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Texas Has Just Passed A Law That Will Show You How To File Criminal Charges Against The IRS -- And Void Their Liens!

You don't have to believe us... just read the following LAW, and consider the "Notice of Federal Tax Lien" which is unsupported by a judgment from a federal court.

Yes, the Texas Legislature directed by Attorney General Dan Morales, in their attempt to immediately void common law liens, and liens by the "Republic of Texas" against the State of Texas and various officials have even provided within the code the court pleadings you need to void your IRS "Notice of Federal Tax Lien"; and even bring FELONY CHARGES AGAINST THE SERVICE AND THEIR AGENTS.

AND -- THERE IS NO FILING FEE! THE DEFENDANT CAN NOT APPEAR, AND THE JUDGMENT OF THE COURT IS NOT SUBJECT TO APPEAL!

This new Texas law even defines your civil cause of action in State court against an agent who fraudulently files a claim against you. Your civil filing fee is \$15 for asserting a claim worth at least \$10,000.

Here are the tools you need to get out from under the IRS, and GET THEM EITHER IN JAIL, OR OUT OF TEXAS.

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AN ACT

Relating to the fraudulent exercise of certain governmental functions and the fraudulent creation or use of certain pleadings, governmental documents, and records; providing penalties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 32.21(e) and (f), Penal Code, are amended to read as follows:

(e) An offense under this section is a felony of the third degree if the writing is or purports to be:

(1) part of an issue of money, securities, postage or revenue stamps;

(2) a government record listed in Section 37.01(2)(C) [37.01(1)(C)]; or

(3) other instruments issued by a state or national government or by a subdivision of either, or part of an issue of stock, bonds, or other instruments representing interests in or claims against another person.

(f) A person is presumed to intend to defraud or harm another if the person acts with respect to two or more writings of the same type and if each writing is a government record listed in Section 37.01(2)(C) [37.01(1)(C)].

SECTION 2. Section 32.46, Penal Code, is amended to read as follows:

Sec. 32.46. SECURING EXECUTION OF DOCUMENT BY DECEPTION.

(a) A person commits an offense if, with intent to defraud or harm any person, he, by deception:

(1) [,] causes another to sign or execute any document affecting property or service or the pecuniary interest of any person, or

(2) causes or induces a public servant to file or record any purported judgment or other document purporting to memorialize or evidence an act, an order, a directive, or process of:

(A) a purported court that is not expressly created or established under the constitution or the laws of this state or of the United States;

(B) a purported judicial entity that is not expressly created or established under the constitution or laws of this state or of the United States; or

(C) a purported judicial officer of a purported court or purported judicial entity described by Paragraph (A) or (B).

(b) An offense under Subsection (a)(1) [this section] is a:

(1) Class C misdemeanor if the value of the property, service, or pecuniary interest is less than \$20;

(2) Class B misdemeanor if the value of the property, service, or pecuniary interest is \$20 or more but less than \$500;

(3) Class A misdemeanor if the value of the property, service, or pecuniary interest is \$500 or more but less than \$1,500;

(4) state jail felony if the value of the property, service, or pecuniary interest is \$1,500 or more but less than \$20,000;

(5) felony of the third degree if the value of the property, service, or pecuniary interest is \$20,000 or more but less than \$100,000;

(6) felony of the second degree if the value of the property, service, or pecuniary interest is \$100,000 or more but less than \$200,000; or

(7) felony of the first degree if the value of the property, service, or pecuniary interest is \$200,000 or more.

(c) An offense under Subsection (a)(2) is a state jail felony.

(d) In this section, "deception" has the meaning assigned by Section 31.01.

SECTION 3. Subchapter D, Chapter 32, Penal Code, is amended by adding Section 32.48 to read as follows:

Sec. 32.48. **SIMULATING LEGAL PROCESS.** (a) A person commits an offense if the person recklessly causes to be delivered to another any document that simulates a summons, complaint, judgment, or other court process with the intent to:

(1) induce payment of a claim from another person; or

(2) cause another to:

(A) submit to the putative authority of the document; or

(B) take any action or refrain from taking any action in response to the document, in compliance with the document, or on the basis of the document.

(b) Proof that the document was mailed to any person with the intent that it be forwarded to the intended recipient is a sufficient showing that the document was delivered.

(c) It is not a defense to prosecution under this section that the simulating document:

(1) states that it is not legal process; or

(2) purports to have been issued or authorized by a person or entity who did not have lawful authority to issue or authorize the document.

(d) If it is shown on the trial of an offense under this section that the simulating document was filed with, presented to, or delivered to a clerk of a court or an employee of a clerk of a court created or established under the constitution or laws of this state, there is a rebuttable presumption that the document was delivered with the intent described by Subsection (a).

(e) Except as provided by Subsection (f), an offense under this section is a Class A misdemeanor.

(f) If it is shown on the trial of an offense under this section that the defendant has previously been convicted of a violation of this section, the offense is a state jail felony.

SECTION 4. Subchapter D, Chapter 32, Penal Code, is amended by adding Section 32.49 to read as follows:

Sec. 32.49. **REFUSAL TO EXECUTE RELEASE OF FRAUDULENT LIEN OR CLAIM.**

(a) a person commits an offense if, with intent to defraud or harm another, the person:

(1) owns, holds, or is the beneficiary of a purported lien or claim asserted against real or personal property or an interest in real or personal property that is fraudulent, as described by Section 51.901(c), Government Code; and

(2) not later than the 21st day after the date of receipt of actual or written notice sent by either certified or registered mail, return receipt requested, to the person's last known address, or by telephonic document transfer to the recipient's current telecopier number, requesting the execution of a release of the fraudulent lien or claim, refuses to execute the release on the request of:

(A) the obligor or debtor; or

(B) any person who own any interest in the real or personal property described in the document or instrument that is the basis for the lien or claim.

(b) A person who fails to execute a release of the purported lien or claim within the period prescribed by Subsection (a)(2) is presumed to have had the intent to harm or defraud another.

(c) An offense under this section is a Class A misdemeanor.

SECTION 5. Section 37.01, Penal Code, is amended to read as follows:

Sec. 37.01. **DEFINITIONS.** In this chapter:

(1) "Court record" means a decree, judgment, order, subpoena, warrant, minutes, or other document issued by a court of:

(A) this state;

(B) another state;

(C) the United States;

(D) a foreign country recognized by an act of congress or a treaty or other international convention to which the United States is a party;

(E) an Indian tribe recognized by the United States; or

(F) any other jurisdiction, territory, or protectorate entitled to full faith and credit in this state under the United States Constitution.

(2) "Government record" means:

(A) anything belonging to, received by, or kept by government for information, including a court record;

(B) anything required by law to be kept by others for information of government; or

(C) a license, certificate, permit, seal, title, letter of patent, or similar document issued by government.

(3) [(2)] "Statement" means any representation of fact.

SECTION 6. Section 37.10, Penal Code, is amended by amending Subsection (d) and adding Subsection (h) to read as follows:

(d) An offense under this section is a felony of the third degree if it is shown on the trial of the offense that the governmental record was a license, certificate, permit, seal, title, letter of patent, or similar document issued by government, unless the actor's intent is to defraud or harm another, in which event the offense is a felony of the second degree.

(h) If conduct that constitutes an offense under this section also constitutes an offense under Section 32.48 or 37.13, the actor may be prosecuted under any of those sections.

SECTION 7. Section 37.11, Penal Code, is amended to read as follows:

Sec. 37.11. **IMPERSONATING PUBLIC SERVANT.**

(a) A person commits an offense if he:

(1) impersonates a public servant with intent to induce another to submit to his pretended official authority or to rely on his pretended official acts; or

(2) knowingly purports to exercise any function of a public servant or of a public office, including that of a judge and court, and the position or office through which he purports to exercise a function of a public servant or public office has no lawful existence under the constitution or laws of this state or of the United States.

(b) An offense under this section is [a Class A misdemeanor unless the person impersonated a peace officer, in which event it is] a felony of the third degree.

SECTION 8. Chapter 37, Penal Code, is amended by adding Section 37.13 to read as follows:

Sec. 37.13. **RECORD OF A FRAUDULENT COURT.**

(a) A person commits an offense if the person makes, presents, or uses any document or other record with:

(1) knowledge that the document or other record is not a record of a court created under or established by the constitution or laws of this state or of the United States; and

(2) the intent that the document or other record be given the same legal effect as a record of a court created under or established by the constitution or laws of this states or of the United States.

(b) An offense under this section is a Class A misdemeanor, except that the offense is a felony of the third degree if it is shown on the trial of the offense that the defendant has previously been convicted under this section on two or more occasions.

(c) If conduct that constitutes an offense under this section also constitutes an offense under Section 32.48 or 37.10, the actor may be prosecuted under any of those sections.

SECTION 9. Section 71.02(a), Penal Code, is amended to read as follows:

(a) A person commits an offense if, with the intent to establish, maintain, or participate in a combination or in the profits of a combination or as a member of a criminal street gang, he commits or conspires to commit one or more of the following:

(1) murder, capital murder, arson, aggravated robbery, robbery, burglary, theft, aggravated kidnapping, kidnapping, aggravated assault, aggravated sexual assault, sexual assault, forgery, deadly conduct, assault punishable as a Class A misdemeanor, burglary of a motor vehicle, or unauthorized use of a motor vehicle;

(2) any gambling offense punishable as a Class A misdemeanor;

(3) promotion of prostitution, aggravated promotion of prostitution, or compelling prostitution;

(4) unlawful manufacture, transportation, repair, or sale of firearms or prohibited weapons;

(5) unlawful manufacture, delivery, dispensation, or distribution of a controlled substance or dangerous drug through forgery, fraud, misrepresentation, or deception;

(6) any unlawful wholesale promotion or possession of any obscene material or obscene device with the intent to wholesale promote the same;

(7) any unlawful employment, authorization, or inducing of a child younger than 17 years of age in an obscene sexual performance;

(8) any felony offense under Chapter 32, Penal Code;

(9) any offense under Chapter 36, Penal Code; [or]

(10) any offense under Chapter 34, Penal Code; or

(11) any offense under Section 37.11(a), Penal Code.

SECTION 10. Chapter 37, Penal Code, is amended by adding Section 37.101 to read as follows:

Sec. 37.101. **FRAUDULENT FILING OF FINANCING STATEMENT.**

(a) A person commits an offense if the person knowingly presents for filing or causes to be presented for filing a financing statement that the person knows:

(1) is forged;

(2) contains a material false statement; or

(3) is groundless.

(b) An offense under Subsection (a)(1) is a felony of the third degree, unless it is shown on the trial of the offense that the person had previously been convicted under this section on two or more occasions, in which event the offense is a felony of the second degree. An offense under Subsection (a)(2) or (a)(3) is a Class A misdemeanor, unless the person commits the offense with the intent to defraud or harm another, in which event the offense is a state jail felony.

SECTION 11. Chapter 1, Code of Criminal Procedure, is amended by adding Article 1.052 to read as follows:

Art 1.052. **SIGNED PLEADINGS OF DEFENDANT.**

(a) A pleading, motion, and other paper filed for or on behalf of a defendant represented by an attorney must be signed by at least one attorney of record in the attorney's name and state the attorney's address. A defendant who is not represented by an attorney must sign any pleading, motion, or other paper filed for or on the defendant's behalf and state the defendant's address.

(b) The signature of an attorney or a defendant constitutes a certificate by the attorney or defendant that the person has read the pleading, motion, or other paper and that to the best of the person's knowledge, information, and belief formed after reasonable inquiry that the instrument is not groundless and brought in bad faith or groundless and brought for harassment, unnecessary delay, or other improper purpose.

(c) If a pleading, motion, or other paper is not signed, the court shall strike it unless it is signed promptly after the omission is called to the attention of the attorney or defendant.

(d) An attorney or defendant who files a fictitious pleading in a cause for an improper purpose described by Subsection (b) or who makes a statement in a pleading that the attorney or defendant knows to be groundless and false to obtain a delay of the trial of the cause or for the purpose of harassment shall be held guilty of contempt.

(e) If a pleading, motion, or other paper is signed in violation of this article, the court, on motion or on its own initiative, after notice and hearing, shall impose an appropriate sanction, which may include an order to pay to the other party or parties to the prosecution or to the general fund of the county in which the pleading, motion, or other

paper was filed the amount of reasonable expenses incurred because of the filing of the pleading, motion, or other paper, including reasonable attorney's fees.

(f) A court shall presume that a pleading, motion, or other paper is filed in good faith. Sanctions under this article may not be imposed except for good cause stated in the sanction order.

(g) A plea of "not guilty" or "no contest" or "nolo contendere" does not constitute a violation of this article. An allegation that an event took place or occurred on or about a particular date does not constitute a violation of this article.

(h) In this article, "groundless" means without basis in law or fact and not warranted by a good faith argument for the extension, modification, or reversal of existing law.

SECTION 12. Chapter 13, Code of Criminal Procedure, is amended by adding Article 13.26 to read as follows:

Art. 13.26. **SIMULATING LEGAL PROCESS.** An offense under Section 32.46, 32.48, 32.49, or 37.13, Penal Code, may be prosecuted either in the county from which any material document was sent or in the county in which it was delivered.

SECTION 13. Section 51.605(c), Government Code, is amended to read as follows:

(c) A clerk must successfully complete 20 hours of continuing education courses in the performance of the duties of office at least one time in each 24-month period. The 20 hours of required continuing education courses must include at least one hour of continuing education regarding fraudulent court documents and fraudulent document filings.

SECTION 14. Chapter 51, Government Code, is amended by adding Subchapter J to read as follows:

SUBCHAPTER J. **CERTAIN FRAUDULENT RECORDS OR DOCUMENTS**

Sec. 51.901. **FRAUDULENT DOCUMENT OR INSTRUMENT.**

(a) If a clerk or the supreme court, clerk of the court of criminal appeals, clerk of a court of appeals, district clerk, county clerk, district and county clerk, or municipal clerk has a reasonable basis to believe in good faith that a document or instrument previously filed or recorded or offered or submitted for filing or for filing and recording is fraudulent, the clerk shall:

(1) if the document is a purported judgment or other document purporting to memorialize or evidence an act, an order, a directive, or process of a purported court, provide written notice of the filing, recording, or submission for filing or for filing and

recording to the stated or last known address of the person against whom the purported judgment, act, order, directive, or process is rendered; or

(2) if the document or instrument purports to create a lien or assert a claim on real or personal property or an interest in real or personal property, provide written notice of the filing, recording, or submission for filing or for filing and recording to the stated or last known address of the person named in the document or instrument as the obligor or debtor and to any person named as owning any interest in the real or personal property described in the document or instrument.

(b) A clerk shall provide written notice under Subsection (a):

(1) not later than the second business day after the date that the document or instrument is offered or submitted for filing or for filing and recording; or

(2) if the document or instrument has been previously filed or recorded, not later than the second business day after the date that the clerk becomes aware that the document or instrument may be fraudulent.

(c) For purposes of this section, a document or instrument is presumed to be fraudulent if:

(1) the document is a purported judgment or other document purporting to memorialize or evidence an act, an order, a directive, or process of:

(A) a purported court or a purported judicial entity not expressly created or established under the constitution or the laws of this state or of the United States; or

(B) a purported judicial officer of a purported court or purported judicial entity described by Paragraph (A); or

(2) the document or instrument purports to create a lien or assert a claim against real or personal property or an interest in real or personal property and;

(A) is not a document or instrument provided for by the constitution or laws of this state or of the United States;

(B) is not created by implied or express consent or agreement of the obligor, debtor, or the owner of the real or personal property or an interest in the real or personal property, if required under the laws of this state, or by implied or express consent or agreement of an agent, fiduciary, or other representative of that person; or

(C) is not an equitable, constructive, or other lien imposed by a court with jurisdiction created or established under the constitution or laws of this state or of the United States.

Sec. 51.902. **ACTION ON FRAUDULENT JUDGMENT LIEN.**

(a) A person against whom a purported judgment was rendered who has reason to believe that a document previously filed or recorded or submitted for filing or for filing and recording is fraudulent may complete and file with the district clerk a motion, verified by affidavit by a completed form for ordinary certificate of acknowledgment, of the same type described by Section 121.007, Civil Practice and Remedies Code, that contains, at a minimum, the information in the following suggested form:

MISC. DOCKET NO. _____

In Re: A Purported Judgment Â§ In the ____ Judicial District

Lien Against (Name of Â§

Purported Debtor) Â§ In and For _____

Â§

Â§ County, Texas

MOTION FOR JUDICIAL REVIEW OF A DOCUMENTATION PURPORTING TO CREATE A JUDGMENT LIEN

Now Comes (name) and files this motion requesting a judicial determination of the status of a court, judicial entity, or judicial officer purporting to have taken an action that is the basis of a judgment lien filed in the office of said clerk, and in support of the motion would show the court as follows:

I.

