" "is intended to be used"

35 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
36 Notice 609, that tells me:

- 37 • "the routine uses which may be made of" my "[private record]"

38 And please provide documentation that shows WHERE in ANY of the material the IRS provided to me, including IRS
39 Notice 609, that tells me:

- 40 • "the effects on" me, "if any, of not providing " their "[private record]"

- 1 19. Documentary evidence of the internal revenue district, established under authority of 26 U.S.C. § 7601 & Executive
2 Order #10289, in which I are allegedly liable for federal tax. (The Treasury Order must comply with Federal Register
3 Act requirements; see particularly, 44 U.S.C. § 1505(a).)
- 4 20. A verified contract I signed obligating them to pay federal income and Social Security taxes (In particular, see 40
5 U.S.C. § 270a(d)). If different for any or all years, please provide copies of contracts applicable for calendar years
6 <<APPLICABLE TAX YEARS>>.
- 7 21. A copy of a list or lists of taxable articles I own in an internal revenue district established under authority of 26 U. S.C.
8 § 7621 & E.O. # 10289, as required by 26 CFR § 301.6021-1. As applicable, please provide lists for calendar years
9 <<APPLICABLE TAX YEARS>>.
- 10 22. Certified copies of notices from the district director of an internal revenue district that I am or was required to keep
11 books and records and file returns for any or all of the eight classes of tax administered by the Internal Revenue
12 Service for taxable years <<APPLICABLE TAX YEARS>>. 26CFR 1.6001-1(d) states:
- 13 *“The district director may require any person, by notice served upon him, to make such returns, render*
14 *such statements, or keep such specific records as will enable the district director to determine whether or*
15 *not such a person is liable for tax under Subtitle A of the Code.”*
- 16 I have no knowledge of receiving said notice. In order to verify compliance with the proper rules, regulations and
17 procedures of the Service, I need for the examination office to provide me with a copy of the Notice(s) issued from the
18 district director requiring returns, statements, or the keeping of records. Such notice is a procedural and administrative
19 requirement so that I may be cognizant of any and all said obligation applicable to myself. (Notice 555 Filing
20 Requirements and/or Letter 978 (DO) notice of required records; see 26 CFR § 6001, 26 CFR §§ 1.6001-1(d) &
21 31.6001-6; and D.O. #24). (See also, 26 U.S.C. § 6001, 26 CFR §§ 1.6001-1(d) & 31.6001-6 & Treasury Delegation
22 Order No. 24)
- 23 23. A list or lists of taxable objects I own in an internal revenue district established under authority of 26 U. S. C. § 7621 &
24 E.O. #10289, as amended, for calendar years <<APPLICABLE TAX YEARS>>. (see 26 CFR § 301.6021-1)
- 25 24. A true and correct copy of a return or returns, if any, prepared (26 CFR § 301.6020-1(a)) and subscribed by a district
26 director or other authorized internal revenue officer (26 CFR § 301.6020-1(a)(2)), along with support documents, for
27 the years <<APPLICABLE TAX YEARS>>.
- 28 25. Copies of any 10-day notice and demand letters, if any, sent to me subsequent to and within 60 days following
29 assessments above. (See 26 U.S.C. § 6303 & 26 CFR § 301.6303-1)
- 30 26. Verified copies of summary records of assessment for me for statutory penalties assessed for calendar years
31 <<APPLICABLE TAX YEARS>>.
- 32 27. Copies of any 10-day notice and demand letters, if any, sent to me subsequent to and within 60 days following
33 assessment of statutory penalties. (26 CFR § 301.6303-1)
- 34 28. Copies of Notice of Taxpayer Delinquent Account, if any, sent to me for each assessment for the years
35 <<APPLICABLE TAX YEARS>>. (Form 4907)
- 36 29. Copies of Prompt Assessment Billing Assembly forms, if any, sent to me for each assessment for the years
37 <<APPLICABLE TAX YEARS>>. (Form 3553)
- 38 30. Copies of all investigative history entries, if any, concerning me for years <<APPLICABLE TAX YEARS>>. (Form
39 2747)
- 40 31. Deposit receipts, including designation of the account each payment was deposited in, for all payments from 1998,
41 whether made directly by me or third parties. (26 CFR § 301.6314-1)

