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SENT VIA CERTIFIED MAIL #

Department of the Treasury
Internal Revenue Service
290 North "D" Street
San Bernardino, CA 92401
Attn: David Gordon, Employee # 33-05642, Pocket Comm. WR76613A.

Enclosure(s):

1. Test for Federal Tax Professionals, 10-6-03 version.
2. Great IRS Hoax, Chapter 5.
3. IRS Form 56: Notice Concerning Fiduciary Relationship revoking all implied or imputed fiduciary relationships ab initio.

References:

1. Your letter sent to me dated 6/19/2003 and containing Form 4564, Letter 3164, and another letter from your supervisor Frank P. Nixon with no date
2. Informal meeting conducted July 10, 2003 in IRS Offices at 880 Front Street; San Diego, Calif. at 10 a.m. between myself, one witness, and four other revenue officers or representatives.
3. The Great IRS Hoax: Why We Don't Owe Income Tax, available for free downloading from <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>.
4. IRS Deposition Questions. Available for free downloading at: <http://famguardian.org/CDs/IRSDeposition/>

Subject: Investigation of Author for alleged violates of 26 U.S.C. §§6700, 6701, 7402, 7408

CONSTRUCTIVE NOTICE

IF THIS AFFIDAVIT IS NOT PROPERLY AND COMPLETELY REBUTTED WITH A COUNTER-AFFIDAVIT WITHIN THIRTY (30) DAYS FROM THE DATE OF ITS MAILING, ALL PARAGRAPHS AND ALL FACTS AND CLAIMS MADE IN THE ATTACHED ENCLOSURES AND REFERENCES NOT DENIED SHALL BE CONFESSED AFFIRMED, BY SUCH DEFAULT, AND SHALL BE ACCEPTED AS DISPOSITIVE, CONCLUSIVE FACTS BY THE DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE, AND/OR STATE TAX AGENCY WHEREIN THE DISTRICT DIRECTOR AND/OR THE CHIEF EXECUTIVE OFFICER OR OTHER PROPERLY DELEGATED AUTHORITY, HAD THE OPPORTUNITY AND "FAILED TO PLEAD." ALL COUNTER-AFFIDAVITS MUST BE SIGNED WITH THE VALID LEGAL NAME OF THE RESPONDENT. FICTITIOUS OR INCOMPLETE NAMES OF RESPONDENTS OR THOSE NOT CONTAINING COMPLETE LEGAL FIRST, MIDDLE, AND LAST NAMES AND EMPLOYEE NUMBER AND PHOTOCOPY OF DRIVER'S LICENSE SHALL NOT CONSTITUTE A VALID RESPONSE BECAUSE NOT PROPERLY AUTHENTICATED.

This Affidavit and all attached documents have been made a part of the Public Record and will be used

for evidence in administrative and judicial proceedings at law, or equity regarding this case. ALL of these documents must be maintained in Claimant's Administrative File.

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NOTE: The entire content of this correspondence must be added to my official IRS administrative record..

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1 Dear Mr. Gordon, Employee # 33-05642, *Pocket Comm. WR76613A*:

2 **1. INTRODUCTION:**

3 This letter is written in response to Ref. (1) above and the subsequent informal fishing expedition conducted by you on July
4 10, 2003 and identified in Ref. (2). During our meeting of Ref. (2), you made me quite aware that you:

- 5 1. May not fully understand either the tax laws or the legal implications of what you are doing.
6 2. Are making many unjustified and illegal presumptions about my situation and my legal status that are not in fact true,
7 but which you have never previously bothered to question.
8 3. Are under directions from above, and are not inclined to question higher authority or whether the orders you have
9 received in my case are lawful.
10 4. Have become a pawn who may end up being criminally and personally liable for the illegal directions from your
11 superiors on how to handle this case.

12 This situation gravely concerns me because I took an oath to support and defend the Constitution of the United States as a
13 civil servant and a patriotic American and your actions are bringing disgrace and contempt upon not only you, but our great
14 federal government and the laws on taxation. The thousands of readers on the Family Guardian website are watching your
15 every move in my case, and your actions are thereby bringing contempt and shame upon the Service and upon the U.S.
16 government because they can see how you have been violating due process with an overly presumptuous approach.