(Name), movant herein, is the person against whom the purported judgment was rendered.

II.

On (date), in the exercise of the county clerk's official duties as County Clerk of (county name) County, Texas, the county clerk received and filed or filed and recorded the documentation attached hereto and containing (number) pages. Said documentation purports to have been rendered on the basis of a judgment, act, order, directive, or process of a court, judicial entity, or judicial officer called therein "(name of purported court, judicial entity, or judicial officer)" against one (name of purported debtor).

III.

Movant alleges that the purported court, judicial entity, or judicial officer referred to in the attached documentation is one described in Section 51.901(c)(1), Government Code, as not legally created or established under the constitution or laws of this state or of the United States, and that the documentation should therefore not be accorded lien status.

IV.

Movant further attests that the assertions contained herein are true and correct.

PRAYER

Movant requests the court to review the attached documentation and enter an order determining whether it should be accorded lien status, together with such other orders as the court deems appropriate.

Respectfully submitted,

(Signature and typed name and

address)

(b) The completed form for ordinary certificate of Acknowledgment, of the same type described by Section 121.007, Civil Practice and Remedies Code, must be as follows:

AFFIDAVIT

THE STATE OF TEXAS Â§

COUNTY OF _____ Â§

BEFORE ME, the undersigned authority, personally appeared _____, who, being by me duly sworn, deposed as follows:

"My name is _____. I am over 21 years of age, of sound mind, with personal knowledge of the following facts, and fully competent to testify.

I further attest that the assertions contained in the accompanying motion are true and correct."

Further affiant sayeth not.

SUBSCRIBED and SWORN TO before me, this ____ day of _____, ____.

NOTARY PUBLIC, State of Texas

Notary's printed name:

My commission expires:

(c) A motion filed under this section may be ruled on by a district judge having jurisdiction over real property matters in the county where the subject documentation was filed. The court's finding may be made solely on a review of the documentation attached to the movant's motion and without hearing any testimonial evidence. The court's review may be made ex parte without delay or notice of any kind. The court's ruling on the motion, in the nature of a finding of fact and a conclusion of law, is unappealable if it is substantially similar to the form suggested in Subsection (g).

(d) The district clerk may not collect a filing fee for filing a motion under this section.

(e) After reviewing the documentation attached to a motion under this section, the district judge shall enter an appropriate finding of fact and conclusion of law, which must be filed and indexed in the same class of records in which the subject documentation or instrument was originally filed.

(f) The county clerk may not collect a filing fee for filing a district judge's finding of fact and conclusion of law under this section.

(g) A suggested form order appropriate to comply with this section is as follows:

MISC. DOCKET NO. _____

In Re: A Purported Judgment Â§ In the ____ Judicial District

Lien Against (Name of

Purported Debtor) In and For _____

County, Texas

JUDICIAL FINDING OF FACT AND CONCLUSION OF LAW

REGARDING A DOCUMENTATION PURPORTING TO CREATE A JUDGMENT LIEN

On the (number) day of (month), (year), in the above entitled and numbered cause, this court reviewed a motion verified by affidavit of (name) and the documentation attached thereto. No testimony was taken from any party, nor was there any notice of the court's review, the court having made the determination that a decision could be made solely on review of the documentation under the authority vested in the court under Subchapter J, Chapter 51, Government Code.

The court finds as follows (only an item checked and initialed is a valid court ruling):

_____ The documentation attached to the motion herein refers to a legally constituted court, judicial entity, or judicial officer created by or established under the constitution or laws of this state or of the United States. This judicial finding and conclusion of law does not constitute a finding as to any underlying claims of the parties.

_____ The documentation attached to the motion herein DOES NOT refer to a legally constituted court, judicial entity, or judicial officer created by or established under the constitution or laws of this state or of the United States. There is no valid judgment lien created by the documentation.

This court makes no finding as to any underlying claims of the parties involved and expressly limits its finding of fact and conclusion of law to a ministerial act. The county clerk shall file this finding of fact and conclusion of law in the same class of records as the subject documentation was originally filed, and the court directs the county clerk to index it using the same names that were used in indexing the subject document.

SIGNED ON THIS THE ____ DAY OF _____, _____.

DISTRICT JUDGE

_____ JUDICIAL DISTRICT

_____ COUNTY, TEXAS

Sec. 51.903. **ACTION ON FRAUDULENT LIEN ON PROPERTY.**

(a) A person who is the purported debtor or obligor or who owns real or personal property or an interest in real or personal property and who has reason to believe that the document purporting to create a lien or a claim against the real or personal property of an interest in the real or personal property previously filed or submitted for filing and recording is fraudulent may complete and file with the district clerk a motion, verified by affidavit by a completed form for ordinary certificate of acknowledgment, of the same type described by Section 121.007, Civil Practice and Remedies Code, that contains, at a minimum, the information in the following suggested form:

MISC. DOCKET NO. _____

In Re: A Purported Judgment Â§ In the ____ Judicial District

Lien Against (Name of Â§

Purported Debtor) Â§ In and For _____

Â§

Â§ County, Texas

**MOTION FOR JUDICIAL REVIEW OF A DOCUMENTATION OR INSTRUMENT PURPORTING TO
CREATE A LIEN OR CLAIM**

Now Comes (name) and files this motion requesting a judicial determination of the status documentation or an instrument purporting to create an interest in real or personal property or a lien or claim on real or personal property or an interest in real or personal property filed in the office of the Clerk of (county name) County, Texas, and in support of the motion would show the court as follows:

I.

(Name), movant herein, is the purported obligor or debtor or person who owns the real or personal property or the interest in real or personal property described in the documentation or instrument.

II.

On (date), in the exercise of the county clerk's official duties as County Clerk of (county name) County, Texas, the county clerk received and filed or filed and recorded the documentation or instrument attached hereto and containing (number) pages. Said documentation or instrument purports to have created a lien on real or personal property or an interest in real or personal property against one (name of purported debtor).

III.

Movant alleges that the documentation or instrument attached hereto is fraudulent, as defined by Section 51.901(c)(2), Government Code, and that the documentation or instrument should therefore not be accorded lien status.

IV.

Movant attests that the assertions herein are true and correct.

PRAYER

Movant requests the court to review the attached documentation or instrument and enter an order determining whether it should be accorded lien status, together with such other orders as the court deems appropriate.

Respectfully submitted,

(Signature and typed name and

address)

(b) The completed form for ordinary certificate of acknowledgment, of the same type described by Section 121.007, Civil practice and Remedies Code, must be as follows:

AFFIDAVIT

THE STATE OF TEXAS Â§

COUNTY OF _____ Â§

BEFORE ME, the undersigned authority, personally appeared _____, who, being by me duly sworn, deposed as follows:

"My name is _____. I am over 21 years of age, of sound mind, with personal knowledge of the following facts, and fully competent to testify.

I further attest that the assertions contained in the accompanying motion are true and correct."

Further affiant sayeth not.

SUBSCRIBED and SWORN TO before me, this _____ day of _____, ____.

NOTARY PUBLIC, State of Texas

Notary's printed name:

My commission expires:

(c) A motion filed under this section may be ruled on by a district judge having jurisdiction over real property matters in the county where the subject documentation was filed. The court's finding may be made solely on a review of the documentation attached to the movant's motion and without hearing any testimonial evidence. The court's review may be made ex parte without delay or notice of any kind. An appellate court shall expedite review of a court's finding under this section.

(d) The district clerk may not collect a filing fee for filing a motion under this section.

(e) After reviewing the documentation attached to a motion under this section, the district judge shall enter an appropriate finding of fact and conclusion of law, which must be filed and indexed in the same class of records in which the subject documentation or instrument was originally filed. A copy of the finding of fact and conclusion of law shall be sent, by first class mail, to the movant and to the prson who filed the fraudulent lien or claim at the last known address of each person within seven days of the date that the finding of fact and conclusion of law is issued by the judge.

(f) The county clerk may not collect a filing fee for filing a district judge's finding of fact and conclusion of law under this section.

(g) A suggested form order appropriate to comply with this section is as follows:

MISC. DOCKET NO. _____

In Re: A Purported Judgment Â§ In the ____ Judicial District

Lien Against (Name of Â§

Purported Debtor) Â§ In and For _____

Â§

Â§ County, Texas

JUDICIAL FINDING OF FACT AND CONCLUSION OF LAW REGARDING A DOCUMENTATION OR INSTRUMENT PURPORTING TO CREATE A LIEN OR CLAIM

On the (number) day of (month), (year), in the above entitled and numbered cause, this court reviewed a motion verified by affidavit of (name) and the documentation attached thereto. No testimony was taken from any party, nor was there any notice of the court's review, the court having made the determination that a decision could be made solely on review of the documentation under the authority vested in the court under Subchapter J, Chapter 51, Government Code.

The court finds as follows (only an item checked and initialed is a valid court ruling):

_____ The documentation or instrument attached to the motion herein IS asserted against real or personal property or an interest in real or personal property and:

(1) IS provided for by specific state or federal statutes or constitutional provisions, to which ruling movant objects;

(2) IS created by implied or express consent or agreement of the obligor, debtor, or the owner of the real or personal property or an interest in the real or personal property, if required under the laws of this state, or by consent of an agent, fiduciary, or other representative of that person, to which ruling movant objects; or

(3) IS an equitable, constructive, or other lien imposed by a court of competent jurisdiction created or established under the constitution or laws of this state or of the United States, to which ruling movant objects.

_____ The documentation or instrument attached to the motion herein:

(1) IS NOT provided for by specific state or federal statutes or constitutional provisions;

(2) IS NOT created by implied or express consent or agreement of the obligor, debtor, or the owner of the real or personal property or an interest in the real or prsonal property, if required under the law of this state or by implied or express consent or agreement of an agent, fiduciary, or other representative of that person;

(3) IS NOT an equitable, constructive, or other lien imposed by a court of competent jurisdiction created by or established under the constitution or laws of this state or the United States; or

(4) IS NOT asserted against real or personal property or an interest in real or personal property. There is no valid lien or claim created by this documentation or instrument.

This court makes no finding as to any underlying claims of the parties involved and expressly limits its finding of fact and conclusion of law to the review of a ministerial act. The county clerk shall file this finding of fact and conclusion of law in the same class of records as the subject documentation was originally filed, and the court directs the county clerk to index it using the same names that were used in indexing the subject document.

SIGNED ON THIS THE ____ DAY OF _____, ____.

DISTRICT JUDGE

_____ JUDICIAL DISTRICT

_____ COUNTY, TEXAS

Sec. 51.904. **WARNING SIGN.** A clerk described by Section 51.901(a) shall post a sign, in letters at least one inch in height, that is clearly visible to the general public in or near the clerk's office stating that it is a crime to intentionally or knowingly file a fraudulent court record or a fraudulent instrument with the clerk.

Sec. 51.905. **DOCUMENTS FILED WITH SECRETARY OF STATE.**

(a) If the lien or other claim that is the subject of a judicial finding of fact and conclusion of law authorized by this subchapter is one that is authorized by law to be filed with the secretary of state, any person may file a certified copy of the judicial finding of fact and conclusion of law in the records of the secretary of state, who shall file the certified copy of the finding in the same class of records as the subject document or instrument was originally filed and index it using the same names that were used in indexing the subject document or instrument.

(b) The secretary of state may charge a filing fee of \$15 for filing a certified copy of a judicial finding of fact and conclusion of law under this section.

SECTION 15. Section 12.013, Property Code, is amended to read as follows:

Sec. 12.013. **JUDGMENT.** A judgment or an abstract of a judgment of a court [in this state] may be recorded if:

(1) the judgment is of a court:

(A) expressly created or established under the constitution or laws of this state or of the United States;

(B) that is a court of a foreign country and that is recognized by an Act of congress or a treaty or other international convention to which the United States is a party; or

(C) of any other jurisdiction, territory, or protectorate entitled to full faith and credit in this state under the Constitution of the United States; and

(2) the judgment is attested under the signature and seal of the clerk of the court that rendered the judgment.

SECTION 16. Subtitle A, Title 2, Civil Practice and Remedies Code, is amended by adding Chapter 11 to read as follows:

CHAPTER 11. LIABILITY RELATED TO A FRAUDULENT COURT RECORD OR A FRAUDULENT LIEN OR CLAIM FILED AGAINST REAL OR PERSONAL PROPERTY

Sec. 11.001. **DEFINITIONS.** In this chapter;

(1) "Court record" has the meaning assigned by Section 37.01, Penal Code.

(2) "Exemplary damages" has the meaning assigned by Section 41.001.

(3) "Lien" means a claim in property for the payment of a debt and includes a security interest.

(4) "Public servant" has the meaning assigned by Section 1.07, Penal Code, and includes officers and employees of the United States.

Sec. 11.002. LIABILITY. (a) A person may not make, present, or use a document or other record with:

(1) knowledge that the document or other record is a fraudulent court record or a fraudulent lien or claim against real or personal property or an interest in real or personal property;

(2) intent that the document or other record be given the same legal effect as a court record or document of a court created by or established under the constitution or laws of this state or the United States or another entity listed in Section 37.01, Penal Code, evidencing a valid lien or claim against real or personal property or an interest in real or personal property; and

(3) intent to cause another person to suffer:

(A) physical injury;

(B) financial injury; or

(C) mental anguish or emotional distress.

(b) A person who violates Subsection (a) is liable to each injured person for:

(1) the greater of:

(A) \$10,000; or

B) the actual damages caused by the violation;

(2) court costs;

(3) reasonable attorney's fees; and

(4) exemplary damages in an amount determined by the court.

Sec. 11.003. **CAUSE OF ACTION.**

(a) The following persons may bring an action to enjoin violation of this chapter or to

recover damages under this chapter:

- (1) the attorney general;
- (2) a district attorney;
- (3) a criminal district attorney;
- (4) a county attorney with felony responsibilities;
- (5) a county attorney;
- (6) a municipal attorney;
- (7) in the case of a fraudulent judgment lien, the person against whom the Judgment is rendered; and
- (8) in the case of a fraudulent lien or claim against real or personal property or an interest in real or personal property, the obligor or debtor, or a person who owns an interest in the real or personal property.

(b) Notwithstanding any other law, a person or a person licensed or regulated by Chapter 9, Insurance Code (the Texas Title Insurance Act), does not have a duty to disclose a fraudulent, as described by Section 51.901(c), Government Code, court record, document, or instrument purporting to create a lien or purporting to assert a claim on real property or an interest in real property in connection with a sale, conveyance, mortgage, or other transfer of the real property or interest in real property.

(c) Notwithstanding any other law, a purported judgment lien or document establishing or purporting to establish a judgment lien against property in this state, that is issued or purportedly

issued by a court or a purported court other than a court established under the laws of this state or the United States, is void and has no effect in the determination of any title or right to the property.

Sec. 11.004. **VENUE.** An action under this chapter may be brought in any district court in the county in which the recorded document is recorded or in which the real property is located.

Sec. 11.005. **FILING FEES.**

- (a) The fee for filing an action under this chapter is \$15. The plaintiff must pay the fee to the clerk of the court in which the action is filed. Except as provided by Subsection (b), the plaintiff may not be assessed any other

fee, cost, charge, or expense by the clerk of the court or other public official in connection with the action.

(b) The fee for service of notice of an action under this section charged to the plaintiff may not exceed:

(1) \$20 if the notice is delivered in person; or

(2) the cost of postage if the service is by registered or certified mail.

(c) A plaintiff who is unable to pay the filing fee and fee for service of notice may file with the court an affidavit of inability to pay under the Texas Rules of Civil Procedure.

(d) If the fee imposed under Subsection (a) is less than the filing fee the court imposes for filing other similar actions and the plaintiff prevails in the action, the court may order a defendant to pay to the court the differences between the fee paid under Subsection (a) and the filing fee the court imposes for filing other similar actions.

Sec. 11.006. **PLAINTIFF'S COSTS.**

(a) The court shall award the plaintiff the costs of bringing the action if:

(1) the plaintiff prevails; and

(2) the court finds that the defendant, at the time the defendant caused the recorded document to be recorded or filed, knew or should have known that the recorded document is fraudulent, as described by Section 51.901(c), Government Code.

(b) For purposes of this section, the costs of bringing the action include all court costs, attorney's fees, and related expenses of bringing the action, including investigative expenses.

Sec. 11.007. **EFFECT ON OTHER LAW.** This law is cumulative of other law under which a person may obtain judicial relief with respect to a recorded document or other record.