- 1 32. Copies of deposits for all payments from 1998, whether I made them directly or they were made by third parties, into
2 Treasury accounts. (See 26 U.S.C. § 7809)
- 3 33. Any and all Internal Revenue Service applications for and/or determinations of liability for me from the General
4 Accounting Office, per 26 U.S.C. § 7401 and E.O. #6166. Please provide these documents for the years
5 <<APPLICABLE TAX YEARS>>.
- 6 34. A properly executed Collection Wavier that I signed, if any, for each or a combination of years from
7 <<APPLICABLE TAX YEARS>>. (Form 900)
- 8 35. A properly executed Consent for Entry of Premises letter which I signed, if any, for one or more years from
9 <<APPLICABLE TAX YEARS>>. (P-576 Letter; see also, G. M. Leasing v. United States 429 U.S. 338 (1977))
- 10 36. Approval of installment payment agreement, if any, for me for calendar years <<APPLICABLE TAX YEARS>>.
- 11 37. A properly executed Consent to Garnish Future Income form that I signed, if any, for alleged <<APPLICABLE TAX
12 YEARS>> liabilities. (Form 2261)
- 13 38. An Adjusted Basis of Specific Assets that I signed, if any, for alleged 1995 liabilities. (Form 2261-B)
- 14 39. A Collateral Agreement that I signed, if any, for alleged 1995 liabilities. (Form 2261-C)
- 15 40. Report of investigator relative to litigation for collection of tax liability concerning me, if any, for calendars
16 <<APPLICABLE TAX YEARS>>. (Form 4376)
- 17 41. Revenue officer narrative reports, effected in compliance with HM 56(19)4.7, concerning me, if any, for calendar years
18 <<APPLICABLE TAX YEARS>>.
- 19 42. Data Sheets for Seizure concerning me, if any, for calendar years <<APPLICABLE TAX YEARS>>. (completion
20 could have been in later years). (Form P-584)
- 21 43. Civil suit recommendation Forms 4477, concerning me, if any, for calendar years <<APPLICABLE TAX YEARS>>.
- 22 44. Civil suit check list Forms 4478, concerning me, if any, for calendar years <<APPLICABLE TAX YEARS>>.
- 23 45. Lien and claimant data Forms 4479, concerning me, if any, for calendar years <<APPLICABLE TAX YEARS>>.
- 24 46. Description of property Forms 4480, concerning me, if any, for calendar years <<APPLICABLE TAX YEARS>>.
- 25 47. Witness affidavit or affidavits Forms 2311, concerning me, if any, for calendar years <<APPLICABLE TAX
26 YEARS>>.
- 27 48. Revenue officer affidavits of complaint and/or liability, concerning me, if any, for calendar years <<APPLICABLE
28 TAX YEARS>>. (Form P-577)
- 29 49. Group manager approval of suit recommendations, for calendar years <<APPLICABLE TAX YEARS>>.
- 30 50. Special Procedures function approval of litigation recommendation Forms 4481 me, if any, for calendar years
31 <<APPLICABLE TAX YEARS>>.
- 32 51. District counsel suit authorization letter endorsing civil action litigation concerning me, if any, for calendar years
33 <<APPLICABLE TAX YEARS>>.

