

# Shall We Pray?

*by Lawrence Stephen Maxwell*

Here's a motion that is remarkable for several reasons. First, it alleges that the IRS is an agency of the Commonwealth of Puerto Rico. Second, and more surprising, despite the U.S. Attorney's objection, this motion was granted by the Federal Court. In other words, the court allowed Petitioner Maxwell to include "The Department of the Treasury of the Commonwealth of Puerto Rico and Internal Revenue Service of the Commonwealth of Puerto Rico," as a parties to his suit.

Of course, just because a judge granted Mr. Maxwell's motion does not prove the IRS is an agency of Puerto Rico. It's entirely possible that the motion was granted because of a technical defect in the U.S. Attorney's objection. Still, it seems astonishing that a federal judge would allow the IRS of Puerto Rico to be named as a Respondent in an IRS case.

However, the most remarkable aspect of this motion may be the concluding "prayer". It's bothered me for years that petitioners routinely "pray" to a Judge when they request a certain motion or judgement be granted. The idea of "praying"

to judges makes my skin crawl. Maxwell's motion is the first I've seen that overcomes the problem of "praying" to judges and deserves publication on that basis alone. In fact, some suspect the reason this motion was granted, was because petitioner Maxwell made a truly appropriate and effective "prayer".

[As you read, note that whenever Petitioner Maxwell refers to ". . . United States claims at ¶7" (or ¶¶ 9, 10, etc.), he is referring to a paragraph or section of a previous U. S. Attorney's "Motion to Dismiss". Also, this is a technically challenging article; if you aren't interested in IRS issues, you may want to skip directly to the "prayer" at the article's end.]

## **IN THE DISTRICT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF TEXAS**

ADMINISTRATIVE  
Misc. Case No. 96-685

Lawrence Stephen Maxwell,  
Texas Citizen (not a Citizen of  
the United States), Petitioner

v.

The Department of the Treasury  
of the Commonwealth of Puerto  
Rico and Internal Revenue Service  
of the Commonwealth of  
Puerto Rico, Respondents.

### **PETITIONER'S RESPONSE TO UNITED STATES' MOTION TO DISMISS PETITIONER'S FIRST AMENDED PETITION**

COMES NOW Lawrence Stephen Maxwell, "Petitioner" in the above captioned action, by special appearance<sup>1</sup> and not by general appearance, and files this PETITIONER'S RESPONSE TO UNITED STATES' MOTION TO DISMISS PETITIONER'S FIRST AMENDED PETITION and shows the Court as follows:

1. In its previous motion to dismiss the United States claimed that the respondents listed by Petitioner were "non-existent entities" and the United States had arbitrarily and unlawfully changed the styling of the case, absent any order of the court, to suit its own fancy. In its most recent motion to dismiss the United States has apparently reconsidered its false statements as to the nonexistence of the Respondents and has styled its motion to dismiss cor-

rectly. Now, the United States claims the Respondents are not entities subject to suit. The United States is in error in that they fail to understand the difference between a civil suit for damages and a miscellaneous *administrative* action in which any party that is subject to the authority of the administrative law judge can be named as a respondent. The cases cited by the United States are civil actions for damages, NOT administrative actions, therefore they are off-point and non-controlling. Petitioner, by Special Appearance, has petitioned the court and listed the Respondents he believes are acting in violation of the rules and regulations of the Federal United States. Petitioner filed the action and paid the fee. The Clerk of the Court accepted the fee and assigned the case a case number. Petitioner, based on the information published in the Code of Federal Regulations, determined Who was the party causing the Administrative Summonses to be filed in violation of law. The United States has yet to even respond to Petitioner's basis for naming the chosen Respondents pursuant to the published regulations. The federal United States corporation, by and through the Secretary of the Treasury, caused to be published Regulations that clearly state that the Department of the Treasury of Puerto Rico by and

through the Internal Revenue Service<sup>2</sup> being a collection agency for the Department of the Treasury of Puerto Rico, are working under the authority of the "Secretary of the Treasury of Puerto Rico" and are authorized to collect taxes pursuant to the internal revenue laws. [27 CFR 250.11] In an administrative action, Petitioner may name as the Respondent any agency within the purview of the Court. It is completely unnecessary to name the parent corporation. In any regard, the decision by Petitioner to name the specific respondents versus naming the parent corporation is certainly not grounds to dismiss the action. If the Court is in search of the truth, the balance of the arguments showing the unlawfulness of the administrative summonses should carry far greater weight than a continued concern about who is named as Respondent.