SECTION 17. Section 9.412(c), Business & Commerce Code, is repealed.

SECTION 18. An action for an order under Subchapter J, Chapter 51, Government Code, as added by this Act, may be brought with respect to a recorded document or instrument without regard to whether the document or instrument was filed before, on, or after

the effective date of this Act.

SECTION 19. A clerk must successfully complete one hour of continuing education regarding fraudulent court documents and fraudulent document filings required by Section 51.605(c), Government Code, as amended by this Act, before September 1, 1998.

SECTION 20. The change in law made by Section 16 of this Act applies only to a cause of action that accrues on or after the effective date of this Act. A cause of action that accrues before

the effective date of this Act is governed by the law in effect on the date the cause of action accrues, and that law is continued in effect for this purpose.

SECTION 21.

(a) The change in law made by this Act applies only to a criminal offense committed on or after the effective date of this Act. For the purposes of this Act, a criminal offense is committed before the effective date of this Act if any element of the offense occurs before that date.

(b) An offense committed before the effective date of this Act is covered by the law in effect when the criminal offense was committed, and the former law is continued in effect for this purpose.

SECTION 22. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

President of the Senate Speaker of the House

I certify that H.B. No. 1185 was passed by the House on March 13, 1997, by the following vote: Yeas 142, Nays 0, 1 present, not voting; that the House refused to concur in Senate amendments to H.B. No. 1185 on April 7, 1997, and requested the appointment of a conference committee to consider the differences between the two houses; and that the House adopted the conference committee report

on H.B. No. 1185 on May 8, 1997, by the following vote: Yeas 145,
Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1185 was passed by the Senate, with
amendments, on April 3, 1997, by the following vote: Yeas 31, Nays
0; at the request of the House, the Senate appointed a conference
committee to consider the differences between the two houses; and
that the Senate adopted the conference committee report on H.B. No.
1185 on May 10, 1997, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor

On the following pages is an example letter to be sent to IRS. Be sure to include all the agents you have dealt with and who have signed notices and letters to you.

Be sure to edit and modify this letter to fit your situation.

Claim for Release of Erroneous Notice of Lien/Levy

Appeal Alleging Procedural Errors in the Filing of Notice of Tax Lien

Demand for Impartial Judicial Appeal Hearing if Claim is Denied

CM/RRR: _____

FROM: //

IRS Reference No: ///-//-//// October 14, 1997

TO: District Director, Attention Chief, Special Procedures
Function, Internal Revenue Service, Austin, Texas 73301

District Director, 1919 Smith Street, 7000 HOU, Houston, Texas 77002-
8049

Department of The Treasury-Internal Revenue Service,
Secretary of the Treasury, Washington, D.C. 20224

Chief, Tax Processing Center, Internal Revenue Service, Austin, Texas
73301

Regional Director of Compliance, Internal Revenue Service,
P.O. Box 2986, STOP 7000 AUSC, Austin, Texas 78769

Office of the Taxpayer Advocate, Assistant Commissioners
Taxpayer Advocate, Washington, D.C. 20224

Honorable Bill Archer, 10000 Memorial Drive, #620, Houston, TX 77024-
3490

(713) 682-8828

Honorable Richard K. Arme y, 9901 East Valley Ranch
Parkway, Suite 3050, Irving, TX 75063, (972) 556-2500

Honorable Phil Graham, 370 Russell Senate Office Bldg.,
United States Senate, Washington, DC 20510-4302, 202-
224-2934

RE: Unsigned form letter dated ///////////////, tax period ///////

Unsigned form letter dated ///////////////, tax period ///////////;

Unsigned form letter dated ///////////////, tax period ///////////;

Notice of Federal Tax Lien **never received by claimant**, but
filed for record with the

////////// County, Texas Clerk at ///////////////, Texas and noted by
serial number

//////////; said document(s) being documents
or instruments purporting "to create a lien or
assert a claim against real or personal property
or an interest in real or personal property and...
is not an equitable, constructive, or other lien
imposed by a court with jurisdiction created or
established under the constitution or laws of
this state or of the United States." (Texas
Penal Code)

Dear Sir or Madam:

1. Pursuant to 26 U.S.C. Â§6326, and 26 CFR Â§301.6326-1, Federal Register. Vol. 56, No. 206. Thursday, October 24, 1991, page 55078 (last paragraph), and Texas Penal Code Sections 32.48 and 32.49, this constitutes a timely **Appeal of Notice of Federal Tax Liens**, and a claim and demand for a **Certificate of Release of Notice Federal Tax of Lien** for the purpose of collecting errors made in said erroneous **Notice of Federal Tax Liens**, on the grounds that, pursuant to 26 CFR 301.6326-1 (b) (2), **the tax liability that gave rise to the lien was assessed in violation of required deficiency procedures. The above listed Notices were never served on Claimant, but were found filed for record in criminal felony violation of Texas law which is attached hereto and cited as if set forth herein verbatim. Pursuant to Texas law you have 21 days from receipt of this letter to void these notices and/or "liens" before being in violation of Subchapter D, Chapter 32, Section 32.49 Texas State , which states:**

Sec. 32.49. REFUSAL TO EXECUTE RELEASE OF FRAUDULENT LIEN OR CLAIM.

(a) a person commits an offense if, with intent to defraud or harm another, the person:

(1) owns, holds, or is the beneficiary of a purported lien or claim asserted against real or personal property or an interest in real or personal property that is fraudulent, as described by Section 51.901(c), Government Code; and

(2) not later than the 21st day after the date of receipt of actual or written notice sent by either certified or registered mail, return receipt requested, to the person's last known address, or by telephonic document transfer to the recipient's current telecopier number, requesting the execution of a release of the fraudulent lien or claim, refuses to execute the release on the request of:

(A) the obligor or debtor; or

(B) any person who owns any interest in the real or personal property described in the document or instrument that is the basis for the lien or claim.

(b) A person who fails to execute a release of the purported lien or claim within the period prescribed by Subsection (a)(2) is presumed to have had the intent to harm or defraud another.

(c) An offense under this section is a Class A misdemeanor.

2. Pursuant to 26 U.S.C. 6323 (j) (1) (A), as amended July 30, 1996 by Public Law 104-168. " Taxpayer Bill of Rights 2," 110 Stat. 1460, TITLE V. COLLECTION ACTIVITIES, Modification to Lien and Levy Provisions, Â§501 (a), and Texas Penal Code Sections 32.48 and 32.49 this is a demand for an immediate withdrawal of the erroneous Notice of Lien on the above grounds and also that the filing of the purported Notice of Lien was *not made in accordance with the administrative procedures of the Secretary.*

3. Further, as an **Intent to Levy** or **Notice of Levy** has been issued regarding this matter, and property belonging to Claimant has been withheld, seized or levied upon, and is still pending levy by your agency; this a demand for a **Release of Notice or Levy** and immediate Return of any and all property belonging to Claimant, pursuant to 26 U.S.C. Â§6343(a)(b), as well as Â§6343(d)(1)(2) (as amended by **Public Law 104-JJ4li, "Taxpayer Bill of Rights 2," 110 Stat, 1460. TITLE V COLLECTION ACTIVITIES, Modification to Lien and Levy Provisions, 501 (b))** and 26 CFR **301.6343-1. (b) (2)**

4. This Claim does not attempt to challenge the underlying merits related to the amount of the purported tax liability. Claimant is merely establishing that, pursuant to ruling case law on this subject, the agency's failure to maintain strict compliance with the statutory and regulatory administrative deficiency procedures promulgated by the Secretary, invalidates the tax and voids the purported assessment, Therefore, no valid tax or assessment exists which would support a lawful Notice of Lien or Notice of Levy,

making such Notice(s) and any subsequent seizures invalid, erroneous, wrongful and unenforceable,

"Requisites and Validity of Levy "â€ A failure substantially to comply with the statutory requirements as to the mode and manner or making the levy invalidates the tax: and there must be strict compliance with mandatory procedure â€! No tax can be sustained as valid unless it is levied in accordance to the letter of the statute."

84 C.J.S. Â§365, Mass. - **Hough v. North Adams**, 82 N.E. 46.196 Mass. 290

5. Your lien/levy action was not made in accordance with the administrative procedures of the Secretary and therefore constitutes unauthorized civil action against me, pursuant to **55 FR 47633**, Nov. 14, 1990, 27 CFR 70.191 and 301.7401-1.

55 F.R. 47633, 27 CFR 70.191 Authorization:

(a) *In general.* No civil action for the collection or recovery of taxes, or any fine, penalty, or forfeiture (with respect to the provisions of 26 U.S.C. **enforced and administered by the Bureau** shall be commenced unless the ***Director, Bureau of Alcohol Tobacco and Firearms***, or designated delegate, or the Chief Counsel ***for the Bureau***, or designated delegate, directs that the action be commenced.

Pursuant to Â§301.7401-1. "Authorization - (a) " ***No Civil action for the collection recovery of taxes, or of any fine, penalty, or forfeiture shall be commenced unless the Commissioner or the Director, Alcohol, Tobacco and Firearms Division â€! or the Chief Counsel for the Internal Revenue Service or his delegate authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced.***"

6. Notices were not made in accordance with the administrative procedures of the Secretary, as promulgated in 26 U.S.C Â§6331(a), 26 CFR Â§301.6331-1(a) (4) Authority to Levy, as Claimant is not a Federal Employee or an employee of the District of Columbia. a State, a Municipality, or of any agency or instrumentality thereof, or any other person, upon whom the Secretary or the Assessment Officer has the authority to assess, levy or lien.

Levy and Distraint

26 USC Â§6331(a) AUTHORITY OF SECRETARY "...Levy may be made upon the accrued salary or wages of any officer, employee or elected official of the

United States the District of Columbia or any agency or instrumentality of she United States or District of Columbia..."

26 CER 301.6331-1(a)

"(4) Certain types of compensation--

(i) Federal Employees. Levy maybe made upon the salary or wages of any officer or

employee (including members of the Armed Forces) or elected or appointed official, of

the United States. the District of Columbia or any agency or instrumentality of

eitherâ€"

(ii) State and Municipal employees. Salaries, wages or other compensation of any

officer, employee or elected or appointed official of a State or Territory, or of any agency, instrumentality, or political subdivision thereof, are also subject to levy to enforce collection of any Federal tax.

(iii) Seamen...wages of seamen, apprentice seamen, or fisherman employed on fishing

vessels are subject to levy.

20 Fed Proc.. L.Ed Â§148.548 "...[W]ith regard to a levy on salary or wages...Levy may be made upon the salaries of federal, [26 USCS Â§6331(a)] state, and municipal, [26 CFR Â§301.6331(a)(4)(ii)] employees and a pension payable to a former state employee may he levied upon [Revenue Ruling 55-226, 1955-I CB551]."

7. As you are aware, pursuant to 44 U.S.C.A. 1504-1507, before a citizen of the several states of the United States can be bound by, or adversely effected by a law or regulation, any law having general applicability to such Citizens must be published in the Federal Register. Such laws and regulations are then catorgized pursuant to their applicable Title in the Code of Federal Regulations (CFR). 26 USC 7805 (a)_ states, "...the Secretary shall prescribe all needful rules and regulations for the enforcement of this title. " The Internal Revenue Code is not self-executing. Without an implementing

regulation applicable to a particular type of tax, a statute has no force of law, and imposes no duties or penalties.

"The Act's civil and criminal penalties attach only upon the violation of a regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone — only those who violate the regulations (not the Code) may incur civil or criminal penalties, it is the actual regulation issued by the Secretary of the Treasury and not the broad authorizing language of the statute, which is to be tested against the standards of the 4th Amendment."

Calif. Bankers Assoc. v. Shultz, 416 U.S 25, 44, 39 LEd2d 812, 94 S Ct 494.

8. As there are hundreds of particular types of taxes in Titles 26 (Income Taxes) --and 27 (Alcohol, Tobacco. and Firearms Taxes) and, because not all types of taxes will be affected by the same regulations, each type of tax is assigned a "Part Number." In that manner, the Citizen can be confident that a particular regulation is applicable to the particular type of tax he or she is required to pay. For example, in Title 26, a Part 1 Tax is the Individual Income Tax, Part 20 is the Estate Tax, Part 25 is the Gift Tax, etc. In Title 27, Part 70 deals with alcohol, tobacco firearms and taxes. However, there are also alcohol, tobacco. Firearms, narcotic and import and export taxes in Title 26, Subtitle E, **which are enforceable by the ATF through implementing regulations in the Title 27 C.F.R.** (Code of Federal Regulations) and conversely, some tax liabilities are implemented in Title 27 with Title 26 Subtitle F, Procedures and Administration.

9. Notice(s) were not made in accordance with, the administrative procedures of the Secretary regarding liens, levys and seizures which are authorized solely by 26 U.S.C. 6321 - which was promulgated into law by **55 F.R. 47616** and implemented by **27 CER** **Â§70.141 Lien for Taxes:**

Table I - Parallel Table of Authorities

Lien Authority 26 U.S.C. 6321 -- 27 Part 70

Â§70.141 Lien for Taxes. "If any **person liable** to pay any tax under provisions of **26 U S C. Enforced and administered by the Bureau [Bureau of Alcohol, Tobacco and Firearms]** neglects and refuses to pay the same after demand, the amount, [including any interest, additional amount, addition to tax, or assemble penalty], — shall be a lien in favor of the United States —"

10. The ONLY particular type of Title 26 taxes that 301.6321 (Procedures and Administration) is applicable to is the Part 20, Estate taxes and Part 25, Gift Taxes.

37.FR 11696. Vol 37, No. 113, Saturday, June 10, 1972, is a published **Notice** of the establishment of

the ATF, and specifically lists those types of **taxes enforced and administered by the Bureau of Alcohol, Tobacco and Firearms** which are subject to the lien/levy seizure penalties, pursuant to 26 U.S.C. 6321 et al. The Part 1, individual income tax is ***not a tax enforceable by the bureau*** and is therefore, not subject to the 26 U.S.C. 6321 Code or its implementing Regulations.

"By virtue of the authority vested in me as Secretary of the Treasury, including the authority in Reorganization Plan No, 26 of 1950, it is ordered that:

1. The purpose of this order is to transfer, as specified herein, the functions, powers and duties of the Internal Revenue Service, **arising under laws relating to alcohol, tobacco, firearms and explosives** (including the Alcohol, Tobacco and Firearms division of the Internal Revenue Service), to the Bureau of Alcohol, Tobacco, and Firearms (***hereinafter referred to as the Bureau***) which is hereby established.

2. The Director of the Bureau of Alcohol, Tobacco, and Firearms (hereinafter referred to as Director) shall perform the functions, exercise the powers, and carry out the duties of the Secretary [of the Treasury] in the **administration and enforcement of the following provisions of law:**

(a) Chapters 51 [Alcohol Tax], 52 [Tobacco Tax], 53 [Firearms Tax] of the Internal Revenue Code of 1954 and sections 7652 [Exports from Puerto Rico] and 7653 [Imports to Puerto Rico].

(b) Chapters 61 to 89 inclusive, of the Internal Revenue Code of 1954, **insofar as they relate to activities, administered and enforced with respect to Chapters 51, 52, and 53** [alcohol, tobacco and firearms]

(c) The **Federal Alcohol Administration** Act (27 U.S.C. Chapter 8)."

(d) 18 U.S.C. Chapter 44 (relating to **firearms**);

(e) Title VII, Omnibus Crime Control and Safer Streets Act of 1968 (18 U.S.C. Appendix. Sec. 1201-1203)

(f) 18 U.S.C. 1262-1265; 1952; 3615 (relating to **liquor traffic**).

(g) Act of Aug. 9, 1939 (49 U.S.C. Chan. 11); in matters relating to violations of National Firearms Act;

(h) 18 U.S.C. Chapter 48 (relating to **explosives**) and

(l) Section 414 of the Mutual Security Act of 1955. as amended (22 U.S.C. 1934) relating to the control of the importation of **arms, ammunition and implements of war.**

11. I am not now, nor have I ever been *liable* to pay any of the above taxes, or any Title 26 tax **enforced and administered by the Alcohol, Tobacco and Firearms Bureau** or 26 U.S.C. (1954) Subchapter D - Miscellaneous Excise Taxes Parts 40 - 169. Subchapter E or for any other "Revenue Taxable Activities" (18 U.S.C. Â§3283). Therefore, there is no lawful authority for issuing me a Notice of lien or Notice of Levy.

12. I am not a Government employee or a law enforcement officer and I am not involved the activities or subjects listed in 27 CFR, Part 70, pursuant to 56 F.R. 55079, therefore 26 U.S.C. 6321 is not applicable to me. Following is a list of the only subjects of **27 CER Part 70** which is the only implementing regulation for 26 U.S.C. 6321, et al.