- 1 52. Approval for civil litigation from the Assistant Attorney General over the Tax Division of the Department of Justice for
 2 the U. S. Attorney for the district to initiate civil litigation for collection of delinquent tax me, if any, for calendar years
 3 <<APPLICABLE TAX YEARS>>. (26 U.S.C. § 7401)
- 4 53. Civil petition filed in a district court of the United States at the instance of the United States for collection of
 5 delinquent tax me, if any, for calendar years <<APPLICABLE TAX YEARS>>. (26 U.S.C. § 7402)
- 6 54. Copies of service for any civil action for collection of debt me, if any, commenced in compliance with 26 U.S.C. §
 7 7402 & 28 U.S.C. § 3004.
- 8 55. Copies of any and all affidavits and applications for prejudgment writs of attachment me, if any, submitted in
 9 compliance with requirements of 28 U.S.C. 3102 for calendar years <<APPLICABLE TAX YEARS>>.
- 10 56. Copies of any and all prejudgment levies of attachment, me, if any, issued in compliance with 28 U.S.C. § 3102(d) for
 11 calendar years <<APPLICABLE TAX YEARS>>.
- 12 57. Copies of any and all prejudgment writs of garnishment me, if any, issued in compliance with 28 U.S.C. § 3104, for the
 13 year <<APPLICABLE TAX YEARS>>.
- 14 58. Copies of all judgments perfecting a lien me, if any, in accordance with provisions of 28 U.S.C. § 3201 for the years
 15 <<APPLICABLE TAX YEARS>>.
- 16 59. Copies of all post judgment writs of execution me, if any, issued in compliance with 28 U.S.C. § 3203, for the years
 17 <<APPLICABLE TAX YEARS>>.
- 18 60. Copies of any and all prejudgment writs of garnishment me, if any, issued in compliance with requirements of 28
 19 U.S.C. § 3202, for the years <<APPLICABLE TAX YEARS>>.
- 20 61. Copies of all post-judgment writs of garnishment me, if any, issued in compliance with 28 U.S.C. § 3205, for the years
 21 <<APPLICABLE TAX YEARS>>.
- 22 62. Certified copy of a any Supreme Court cite, statute, *and* accompanying regulation, and delegation orders that confer
 23 jurisdiction upon the Internal Revenue Service to operate inside states of the Union on other than federal property
 24 ceded by the "state". These areas are treated under international law as "foreign countries", "foreign states", and
 25 "foreign jurisdictions" under Acts of Congress, of which the IRC is a part.

26 *"Act of Congress" includes any act of Congress locally applicable to and in force in the District of*
 27 *Columbia, in Puerto Rico, in a territory or in an insular possession."*
 28 *[Rule 54(c) of the Federal Rules of Criminal Procedure]*

29 Any evidence you provide *may not* reference Federal "States", which are defined in 28 U.S.C. §1332, 26 U.S.C.
 30 §7701(a)(10), 8 U.S.C. §1101(a)(36), and 4 U.S.C. §110(d) as being separate and distinct from states of the union
 31 states. The sovereign "states" of the Union are outside of the municipal, legislative, or territorial jurisdiction of the
 32 United States government for the purposes of Subtitle A federal income taxes and outside of the taxation jurisdiction
 33 (under Subtitle A) and police powers of the Internal Revenue Service and the U.S. Congress:

34 *"The state governments, in their separate powers and independent sovereignties, in their reserved*
 35 *powers, are just as much beyond the jurisdiction and control of the National Government as the National*
 36 *Government in its sovereignty is beyond the control and jurisdiction of the state government."*
 37 **"...a State has the same undeniable and unlimited jurisdiction over all persons and things within its**
 38 **territorial limits, as any foreign nation..."**
 39 *[Mayer, etc. of the City of New York v. Miln., 36 U.S. 102; 11 Pet. 102; 9 L.Ed. 648 (1837):]*
 40
 41

1 *"The States between each other are sovereign and independent. They are distinct and separate*
 2 *sovereignties, except so far as they have parted with some of the attributes of sovereignty by the*
 3 *Constitution. **They continue to be nations**, with all their rights, and under all their national obligations,*
 4 *and with all the rights of nations in every particular; except in the surrender by each to the common*
 5 *purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded*
 6 *up, remain absolute."*

7 *[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839):]*

- 8 63. Certified copies of all IMF and NMF and BMF records pertaining to the tax years you are contesting.
- 9 64. A certified copy of the delegation order which authorizes the IRS to perform collection actions outside of federal
 10 territories, possessions, enclaves within states of the Union, and the District of Columbia.
- 11 65. Certified copies of a voluntary withholding agreement for the tax years in question, being 2000 through 2003, for all
 12 my employers. I contest that none exists and if none exists, then I didn't earn "wages" under 26 CFR § 31.3401(a)-3.