17 I'm quite willing in this case to give you the benefit of the doubt and to work with you in good faith to remedy these
18 obvious oversights on your part by offering you an opportunity to justify what you are doing from a legal perspective, not
19 only to me, but to the hundreds of thousands of readers of the Family Guardian website. I was mistaken about the tax laws
20 for the first 40 years of my life, for instance, because I had never taken the time to read them until then, and chances are
21 that you haven't either. Like so many other revenue officers I have known over the years, it may just be that you have
22 never bothered to question your unfounded presumptions about the tax laws or justify them to yourself, but this kind of
23 neglect leads to clearly illegal practices and explains so much of why the tax laws are not fairly or lawfully administered by
24 your employer on such a large scale.

25 I have researched the tax laws extensively for over four years and have not found any statute or regulation that authorizes
26 you to do what you are now doing or attempting to do against me, but I'm willing to give you an opportunity to justify
27 yourself so that more serious consequences won't be necessary later. You are the moving party, and all I'm expecting of
28 you is the same kind of accountability to and respect for the tax laws that you imply that I should have. You have intruded
29 on my life, slandered me with my employer, without ever once documenting any kind of probable cause behind why you
30 are doing what you are doing, and this is a violation of due process. Consequently, it has become my involuntary duty to
31 right this wrong and try restore the rule of law and reason to the tax collection practice within your agency at least in
32 regards to your dealings with me. If you want to salvage even a little credibility out of this unlawful persecution that you
33 are undertaking in front of the jury that is certainly going to convict you or in front of the public at large who is watching
34 the actions of your out-of-control employer, then you are going to need to cooperate with me in good faith. This would be
35 an excellent time, I believe, to have a public meeting so that you can educate me and my hundreds of thousands of readers
36 and followers, using the statutes and implementing regulations to show why you think you have the authority to do what
37 you are doing in my case, because I assert that you don't and I think I know more about the tax laws than you do.

38 I have included my proposal for a public meeting to deal with these PR issues cooperatively as documented later in section
39 6 and I encourage you to read that section and let me know what your response is on the proposal. Otherwise, by your
40 inaction you will establish a bad faith environment of mistrust, violation of law and due process, and unnecessarily
41 adversarial dealings that will significantly add to the cost and liability of your dealings with me on these matters.

42 Beyond this point, any interactions that you or your employer might have with me relating to the Family Guardian Website
43 of the Great IRS Hoax book and the silencing or oppression of my free speech rights related to them, can only be
44 characterized as

- 45 1. Criminal enforcement because not authorized by any implementing regulation and in violation of 26 U.S.C. §7214.

2. Enforcement action outside of your territorial jurisdiction, as I do not live within any Internal Revenue District or judicial district. Such districts only encompass the federal areas within their external borders, as I show in section 7.1.12 of Ref. (3) in versions 3.30 and later. I challenge you to prove otherwise.
3. Willful.
4. A conspiracy against my rights in violation of 18 U.S.C. §241.
5. An obstruction of justice in violation of 18 U.S.C. §1510. The Family Guardian website exposes massive government fraud and misapplication of the tax laws, and any attempt to silence it is an attempt to conceal the truth about this fraud and malfeasance.
6. An willful oppression of my First Amendment right:
 - 6.1. Of free speech.
 - 6.2. To petition my government for redress of wrongs and grievances.
 - 6.3. To peaceably assemble.
 - 6.4. Of freedom of religion.
7. Forced labor in violation of 18 U.S.C. §1583(3).