56 F.R. 55079 - List of Subjects in 27 CER Part 70

"Alcohol and alcoholic beverages. Authority delegations, Claims. [Subchapter D and E] **Excise taxes, Firearms and ammunition, Government employees,** Law enforcement, **Law enforcement Officers,** Penalties, Seizures, and Forfeitures, Surety bonds, **Tobacco.**"

TO SUMMARIZE IT SIMPLY, 26 U.S.C. 6321 et al, PROVIDES LEIN/LEVY AUTHORITY ONLY FOR THOSE TYPES OF TAXES ENFORCEABLE BY THE BUREAU OF ALCOHOL TOBACCO AND FIREARMS (ATF).

NO REGULATION APPLICABLE TO THE PART 1, INDIVIDUAL INCOME TAX HAS EVER BEEN PUBLISHED IN THE FEDERAL REGISTER. NO 6321 REGULATION HAS EVER BEEN PROMULGATED BY THE SECRETARY OF THE TREASURY IN 26 CFR OR 27 CFR, AS HAVING GENERAL Applicability TO THE PART 1 INDIVIDUAL INCOME TAX.

THIS MEANS, REGARDLESS OF WHAT THE IRS MAY TRY TO MISLEAD CITIZENS INTO BELIEVING, THE LIEN/LEVY/SEIZURE AUTHORITY PROVIDED BY 26 U.S.C. 6321 IS NOT APPLICABLE TO THE PART I INDIVIDUAL INCOME TAX AND ANY ATTEMPT TO ENFORCE IT AS SUCH IS UNLAWFUL AND FRAUDULENT.

13. Following are other reasons the said erroneous Notices of Liens and/or Notices of Levy(s) are violative of deficiency procedures and not made in accordance with the administrative procedures of the Secretary.

1. The Notice of Lien is not attested to be true and correct pursuant to **Â§6065**, which states: "â€Return(s), declaration(s). statement(s) or other document(s)

required in be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury..."

2. Notice of Lien **lacks a bonafide hand written** signature by an appropriately delegated officer. Signature on Notice of Lien is an unauthorized and non-authentic, computer stamped, facsimile, improperly using only one initial. Notice of Federal Tax Lien is, thereby, a counterfeit and fraudulent document.

3. A Notice of Lien must be supported by a properly filed valid Summary Record of Assessment, upon which the Notice of Lien is hated. Pursuant to 26 U.S.C. Â§Â§6201. 6203 and 26 C.F.R. Â§301.6201 and 301.6203, as evidenced by my Individual Master File, and substantiated by a FOIA search for a proper recording, no valid **Summary Record of Assessment**, has been filed.

26 USC Â§6203 METHOD OF ASSESSMENT -"The assessment shall be made by recording the liability of the taxpayer in the office or the Secretary in accordance with the rules and regulations prescribed by the Secretary. Upon Request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of assessment."

26 CFR Â§3301.6203-1.- "The district director, and director of the regional service center shall **appoint** one or more **assessment officers**. The assessment shall be made by an assessment officer **signing** the summary record of assessment. The summary record, **through supporting records**, shall provide: **identification of the taxpayer**, the **character of the liability** assessed, the taxable period, if applicable, and the amount of the assessment. The amount of the assessment shall, in the case of tax shown on the return by the taxpayer, be the amount so shown... ***If the taxpayer requests a copy of the record of assessment, he shall be furnished a copy of the pertinent parts of the assessment which set forth the name of the taxpayer, the date of the assessment, the character of the liability.***"

4. The Internal Revenue Manual, which is reflective of the ruling case law on this subject, states that your agency lacks authority to issue a civil penalty without a judgment.

IRM 546 Â§19(b)(2) "the civil penalty for non-compliance may be imposed only by filing a suit in the name of the United States, naming the taxpayer as a defendant and securing a judgment."

5. Pursuant to 26 USC 6212 and 26 CUR 301.6212, no `valid Notice of Deficiency, with a bona fide hand written signature, attested to be made under

lawful authority, under the penalties of perjury has been sent to me via Registered or Certified mailing, as required by Regulations.

26 CFR Â§ 301.6212 - Notice of Deficiency (a) `IN GENERAL. -- "If a district director of a service center. determines that there is a deficiency in respect to any tax imposed by subtitle A or B or chapter 41, 42 43. or 44, he is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail."

III Manual

512 (1-5-83) 8(24)50

"Preliminary Notices of Deficiency

Procedure

" â€ (5) *The Deficiency Notice is signed **in pen and ink**, on behalf of the Commissioner, by the approving Appeals Officer... Any copies of the statutory notice letter which are used for the originals or duplicate originals should have a handwritten signature and not a facsimile or reproduced signatureâ€i"*

"An assessment is illegal and void if no required [valid] deficiency notice is sent to the taxpayer."- United States v. Williams, (1958 DC NY) 161 F Supp 158.58-1 USTC 9213. (20 Fed Proc, L Ed 48:440.)

6. Pursuant to 26 USC and 26 CUR *6303 and Â§301.6303, no properly executed Notice and Demand, as required by United States Tax Laws, has been served upon me.

26 CFR Â§301. 6303-I. "**Notice and demand for tax**, (a) Where it is not otherwise provided by the Code, the district director or the director of the regional service center shall, **after the making of an assessment of a tax pursuant to Â§6203**, give notice to each person liable for the unpaid tax, stating the amount demanding payment thereof. Such notice shall be given us soon as possible and within 60 daysâ€i"

7. "Internal Revenue Key 4957" "Taxpayers **would** be entitled to income tax refund if collection was effected by illegal use of liens and levies **in absence of notice and demand** from IRS." **I am therefore entitled to income tax refund for the years 1987 through 1997, a ten year period.**

"**Internal Revenue Key 4623**" "Ability of Internal Revenue Service to present a computer generated printout reflecting that notice of demand has been sent to taxpayers on certain date **does not** establish irrefutable presumption that notice was in

fact sent, for purpose of statute providing that IRS must give notice to each person liable for unpaid tax within 60 days after making of assessment." 26 USCA Â§6303 (a) United States v. Berman, 825 F.2d 1053, 1056-1057 (6th Cir. 1987)

8. Insufficiency Notice of Lien. Pursuant to the **Uniform Federal Lien Registration Act**, the **Notice of Lien** requires that the Notice be **Certified**, to be true and correct by the Secretary of the Treasury of the United States or his or her delegate. There is no authority for an attestation other than a true, bonafide written signature. Signing on someone else's behalf, with a signature stamp, with no first or middle name, with one initial and a last name does not constitute a bonafide signature.

9. Insufficiency of Filing. Pursuant to **Uniform Federal Lien Registration Act CCP Â§2102 (a)(2)**

"(A) If a Notice of Federal Lien...is presented to a filing officer who is:

(2) â€ A county recorder, he or she shall ...file for record in the manner set forth in Sec. 27320 of the Government Code and include his identification and the date and time of receipt and forthwith file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the title and address of the official or entity certifying the lien...'. "An instrument is not "recorded as prescribed by law," until it has been recorded into the proper book.

Pursuant to CCP 2103(d),

"Upon request of any person, the filing officer shall issue his or her **certificate**, showing whether there is on file, on the date and hour stated therein, any **notice of lien** or certificate or notice affecting any lien filed after January 1, 1968, under this title or former Chapter 14 (commencing with Section 7200) of Division 7 of Title 1 of the Government Code, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate and the title and address of the official or entity certifying the lien Upon request, the filing officer shall furnish a copy of any **notice of federal lien** or notice or certificate affecting a federal lien."

14. Further, pursuant to other sections of the both the state and Federal Code of Civil Procedures. the procedural process of your agency is defective, incomplete, failing upon its face, due to insufficient law, depicting irregular and abusive process and lacking jurisdictional facts necessary to bring Claimant into your jurisdiction.

15. This claim does not attempt to attack the underlying merits of the amount of this Notice of Lien and is made, in good faith, for the purpose of correcting errors made in the said **Notice of Lien(s)/Levy(s)**, on the grounds that, pursuant to 26 CFR 301.6326-1(b), the tax liability that gave rise to the lien was assessed in violation of the deficiency procedures as set forth by Congress, and promulgated by The Secretary of the Treasury, and is thereby, erroneous and unenforceable and must be released.

Pursuant to Revenue and Taxation Code, 19131. **Tax Illegally Levied**, "If a tax has been illegally levied...the Franchise Tax Board shall...authorize the cancellation of the tax." this is a demand that, within 10 days, you cancel the tax and release the levy.

PRESERVATION OF SUBSTANTIVE AND UNALIENABLE RIGHTS
AS PROTECTED BY THE CONSTITUTION OF THE UNITED STATES

16. Pursuant to 26 U.S.C. Â§7804(b) PRESERVATION OF EXISTING RIGHTS AND REMEDIES, I reserve all of my rights as protected by the Constitution of the United States as a Citizen of one **of the states of the** United States, under the Constitution and The substantive law (including but not limited to the common law and substantive equity,) Further, I demand all of my constitutional rights at all times and waive no rights at any time. Such rights include, but are not limited to, my right to due process of the law, under the 5th and 7th Amendments. **PRIOR TO** and **NOT AFTER** my property is seized, my right to be secure in my house, papers and effects and to maintain a possessory interest and ownership of all property belonging to me until such time as a lawful warrant, and probable cause affidavit, sealed and signed by a constitutional court of competent jurisdiction, is lawfully served upon me. The action you have taken, is an erroneous, illegal and fraudulent abuse of the lien/levy process. You are further violating specific case law, rulings and mandates reaffirming the constitutional rights of a Citizen, regarding seizures, from the recent Supreme Court decisions of U.S. v. James Daniel Good Real Property, 114 S. Ct. 492 (1993), Soldal et al v. Cook County. Illinois, et al. 113 S. Ct. (1992) 121 L.Ed 2d 450, Sniadach v. Family Finance Corp, of Bay View. et al., 395 US 337, 23 L Ed 2d 349.89 S Ct 1820 (1969) and United v. Lopez. 131 L Ed 2d 626, 115 S. Ct. 1624, 131 L. Ed. 2d 626.

17. In conclusion, I do not acquiesce to any of the above documented procedural defects of law. I demand that your agency obey the law and adhere to each and every congressionally mandated procedure which were enacted by congress to protect property, my privacy and my substantial rights under the law.

18. Pursuant to 26 CER 6343-1(b)(3), if your agency does not notify me that this claim is inadequate within 30 days, of receipt, this claim *shall be considered to be filed properly and' timely*. I shall, therefore, demand and expect a Certificate of Release of Lien(s)/ and or a Release of Levy(s) and **an immediate return** of any property which your agency us a lawfully levied, plus interest.

19. While this Claim exhausts my Administrative remedies, pursuant to 26 U.S.C. Â§7804(b) PRESERVATION OF EXISTING RIGHTS AND REMEDIES, I preserve and reserve all of my rights and remedies including but not limited to, common law, as well as equity.

20. I hereby attest that to the best of my knowledge, and under the penalty of perjury under the laws of Texas this claim Is true and correct.

Sincer
ely,

////////////////////

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c/o

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/

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//

(//) ///-////

IRS

Reference

No: ///-//-////

Demand for an Adjudicatory Appeal Office Hearing Alleging Errors in

Deficiency Procedures if Release of Notice of Lien, is Not Issued

21. Pursuant to 26 U.S.C. Â§7804(h) PRESERVATION OF EXISTING RIGHTS AND REMEDIES, if you ignore this Claim, I will file a WRIT OF MANDAMUS, compelling you to appear to Show Cause why you have not adhered to your ministerial, mandated administrative deficiency procedures.

22. If you have objections or evidence rebutting the substance of this claim, Claimant demands a fair and impartial Adjudicatory Appeal Hearing, in which your agency can provide evidence that you have adhered to all Congressionally and lawfully mandated deficiency, assessment, and lien/levy procedures.

23. If your agency does not provide either a Release of Notice of Lien, or an Opportunity for such a Hearing, within 14 days from receipt of this Claim, this constitutes Constructive Notice that Claimant intends to exhaust all of his/her administrative remedies and, file suit in the federal district court, under 26 U.S.C.7433, and 26 C.F.R. 301.7433, wherein pursuant to the July 30,1996, Taxpayers Bill of Rights 2, (Public Law 104-168,110 Stat. 1465) Sec. 801(a) I can collect up to one million dollars in damages for unauthorized collection activities for your reckless and intentional disregard for the provisions of the Internal Revenue Code and the regulations promulgated by the Secretary. Because there is no signature on any of the unlawful notices, and because in law someone must take responsibility for unlawful acts, defendants in this suit shall be the:

Regional Director,

District Director,

Chief, Tax Processing Center,

Department of the Treasury, Chief Collection Branch, POB 149047, Austin, Texas
78714,

Revenue Agent

Revenue Agent

Revenue Agent Supervisor

Revenue Agent

Michael B. Frosch, Chief, Branch 3, Assistant Chief Counsel, Department of the
Treasury

Internal Revenue Service, Washington, D.C. 20224 (DL-105670-97)

24. I hereby attest that to the best of my knowledge, and under the penalty of perjury
under the laws of Texas this claim is true and correct.

Signed//////////

cc: Department of the Treasury Honorable Henry Hyde

Chief, Collection Branch Chairman, House Judiciary Committee

Internal Revenue Service 2110 Rayburn House Office Building

P.O. Box 149047 Washington, D.C. 20515

Austin, Texas 78714

Gary R. Allen

Chief, Appellate Section Commissioner of Internal Revenue

Tax Division Department of Justice

Department of Justice Post Office Box 502
Post Office Box 502 Washington, D.C. 20044
Washington, D.C. 20044

(202) 514-3361

Brenda Ray, Disclosure Officer (RE: FOIA #97-764b)

Internal Revenue Service Center

P.O. Box 2986, Mail Stop 7000AUCC

Austin, Texas 78768

TEXAS STATE Â§

Â§ ss.

////////// COUNTY Â§

BEFORE ME, on the date shown below, personally appeared ///////////, known to me (or proved to me, on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument. Said person was sworn upon oath to the truth of the allegations of said instrument, and, further, he executed the same in my presence.

Notary Public, T E X A S State

PROOF OF SERVICE

I, ///////////, certify that on this ____ day of _____ I served the party(s) named hereon with a true copy of a Release of Notice of Lien. and Demand for an Appeal Office's Hearing for Alleging an Error in Deficiency Procedures" by Certified Mail with Return Receipt Requested.

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YOUR NOTES:

Federal Register. Vol. No 56 No. 206. Thursday, October 24, 1991. Page 55078 and 26 U.S.C. Â§6326.

ADMINISTRATIVE APPEAL OF LIENS.

"(a) **IN GENERAL.** - In such form and at such time as the Secretary shall prescribe by regulations, any person shall be allowed to appeal to the Secretary after the filing of a notice of lien, under this subchapter, on the property or the rights to property of such person for a release of such lien alleging **an error** in the filing of the notice of such lien.

(b) **CERTIFICATE OF RELEASE** - If the Secretary determines that the filing of notice of any lien was erroneous, the Secretary shall expeditiously (and to the extent practicable, **within 14 days**. after such determination) issue a certificate of release of such lien shall include in such certificate a statement that such filing was erroneous...

26 CFR. 301.6326-1(b)(2) R... ***Appeal Alleging an Error in the Filing of Notice of Lien.*** For purposes of paragraph (a) of this section, an appeal of the filing of notice of federal tax lien must be based on any one of the following allegations...(2) The tax liability that gave rise to the lien was assessed in violation of the deficiency procedures set forth in section 6213 of the Internal Revenue Code.

...(f) Exclusive Remedy. The appeal established by section 6326 of the Internal Revenue Code shall be the exclusive administrative remedy with respect to the erroneous filing of a Notice of Tax Lien.

Public Law 104-168 (July 30, 1996) 110 STAT. 1460 Modification to Lien and Levy Provisions Â§501(a), amending 26 U.S.C. Â§6323, as follows:

"(j) **WITHDRAWAL OF NOTICE IN CERTAIN CIRCUMSTANCES --**
Section 6323 is

amended by adding at the end the following new subsection:

"(1) IN GENERAL. The Secretary may withdraw a notice of a lien filed under this section and this chapter shall be applied as if withdrawn notice had not been filed, if the Secretary determines that--

"(A) the filing of such a notice was premature or otherwise not in accordance with

administrative procedures of the Secretary...

(2) **NOTICE TO CREDIT AGENCIES. ETC.--** Upon written request by the taxpayer with respect to whom a notice of lien was withdrawn under paragraph (1), the Secretary shall make reasonable efforts to notify credit reporting agencies, and any financial institution or creditor whose name and address is specified in such request, specified in such request, of the withdrawal of such notice. Any such request shall be in such form as the Secretary may prescribe."