13 *26 CFR Sec. 31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements.*

14 *"... the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to*
 15 *which there is a voluntary withholding agreement in effect under section 3402(p)."*

17 **6. THINGS I WILL NOT AGREE TO UNDER ANY CIRCUMSTANCE AND ESPECIALLY**
 18 **DURING THE MEETING:**

19 I reserve all my rights without prejudice. I will *not stipulate* at any time in the future or during the scheduled meeting to
 20 *any* of the following facts or conclusions absent evidence and proof. Pursuant to IRM section 4.10.7.2.9.8, proof shall not
 21 consist of a cite of any court ruling below the Supreme Court:

- 22 1. That I am a "taxpayer" for any of the income or assets you are inquiring about. I am in fact a "nontaxpayer" and the
 23 IRC doesn't authorize you to make me into one. Only I can make myself into one by signing a tax return under 26
 24 U.S.C. §6151(a).
- 25 2. That I ever elected to allow you to compute my taxes owed under 26 U.S.C. §6104 and 26 U.S.C. §6151(b)(1). I am
 26 the *only* one who will ever compute or sign or make myself liable to pay a tax and I do not delegate that authority to
 27 **anyone**.
- 28 3. That I am a "U.S. citizen". Instead, I am a "non-citizen U.S. national".
- 29 4. That I reside in or was born in the "United States" as used in federal statutes.
- 30 5. That I have "gross income". I have no gross income from sources within the "United States" as dictated by 26 U.S.C.
 31 861(a)(3)(C)(i).
- 32 6. That any of the monies that were deducted by my employer were *ever* deducted *voluntarily*. I had no voluntary
 33 withholding agreement in place for the years 2001 to the present which authorized the deduction of taxes from my pay.
 34 These taxes were STOLEN from me without my consent or authorization. I had a W-8 form in place stopping the
 35 withholding and my employer disregarded it and thereby made himself personally liable for grand theft.
- 36 7. That I have a tax liability under Subtitle A of the Internal Revenue Code. The only thing that can create a tax liability
 37 is a statute, and not an implementing regulation:
 38 *"Liability for taxation must clearly appear from statute imposing tax." Higley v. Commissioner of*
 39 *Internal Revenue, 69 F.2d 160 (1934)*
- 40 *" 'Tax' is legal imposition, exclusively of statutory origin, and liability to taxation must be read in statute,*
 41 *or it does not exist." Bente v. Bugbee, 137 A. 552; 103 N.J. Law. 608 (1927)*
- 42 *"The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely*
 43 *demanding payment, even repeatedly, does not cause liability." Bothke v. Terry, 713 F.2d 1405, at 1414*
 44 *(1983).*
- 45 8. That I can be compelled to provide any information whatsoever to you that might incriminate or implicate me in any
 46 way. Instead, from this point forward, any attempt on the part of the IRS or you to ask me for any information that
 47
 48
 49

NOTE: This correspondence not valid without all attached enclosures (quantity 7).

1 might be used to compute a tax liability or document a criminal violation on my part shall conclusively be presumed to
2 carry with it a judicial and civil immunity in accordance with 18 U.S.C. §6002. If you do not consent to this, then my
3 testimony is under duress and involuntary, which makes it inadmissible as evidence because it was illegally obtained
4 through duress. Any act on my part that is involuntary constitutes duress and is not my action, but the action of the
5 person applying the duress. See *Weeks v. United States*, 232 U.S. 383 (1914) and other cases.