2. The United States claims at ¶7 that "Enforcement of IRS administrative<sup>3</sup> summonses is generally provided in 26 U.S.C. § 7604. The published regulation for 26 U.S.C. 7604 is 27 CFR 70.24 and applies ONLY to persons who are under the administrative authority of the Bureau of Alcohol, Tobacco and Firearms regulations as the WHOLE of 27 CFR Part 70 is administrative regulations pertaining ONLY to BATF activities. The "Scope" of

the 27 CFR Part 70 regulations is clearly stated at 27 CFR § 70.1, to wit:

"This part sets forth the procedural and administrative rules of the Bureau of Alcohol, Tobacco and Firearms for:

(a) The enforcement of summonses, examination of books of account and witnesses, administration of oaths, entry of premises for examination of taxable objects, granting rewards for information, canvass of regions for taxable objects and persons, and authority of the ATF officers.

(b) The use of commercial banks for payment of excise taxes imposed by 26 U.S.C. subtitles E and F.

(c) The preparing or executing of returns; deposits; payment on notice and demand; assessments; abatements, credits and refunds; limitations on assessments; limitations in judicial proceedings; interest; additions to tax, additional amounts, and assessable penalties; enforced collection activities; authority for establishment, alteration, and distribution of stamps, marks, or labels, jeopardy assessment of alcohol, tobacco and firearms taxes and registration of persons paying a special tax.

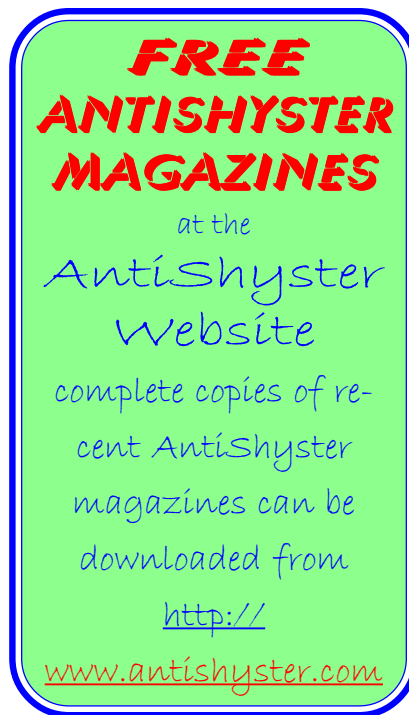
(d) Distilled spirits, wines, beer, tobacco products, cigarettes papers and tubes, firearms, ammunition, and explo-



sives.”

3. The District Court has no more authority to enforce an administrative summonses than is provided by law. A statute has No force or effect of law without an accompanying regulation. “Once promulgated, these regulations, called for by the statute itself, have the force of law, and the violations thereof incur criminal prosecutions, just as if the details had been incorporated into the congressional language. The result is that neither the statute nor the regulations are complete without the other, and ONLY together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other.” *United States v. Mersky*, 361 US 431, 438. See also *California Bankers v. Shultz*, 416 US 21; *U.S. v. Reinis*, 794 F.2d 506; *U.S. v. Two Hundred Thousand Dollars*, 590 F. Supp. 866, (S.D.Fla, 1984). The REGULATION, promulgated and filed for publication in the Federal Register by the Secretary of the Treasury pursuant to 26 U.S.C. § 7805, provides that the summonses can ONLY be used to enforce collection of taxes on Alcohol, Tobacco and Firearms. Petitioner is NOT involved in ATF activities. The United States has failed completely to rebut Petitioner’s factual allegations as to his noninvolvement in ATF activities nor does the United States allege Petitioner is involved in ATF activities subject to issuance and enforcement of summonses. It is as if the United States does not know its own laws. The pursuance of the enforcement of these administrative ATF summonses is a sham.