This letter is therefore intended to:

1. Rebut the many false, unsubstantiated, and fraudulent presumptions that you and the "Service" have been making in regards to me. Under the Administrative Procedures Act, 5 U.S.C. §556(d), you as the moving party are required to meet the burden of proof in all claims and assertions that you make and you have failed to do so to date, establishing conclusively that you are acting the absolutely no legal authority to do what you are doing.
2. Provide additional information to add to my official administrative record that I am enthused about presenting to a jury when or if I prosecute you personally for violations of 26 U.S.C. §7433, 26 U.S.C. §7214, and several other violations identified on the Family Guardian website at: <http://famguardian.org/aboutus15.htm>. Receipt of this letter on your part will provide substantial admissible evidence within my administrative record that you are wrongfully and illegally harassing and persecuting me and violating my rights which I will use against you subsequently in a Bivens Action if you persist.
3. Provide substantive authorities documenting the illegal and criminal nature of your investigation of me for alleged but not actual violations of the Internal Revenue Code. You are acting outside of your delegated authority and jurisdiction to do what you are doing, and I will conclusively prove this in this correspondence.
4. Formally notify you and your management that further investigation or legal action on your part may and probably will result in criminal and personal liability for fraud, malfeasance, and extortion under the color of office.
5. Educate you about the legal constraints upon your authority that you are so wrecklessly and carelessly disregarding in your investigation of me for alleged violations of the Internal Revenue Code.
6. Invite another meeting to discover exactly what it is that you regard as false regarding materials contained on the Family Guardian website, not out of obligation to you on our part, but out of a sense of obligation to our readers to ensure that they get the most accurate and unbiased documentation available on what the law requires of them.
7. Warn you of significant personal liabilities you can and will definitely incur based on the Disclaimer Notice and Copyright Notice posted on the Family Guardian Website and within the Great IRS Hoax book.

2. INVITATION TO ANOTHER GOOD FAITH MEETING

I infer by the vehemence of your persecution of me that you want to shut down the Family Guardian website. You admitted as much during Ref. (2) and refused to pursue an intermediate administrative or lower-level remedy. This is evidence of bad faith and evil and malicious intent on your part.

Federal courts have said many times that agencies should pursue administrative and informal remedies first before using judicial review to achieve just ends, and you are vioating this doctrine by refusing to deal with me in good faith prior to initiating litigation. A good faith inquiry would consist of a publicized and public meeting between us in which you agree to describe and to document in a written affidavit all the information and exposition posted on the Family Guardian Website which is:

1. Violative of any law that is within your jurisdiction to enforce.
2. Is untrue, misleading, or slanderous in any way.
3. Is directed exclusively at "taxpayers", because you have no authority over "nontaxpayers" or protecting "nontaxpayers".

NOTE: The entire content of this correspondence must be added to my official IRS administrative record..

I have already told you that I would gladly take leave from work and spend days going over my website and the materials therein with you for the purpose of correcting anything with meets the above requirements, and you have arrogantly and maliciously refused to work with me. Your only interest seems to be that of infringing upon my First Amendment right of free speech, my freedom of religion, and in obscuring and hiding or preventing the distribution of my research and evidence to the public at large. Instead, a good faith inquiry would be directed more towards eliminating any of the above problems but keeping the remainder of the website intact and available to the public. This is unconscionable and will not be tolerated. As I told you at the meeting of Ref. (2), the Family Guardian website is exclusively a Christian religious ministry and an act of worship and obedience to my God and nothing more. It is not a business enterprise or an "entity" in any sense of the word. It does not sell or promote anything and nothing therein may truthfully be classified as "commercial speech" and exempted from First Amendment protections.

As a concerned citizen of my country who wants to proceed in good faith to reestablish an accountable government and a return to the rule of law, I am simply asking that you and your agency proceed with the requested public meeting for the purposes of educating not only me, but the hundreds of thousands of visitors to the Family Guardian website. I am offering to publicize such a meeting at no cost to you using the Family Guardian website, and to post a transcript of the meeting on the website to help educate and inform my many readers. If indeed I am violating the law and yet have demonstrated a willingness to remedy any inputted wrongs without the need for litigation, then such an informal approach ought to interest you if your motives are honorable and beneficent. Otherwise, they must be dishonorable, and the jury will see that based on this correspondence.