- 6 9. That you have my consent or acquiescence to do an assessment under 26 U.S.C. 6020(b) for taxes under Subtitle A.
7 10. That you have jurisdiction do prepare a Substitute For Return on my behalf. Section 5.1.11.9 of the Internal Revenue
8 Manual, in fact, does not allow you to prepare a substitute for Return on my behalf.
9 11. That you have jurisdiction to inquire about my liability under Subtitle A of the Internal Revenue Code absent proof of
10 jurisdiction provided in certified form as evidence and as requested in this correspondence.
11 12. That I should believe or listen to anything you have said in Encl. (6) or anything you will say at the upcoming
12 examination or any future interaction. The federal courts have said repeatedly that nothing you as an IRS agent can say
13 or write in an IRS publication should be relied upon to sustain a position and that by implication, only the statutes and
14 regulations that implement them may be relied upon to sustain a position. See:
15 <http://famguardian.org/Subjects/Taxes/Articles/IRSNotResponsible.htm>
16 13. That you are an honorable man with good intentions who wants to obey and respect the law as much as I do. You are
17 going to have to prove that by being just as frank, sincere, and accountable as you want to make me in the process of
18 helping me understanding and obeying the tax laws.
19 14. That I will swear under penalty of perjury to anything other than the provisions of 28 U.S.C. §1746(1). By calling this
20 meeting and asking questions of me, you are signaling your agreement as an agent of the government to litigate any
21 federal tax liability issues under a state court and with a jury trial, since I do not reside or inhabit federal property, nor
22 am I federal property as a "U.S. citizen". A jury of my peers would therefore not consist of "U.S. citizens" because I
23 am not a "U.S. citizen" and never have been, but a "non-citizen U.S. National".
24 15. That any tax returns I may have provided to you were an admission of liability or responsibility on my part. Instead,
25 they were provided under duress as a means to eliminate or suppress unlawful efforts on your part to harass, threaten,
26 and terrorize me to pay a tax I do not in fact owe.

27 7. CONCLUSIONS:

28 I demand that you enter this correspondence into my IRS Administrative record as evidence of illegal activity and fraud on
29 your part and on the part of the IRS. The address you sent your correspondence to was also in error and there was a long
30 delay in my receiving it. For matters within <<YOUR CITY>>, please use the address above for now, which by the way
31 is not the same address as that associated with the last return that was filed.

32 I request that the meeting be postponed at least one month in order to allow time for the FOIA requests that I have just
33 mailed containing my IMFs for the years in question and in order to arrange a court reporter and photographer.

34 I demand the opportunity to question ALL the agents involved in this case and their supervisors. By that I mean all of the
35 IRS employees who:

- 36 1. Made entries in my IMF or ANMF for the years in question.
37 2. Spoke with me on the phone about my case.
38 3. Sent any correspondence to me regarding this case.

39 I have the right to confront those who are a witness against me and to see any and all evidence presented establishing
40 claims made by the IRS. Any attempt to deny my right to question the agents or other IRS employees involved in this case
41 would be a denial of my right to due process of law. Any such infringement of my rights will result in both an appeal of the
42 hearing and an immediate filing of complaints against the parties involved with the Treasury Inspector General for Tax
43 Administration (TIGTA).

44 I expressly DISAGREE with any proposal to hold the Due Process Hearing by telephone. If you refuse at the meeting to
45 demonstrate your jurisdiction by refuting the thousands of pages of evidence in Encl. (1) through (5) or rebut all of the
46 government evidence I will present in my challenges, then I will be just as uncooperative as you are and follow your
47 example.

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

7 You as the agent and the servant of the sovereign people, which includes me, simply can't be greater than the master and
8 the sovereign, who is me, and if you try to make yourself into a superior being or agency who is above and beyond the law
9 that applies to everyone else except you, then you have effectively:

- 10 1. Created a religion. See Ref. (1) section 4.3.4. See also:
11 <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>
12 You have established the Civil Religion of Socialism and Communism instituted as part of a totalitarian Socialist
13 Democracy. This is a violation of the First Amendment to the U.S. Constitution.
- 14 2. Created a "Title of Nobility" in clear violation of the United States Constitution Article 1, Section 9, Clause 8. The
15 intent of that provision is to ensure an egalitarian society where no one enjoys special privileges or immunities not
16 enjoyed by every American National.

