

Paul M. Walters
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November 8, 1988

"Notice of Procedural Defect"

Mr. Edwin Swales
c/o Internal Revenue Service
801 Cherry St.
Suite 2670
Fort Worth, Texas
76102

Dear Mr. Swales,

This notice is "for the record", and is to put you "on notice for **Procedural Defects**", that I am aware of your attempts to gather information in contradistinction to the purview of the IRC!

This notice will become a permanent record to use against you in Federal District Court in a suit should this become necessary. I do not intend to forfeit any Constitutionally guaranteed rights, nor, do I intend to forfeit any due process of law at my disposal, which requires you to follow your own directives, statutes, IRS regulations, and Treasury regulations.

It has recently come to my attention that you have served a defective Summons on Northstar Fire Protection of Dallas, Texas. The Summons in question was served by you personally, on October 12, 1988, at the Northstar Fire Protection Office, located at 3010 L.B.J. Frwy., suite 1360, Dallas, Texas.

I have examined a photo-copy of the Summons served by you, and upon careful study, examination, and research, I have determined that you have issued this Summons, either through ignorance, in error, or by completely ignoring the mandate of the statutes and IRS regulations! Not to mention the context of the Summons itself! I find it difficult to believe that you issued it in ignorance or in error, rather, you have purposefully chosen to totally ignore the mandate, scope, and purview of the entire seventy-eighth chapter of the IRC, as well as the other IRS regulations!

If I were to elaborate on the discoveries I have made, I would be displaying my hand for you to see. I do not intend to do that. This letter is to inform you that I am aware of your unlawful attempt to gather information, using a tactic known throughout the Internal Revenue Service, as a "fishing expedition".

Should you choose to issue another Summons, it would be in your best interest to research the appropriate Code sections, and follow the mandate precisely to the letter of the law! I will also require you to follow **ALL** procedures with respect to this matter.

You must be aware that the IRS requires it's employees to;

..."scrupulously observe rules, regulations, or procedures which it has established. When it fails to do so, its action cannot stand and courts will strike it down." United States v. Heffner, 420 F.2d 809, 811 (4th Cir. 1970).

also;

"We recognize that a violation by an agency of its own rules can provide a basis for reversal of the agency action. 'Where the rights of individuals are affected, it is incumbent upon agencies to follow their own procedures. This is so even where the internal procedures are possibly more rigorous than otherwise would be required.' (cites omitted). But this doctrine provides a remedy which Ms. Lojeski has already received: invalidation of the agency action. These cases provide ample guidance to courts asked to reverse 'tainted' agency actions, but do not enunciate constitutional principles to take the courts beyond the realm of administrative law. '[B]oth Service and Accardi ..., upon which Service relied, enunciate principles of federal administrative law rather than of constitutional law"

Mr. Swales, please be advised, this is your "notice of procedural defect", which destroys your qualified immunity from prosecution. You **MUST FOLLOW YOUR PROCEDURES!** I will not hesitate to proceed when the need arises!

Sincerely,

Paul M. Walters

Paul M. Walters

C.C.

Secretary of the Treasury
Commissioner of Internal Revenue Service
Northstar Fire Protection
Congressional Committee on Government Oversight
Congressional Committee on Ethics in Government
Senator David Pryor

Mike Walters
P.O.Box 7060
Reston, Va.
22091-7060

November 6, 1988

Mr. Mark Tate
c/o Northstar Fire of Texas
3010 L.B.J. Frwy.
#1360
Dallas, Tx. 75234

Dear Mark,

Please find enclosed with this letter, a letter addressed to the Internal Revenue Service in Memphis, Tennessee. The purpose of the letter is to determine if the IRS is willing to provide us with a truthful explanation of the sections quoted in the body of the letter.

I am in the process of notifying Mr. Swales, as I outlined in my previous correspondence. When I complete the documentation for his letter, I will forward a copy for your edification. One of my goals is to halt Mr. Swales in his unlawful attempts to procure information. Should he continue this harassing tactic, I will be forced to prosecute him personally, in Federal District Court.

Perhaps Mr. Swales would like to continue his actions. Perhaps the Internal Revenue Code has a provision that he can use to justify his unlawful actions thus far. The Code has provisions for enforcing the Summons, and I intend to make Mr. Swales use the Code to justify his unlawful intrusion into my life.

Sec. 7604 Enforcement of Summons.

(a) Jurisdiction of district court.

If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

Sec. 7604 (b) Enforcement.

Whenever any person summoned under...7602 neglects or refuses to obey such summons...the Secretary may apply to the judge of the district court...for an attachment against him...

Sec. 7402. Jurisdiction of district courts.

(b) To enforce summons.

If any person is summoned ... to appear ... the district court.. shall have jurisdiction by appropriate process to compel such attendance ...

The Code has allowances for Mr. Swales to apply to the judge of the district court to enforce the Summons, if he truly believes it is lawful. It has been my experience that the district court takes about one year or more to hear the request of the IRS in this area of enforcement.

It is my desire to help educate you in this area of tyranny from our unlawful government. It is not my desire to keep you "under the gun" of the IRS. The most positive thing you can do is to follow your own instincts and common-sense reasoning, after having reviewed information from both sides.

Cordially,

Mike Walters

DOWNLOADED FROM:

Family Guardian Website

<http://familyguardian.tzo.com>

Download our free book:

[*The Great IRS Hoax: Why We Don't Owe Income Tax*](#)