26 USC Â§6343. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY.

(a) RELEASE OF LEVY NOTICE OF RELEASE...

"(1) **IN GENERAL...**Under regulations prescribed by the Secretary, the Secretary shall release the levy upon all, or part of, the property or rights to property levied upon and shall promptly notify the person upon whom such levy was made that such levy has been released..."

(b) Return of property-.General Rule. If the district director determines that property hat been wrongfully levied upon, the district director may return-

(1) The specific property levied upon,

(2) An amount of money equal to the amount levied upon, or

(3) An amount of money equal to the amount of money received by the United States from the sale of such property."

26 CFR 301.6343-1. (b)(2) Request for return of property. A written request for the return of property shall be addressed to the district director (marked attention special procedures staff),â€œ"

Public Law 104-168 (July 30,1996)110 STAT. 1460. Modification to Lien and Levy Provision's.

Â§501 (b), amending 26 U.S.C. Â§6343, as follows:

"RETURN OF LEVIED PROPERTY IN CERTAIN CASES.-- Section 6343 (relating to authority to release levy and return property) is amended by adding at the end of the

following new subsection:

(d) RETURN OF PROPERTY IN CERTAIN CASES.-- If--

"(1) any property has been levied upon, and

"(2) the secretary determines that- "(A) the levy on such property was premature

or otherwise not in accordance with administrative procedures of the secretary...

the provisions of subsection (b) shall apply in the same manner as if property

had been wrongfully levied upon, except that no interest shall be allowed under

subsection (c)."

Bouvier's Law Dictionary, 1870 pp 622-625

"It may be said that the Constitution executes itself", these may be said to be laws which the People have enacted themselves, and no laws of Congress can either take from, add to, or confirm them. They are Rights, privileges, or immunities which are granted by the People, and are beyond the power of Congress or State Legislatures... It may be laid down as a universal rule, admitting to no exception, that when the Constitution has established a disability or immunity, a privilege or a Right these are precisely as that instrument has fixed them, and can neither be augmented nor curtailed by any act or law either of Congress or a State Legislature. We are more particular in stating this because it has sometimes been forgotten by the Legislatures."

"...In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved" 7th Amendment of the Constitution of the United States

"The right of the people to be secure in their persons, house, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no warrant shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched and the persons or things to be seized"

4th
Amendment
of the
Constitution

of the United
States

"No person shall be...deprived of life, liberty, or property without due process of law; nor shall private property be taken for public use without just compensation."

5th
Amendment
of the
Constitution
of the United
States

Constitutional Law - West Key 303

"Though the Fourth Amendment places limits on government's power to seize property for purposes of forfeiture, it does not provide the sole measure of constitutional protection that must be afforded property owners in forfeiture proceedings, and consideration must also be given to Due Process Clause of the Fifth and Fourteenth Amendments." U S C.A. Const Amends 4, 5, 14,

Following are excerpts from the recent supreme Court case of U.S. v. James Daniel Good Real Property, 114 S. Ct. 492 (1993):

"The seizure of [Good's] ,property implicates two "explicit textual sources of constitutional protection, the Fourth Amendment and the Fifth. Sodal v. Cook County 506 U.S , 113 S Ct. 538, 548, 121 L. Ed. 2d. 450 While the Fourth Amendment places limits on the Government's power to seize property for purposes of forfeiture, it does not provide the sole measure of constitutional protection that must be afforded property owners in forfeiter proceedings. Gerstein v. Pugh, 420 U.S. 103, 95 S. Ct. 854. 43 L.Ed.2d 54; Graham v. Connor, 490 U.S. 386, 109 S. Ct. 1865 104 L. Ed.2d 443. Where the government seizes property not to preserve evidence of criminal wrongdoing but to assert ownership and control over the property, its action must also comply with the Due Possess Clause." Calero-Toledo v. Pearson Yacht Leasing Co, 416 U.S. 663, 94 S, Ct. 2080, Fuentes v. Shevin, 407 U.S. 67, 92 S. Ct. 1983, 32 L.Ed.2d 556 P 498-500

Cont. US v. James Daniel Good Real Property, 114 S. Ct 496:

"(b) An exception to the general rule requiring ;pre-deprivation notice and hearing is justified only in extraordinary situationâ€ The seizure of real property for purposes of civil forfeiture does not justify such an exception. Good's [or] any Citizen's] right to maintain control over his property, and to be free from governmental interference, is a private interest of historic and continuing importance. e. g. United States v. Karo, 468 U. S. 705, 714-715, 104 S. Ct. 3296, 3302-3303, 82 L. Ed. 2d 530. Moreover, the practice

of ex parte seizure creates an unacceptable risk of error, since the proceedings affords little or no protection to an innocent owner, who may not be deprived of property prior to due process of the law

II [1] The Due Process Clause of the Fifth Amendment guarantees that " no person shall be deprived of life, liberty or property without due process of law. Our [the supreme Court's] precedents establish the general rule that individuals must receive notice and an opportunity to be heard before the government deprives them of property. " United States v. \$ 8,850, 461 U.S. 555, 562, n. 12, 103 S. Ct. 2005, 2011, n. 12, 76 L. Ed.2d 143 (1983), Fuentes & Shevin v. Family Finance Corp. of Bay View, 395 U.S. 337, 342, 89 S. Ct. 1820, 1823, 23 L.Ed.2d 349, Mullane v. Central Hanover Bank and Trust Co. 339 U.S. 306, 313, 70 S/ Ct/ 652, 656, 94 L.Ed. 865

"The constitutional limitations we enforce in this case apply to property in general, not simply to residences. That said, case before us well illustrates an essential principle: Individual freedom finds tangible _expression in property rights. At stake in this and may other forfeiture cases are the security' and privacy of the home and, those who take shelter within it,.. [12 13] "We (the supreme Court of the United States) agree with unanimous decision of the Court of Appeals (9th Circuit 971 F.2d 1376 (7992)) â€and we affirm its ruling that the ex parte seizure of Good's real property violated due process.

"The principal question presented here is whether, in the absence of exigent circumstances, the Due Process Clause of the Fifth Amendment prohibits the Government, in a civil forfeiture case from seizing real property without first affording the owner notice and an opportunity to be heard. We hold that it does."

Soldal v. Cook County. Illinois, et al, 113 5. Ct. 538. 121 L.Ed 2d 450,(1992): The reason why an officer might enter a house or effectuate a seizure is to the threshold question of whether the Amendment applies. What matters is the intrusion on people's security from governmental interference Therefore. the right against unreasonable seizures would be no less transgressed if the seizure was undertaken to collect evidence, verify compliance with a housing regulation, effect an eviction by the police, or on a whim or for no reason at all.

Camara 387 US at 530, O'Connor 480 US, at 715, T.L.O., 469 U.S. at 335

"The fourth amendment protects **two types of expectations**, one involving 'searches' and the other **'seizures'** A 'search' occurs when an **expectation of privacy** that society is prepared to consider reasonable is infringed. **A 'seizure' occurs where there is some meaningful interference with an individual's possessory interests in that property.**" 466 US at 113, 104 S Ct., at 1656, 1660, Horton v. California, 496 U.S. 128, 133 S Ct 2301, 2306 110 L.Ed.2d 347 (1987); Maryland v. Macon, 472 U.S. 463, 469

"Pg 544 [3,4] "â€œThe 4th Amendment protects the people from unreasonable searches and seizures of their persons, house, papers and effects.. [O]ur cases unmistakably hold that the Amendment protects property as well as privacy."

pg 545. "We thus are unconvinced that any of the Court's prior cases supports the view that the Fourth Amendment protects against unreasonable seizures of property only where privacy or liberty is also implicated."

Pg 546. "Soldal's property seizure took place in a noncriminal context. It is evident from our precedents that the [Fourth] Amendment's protection applies in the civil context as well as criminal." See O'Connor v. Ortega, 480 U.S. 709, New Jersey v. T.L.O., 469 U.S. 709, Michigan v. Tyler, 436 U.S. 499, Marshall v. Barlow's Inc., 436 U.S. 307, 312-313, Camara v. Municipal Court of San Francisco, 387 U.S. 523, 528.

Sniadach v. Family Finance Corp. of Bay View. et at. 395 US 337, 23 L Ed 2d 349, 89 5 Ct 1820 (1969), "On certiorari â€œ in an opinion by Justice Douglas, J., expressing the view of seven members of the [supreme] court it was held. "A summary state prejudgment garnishment procedure ... [whereby] the defendant is deprived of his enjoyment of earned wages [or any other form of property] without any opportunity to be heard and to tender any defense that he might have..., constitutes a taking of property without that procedural due process if... the defendant is a resident of the community in which the garnishment action was commenced and in personam jurisdiction is readily obtainableâ€œ"

"The question is not whether the law is a wise law or an unwise lawâ€œ In this case the sole question is **whether there has been a taking of property without due process that is required**â€œ"

Constitutional Law Sec. 799 - re; Prejudgment Garnishment Procedure - Due Process, states:

"A summary state prejudgment garnishment procedure whereby the defendant's wages, pursuant to machinery set in motion by serving a summons on the garnishee, are frozen in the interim between the garnishment of the wages and the culmination of the main suit, during which interim the defendant is deprived of his enjoyment of earned wages without any opportunity to be heard and to tender any defense that he might have whether it be fraud or otherwise, constitutes a taking of property without that procedural due process where... the defendant is a resident of the community in which the garnishment action was commenced and in personam jurisdiction is readily obtainable; such procedure may impose tremendous hardship on wage earners with families to support, may as a practical matter drive a wage-earning family to the wall and makes possible grave injustice to wage earners; and apart from such collateral consequences, the statutory exemption from garnishment granted a wage earner is generally insufficient to support him or any one week."

Sniadach v. Family Finance Corp. of Bay View. et al. 395 US 337, 23 L Ed 2d 349, 89 S Ct 1820 (1969) "On certiorari...in an opinion by Justice Douglas, J., expressing the view of seven members of the [supreme] court it was held. "A summary state prejudgment garnishment procedure ... [whereby] the defendant is deprived of his enjoyment of earned wages [or any other form of property] without any opportunity to be heard and to tender any defense that he might have..., constitutes a taking of property without at procedural due process if...the defendant is a resident of the community in which the garnishment action was commenced and in personam jurisdiction is readily obtainable..." "The question is not whether the law is a wise law or an unwise law...In this case the sole question is whether there has been a taking of property without that procedural due process that is required [under the Constitution]..."

Sniadach 395 US 340 "The idea of wage garnishment in advance of a judgment.. is a most inhuman" doctrine. It compels the wage earner trying to keep his family together to be driven below the poverty level... The fact that a procedure would pass muster under a feudal regimen does not mean it gives necessary protection to all property in its modern form

Justice Harlan ruled: "...I believe that due process is afforded only by the kinds of notices and hearings which are aimed at establishing the validity or at least the probable validity of the underling claim against the alleged debtor before he can be deprived of his property or its unrestricted use, This is the thrust of the past cases in this court

Personal Liberty: "...In its broad sense personal liberty would include freedom from unlawful arrest and restraint, from **unlawful seizures**, and searches, from libel and slander, from general warrants of arrest;... it would also include the right of trial by jury, liberty of conscience, to bear arms and to petition the government for redress of grievances...' 94 U.S. 142111 U.S. 75799 N.Y, 377 50 Am Rep 636

(Bouvier's Law Dictionary) As the United States seizes property, under the powers related to "arrest" which is a police power, the following recent case would be applicable.

United v. Lopez, 131 L, Ed 2d 626, 115 S. Ct. 1624, 131 L. Ed. 2d 626

"Indeed on this crucial point, the majority and Justice Bryer agree in principal: The Federal Government has nothing approaching a police power.. The law in question was plainly a regulation of police, which could have Constitutional application only where Congress had exclusive authority, such as the territories."

Further, the fact that the principal of the Department of the Treasury-Internal Revenue Service is the foreign international Organization, the International Monetary Fund, AKA the IMF or the "Fund," does not relieve you of adherence to the said Constitution. You

may not proceed against my property and then claim immunity from the law. Pursuant to Reid v. Covert, 354 U.S. 1 (1957);

"No agreement with a foreign nation and no treaty is free from the restraints of the Constitution"

Searches and Seizures - West Key 13.1

"Seizure of property occurs when there is some meaningful interference with individual possessory interests in that property." U.S.C.A. Const. Amend. 4.

Searches and Seizures - West Key 23, 25.1

"The Fourth Amendment protects people from unreasonable searches and seizures of their persons, house, papers and effects, protecting property as well as privacy." U.S.C.A. Const. Amed. 4.

Searches and Seizures - West Key 23, 85

"Fourth Amendment protection against unreasonable searches and seizures full applies in the civil context." U.S.C.A. Const. Amend. 4

Searches and Seizures - West Key 23

"Seizures of property are subject to Fourth Amendment scrutiny even though no search within the meaning of the amendment has taken place." U.S.C.A. Const. Amend. 4

Filing of Form 1040 is now a violation of the Texas State Penal Code, makes you a felon, and is no longer required due to Invalid OMB Control Number

Here's what the Privacy Act and Paperwork Reduction Act Notice says about this matter in the 1996 1040 Instructions, page 7:

"You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number."

Most people looking at a 1040 form would see an OMB # displayed in the upper right hand corner as 1545-0074. Now the fun begins.

26 CFR Sec. 602.101 describes OMB Control numbers. Here's the text from that section and the first two entries:

(a) Purpose. This part collects and displays the control numbers assigned to collections of information in Internal Revenue Service regulations by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this part (together with 26 CFR 601.9000) comply with the requirements of Sec.320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR part 1320 (OMB regulations implementing the Paperwork Reduction Act), for the display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations. This part does not display control numbers assigned by the Office of Management and Budget to collections of information of the Bureau of Alcohol, Tobacco, and Firearms.

(b) Cross-reference. For display of control numbers assigned by the Office of Management and Budget to Internal Revenue Service collections of information in the Statement of Procedural Rules (26 CFR part 601), see 26 CFR 601.9000.

(c) Display.

CFR part or section where identified and described Current OMB control number 1.1-11545-00671.23-51545-0074

Note that OMB # 1545-0074 is for CFR 1.23-5. Looking up that cite, we find:

Sec. 1.23-5 Certification procedures.

(a) Certification that an item meets the definition of an energy-conserving component or renewable energy source property. Upon the request of a manufacturer of an item pursuant to paragraph (b) of this section which is supported by proof that the item is entitled to be certified, the Assistant Commissioner (Technical) shall certify (or shall notify the manufacturer that the request is denied) that:

(1) The item meets the definition of insulation (see Sec. 1.23-2(c)(1)).

Hmmm.. certification procedures for renewable energy source property?? OK then, where's the Income Tax On Individuals you ask? It's section 1.1-1 (also listed above). Here's some of that cite:

Sec. 1.1-1 Income tax on individuals.

(a) General rule. (1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien individual. For optional tax in the case of taxpayers with adjusted gross income of less than

\$10,000 (less than \$5,000 for taxable years beginning before January 1, 1970) see section 3. The tax imposed is upon taxable income (determined by subtracting the allowable deductions from gross income). The tax is determined in accordance with the table contained in section 1. See subparagraph (2) of this paragraph for reference guides to the appropriate table for taxable years beginning on or after January 1, 1964, and before January 1, 1965, taxable years beginning after December 31, 1964, and before January 1, 1971, and taxable years beginning after December 31, 1970. In certain cases credits are allowed against the amount of the tax. See Part IV (section 31 and following), Subchapter A, Chapter 1 of the Code. In general, the tax is payable upon the basis of returns rendered by persons liable therefor (Subchapter A (sections 6001 and following), Chapter 61 of the Code) or at the source of the income by withholding. For the computation of tax in the case of a joint return of a husband and wife, or a return of a surviving spouse, for taxable years beginning before January 1, 1971, see section 2. The computation of tax in such a case for taxable years beginning after December 31, 1970, is determined in accordance with the table contained in section 1(a) as amended by the Tax Reform Act of 1969. For other rates of tax on individuals, see section 5(a). For the imposition of an additional tax for the calendar years 1968, 1969, and 1970, see section 51(a). (2)(i) For taxable years beginning on or after January 1, 1964, the tax imposed upon a single individual, a head of a household, a married individual filing a separate return, and estates and trusts is the tax imposed by section 1 determined in accordance with the appropriate table contained in the following subsection of section 1:

Taxable years beginning in 1964	Taxable years beginning after 1964 but before 1971
Taxable years beginning after Dec. 31, 1970 (references in this column are to the Code as amended by the Tax Reform Act of 1969)	Single individual
Sec. 1(a)(1)	Sec. 1(a)(2)
Sec. 1(c)	Head of a household
Sec. 1(b)(1)	Sec. 1(b)(2)
Sec. 1(b)	Married individual filing a separate return
Sec. 1(a)(1)	Sec. 1(a)(2)
Sec. 1(d)	Estates and trusts
Sec. 1(a)(1)	Sec. 1(a)(2)
Sec. 1(d)	

Now from the cross referenced table above, you'll see that 1.1-1 uses OMB # 1545-0067. Going next to the Department of the Treasury List of Active Information Collections Approved Under the Paperwork Reductions Act, OMB # 1545-0067 is for FOREIGN EARNED INCOME - Form 2555. Going to your local IRS office and asking for Form 2555 will verify this when you look at the form and see this number in the upper right hand corner!