4. The United States at ¶8 claims that “The right to begin a proceeding to enforce an administrative summons belongs to the government. 26 USC §



7604(b).” Again, Petitioner does not doubt the “right” of the government to LAWFULLY begin a proceeding to enforce an administrative summons, BUT THE SUBJECT OF THE SUMMONS MUST be related to Alcohol, Tobacco and Firearms matters. There is NO RIGHT to begin enforcement proceedings pursuant to §7604(b) EXCEPT for matters pertaining to collection of excise taxes related to ATF activities.

5. All claims made by the United States in ¶¶9, 10, 12, 13, and 14 are made in reference to some claim of right pursuant to 26 USC §7609. Pursuant to the CFR Index and Finding Aids at Page 797, there is NO REGULATION published in the Federal Register for 26 USC §7609. Therefore, absent the regulation, the statute has NO FORCE OR EFFECT OF LAW. See *United States v. Mersky*, 361 US 431, 438; *California Bankers v. Shultz*, 416 US 21; *U.S. v. Reinis*, 794 F.2d 506; *U.S. v. Two Hundred Thousand Dollars*, 590 F. Supp. 866, (S.D. Fla, 1984). It is worth noting that unlike Section 7609, the Sections 7602-7608 and Section 7610

each have regulations published in the Federal Register. The regulations for the IRC sections are ALL related to enforcement of collection of ATF excise taxes. Any claims with regard to §7609 are moot since §7609 is unenforceable absent a regulation. Pursuant to the Administrative Procedures Act, 5 USC 552, *et seq.*, and the Federal Register Act, 44 USC 1501, *et. seq.*, and specifically stated at 1 CFR 1.1-1, all regulations MUST be published in the Federal Register to have “general applicability and legal effect.” Regulations published by the Secretary at 26 CFR 601.702 acknowledge the EFFECT OF FAILURE TO PUBLISH by stating: “Thus for example, any such matter which imposes an obligation and which is not so published or incorporated by reference will NOT adversely change or affect a person’s rights.” The EFFECT OF FAILURE TO PUBLISH a regulation for 26 USC § 7609 is that the United States cannot argue any claim or right with regard to the statute.

6. However, there is a regulation published at 27 CFR §70.25 that is cross-referenced to 26 USC §7609. To the extent the National Archives Foundation has erred by not listing this regulation it breaches all understanding as to WHY the government would go to such ridiculous lengths to fabricate absurdities to hide the TRUTH. If the TRUTH matters, the Court will easily see through this thinly veiled illogical allegation that a summons in the matter of Lawrence S. Maxwell is really only seeking books and records with regard to Angela M. Fowler. If that is truly what the government is doing, then it is committing a fraud against Angela M. Fowler, Bayshore National Bank and Texas Commerce Bank as well as Petitioner.

7. All parties have been

properly served pursuant to the rules of procedure for such matters. It is noticeable that the United States has failed completely to claim with any specificity any failure on the part of Petitioner to properly notice any party. Petitioner has complied completely with all notice requirements by noticing all parties of interest in the matter. The United States has filed documents in this court on two separate occasions with regard to this matter. Any claim to failure to be properly served has been waived by the United States due to their appearance and filing in the Court. All baseless claims with regard to service are brought only to further confuse the facts and to avoid the inevitable question of the lawfulness of the summonses. Again, WHY does the government go to such great lengths to avoid dealing with the TRUTH? Why all the effort to split legal hairs when the TRUTH is screaming to be heard? If TRUTH matters, any and all claims with regard to process service will be dismissed as frivolous as they are only put forth to muddy the waters and for purposes of confusion and delay.

8. ALL ALLEGATIONS NOT REBUTTED BY THE UNITED STATES RESPONDING ON BEHALF OF RESPONDENTS MUST BE DEEMED TO BE TRUTHFUL AND FACTUAL ALLEGATIONS. The findings of fact and law by the Court MUST be governed by the UNREBUTTED EVIDENCE OF FACT AND LAW placed before the Court for consideration. As will be shown, *infra*, the U.S. Attorneys failed completely to rebut *any* of the factual allegations in the Petition to Quash Summonses. All factual allegations not rebutted by verified evidence MUST be DEEMED TRUE. Because the factual allegations in Petitioner's petition are true, the Court MUST comply with the law and issue an ORDER

TO QUASH ADMINISTRATIVE SUMMONSES.