17 I don't negotiate or cooperate with terrorists or communists. If you refuse to acknowledge or define or help me understand
18 the limits of your lawful jurisdiction using the law or refuse to provide evidence demonstrating your jurisdiction, then your
19 own boss, the U.S. Congress, says you are a COMMUNIST:

20 [TITLE 50](#) > [CHAPTER 23](#) > [SUBCHAPTER IV](#) > Sec. 841.
21 [Sec. 841. - Findings and declarations of fact](#)

22
23 "...Unlike political parties, the Communist Party acknowledges no constitutional or statutory [lawful]
24 limitations upon its conduct or upon that of its members. The Communist Party is relatively small
25 numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The
26 peril inherent in its operation arises not from its numbers, but from its failure to acknowledge any
27 limitation as to the nature of its activities, and its dedication to the proposition that the present
28 constitutional Government of the United States ultimately must be brought to ruin by any available
29 means, including resort to force and violence [or using income taxes]. Holding that doctrine, its role as
30 the agency of a hostile foreign power [the Federal Reserve and the American Bar Association (ABA)]
31 renders its existence a clear present and continuing danger to the security of the United States."

32 If you refuse to acknowledge or comply with or explain the lawful basis for your jurisdiction, your boss says YOU ARE A
33 COMMUNIST because you refuse to acknowledge or comply with lawful constraints upon your authority. So show me the
34 law that makes me liable and acknowledge the laws that limit and define your jurisdiction to me or YOU ARE A
35 COMMUNIST as the United States Congress defines it. In addition to being a communist, you are also a terrorist, because:

- 36 1. I am an organ of the United States government and the sovereign voter and jurist who it is accountable to.
- 37 2. Terrorism is defined as follows:
38 "terrorism. "Act of terrorism" means an activity that involves a violent act or an act dangerous to human
39 life that is a violation of the criminal laws of the United States or of any State, or that would be a criminal
40 violation if committed within the jurisdiction of the United States or of any State; and appears to be
41 intended--(i) to intimidate or coerce a civilian population; (ii) to influence the policy of a government by
42 intimidation or coercion, or (iii) to affect the conduct of a government by assassination or kidnapping.
43 18 U.S.C.A. §3077." [Black's Law Dictionary, Sixth Edition, p. 1473]
- 44 3. You have made me afraid for my safety and my security not because I am violating any law, but because you as an
45 agency do not obey the tax laws and try to intimidate, propagandize, harass, and threaten law abiding Americans such
46 as myself into doing things that the law doesn't allow you to make me do and which you have no jurisdiction to do.
47 Absent lawful documented authority provided by you, there is absolutely no difference between what you do and what
48 terrorists do.

1 Pursuant to the Internal Revenue Manual, [4.2] 3.2.5 (05-14-1999), you are hereby notified well in advance of my intention
2 to:

- 3 • Video and/or tape record the entire due process hearing.
- 4 • Have witnesses present.
- 5 • Have a court reporter present.
- 6 • Have counsel present.

7 **IMPORTANT!:** A formal and very detailed line of questioning has already been prepared and it is estimated that the
8 hearing will take at least 16 full hours and require seating for five parties on my side. If you feel that you are not qualified
9 to answer the questions to be presented, and especially those identified in Encl. (4), then please ensure that you have
10 someone at the hearing who is qualified to answer these questions and be held accountable for their answers on the
11 record..

12 **Should you determine that any or all the penalties involved in this dispute are abated based on this correspondence,**
13 **please kindly inform me of the following at least two weeks prior to the due process hearing: 1. Which penalties are**
14 **abated; 2. Which penalties are still outstanding. This will allow me to exercise due diligence in pursuing the legal**
15 **remedies necessary to eliminate all penalties and tax liabilities associated with me for the tax years in question. If you**
16 **choose not to have a due process hearing or confront the issues raised in this letter, I respectfully request that you**
17 **dismiss any penalty or tax liabilities you impute that I have I currently have.**

18 The Internal Revenue Service may incur up to \$25.00 in charges without further authorization, and this is my firm promise
19 to pay any reasonable charge up to that amount. If the total charges are estimated to exceed that amount, please provide me
20 with an estimate of the charges and seek further authorization from me.