Consequently, I'm offering you one last chance to proceed in good faith within a public forum to informally remedy any wrongs you are complaining of, subject to the following rules:

1. The meeting will in a location to be designated by me and which you will be informed of.
2. Witnesses will be present on either side.
3. Other assistants and consultants will be there at my disposal.
4. The subject of the meeting will be to answer the questions identified in Enclosure (1) and Ref. (4). Each statement of fact contained in these enclosures and references will be subject to challenge by you using only evidence and law and cites from the Supreme Court and no lower.
5. You agree to review, sign, notarize, and provide to me the completed transcript after the hearing so that it may be posted on the Family Guardian website.
6. I agree not to alter, redact, or change anything about the above transcript but to post it unedited on the Family Guardian Website.
7. My readers will be able to hear from the government exactly what you think is wrong about the Family Guardian website and exactly what law makes them liable and gives you legal authority to enforcement Subtitle A income taxes within states of the Union.

If the above terms and conditions are not satisfactory to you, then please identify how they may be made satisfactory, but equal and fair. The dates are entirely flexible and I will take time off work to ensure that this event goes over smoothly. If you cannot or will not agree to such a meeting, then please identify precisely why you will not as an affidavit under penalty of perjury.

The quickest way to shut down the Family Guardian website is to recognize and acknowledge the rule of law, and the legal constraints upon your power. In the absence of such recognition and accountability to the law on your part, your employer, the U.S. Congress, says that you are a communist:

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

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[50 U.S.C. §841]

If you refuse to acknowledge or comply with or explain the lawful basis for your jurisdiction, your boss says YOU ARE A COMMUNIST because you refuse to acknowledge or comply with lawful constraints upon your authority. Not only that, but your position is frivolous, because you refuse to present a legal defense and intend only to harass, delay, and interfere with the lawful administration of the tax laws. In addition to being a “communist” for your failure to acknowledge your legal duty and defend your legal position, you are also a “terrorist”, because:

1. I am an sovereign organ of the government of this country as a voter and jurist who you are accountable to:
2. Terrorism is defined as follows:

“terrorism. “Act of terrorism” means an activity that involves a violent act or an act dangerous to human life that is a violation of the criminal laws of the United States or of any State, or that would be a criminal violation if committed within the jurisdiction of the United States or of any State; and **appears to be intended--(i) to intimidate or coerce a civilian population; (ii) to influence the policy of a government by intimidation or coercion, or (iii) to affect the conduct of a government by assassination or kidnapping.** 18 U.S.C.A. §3077.” [Black’s Law Dictionary, Sixth Edition, p. 1473]

3. You have made me afraid for my safety and my security not because I am violating any law, but because you as an agency do not obey the tax laws and try to intimidate, propagandize, harass, and threaten law abiding Americans such as myself into doing things that the law doesn’t allow you to make me do and which you have no jurisdiction to do. Absent lawful documented authority provided by you, there is absolutely no difference between what you do and what terrorists do.

3. REBUTTAL OF UNSUBSTANTIATED PRESUMPTIONS IN YOUR CORRESPONDENCE OF REF. (1) AND REGARDING MY STATUS

Your Reference (1) is in error, as it identifies me as a “taxpayer”, which I am not now and never have been, since a “taxpayer” is someone who is “liable” by statute for the tax or penalty in question. Your correspondence was also sent from the “Abusive Trust- Group 31”. Apparently, there must be some mistake about my identity. I am not a trust or any kind of artificial entity or business. Instead, I am a natural person living outside of your territorial jurisdiction, which I call the federal zone in Ref. (3) and Encl. (2). To insure that you correct your records, I have attached Enclosure (3), IRS form 56, removing any and all assumed fiduciary relationship connections to me as a natural person, and this form is applicable retroactive to my birth. Please therefore provide certified evidence which proves the following, which I declare not to be the case:

1. I am an “employee” as defined under 26 U.S.C. §3401(c) and 26 CFR §31.3401(c)-1.
2. I am a type of entity other than a “natural person”.
3. I am the specific type of “individual” defined in 5 U.S.C. §552a(2) and referred to in 26 U.S.C. §7701(a)(1). Note that 26 U.S.C. §7701(a)(1) says “an individual”, rather than “all individuals”. That individual is in fact an elected or appointed officer of the United States government, because that is the only “person” identified in 26 U.S.C. §6331(a) who is the proper subject of distraint or enforcement under the Internal Revenue Code. Therefore, please provide proof that I am such an “officer or appointee”.
4. I am involved in a “trade or business in the United States”, which is associated with the holding of “public office” in 26 U.S.C. §7701(a)(26) in the federal “United States”.
5. I am a provider of “personal services”, which means a person involved in a “trade or business in the United States” as defined in 26 CFR § 1.469-9 and 26 CFR § 1.162-7
6. I am a “U.S. citizen” as defined in 26 CFR § 1.1-1 and 8 U.S.C. §1401.
7. I am a “resident” of the “United States” defined in 26 U.S.C. §7701(a)(9) and (a)(10).
8. The federal government has police powers inside states of the Union, because the Supreme Court has said many times that it does not.¹ Police powers include legislative jurisdiction. Taxation is also a police power because it certainly influences the “public health, safety, and morals” of the persons against whom it is targeted. 40 U.S.C. 255 specifically states that unless a state has ceded jurisdiction over lands within their borders, then the federal government is presumed to lack legislative jurisdiction and the Internal Revenue Code is legislation.

¹ See: <http://familyguardian.tzo.com/TaxFreedom/CitesByTopic/PolicePower.htm>

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

[Blackmer v. United States, 284 U.S. 421 (1932)]

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

Absent proof of your claim, I declare myself to be:

1. A “nontaxpayer”
2. A “nonresident alien” under 26 U.S.C. §7701(b)(1)(B)
3. A “non-citizen U.S. National” as defined in 8 U.S.C. §1408, 8 U.S.C. §1101(a)(22)(B), and 8 U.S.C. §1452 not residing in the “United States”
4. Not involved in a “trade or business in the United States”.

Under 26 U.S.C. §861(a)(3)(C)(i), my earnings are not includable in “gross income”. Your failure to rebut this claim or to provide evidence to the contrary submitted under penalty of perjury as required by 26 U.S.C. §6065, means that you stipulate to these facts and are forever estopped from claiming otherwise at any future date. You are reminded that “U.S. citizen” status is a voluntary status that is a product of both domicile and intent. I simply choose or “intend” NOT to volunteer, and I have notified the Secretary of State in certified correspondence of that choice. I would be happy to provide said correspondence if you need it.

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

“Citizenship’ and ‘residence,’ as has often been declared by the courts, are not convertible terms. Parker v. Overman 18 How. 141; Robertson v. Cease, 97 U.S. 648; Grace v. American Cent. Ins. Co., 109 U.S. 283; S.C. 3 Sup.Ct. Rep. 207; Prentiss v. Barton, 1 Brock. 389. Citizenship is a status or condition, and is the result of both act and intent. An adult person cannot become a citizen of a state by simply intending to, nor does any one become such citizen by mere residence. The residence and the intent must co-exist and correspond; and though, under ordinary circumstances, the former may be sufficient evidence of the latter, it is not conclusive, and the contrary may always be shown; and when the question of citizenship turns on the intention with which a person has resided in a particular state, his own testimony, under ordinary circumstances, is entitled to great weight on the point.

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

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

4. SIGNIFICANT PERSONAL LIABILITY RELATED TO DISCLAIMER AND COPYRIGHT NOTICES AND FIRST AMENDMENT RIGHTS

You are hereby forewarned that the Copyright Notice and Disclaimer Notice impose significant personal and financial liability on your part for further pursuing your frivolous and illegal enforcement actions. These notices apply both to the Family Guardian Website as a whole and to the Great IRS Hoax book individually. This section reiterates the content of these notices to warn you that proceeding further will incur great injury to your personal rights and property. Below is the Disclaimer Notice appearing in the following two locations which you need to be aware of:

1. *Family Guardian Website*: <http://famguardian.org/disclaimer.htm>
2. *Great IRS Hoax* book, pp. 4-7 of the Acrobat file for version 3.31.

Here is the complete contents of this Warning for your benefit, in order to establish that any action beyond this point is a willful acceptance of the terms and conditions of the copyright notice.

CONDITIONS ASSOCIATED WITH COPYRIGHT: Use of this document or our web site or any of the materials found on the website constitutes an implied agreement by the user to:

- Never register a complaint about this website or its contents to any law enforcement or government organization.
- Never provide evidence about their experiences to law enforcement or government that might be used to prosecute or punish us.
- Compensate the website administrator in full for legal and attorney fees and personal time associated with defending himself against any complaints registered by or evidence provided by the user to either government or law enforcement regarding this website, the materials on it, or any communications with us.
- Substitute himself/herself as being liable for any judgments against the webmaster or his associates relating to complaints filed by him/her.