Now if you sign "under 'penalties' of perjury" that the information you provided is true, correct, and complete, then you have just committed a FELONY!

Pretty tricky, huh?

Highly recommend URL about this and other tax scams -
<http://home.erols.com/scambos/taxes.htm>

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NOTE TO USER

This form is a suggestion only. The user should adapt it point for point to his personal affairs, omitting segments which do not apply to himself, adding any segment which should be included to cover his situation. It is contemplated that a Declaration of Exemption has been executed and filed with the offices indicated on its cover sheet. If so, a copy of the Declaration should accompany the Statement. If not, delete references to the Declaration from the Statement, or prepare and execute such a Declaration to attach to your Statement, with proper modifications in the Statement.

Attach also photocopies of all W-2's, 1099's, other compensation and gain receipt documents.

Sign, date and send the statement and attachments, with explanatory cover letter, registered mail, witnessed, with return receipt, to the Secretary of the Treasury, 1500 Pennsylvania Avenue, NW, Washington, D.C. 20224, duplicate original to Assistant Commissioner, International Operations, Philadelphia, PA 19255, with copies to user's local District Director and to user's Regional Service Center (Special Procedures Function). Keep a copy, bearing a notation of witnessed mailing.

Separately prepare photocopies of all cancelled checks and other receipts pertaining to all expenditures shown on Schedule B, segregated in the order and under the titles used in the tailormade schedule. Also, prepare photocopies of all bank statements, expense accounts and travel logs regularly maintained. Upon any request for records, send a complete package of the foregoing to the requesting agency, with an explanatory cover letter, registered mail, witnessed, with return receipt. Keep a copy, bearing a notation of witnessed mailing.

//////////////////////////////////// **RM/RRR:**

c/o //////////////////////////////////////

////////////////////////////////////,////////////////////////////////////

IRS Reference Nos: //////////////////////////////////////

(date)

Secretary of the Treasury

United States Department of the Treasury

1500 Pennsylvania Avenue, NW

Washington, D.C. 20224

RE: Statement pursuant to 26 USC Â§6011(a)

Dear Sir:

You will please note the attached Statement which I have prepared in accordance with the provisions of 26 USC Â§6011(a). I have also enclosed a copy of a Declaration of Exemption, which sets forth my citizenship status, insofar as I have been able to determine the same by research into the law.

I have not filed a standard form 1040 tax return, or any of its variations, for the year 19___. One reason for not doing so is that I do not believe that I have received any gross income for that year. This is based upon an examination of all records which I have concerning my affairs. These records do not show:

- a) Any evidence upon which I can make a determination that I am a citizen or resident of the United States, as that term is used in the 14th Amendment to the Constitution, and at 26 CFR Â§1.1-1(a)-(c).
- b) Any evidence of gross income from a source within, or from a trade or business which is effectively connected with the United States.
- c) Any evidence which indicates that I have made any determination for said year that I am legally obligated to any tax not mandated upon me by Congress.

In reviewing 26 USC Â§6001-6012, the implementing regulations, and the relevant OMB numbers, I am unable to identify any form which applies to me. I cannot determine that I have any obligation to file a return. The OMB numbers in 26 CFR Â§602 indicate that the 1040 form concerns 26 USC Â§911, which applies to citizens living abroad with foreign earned income. The cross-reference indexes reflect that assessment and enforcement statutes are implemented under 27 CFR Â§50, et seq. These provisions in the regulations concern persons involved in licensed activities, relating to alcohol, tobacco, firearms, and the like. The Supreme Court has declared that the income which is taxed is that income which was taxed under the Corporate Excise Tax of 1909 (Bowers v. Kerbough-Empire Co., 271 US 170, 174). This tax was applied only to dealings in commodities, or licensed (privileged) activities, such as a corporation, or

those matters subject to regulation under the commerce clause, such as are described in Title 27 of the Code of Federal Regulations.

Under all of these circumstances, I am requesting that you inform me, as is provided at 26 CFR Â§1.6011-1(b), of the appropriate form which I am required to use, if any, to report my financial affairs for the subject year. In the alternative, I invite you, under the same regulation, to compute the restitution duty of the United States, or any tax obligation imposed upon me, as the case may be, for said year. Please insure that the person undertaking this function signs the form under penalties of perjury, as required by 26 USC Â§6065. If the procedure under 26 CFR Â§1.6011(b) is a different procedure than those which are described in 26 USC 6020(a) and (b), please use the more appropriate procedure (if *any* is appropriate).

I am concurrently sending copies of all enclosures to the Assistant Commissioner, International Operations, at Philadelphia, to my local Regional Service Center, and to my local District Director. If my directing this letter to you was incorrect, please forward it to the proper office for response.

Done with the express reservation of all of my rights in law, equity and all other natures of law this day of , 1997.

duplicate original:

Assistant Commissioner

International Operations

Philadelphia, PA 19255

cc: District Director

Internal Revenue Service

P.O. Box 149047

Austin, Texas 78714

Regional Service Center

(Special Procedures Function)

515 North Belt

Houston, Texas

STATEMENT PER 26 USC Â§6011(a)

THIS STATEMENT CONCERNS THE TIME PERIOD JANUARY 1, 1996 THROUGH DECEMBER 31, 1996

NOTE: This statement responds to government inquiries into my reasons for not filing a tax return, and is prepared pursuant to the provisions of 26 USC Â§6011(a), with full reservation of all of the rights of declarant(s) in law, equity and all other natures of law. A Declaration of Exemption accompanies this Statement. Declarant(s) submits the information hereinafter set forth only to avoid any sanction which might arise as a consequence of any determination or claim to the effect that declarant(s) is required by law to make a return or statement. It is not a concession or admission of any tax payment obligation. It is not a waiver of any right. It is submitted in a good faith effort to supply all information which may be deemed relevant to the procurement of full restitution of moneys had and received by the United States from declarant(s), after deduction of monies lawfully owed, if any, by declarant(s). It is not intended in any way, and should not be construed, as a self-assessment. Since declarant(s) is unaware of any official form which is properly addressed to the foregoing purposes, this unofficial form is submitted in accordance with the provisions of 26 CFR Â§1.6011-1(b), and is made pursuant to the rulings of court in Zellerbach Paper Co. v. Helvering, 293 US 172, and Denman v. Motter, 44 F2d 648.

Full Name(s) of Declarant(s)

Habitat of Declarant(s)

Number(s) Assigned by the Social Security Administration to Identify Declarant(s)

Declarant(s) is/are (single)(married) person(s), filing this statement on behalf of declarant(s). Declarant(s) has/have the following additional persons dependent upon declarant(s) for support:

Names Ages Relationships

I, , do hereby declare, under penalty of perjury, pursuant to the laws of the United States of America, that I have examined the preceding statement and the schedules and declarations annexed hereto, and, to the best of my knowledge, understanding and belief, they are true, correct, and complete.

Signed: Date:

I, , do hereby declare, under penalty of perjury, pursuant to the laws of the United States of America, that I have examined the preceding statement and the schedules and declarations annexed hereto, and, to the best of my knowledge, understanding and belief, they are true, correct, and complete.

Signed: Date:

NOTE: THIS IS NOT AN OFFICIAL U.S. GOVERNMENT FORM

SCHEDULE A

GROSS RECEIPTS

Value exchanged for labor \$

Value exchanged for other property (Sales) \$

Rents \$

Dividends \$

Interest \$

Alimony \$

Personal enterprises \$

Royalties \$

Gifts \$

Value received from United States sources, trades, or businesses:

Government contracts \$

Government employment \$

Social Security \$

Welfare \$

Other United States Receipts \$

Other receipts \$

TOTAL OF SCHEDULE A \$

SCHEDULE B

EXPENDITURES

Money had and received by government entities:

Withholdings from compensation (federal)
Employment taxes \$
Social Security taxes \$
Federal seizures for taxes, interest, penalties \$
Withholdings from compensation (state) \$
State seizures for taxes, interest, penalties \$
Taxes of other countries \$
Personal enterprises:
Direct payments for labor \$
Indirect payments for labor \$
Raw materials/supplies \$
Inventory \$
Cost of other products/property exchanged \$
Premises rent \$
Equipment rent \$
Transportation of material \$
Travel \$
Utilities \$
Repairs and maintenance \$
Insurance \$
Fees/licenses \$
Office/administrative expenses \$

SCHEDULE B

(continued)

Advertising, entertainment, other promotions \$

Professional expenses \$

Interest on credit used \$

Other \$

Maintenance of family labor industry ("Human Resources"):

Food \$

Physical health care \$

Mental health care (entertainment, vacation) \$

Protection (clothing) \$

Protection (cleaning supplies) \$

Other supplies, services \$

Transportation:

Fuel \$

Insurance \$

Maintenance/repairs \$

Child care (third party expense) \$

Parent care (third party expense) \$

Losses (deterioration, fire, torts) \$

Other \$

TOTAL OF SCHEDULE B \$

STATEMENT OF ACCOUNT

WITHHOLDING AS:

Income Taxes \$

Social Security Taxes \$

Medicare Tax \$

SEIZURES \$

TOTAL PAYMENT DUE US \$

Demand is made for restitution of the above funds, after deduction of all sums owed to the United States (if any), duly computed and assessed pursuant to 26 USC Â§6020, under penalties of perjury, according to 26 USC Â§6065.

Declarant has prepared complete copies of all receipts, records and documents available to him which form the basis for the foregoing value entries, and will transmit same to any government agency for examination upon request.

THE FOLLOWING DECLARATION OF EXEMPTIONS IS A SAMPLE OF THE RECLASSIFICATION DECLARATION WHICH MAY BE EXECUTED BY ANYONE WHO CLAIMS THE STATUS OF A SOVEREIGN CITIZEN. SUCH A DECLARATION IS INTENDED TO BE A HIGH-PROFILE ANNOUNCEMENT TO THE WORLD THAT ONE NO LONGER INTENDS TO SUBMIT TO THE ABUSE OF BIG-GOVERNMENT RUN WILD. COPIES ARE SENT TO SOCIAL SECURITY, THE SECRETARY OF THE TREASURY, THE FOREIGN OPERATIONS DEPARTMENT OF THE IRS AT PHILADELPHIA, THE REGIONAL SERVICE CENTER, AND THE LOCAL DISTRICT DIRECTOR. THIS OPEN PUBLICATION IS INTENDED TO ESTABLISH, ONCE AND FOR ALL, ONE'S STATUS, AND TO REFUTE ANY CLAIM THAT SUCH A CITIZEN IS CONCEALING SOME IMPROPER INTENTION. IT IS ALSO ADVISED THAT SUCH A CITIZEN CONSIDER THE PREPARATION OF A LIST OF HIS RECEIPTS AND EXPENDITURES, IN FULL COMPLIANCE WITH WHAT 26 USC Â§6001-6012 REQUIRES OF A "TAXPAYER", SO THAT THE IRS CANNOT CLAIM THAT ONE HAS REFUSED TO COMPLY WITH THE LAW - EVEN INCLUDING THE LAW WHICH DOES NOT APPLY TO THE SOVEREIGN CITIZEN. ONE MUST BE SURE TO DO SO WITH FULL RESERVATION OF ALL RIGHTS IN LAW, EQUITY, AND ALL OTHER NATURES OF LAW, UNDER PENALTY OF PERJURY. THE IDEA IS TO INVITE IRS TO ASSESS THE CITIZEN, IF IT CAN FIND A LEGAL WAY TO DO SO.

////////// **RM/RRR:**

c/o //////////////////////////////////////

(County) County

(City), Texas (Zip)

united States of America

**NUNC PRO TUNC ESTOPPEL AT LAW AND
PUBLIC NOTICE RESCISSION AFFIDAVIT
OF //**

Texas State Â§

Â§ Subscribed, Sworn and Sealed

(County) County Â§

PREAMBLE

I, **State Citizen //**, being a free Sovereign adult, natural born in Texas, living and working as a State Citizen domiciled in the Texas Republic since and I, as such status, hereby make this Special Appearance, by Affidavit, *in Propria Persona*, proceeding *Sui Juris*, At Law, in Common Law, with Assistance, Special, neither conferring nor consenting to any foreign jurisdiction, except to the judicial power of Texas and/or America, and as such I willfully enforce all Constitutional limitations respectively on all government agencies when dealing with them. Wherefore, the undersigned Affiant, named herein and above, upon affirmation declares and evidences the following:

I, //, am of lawful age and competent. I am a Sovereign natural born free State Citizen domiciled in the Texas Republic (see 2:1:5 in the U.S. Constitution), and thereby in the united States of America, in fact, by right of heritage, a Sovereign State Citizen inhabiting and domiciled in the Texas Republic, protected via hereditary succession by my predecessors' previous contracts with government as found in the **Northwest Ordinance of 1787**, the **Organic Act of 1849**, the original **Constitution of Texas**, the **Articles of Confederation of 1777**, the **Constitution for the united States of America (1787)** including its Preamble, and the **Bill of Rights (1791)** including its Preamble; and, as such, I retain all my unalienable rights granted by God in positive law, embodied in the **Declaration of Independence (1776)** and binding rights upon myself and my parentage, on this day and for all time now and hereafter. And further,

I, //, a Sovereign natural born free State Citizen, *in Propria Persona*, proceeding *Sui Juris*, At Law, with Assistance, Special, receiving mail c/o (address), (City), Texas (Zip), being duly sworn and affixing my signature to this document, do hereby make the following statement of fact and affirm: the so-called "Social Security" number 451-17-2689 is rescinded in application, in body and in signature, for I affirm

that this agreement was imposed upon me by usage of threat, coercion, withholding of material facts, and uninformed consent, and that I was not at age of majority; therefore, this aforementioned government action constitutes constructive fraud and placed me under duress of mind and therefore deprived me of giving any meaningful consent to the original "Social Security" application and agreement. This agreement is null and void, *ab initio* (from its inception), due to the aforementioned fraud. And further,

AFFIDAVIT AMENDMENT PROTECTION CLAUSE

I, the undersigned, in order to protect my unalienable rights to life, liberty and property, inclusive of my right to the proper *in rem* and *in personam* State Citizenship status, have been forced to amend certain legal documents and statements, due to the continued revelation and increased discovery of the continuous acts of fraud upon me by the *de facto* governments, both State and Federal, and therefore I declare that I am now and fully intend to remain free to amend any and all such documents and statements, as a matter of substantive right, for I cannot be held liable for either the acts or the omissions by governments which are out of my control, which acts and omissions constitute fraud in one form or another. Therefore, I proceed at all times "WITH EXPLICIT RESERVATION OF ALL MY UNALIENABLE RIGHTS AND WITHOUT PREJUDICE TO ANY OF MY UNALIENABLE RIGHTS", inclusive of my personal right to substantive and procedural due process proceedings under the Judicial Power of both my State and my Nation. And further,

I, ///, do state and affirm the following:

1. That material facts were withheld, such as **Title 28, U.S.C., Section 1746, Subsections 1 & 2** (being within or without the "United States"), which caused me to be unaware that a completed, signed and submitted "Form 1040" or "income tax return" and other Internal Revenue Service forms and documents are voluntarily executed instruments which could be used as *prima facie* evidence against me in criminal trials and civil proceedings to show that I had voluntarily waived my Constitutionally secured rights and that I had voluntarily subjected myself to the federal income/excise tax, to the provisions of the Internal Revenue Code (hereinafter referred to as the IRC), and to the authority of the Internal Revenue Service (hereinafter referred to as the IRS) by signing and thereby affirming, under penalty of perjury (*within* the "United States"), that I was, in effect, a "person" subject to the tax; that the above induced and/or forced action, via State and Federal governments, clearly indicates a violation of **Article 1, Section 9, Clause 3** (1:9:3), to wit: "No Bill of Attainder or *ex post facto* Law shall be passed" and also **Article 1, Section 9, Clause 4** (1:9:4), to wit: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration hereinbefore directed to be taken" in the United States Constitution. These above same injunctions are found in the **Northwest Ordinance** and in the **Texas Constitution**. And further,