9. The United States continues to claim that Petitioner should name the "United States of America" as Respondent. The U.S. Attorneys appear to be *quite confused* as to the definition of the "United States of America." It is as if the U.S. Attorneys believe the "United States of America" is the same as the "United States." *Nothing could be further from the Truth!* The United States of America is a continent made up of connecting States, plus two other land masses (States) that are not connected to the American continent. These United States of America consists of the 50 States that have ALL been admitted to the UNION of the United States of America. This is clearly designated by the 50 stars on the flag of the United States of America. 4 USC §1. The "United States," on the other hand, is a "federal corporation" that is *defined* by the *places where it has jurisdiction*. 18 USC §5. Petitioner has clearly demonstrated in his original petition the limited and strictly defined jurisdiction of the Federal United States Corporation as it is granted pursuant to Article I Section 8 Clause 17 of the Constitution for the United States of America. That jurisdiction is *limited* to the District (not exceeding ten miles square) for the seat of government (hereinafter "District of Columbia") along with other "federal areas," "federal enclaves," "federal islands" that may sit within the exterior boundaries of one of the 50 American States of the Union, said territory (land) having been ceded to the District of Columbia by a "particular State," accepted and purchased by the National Congress for government purposes of a "fort, dockyard, arsenal, magazine or other

needful building." It is this District [of Columbia]<sup>4</sup> that has obtained territories over the years that include the Commonwealth of Puerto Rico, Guam, American Samoa and the Virgin Islands. The "territories" (Puerto Rico, Guam, Samoa, Virgin Islands) and the "possessions" (forts, dockyards, needful buildings on land ceded by particular states for national government purposes) are the "places where" the District of Columbia (United States) has jurisdiction. 18 USC §5. All jurisdiction of the District of Columbia (U.S.) exists ONLY "out of the jurisdiction of a particular State." 18 USC §7. Petitioner's assertion of these factual allegations stands un rebutted by the federal United States Attorneys and are, therefore, deemed TRUE.

10. As Petitioner showed in his Petition to Quash Administrative Summonses, the "United States" is *defined* at 26 USC § 3121(e)(1)(2) as the "States" of the "United States" only including "The District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa." It is SIMPLE to understand that the five (5) "States" of the "United States" *corporation* are NOT part of the fifty (50) *American States* of the "United States of America" as the corporate States of the corporation United States have NOT been admitted to the UNION of the 50 American States.<sup>5</sup> The free and independent States of the UNION of the United States of America are "separate sovereigns" from the corporate United States as more particularly shown by Petitioner in his First Amended Petition to Quash Administrative Summonses at Pages 6, 15, and 16. The Rule of International Law has always been applied by the Courts with regard to the separate sovereignty of any of the particular American Union



States versus the Federal United States when acting as a government. When the District of Columbia (U.S.) acts as a collection agent or other "commercial" entity being the moving party in Administrative Courts or acting through its Administrative Agencies that have jurisdiction over government employees or Commercial business involving the corporate U.S. (District of Columbia), they ONLY have jurisdiction "within" the United States (District of Columbia) being the territories and possessions of the United States (District of Columbia).

11. The "United States of America" is NOT the "United States" and the "United States" is NOT the "United States of America." There are 50 stars on the American Flag, *not* 55 stars. To allege that the "States" that make up geographical land masses of the "United States" are UNION States is a total false-

hood. To assert (by force or otherwise) that the corporate United States (District of Columbia) has jurisdiction "outside" its jurisdictional limits is an "act of war" against the sovereign jurisdiction being encroached by the federal United States corporation (District of Columbia). Petitioner has No desire to sue the American States of the Union. Petitioner does not herein "sue" any party, but rather "petitions" the Administrative Court to issue an "Administrative Order" to the "Administrative Agency" of the territory of the United States known as the Commonwealth of Puerto Rico, more particularly, the Department of the Treasury of Puerto Rico and its collection agency, the Internal Revenue Service, to CEASE and DESIST all illegal and unlawful investigation of Texas Citizen Lawrence Stephen Maxwell being a free and independent Citizen of a sovereign State Republic NOT

"within" the purview, authority or jurisdiction of the Federal United States corporation.