21 I affirm and declare per 28 U.S.C. 1746(1), under penalty of perjury from without the “United States” and in accordance
22 with the laws of the United States of America (and NOT the “United States”) that the facts and statements made by me in
23 this correspondence are true and correct to the best of my knowledge and ability. Use of this correspondence or any of the
24 other correspondence I have sent you in any legal proceeding constitutes consent and stipulation to try all issues entirely in
25 a state court rather than a federal court, and to have a jury trial and to apply immunity under 18 U.S.C. §6002 for any
26 information provided in either civil or criminal matters. This is the condition I place upon all my writings as part of the
27 copyright I have upon them under common law.

WARNING: Any failure to provide the required legal documentation of lawful authority in the attempt to illegally seize
any property, assets, wages, or whatever else will be considered as an act done intentionally, willfully, and with full
knowledge that the claim is falsely made (fraud). If you disregard this notice and illegally send out a Notice of Levy over
the objections in this document (IRS Form 668A) absent paragraph (a) of 26 U.S.C. 6331, then you will be prosecuted
under 26 U.S.C. 7214 and 26 U.S.C. 7433 for willful extortion under the color of office absent any legal authority to take
said property and for breach of fiduciary duty under the laws of the United States of America.

extortion under the color of office: “...Unlawful taking by any officer by color of his office, of any
money or thing of value, that is not due to him, or more than is due or before it is due.” 4 Bla.Comm.
141; **Com. v. Saulsbury**, 152 Pa. 554, 25 A. 610; **U.S. v. Denver**, D.C.N.C. 14 F. 595; **Bush v. State**, 19
Ariz. 195, 168 P. 508, 509...” *Obtaining property from another, induced by wrongful use of force or fear,*
*OR under color of official right.” See **State v. Logan**, 104 La. 760, 29 So. 336; **In re Rempfer**, 51 S.D.
393, 216 N.W. 355, 359, 55 A.L.R. 1346; **Lee v. State**, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B,
131. (*Black’s Law Dictionary, Revised 4th Edition*)*

28
29
30 Sincerely,

31
32
33

NOTE: This correspondence not valid without all attached enclosures (quantity 7).

<<YOUR NAME>>

All rights reserved without prejudice, UCC 1-207

BLACK’S LAW DICTIONARY, 6TH EDITION

Fraud – An intentional perversion of the truth for the purpose of inducing another in reliance upon it to part with some valuable thing belonging to him or to surrender a legal right. A false representation of a matter of fact, whether by words or by conduct, by false or misleading allegations, or by concealment of that which should have been disclosed, which deceives and is intended to deceive another so that he shall act upon it to his legal injury. Anything calculated to deceive, whether by single act or combination, or by suppression of the truth, or suggestion of what is false, whether it be by direct falsehood, or innuendo, by speech or silence, word of mouth, or look or gesture. Suppression of the truth, and includes all surprise, trick, cunning, dissembling, and any unfair way by which another is cheated.

Fraudulent – Proceeding from or characterized by fraud; done, made, or effected with a purpose or design to carry out a fraud. A statement, or claim, or document is “fraudulent” if it was falsely made, or caused to be made with the intent to deceive. To act with “intent to defraud” means to act willfully, and with the specific intent to deceive or cheat; ordinarily for the purpose of either causing some financial loss to another, or bringing about some financial gain to oneself.

PROOF OF SERVICE

I do hereby certify that I:

- 1) That I am at least 18 years of age;
- 2) Am not related to _____ by blood, marriage, adoption, or employment, but serve as a “disinterested third party” (herein “Server”); and further,
- 3) Am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.
- 4) Have served the addressed party, with a true copy of the within document by Certified Mail with Return Receipt Requested, from _____(city and state).

Date:

Signature of Person Serving