2. That material facts were withheld, which caused me to be unaware of the legal effects of signing and filing income tax returns, as shown by the decision of the United

States Court of Appeals for the 9th Circuit in the 1974 ruling in the case of Morse v. U.S., 494 F.2d 876, 880, wherein the Court explained how a State Citizen became a "taxpayer" by stating: "Accordingly, when returns were filed in Mrs. Morse's name declaring income to her for 1944 and 1945, making her potentially liable for the tax due on that income, she became a taxpayer within the meaning of the Internal Revenue Code." [emphasis added] And further,

3. That material facts were withheld, which caused me to be unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance for a Sovereign natural born free State Citizen inhabiting the united States of America, when executed and submitted by said Sovereign living and working within the States of the Union; that I was unaware that, in a legislative court such as a United States District Court, the completed IRS documents can become *prima facie* evidence, sufficient to sustain a legal conclusion by a judge, that the signer has voluntarily changed his lawful status/state FROM that of a Sovereign natural born free State Citizen who is not subject to any federal income tax and who possesses all of his God-given, Constitutionally secured rights when dealing with government, TO the legal status of a "taxpayer" (any individual, trust, estate, partnership, association, company or corporation subject to federal excise tax), that is, a "person" who *is* subject to the federal excise tax and *is*, therefore, subject to the authority, jurisdiction and control of the federal government under Title 26 of the United States Code, to the statutes governing federal taxation and to the regulations of the IRS, thereby imposing the tax on himself, waiving his God-given Constitutionally secured rights to property and labor in respect to the federal income/excise tax statutes and their administration by the IRS, and establishing himself as one who has privileges only, but no rights, in dealings with the IRS, the same as a corporation; that it is my understanding that the change of status/state resulting from the signed IRS documents is very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority, jurisdiction and control of the federal government under Title 10 of the United States Code, the statutes governing the armed forces and the regulations of the military service, thereby waiving his Constitutionally guaranteed rights in relation to dealings with the military services. And further,

4. That I, as a Sovereign natural born free State Citizen and inhabitant in the united States of America, domiciled in the Texas Republic, and as a Free Man, am endowed by my Creator with numerous unalienable/inalienable rights which include but are not limited to my rights to "life, liberty and the pursuit of happiness (property)", which rights are specifically identified in the **Magna Carta (1215)** and the **Declaration of Independence (1776)**, and protected and secured by the **Constitution for the united States of America (1789)** and the subsequent **Bill of Rights, Articles in Amendment 1 thru 10 (1791)**; that my birthright to the "life, liberty and the pursuit of happiness" has been interpreted by both the Framers of the Constitution and by the U.S. Supreme Court to include my unalienable right to contract, to acquire, to deal in, to sell, rent, and exchange properties of various kinds, real and personal, without requesting or exercising any privilege or franchise from government; that I have learned that these

unalienable property rights also include my right to contract for the exchange of my labor-property for other properties and remuneration, such as wages, salaries, and other earnings; that I have never knowingly, intentionally or voluntarily waived any of these unalienable rights, nor can I, ///, be forced to waive *any* of these rights granted to me by God the Father, my Creator (see Brady v. U.S., 397 U.S. 742 at 748 (1970)), because I am endowed with these rights by my Creator and by nobody else and nothing else. And further,

5. That I understand that, if the exercise of my rights were subjected to taxation, these same rights could be destroyed by increasing the tax rates to unaffordable levels; therefore, courts have repeatedly ruled that government has no power whatsoever to tax or otherwise "lien" against the exercise of *any* rights, particularly the rights of Sovereign State Citizens, as shown by the United States Supreme Court in the case of Murdock v. Pennsylvania, 319 U.S. 105 (1943), which stated: "A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution."; that **unalienable rights** are rights against which no lien can be established precisely because they are un-a-lien-able; that America's founding documents enumerate *some* of my unalienable rights, **none of which rights** I have ever waived knowingly, voluntarily and intentionally; that I freely choose to obey all American Law and to pay all Lawful taxes in jurisdictions which are applicable to me for the common good; that I stand *in Propria Persona* with Assistance, Special; that my status and unalienable rights, as stated hereinafter and in the foregoing, are **not negotiable**. And further,

6. That, for years past and at least since the year 1964, I have been influenced by numerous cases of people going to jail and being punished, and also by numerous and repeated public warnings made by the IRS, via radio, television, the printed press and other forms of public communication media, warning of the "deadline" for filing Federal forms, such as a "Form 1040 Income Tax Return" and/or other IRS forms and documents; this therefore caused me to file said forms under threat, duress and coercion. And further,

7. That, in addition to the aforesaid warnings, I have also been influenced by the misleading and deceptive wording of IRS publications and IRS-generated news articles, by the pressure of widespread rumors and misinformed public opinion, and by the advice and assurances of lawyers, C.P.A.'s and income tax preparers which misled me to believe incorrectly that the 16th Amendment to the Constitution for the united States of America abolished the Fifth Amendment of that same Constitution and authorized Congress to impose a **direct tax** on me, my property, my exchanges of property and/or property received as a result of exercising my Constitutionally secured right to contract; that I was further misled into believing that I had a legal duty and obligation to file a "Form 1040 Income Tax Return" and other IRS forms, schedules and documents, and that I was unaware of **28 U.S.C. 1746**, wherein there are two perjury clauses, one stating that you are *within* the "United States" and one stating that you are *without* the "United States". The perjury clauses on Federal tax forms stipulate, under penalty of

perjury, that I was stating unknowingly, involuntarily and unintentionally that I was *within* the "United States". This is an act of fraud by Federal taxing agencies. And further,

8. That I have also been further influenced, misled and alarmed by rumors, by misinformed public opinion and by the advice and assurances of lawyers, C.P.A.'s and income tax preparers to the effect that "the IRS will get you", and that it would be a crime punishable by fines and/or imprisonment if I did not fill out, sign and file with the IRS a "Form 1040"; that, in point of fact, the only person **actually named** within the IRC as a **person required** to collect an income tax, to file an income tax return and to pay an income tax is a "Withholding Agent"; and that, to the best of my knowledge, I am not now, nor have I ever been a "Withholding Agent". And further,

9. That, in addition to all of the reasons stated in paragraphs 6, 7 and 8 above, I was influenced by the common and widespread practice of employers who, either knowingly or unknowingly, without Power of Attorney, misled me and their employees to believe that they and I must have a Social Security Number and that all are subject to the withholding of "income taxes" from their earnings, either with or without their permission, based upon the employers' possibly mistaken assumption that they, as employers, are required by law to withhold "income taxes" from the paychecks of their employees, which is contrary to the **Sections 3402(n), 7343 and 7701(a)(16)** of the IRC, absent a voluntary execution of Form W-4, the "Employee's Withholding Allowance Certificate". And further,

10. That I have also been mistakenly influenced and mistakenly impressed by annual public displays and indiscriminate public offerings by the IRS of large quantities of the Forms 1040 and 540 in banks, in post offices and through the U.S. mail, which public displays and indiscriminate public offerings also had the effect of reminding me of, and inducing me to respond mistakenly by filling out, signing and sending "Form 1040" to the IRS. And further,

11. That said "Forms 1040" contained no reference to any law or laws which would explain just exactly who is and who is not subject to, or liable for, the income tax, nor did it contain any notice or warning to anyone that merely sending said completed "Form 1040" to the IRS would waive my right to privacy, as secured by the 4th Amendment in the U.S. Constitution, and also waive my right to not be a witness against myself, as secured by the 5th Amendment in the U.S. Constitution, and that a completed "Form 1040" would, in itself, constitute legal evidence, admissible in a court of law, that the filer is subject to and liable for the income/excise tax, even though and regardless of the fact that I, as a Sovereign natural born free State Citizen, am actually and legally not subject to the statutory jurisdiction of **Title 26**, nor liable for any income/excise tax, and regardless of the fact that, to the best of my knowledge, I have no legal duty or obligation whatsoever to complete and file any "Form 1040" forms, nor did they ever evidence **28 U.S.C. 1746**. And further,

12. That at no time was I ever notified or informed by the IRS or by the State of Texas, nor by any of their agents or employees, nor by any lawyer, C.P.A., or tax preparer, of the fact that the so-called 16th Amendment in the U.S. Constitution, as correctly interpreted by the U.S. Supreme Court in such cases as Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916) and Stanton v. Baltic Mining Co., 240 U.S. 103 (1916), identified the income tax as an indirect excise tax in accordance with **Article 1, Section 8, Clause 1 (1:8:1) of the United States Constitution**; that the so-called 16th Amendment to the U.S. Constitution, as correctly interpreted by the U.S. Supreme Court, does **not** authorize a tax on all individuals but *is* applicable to nonresident aliens (e.g., Frank R. Brushaber) who involve themselves in activities, events or occupations which come under, or are *within*, the taxing authority of the "United States", as explained in **Treasury Decision 2313**, dated March 21, 1916; that the so-called 16th Amendment was never actually ratified nor could it have been enacted into positive law because the requisite number of States (*i.e.*, 36) did **not** meet the lawful requirements for amending the Constitution at that time; and that a mass of incontrovertible material evidence available since the year 1985 proves that the act of "declaring" the so-called 16th Amendment "ratified" was an act of outright fraud by Philander C. Knox in the year 1913. And further,

13. That at no time was I ever notified or informed by the IRS, their agents or employees, nor by any lawyer, C.P.A. or tax preparer, of the fact that, because of various rulings of the U.S. Supreme Court in such cases as Flint v. Stone Tracy Co., 220 U.S. 107 (1911), and Pollock v. Farmer's Loan and Trust Co., 157 U.S. 492 (1895), the **indirect excise tax** on incomes identified by the so-called 16th Amendment is also a tax upon *corporate* privileges granted by government, which tax is measured by the amount of *corporate* income (see **Corporations Tax Act, Statutes at Large, 1909, vol. XXXVI, section 38, page 112**); that this **indirect excise tax** is also imposed on the taxable income of foreign corporations, and on the taxable income of nonresident aliens to the extent this (latter) income is either effectively *connected with* the conduct of a trade or business within the corporate jurisdiction of the "United States", or *derived from* sources within the corporate jurisdiction of the "United States" although *not* effectively connected with the conduct of trade or business within the corporate jurisdiction of the "United States", according to Sections 871 and 872 of the IRC. And further,

14. That my attention has been called to **Report No. 80-19A**, entitled "Some Constitutional Questions Regarding the Federal Income Tax Laws" published by the American Law Division of the Congressional Research Service of the Library of Congress, updated January 17, 1980; that this publication describes the tax on "income" identified in the so-called 16th Amendment to the U.S. Constitution as an **indirect excise tax**; that this report stated: "The Supreme Court, in a decision written by Chief Justice White, first noted that the 16th Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the United States Constitution, quoted above."; and this report further stated: "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, generally in the nature of an excise tax", thus proving in my mind

that the "income tax" is not a tax on me as a Sovereign natural born free State Citizen, but is, rather, an **indirect excise tax** as described by the U.S. Supreme Court in the case of Flint v. Stone Tracy Co., 220 U.S. 107 (1911), wherein the high Court defined excise taxes as "... taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges", none of which aforesaid classifications apply to me. And further,

15. That I was unaware of the truth of the rarely publicized statement by the IRS that the "income" tax system is based upon "voluntary compliance with the law and self-assessment of tax"; that I was unaware before June of 1990 of a posted notice in the main lobby of the Federal Building, outside the offices of the IRS, which notice reads, in pertinent part, "The purpose of the Internal Revenue Service is to ... encourage and achieve the highest degree of **voluntary compliance** in accordance with the tax laws and regulations."; that I was unaware before June of 1990 that Mr. Roger M. Olsen, Assistant Attorney General, Tax Division, Department of Justice, Washington, D.C., made the following statement to an assemblage of tax lawyers on May 9, 1987: "We encourage **voluntary compliance** by scaring the heck out of you."; that it has never been either my intention nor my desire to voluntarily self-assess an excise tax upon myself, nor to give up my right to property, nor to voluntarily subject myself to such an excise tax; that I had *always* thought that compliance was *required* by law. And further,

16. That I have examined **Sections 871 thru 878, 1441, 1442, 1443, 3401(c), 6001, 6011, 6012(a), 6331(a), 7203, 7205 and 7343 of the IRC (Title 26, U.S.C.)**, and I am entirely convinced and completely satisfied that I am not now, nor was I ever, any such "person" or individual referred to by these sections. And further,

17. That, after careful study of the IRC, and after consultations on the provisions of that Code with informed lawyers, tax accountants and tax preparers concerning the provisions of the IRC, I have never found or been shown any sections of the IRC that imposed any requirement on me as a Sovereign natural born free State Citizen and unprivileged inhabitant, living and working within a County within a State of the Union, to file a "Form 1040 Income Tax Return", or that imposed a requirement upon me to pay a tax on "income", or that would classify me as a "person liable", as a "person made liable", or as a "taxpayer" as the term "taxpayer" is defined in **26 U.S.C. Section 7701(a)(14)**, which states: "The term 'taxpayer' means any person subject to any internal revenue tax." And further,

18. That, after the study and consultations mentioned in paragraph 17, the only mention of any possible requirement upon me, as an individual, to pay a tax on "income", that I could find, or was shown in **26 U.S.C.**, was the title of **Part I under Subtitle A, Chapter 1, Subchapter A** (which is deceptively titled "Tax on Individuals") and **Section 6012(a), Subtitle F, Chapter 61-A, Part II-B, Subpart B**, and the **Texas Tax Statutes**; that a careful study and earnest examination of these parts of the IRC revealed that the "individuals" to whom these sections refer are, in fact, *either* individuals who work within

a foreign nation like France and are taxed according to a tax treaty, or they are nonresident aliens who receive income which is either effectively *connected with* the conduct of a trade or business within the corporate jurisdiction of the "United States", or *derived from* sources within the corporate jurisdiction of the "United States", although *not* effectively connected with the conduct of trade or business within the corporate jurisdiction of the "United States", according to Sections 871 and 872 of the IRC; and that, to the best of my knowledge, I have never conducted any trade or business within the corporate jurisdiction of the "United States", nor have I ever derived income from sources within the corporate jurisdiction of the "United States". And further,

19. That, after the study and consultations mentioned in paragraph 17 above, my attention was called to the **IRC, Chapter 21**, entitled "Federal Insurance Contributions Act" (Social Security), and my attention was also called to **Subchapter A of Chapter 21** entitled "Tax on Employees", which includes Section 3101, wherein the Social Security tax is identified as a tax on "income", *not* as an "Insurance Contribution", *not* as a "Tax on Employees", and *not* as a tax on wages or earnings; that my attention was further called to these facts: there is no provision in the IRC that imposes the tax on employees or requires them to pay the tax; a voluntarily signed and completed Form W-4, "Employee's Withholding Allowance Certificate", allows an employer to withhold money from a worker's pay for Social Security "income" tax, even though the worker has claimed on that form to be "exempt" from the graduated "income" tax; and an employer has no authority to withhold money from a worker's pay for the Social Security "income" tax, for the graduated "income" tax, nor for any IRS-imposed penalty or assessment, if there is no voluntarily signed "**Form W-4**" in force and no "**Form 2678**" in force **Granting Power of Attorney**. And further,

20. That, after the study and consultations described in paragraph 17 above, my attention was called to **Section 61(a) of the IRC**, which lists items that are **sources** of "income", and to the following facts: that **IRS Collections Summons Form 6638 (12-82)** confirms that these items are **sources**, not "income", by stating that the following items are "sources": "wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business income, gains from dealings in property, and any other compensations for services (including receipt of property other than money)."; that **sources are not "income"**, but sources *become* "income" if they are entered as "income" on a signed "Form 1040", because the signer affirms, under penalty of perjury (within the "United States"), that the items entered in the "income" section of the "Form 1040" are "income" to the signer; that **Section 61(b)** clearly indicates which sections of the IRC identify and list items that are included in "income" by stating: "For items specifically included in gross income, **see Part II (sec. 71 and following)**". And further,

21. That my attention was then called to the said Part II entitled: "Items Specifically Included in Gross Income"; that I studied sections 71 thru 87 and noticed that wages, salaries, commissions, tips, interest, dividends, pensions, rents, royalties, etc., are **not**

listed as being included in "income" in those Sections of the IRC; and that, in fact, those items are not mentioned *anywhere* in *any* of these sections of the IRC. And further,