12. The United States failed completely to offer rebuttal to the factual allegations that Petitioner is NOT a United States citizen, does NOT have a Social Security Number, and is NOT entitled to any benefits from the Federal United States corporation. Petitioner's factual allegations MUST be deemed as TRUE. Therefore, the Court must acknowledge that Petitioner is NOT under the administrative authority of the United States corporation, its agencies or agents.

13. The United States failed completely to offer rebuttal to the factual allegations that Petitioner is NOT subject to being investigated by the ATF agents or IRS agents, and is not subject to administrative regulations governing the issuance of Administrative Summonses pursuant to IRC

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§7602 et seq. and 27 CFR Parts 24, 25, 70, 170, 270, 275, 285, 290 and 296. Petitioner's factual allegations that he is NOT subject to IRS investigation MUST be deemed as TRUE.

14. The United States failed completely to offer rebuttal to the jurisdiction of the Court over Paul Duncan, Special Agent in Charge for the Internal Revenue Service. [Pet. To Quash, ¶¶1-4]. Therefore, the United States acknowledges and accepts the Court's authority to issue an Order to Paul Duncan to cease and desist his investigation of Petitioner.

15. The United States failed completely to offer rebuttal to the "limited Criminal investigative authority" of Special Agent in Charge Paul Duncan or the United States Attorney's office as it is clearly defined in the United States Attorneys Manual at 6-4.270 and pursuant to 27 CFR 250.11, 26 USC §7608, 27 CFR Parts 70, 170 and 296. Special Agent Duncan is, By DEFINITION, "The principal official responsible for the ATF criminal enforcement program within the ATF district." [27 CFR 250.11]. Petitioner's factual allegations MUST be deemed as TRUE.

16. The United States failed completely to offer rebuttal to the factual allegations that Petitioner is NOT involved in any ATF activities and is NOT under the

authority of the Bureau of Alcohol, Tobacco and Firearms. Petitioner's factual allegations MUST be deemed as TRUE.

17. The United States failed completely to offer rebuttal to the factual allegations that Special Agent Duncan issued the Form 2039 summonses pursuant to IRC §7602 et seq. under the authority of the "Regional Director (compliance)" defined as the ATF regional official principally responsible for administering regulations in this part concerning *commodity taxes* imposed by the provisions of 26 U.S.C. enforced and administered by the *Bureau*, and for collecting tax by levy." [27 CFR 70.11] [emphasis added]. Petitioner's factual allegations MUST be deemed as TRUE.

18. The United States failed completely to offer rebuttal to the factual allegations that pursuant to the Administrative Procedures Act, 5 USC 551 et seq., and IRC §7805, the "Secretary" has promulgated "administrative regulations" to show the "general applicability and legal effect" of IRC §§ 7601-7610. Those regulations are published in the Federal Register (Code of Federal Regulations) at 27 CFR Parts 70, 170 and 296. 27 CFR (Code of Federal Regulations) pertains ONLY to excise taxable activities with regard to "liquor, tobacco, and firearms," the "Scope of the

Regulations" being stated in the regulations, to wit:

§70.1 General. This part sets forth the procedural and administrative rules of the Bureau of Alcohol, Tobacco and Firearms for: (a) The issuance and enforcement of summonses, examination of books of account, and witnesses, administration of oaths, entry of premises for examination of taxable objects, granting of rewards for information, canvass of regions for taxable objects and persons, and authority of ATF officers. (d) Distilled spirits, beer, tobacco products, cigarette papers and tubes, firearms, ammunition, and explosives. 27 CFR Part 70.1.

Petitioner's factual allegations MUST be deemed as TRUE.

19. The United States failed completely to offer rebuttal to the factual allegations that Special Agent Duncan, as an ATF official with authority to investigate ONLY ATF activities, has NO AUTHORITY to investigate or issue summonses with regard to Petitioner. Petitioner's factual allegations MUST be deemed as TRUE.

20. The United States failed completely to offer rebuttal to the factual allegations that Petitioner is NOT under the purview and authority of the Administrative Agencies and Administrative Courts of the Federal United States. Petitioner's factual allegations MUST be deemed as TRUE.

21. The United States failed completely to offer rebuttal to the factual allegations that the "United States" is defined as the "place where" it has jurisdiction pursuant to 18 USC §5, and that its jurisdiction ONLY exists "out of the jurisdiction of a particular State" pursuant to 18 USC §7. Petitioner's factual allegations MUST be deemed as TRUE.

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22. The United States failed completely to offer rebuttal to the factual allegations that the Federal United States and its administrative agencies and administrative courts have **No Territorial Jurisdiction** "within" the exterior boundaries of the particular State of Texas except in those "federal areas" that have been ceded by the legislature of Texas pursuant to the U.S. Constitution 1.8.17., Petitioner's factual allegations **MUST** be deemed as **TRUE**.

23. The United States failed completely to offer rebuttal to the factual allegations that the Federal United States, Special Agent Paul Duncan, or any of its administrative agents or agencies have any jurisdiction whatsoever over the "places where" Petitioner, Angela Fowler, or Bayshore National Bank are located or where living or business activities occur. Petitioner's factual allegations **MUST** be deemed as **TRUE**.

24. The United States failed completely to offer rebuttal to the factual allegations that the Federal United States has **No Authority** or jurisdiction, be it territorial, administrative or otherwise, over Petitioner, Angela Fowler or Bayshore National Bank. Petitioner's factual allegations **MUST** be deemed as **TRUE**.

25. The United States failed completely to offer rebuttal to the factual allegations that the actions of Special Agent Paul Duncan, knowingly undertaken without lawful authority and in direct violation of the regulations of the federal United States, constitute numerous violations of the laws of Texas and the Constitution and laws of the United States of America for which civil and criminal penalty may issue. Petitioner's factual

allegations **MUST** be deemed as **TRUE**.

**CONCLUSION**

The Motion to Dismiss filed by the United States *failed completely* to rebut, reply, answer or address any of the **FACTUAL ALLEGATIONS** lawfully asserted by Petitioner. There can be **No Excuse** for not dealing with each and every factual allegations, most especially since Petitioner attached twenty (20) addendums to the Petition supporting the factual allegations, said addendums providing Respondents with *immediate access* to the **TRUTH** and **LAW** with regard to every factual allegation. Why then, does the United States choose to ignore the obvious? Why does the United States move in direct contradiction to the **REGULATIONS** promulgated by their own Secretary of the Treasury, published in their own Federal Register, that clearly show that summonses can **ONLY** be issued with regard to ATF activities? Why do the United States Attorneys appear to support and even defend Special Agent Paul Duncan acting in direct violation to the United States Attorney General's Manual, the Code of Federal Regulations and the United States Constitution? Did the United States Attorneys not swear an oath to uphold the Constitution and the laws of the land? **WHY THE FERVOR FOR LAWLESSNESS?**


Petitioner does not even pretend to know by what force of darkness there exists such a desire for wanton lawlessness. The **TRUTH** and the **LAW** are published for all to see. So why do we "slouch toward Gomorra"? Special Agent Paul Duncan **KNOWS** he has **No Lawful Authority** because Petitioner has personally discussed the basis for his limited authority and Petitioner has provided him copies of the U.S. Attorneys Manual 6-4.270, 27 CFR §250.11, 27 CFR §§70.1 and 70.11 and 26 USC §7608, for his review. But he, like his coconspirators in the United States Attorneys office, has simply chosen to **IGNORE THE LAWFUL REGULATIONS** published by their own government. Does **TRUTH** matter? Are the Federal Regulations just for "show" and don't really matter? To ATF Special Agent Paul Duncan and the United States Attorneys the **LAW** clearly does **NOT** matter!