22. That, after further diligent study, it appears entirely clear to me that the **only way** that property received by me as a Sovereign natural born free State Citizen, living and working within the States of the Union, in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties and/or pensions could be, or could have been legally considered to be "income", is if I voluntarily completed and signed a "Form 1040 Income Tax Return", thereby affirming, under penalty of perjury (*within* the "United States"), that the information on such "Form 1040" was true and correct, and that any amounts listed on the "Form 1040" in the "income" block were "income", and thereby acknowledging under oath or affirmation, that I am, or was, a taxpayer subject to the tax and have, or had, a duty to file a "Form 1040 Income Tax Return" and/or other IRS forms, documents and schedules, none of which instruments I have ever signed with the understanding that I signed them knowingly, voluntarily and intentionally and by means of knowingly intelligent acts done with sufficient awareness of all the relevant circumstances and consequences (see Brady v. United States, 397 U.S. 742 at 748 (1970)); and that, when I have sent in Federal tax forms purposely not signed, they were returned to me with a letter instructing and stipulating that I must sign the forms under the penalty of perjury, thereby claiming that I was a "United States citizen" due to the wording of the perjury clause (**28 U.S.C. 1746**). And further,

23. That, with good faith, with an honest reliance upon the aforementioned U.S. Supreme Court rulings and with reliance upon my constitutionally protected Natural Common Law **Bill of Rights**, Amendments 1 thru 10 (1791), to lawfully contract, to lawfully work and to lawfully acquire and possess property, I am convinced and satisfied that I am not now, nor was I ever subject to, liable for, or required to pay an income/excise tax; that I am not now, nor have I ever been a "taxpayer", and there has never been a Judicial Power proceeding in which it was ruled that I was a "taxpayer" as that term is defined and used in the IRC; and that I have never had any legal duties or obligations whatsoever to file any "Form 1040" or to make any "income tax return", or to sign or submit any other IRS "individual" forms or documents or schedules, to pay any "individual" income tax, to keep *any* personal financial records, or to supply *any* personal information to the IRS. And further,

24. That the U.S. Congress, the International Monetary Fund, the Federal Reserve Banks and the Internal Revenue Service, by means of vague, deceptive and misleading words and statements in the IRC, in the Code of Federal Regulations (CFR), in official statements by IRS Commissioners in the Federal Register, in IRS publications and in IRS-generated news articles, committed constructive fraud and misrepresentation by misleading and deceiving me, as well as the general public, into believing that I was required to file "Form 1040 Income Tax Returns" and other IRS forms, documents and schedules and that I was also required to keep records, to supply information and to pay income taxes. And further,

25. That, by reason of the aforementioned facts, I do hereby exercise my rights as a Sovereign natural born free State Citizen, upheld by various court decisions, to **rescind, to cancel and to render null and void**, *Nunc Pro Tunc*, both currently and retroactively to the time of signing, based upon the constructive fraud and misrepresentation perpetrated upon me by the Federal government, the U.S. Congress, the IRS, and the "State of Texas", **all IRS forms, statements, documents, returns, schedules, contracts, licenses, applications, articles, certificates and/or commercial agreements** ever signed and/or submitted by me, or on my behalf by third parties (including but not limited to Forms 1040 and attached schedules, Forms W-2, Forms W-4, and Forms 1099) on the accounts bearing the account numbers 451-17-2689 and **all my signatures** on any and all of the aforementioned items, including the original "Social Security" application, which caused the account bearing the account number 451-17-2689 to be established; that this notice of rescission is based upon my rights with respect to constructive fraud and misrepresentation as established in, but not limited to, the cases of Tyler v. Secretary of State, 184 F.2d 101 (1962) and also El Paso Natural Gas Co. v. Kysar Insurance Co., 605 Pacific 2d 240 (1979), which stated: "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument." And further,

26. That I do hereby declare that **I am not and never was** a "taxpayer" as that term is defined in the IRC, a "person liable" for any internal revenue tax, or a "person" subject to the provisions of the IRC, and I do hereby declare that I am, and have always been, a "nontaxpayer"; that courts have recognized and acknowledged that individuals can be nontaxpayers, "... for with them Congress does not assume to deal and they are neither the subject nor the object of revenue laws", as stated in the cases of Long v. Rasmussen, 281 F. 236 (1922), De Lima v. Bidwell, 182 U.S. 176, 179, and Gerth v. United States, 132 F. Supp. 894 (1955). And further,

27. That evidence now available to me proves that the Internal Revenue Service has to date failed to comply with the clear and unambiguous requirements imposed on **all** federal government agencies by the following Congressional statutes: the Federal Register Act (44 U.S.C. 1501 *et seq.*), the Administrative Procedures Act (5 U.S.C. 551 *et seq.*), and the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*); that the IRS failure to comply with the requirements of these statutes constitutes further **constructive fraud**, breach of fiduciary trust between Sovereign State Citizens and public servants, and violations of the solemn oaths of office required of federal government officials, thereby relieving me of any and all legal duties which could or might otherwise exist for me to file *any* returns, schedules, or other documents with the IRS; and that, after having read these three statutes and summaries of related case law, I thereby conclude that there is **no reason** why the IRS would be exempt from any of the clear and unambiguous requirements imposed upon federal government agencies by these three statutes, notwithstanding any and all allegations to the contrary that heretofore may have been published by the IRS or the Treasury Department in the Federal Register without also citing the proper legal authorities, if any, for such allegations. And further,

28. That recent diligent studies have convinced me of the above, and that as such I am not "subject to" the territorially limited "exclusive legislation" nor to the foreign jurisdiction mandated for the District of Columbia, federal enclaves, federal territories, and federal possessions by Article 1, Section 8, Clauses 17 and 18 and Article 4, Section 3, Clause 2 of the U.S. Constitution, including its "internal" governmental organizations therein (hereinafter referred to as the "Federal Legislative Democracy" and elsewhere referred to in this Affidavit as the "corporate jurisdiction of the United States"); that I am not "subject to" this foreign jurisdiction by reason of *any* valid contract or *any* valid commercial agreement resulting in adhesion thereto across America, nor are millions of other Sovereign State Citizens, unless they have provided "waivers of rights guaranteed by the Constitution" by means of "knowingly intelligent acts", such as contracts or commercial agreements with such government(s) "with sufficient awareness of the relevant circumstances and likely consequences", as ruled by the U.S. Supreme Court in Brady vs. U.S., 397 U.S. 742 at 748 (1970); and that I myself have given **no** such "waivers". And further,

29. That these same diligent studies have also proved to me that misrepresentation and a shrewd and criminal **constructive fraud** have been perpetrated upon Sovereign State Citizens by government, under counterfeit "color of law", through the apparent entrapments of "certain activities (monopoly occupations) and privileges (other benefits)" allowed by statutory acts or otherwise; that, by reason of American Law which has never been repealed, such sources of past and present criminal element in and behind government should be brought to justice in a Constitutional Court of Law for **aiding and abetting** this misrepresentation and constructive fraud as willing accomplices; that it is for such a Court, with a 12-member jury of peers, to decide who is and who is not guilty among personnel of government, media, schools, lawyers, accountants, clergy and other purveyors of misinformation and other mind-set propaganda, in this and related regards. And further,

30. That, due to such shrewd entrapments over many years, I have unwittingly signed many related documents, contracts and commercial agreements, some even under the "perjury" jurat (*within* the "United States") as was supposedly required; with American Law on my side, I hereby **rescind and cancel** any and all such signatures and render them null and void, *nunc pro tunc*, except for those which I may choose to have considered as being under "TDC" (Threat, Duress and/or Coercion), past and present; that this is also my **lawful notice** that all such signatures of mine in the future on instruments of government or other entities, including banks, which might otherwise result in contract adhesion, are to be considered as being under "TDC", whether appearing therewith or otherwise; that my Constitutional "Privileges and Immunities" (per Article 4, Section 2) are **apart from** those mandated for the Federal Legislative Democracy by Article 1, Section 8, Clauses 17 and 18 and by Article 4, Section 3, Clause 2, and **shall not by Law be violated ever**; and that my status, in accord, is stated for all to see and know in 2:1:5, 1:2:3, 4:2:1 and 3:2:1 of the Constitution for the united States of America. And further,

31. That, with this accurate knowledge and with "the supreme Law of the Land" (Article 6, Section 2) again on my side, I do Lawfully and "squarely challenge" the fraudulent, usurping, octopus-like authority and jurisdiction cited above in paragraph 28, which authority and jurisdiction **do not apply to me** (see Hagans vs. Lavine, 415 U.S. 528 at 533); it is, therefore, now **mandatory** for any personnel of the Federal Legislative Democracy or its agents to **FIRST PROVE** its "jurisdiction", if any, over me **before** any further procedures can take place in my regard, per Title 5, United States Code, "Government Organization and Employees", Section 556(d), specifically by disclosing in writing any and all contracts or other commercial agreements whereby the Federal Legislative Democracy and its agents claim to have obtained controlling interest in me such that my specific performance to any third party debt or obligation can be compelled; **OR ELSE** any of its personnel and accomplices who willfully violate this statute can and shall be personally charged **as citizens** under Title 18, United States Criminal Code, Sections 241, 242, 1001 and/or otherwise; and, in fairness, it must be added that, to my knowledge, IRS agents have NO written lawful "Delegation of Authority" within the 50 States of the Union and their so-called "Form 1040" appears to be a **bogus** and **bootleg** document on its face. And further,

32. That, with all of the above in mind, it appears that **this Sovereign natural born free State Citizen is, by Law**, as "foreign" and as much a **NONRESIDENT ALIEN** *with respect to* the Federal Legislative Democracy as he is to France, and thus shall be free to use related Forms of the Federal Legislative Democracy if and when they might be needed, required and/or appropriate at various future times and places yet to be determined (see paragraphs 12, 13 and 18 above), including but not limited to Form W-8 ("Certificate of Foreign Status") or its equivalent for banks and/or other financial institutions, Forms 1040X ("Amended U.S. Individual Income Tax Return") and 1040NR ("U.S. Nonresident Alien Income Tax Return") for refunds and for correcting the administrative record, and IRC Section 3402(n) which authorizes certificates of exemption from withholding. And further,

33. That, since my birthday on July 13, 1957, I have always been a **NONRESIDENT ALIEN** *with respect to* the Federal Legislative Democracy of the "United States", never having resided, worked, nor having any income, to the best of my recollection, from any sources within the District of Columbia, Puerto Rico, Virgin Islands, Guam, American Samoa, Northern Mariana Islands, the Trust Territory of the Pacific Islands or any other territory or possession within the "United States", which entity obtains its exclusive legislative authority and jurisdiction from Article 1, Section 8, Clauses 17 and 18 and Article 4, Section 3, Clause 2 of the U.S. Constitution; that I have always been a non-taxpayer outside the venue and jurisdiction of Title 26, United States Code; that, to the best of my knowledge, I have never had any "U.S. trade or business" as defined in Title 26, in 26 C.F.R. or in 27 C.F.R.; that, to the best of my knowledge, I have never had any "gross income" from any U.S. sources, as the term "gross income" is defined in 26 U.S.C. 872(a). And further,

34. That my use of IRS Forms 1040X and 1040NR shall be presumed to mean that they were filed solely to correct the administrative record permanently, retroactively to July 13, 1957, so as to claim any lawful refunds that may be due, to rebut any erroneous presumptions and/or terminate any erroneous elections of U.S. "residence" which may have been established in error by the filing of any prior IRS forms, schedules and other statements by mistakes resulting in part from the demonstrable vagueness that is evident in Title 26 and its regulations, and by mistakes resulting also from the constructive fraud and misrepresentation mentioned throughout this Affidavit; that I was neither born nor naturalized in the "United States", I have never been subject to its jurisdiction, and I have never been a "United States citizen" as defined in 26 C.F.R. 1.1-1(c) and as defined in the so-called 14th Amendment to the U.S. Constitution. And further,

35. That I am not now, nor have I ever knowingly, intentionally and voluntarily, with informed consent, entered into any personal, internal, public or private agreement, contract, stipulation, account or similar contrivance with the "United States", the "Federal Government" or the "District of Columbia", its territories, its agencies or other property appurtenant thereto, which would have altered or waived my *de jure, Sui Juris* status, or my unalienable God-given natural rights; that any such agreements or contracts, expressed or implied, such as a Social Security number and application, or Driver's License, or Bank Signature Card, or the use of Federal Reserve Notes (which are not lawful Specie) etc., have all been hereby rescinded *ab initio*, due to the fraudulent withholding of material facts, which became a snare and a trap and, as such, are a Bill of Attainder on this Sovereign natural born free State Citizen and inhabitant in the united States of America, for I cannot become a nexus by the effect of a fraudulent nexum, because my status and unalienable natural rights are not negotiable, and the government, both State and Federal, has not proved that they ever had jurisdiction to change my status, as required by **Title 5 U.S.C. Section 556(d)**, or as defined and set out as a Constitutional requirement in Hagans v. Lavine, 415 U.S. 528, 533 (see also **Brady v. United States**, 397 U.S. 742 at 748 (1970)); that any change of status would lawfully have to take place in a Common Law (judicial power) court under the due process clause of the 5th Amendment to the U.S. Constitution. And further,

36. That this is to certify that I, ///, am a Sovereign natural born free State Citizen and inhabitant in the united States of America, domiciled in the Texas Republic, living and working in (County) County, living under the Common Law, having assumed, among the powers of the Earth, the Separate and Equal Station to which the Laws of Nature and Nature's God entitles me, in order to secure the Blessings of Liberty to Myself and my Posterity, and in order to re-acquire the Birthright that was taken from me by fraud, do hereby asseverate *nunc pro tunc* and rescind, *ab initio*, all feudatory contracts with the Federal government and its agencies, and with the corporate State of Texas and its agencies; for I, ///, being of sound mind and body, do not choose, nor have I ever chosen, to give up, relinquish or otherwise waive *any* of my God-given, natural, fundamental, Constitutionally secured rights. And further,

37. That my use of the phrase "WITH EXPLICIT RESERVATION OF ALL MY RIGHTS AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207)" above my signature on this document indicates: that I explicitly reject any and all benefits of the Uniform Commercial Code, absent a valid commercial agreement which is in force and to which I am a party, and cite its provisions herein **only** to serve notice upon ALL agencies of government, whether international, national, state or local, that they, and not I, are subject to, and bound by, all of its provisions, whether cited herein or not; that my explicit reservation of rights has served notice upon ALL agencies of government of the "Remedy" they must provide for me under Article 1, Section 207 of the Uniform Commercial Code, whereby I have explicitly reserved my Common Law right not to be compelled to perform under *any* contract or commercial agreement, that I have not entered into **knowingly, voluntarily, and intentionally**; that my explicit reservation of rights has served notice upon ALL agencies of government that they are ALL limited to proceeding against me only in harmony with the Common Law and that I do not, and will not accept the liability associated with the "compelled" benefit of any unrevealed commercial agreements; and that my valid reservation of rights has preserved **all** my rights and prevented the loss of any such rights by application of the concepts of waiver or estoppel. And further,

38. That I reserve my unalienable right to amend this Affidavit at times and places of my own choosing, according as new facts and revelations are made available to me at various future times and places as yet unknown, and as yet to be determined, given the massive fiscal fraud which has now been sufficiently revealed to me by means of material and other reliable evidence which constitutes satisfactory and incontrovertible proof of the fraud to which I refer in this paragraph and elsewhere in this Affidavit. And further,

39. That I affirm, under penalty of perjury, under the Common Law of America, without the "United States", that the foregoing is true and correct, to the best of my knowledge; and

Further This Affiant saith not.

Subscribed and affirmed to *Nunc Pro Tunc* on the date of my majority, which day was July 13, 1957 plus 21 years.

Subscribed, sealed and affirmed to this _____ day of

_____, 1996.

I now affix my own signature to all of the above affirmations **WITH EXPLICIT RESERVATION OF ALL MY RIGHTS AND WITHOUT PREJUDICE UCC 1-207:**

////////////////////, State Citizen and Principal, by special Appearance, *in Propria Persona*, proceeding *Sui Juris*, with Assistance, Special, with explicit reservation of all my unalienable rights and without prejudice to any of my unalienable rights

////////////////////

c/o (address)

(City), Texas (Zip)

Acknowledgement

Texas State Â§

Â§ Subscribed, Sworn and Sealed

(County) County Â§

On this _____ day of _____, 199_, ////////////////// did personally appear before me, and is known to be the one described in, and who executed, the foregoing instrument, and acknowledged that he executed the same as his free act and deed as a Sovereign State Citizen in this above named said State of the Union. Purpose of notary is for identification only, and not for entrance into *any* foreign jurisdiction.

Notary Public, T E X A S State