The Attorney General's Manual, Title 6, Tax Division, Section 4.270 Criminal Division Responsibility, states,

**"The Criminal Division has limited responsibility for the prosecution of offenses investigated by the IRS. Those offenses are: excise violations involving liquor tax, narcotics, stamp tax, firearms, wagering, and coin-operated gambling machines and amusement machines."**

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duress and coercion, has been surrendered and is NOT used by Lawrence Stephen Maxwell. Lawrence Stephen Maxwell is NOT federal personnel as defined at 5 USC 552a (13), is NOT within a federal area as defined at 4 USC 110(e), is NOT “within the jurisdiction of the United States,” and is NOT “out of the jurisdiction of a particular State.’

<sup>2</sup> It is as if the U.S. Attorneys assume that the Internal Revenue Service is an agency of the United States. The IRS’s own 1100 Manual acknowledges that the IRS was NOT created by the Congress of the United States. One must only take a few minutes to review the United States Code, at Title 31, Chapter 3 to see the list of treasury agencies created by Congress that function within the Department of the Treasury of the United States. There are eight agencies in the Department of the Treasury of the United States. The IRS and BATF are NOT agencies of the Department of the Treasury of the United States. They are NOT listed in 31 USC Sections 301-310 because Congress NEVER created them. They ARE identified at 27 CFR Sect. 250.11 and in numerous other internal administrative regulations of the BATF as agencies within the Department of the Treasury of Puerto Rico. The IRS is NOT an agency created by Congress and NEVER has been. If the U.S. Attorneys want to rebut this, let them provide the Act of Congress that created the IRS and the BATF and then let them explain 27 CFR Sect. 250.11. Also let the U.S.

Attorneys provide a showing within the Internal Revenue Code as to WHO the “Secretary” is. But the regulations DO identify the “Secretary” and the published regulations identify the Secretary who has the AUTHORITY to collect internal revenue taxes and the AUTHORITY to issue summonses pursuant to Internal Revenue Code Sections 7602 et sec. as the “Secretary of the Department of the Treasury of Puerto Rico”. Notwithstanding WHO the “Secretary” really is, ALL of the regulations with regard to Sect. 7602 Summons are BATF regulations to be enforced by ATF officers in matters pertaining to the BATF. If the Administrative agency over whom this Administrative Court has jurisdiction would just comply with the Administrative regulations filed in the Federal Register pursuant to the Administrative Procedures Act, this controversy would NOT exist, and Petitioner would not be forced to petition this Court to request an Order to Quash Administrative Summonses that should never have been issued in the first place.

<sup>3</sup> The United States has stipulated to the FACT that the summonses are “administrative” but have failed completely to rebut that Petitioner is NOT under the administrative purview of the IRS, BATF or the federal United States corporation.

<sup>4</sup> The District of Columbia is the place named after the First President, George Washington. It was created as Washington, D.C. in 1800 when, pursuant to U.S. Const. 1.8.17, 100 square miles

(10 miles square) of land was ceded by Maryland and Virginia for the “seat of government.” The land on the Virginia side of the Potomac was later “retroceded” and the current Washington, D.C. or District of Columbia is 78 square miles. It is over THIS “district” that the United States Corporation has “administrative” jurisdiction.

<sup>5</sup> The question as to whether the States of the United States pursuant to 26 USC 3121(e)(1) specifically included ONLY the States listed was recently posed to Congresswoman Barbara Kennelly by Mr. John Randall of San Diego, California. Congresswomen Kennelly “checked with the Legislative Counsel and Congressional Research Service about the definition,” and stated in her letter to Mr. Randall, “According to these legal experts . . . the term state in 26 USC Code 3121(e) specifically includes only the named U.S. Territories and possessions of the District of Columbia, Puerto Rico, the Virgin Islands, Guam and American Samoa.” [See Letter from Congresswoman Kennelly to Mr. John Randall attached hereto as Exhibit A.] Petitioner agrees with the accuracy of Congresswoman Kennelly’s letter and the research performed by the Legislative Counsel and Congressional Research Service and challenges the U.S. Attorneys to provide rebuttal evidence in contradiction to the Legislative Counsel and Congressional Research Service, Congresswoman Kennelly and Petitioner. [See 26 USC Sect. 3121(e).]