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This website and the materials on it were prepared for the use of the author only by himself. Any use of the terms "you" or "we recommend" or "you should" is directed at the author and not other readers. All the author is doing by posting these materials is sharing with others the results of his research and the play book he developed only for use by himself. For instance, the bottom of every page of the [Great IRS Hoax](#) book says: "**TOP SECRET: For Treasury/IRS Internal Use ONLY (FOUO)**". Then in the "Disclaimer" at the beginning of the book, he defines "Treasury" as the "HANSEN Family Department of the Treasury". Consequently, how those materials impact or influence others is of no concern or consequence to him, and no motive may be attributed to any statements by the author that would appear to be directed at third parties, because such statements are actually directed at himself only. How readers use or apply the materials appearing here is entirely their choice and we assume no responsibility for how they act, or fail to act, based on the use of these materials. This approach is no different from that of the federal government, where the term "[employee](#)" in the Internal Revenue Code is made to "appear" like it applies to everyone, but in fact it only applies mandatorily to elected or appointed officers of the United States government.

This book constitutes an expression of free speech protected by the First Amendment to the U.S. Constitution. Every possible effort has been made to ensure that the information appearing here is

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truthful, accurate, complete, and consistent with prevailing law. However, you should not assume or presume that we agree wholly or partially with anything not specifically written by us. The materials on this site are not legal advice or legal opinions on any specific matters. Legal advice involves applying the law to your specific and unique situation, which is your responsibility and not our responsibility. Transmission of the information is not intended to create, and receipt does not constitute, a lawyer-client relationship between the author(s) and the reader. Readers should not act upon this information without seeking professional counsel, especially if they intend to litigate to protect their property rights. The opinions expressed in the document are those of the author(s), or the researcher(s) or content providers. You must validate this information yourself with your own research, legal education, experience, and the advice of a competent attorney and/or tax professional, if, of course there is such a thing!

We do not sell anything connected with this website or the materials on it, never have, and never will. Consequently, nothing on this website may be truthfully characterized as "[commercial speech](#)" or excluded from [First Amendment](#) free speech protections. We do not sell or promote any kind of plan or arrangement, under [26 U.S.C. 6700](#), which is guaranteed or likely to produce any kind of result against the IRS or any state taxing authority. As a matter of fact, the lawless, avaricious, ignorant, and criminal misapplication of the federal tax laws by the IRS and the Department of INJustice and the treasonous refusal of the federal judiciary to punish such despicable and illegal abuses virtually guarantees unpredictable and unjust results in the administration of our tax laws when the techniques described in this book and our website are used. The definition of the term "person" used in [26 U.S.C. §6700](#) and found in [26 U.S.C. §6671\(b\)](#) doesn't even apply to natural persons such as us who don't work for corporations or partnerships within the federal United States ([federal zone](#)). Furthermore, even though the IRS and the Department of (In)justice have attempted to use this statute to try to prosecute tax honesty advocates (such as Larken Rose at <http://www.taxableincome.net/>), they have done so criminally and lawlessly since there are no implementing regulations for this statute under the income tax "imposed" in section 1 of Subtitle A of the Internal Revenue Code.

"...the Act's civil and criminal penalties attach only upon violation of the regulation promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone...The Government urges that since only those who violate these 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 L.Ed. 2d 812, 94 S.Ct 1494]

To see more about the missing regulations, check section 8.5.4.17 of this book. They have also done so unlawfully because Subtitle A of the [Internal Revenue Code](#) applies exclusively and only within the federal United States (the federal zone) rather than on nonfederal land within the sovereign [states](#) of the Union. This is a result of the following facts:

1. The federal government has no "[police powers](#)" inside states of the Union because these powers are reserved to the states under the [Tenth Amendment](#).
2. All "[Acts of Congress](#)", including the entire Internal Revenue Code, apply only within the [territory](#) of the United States government, of which states of the Union are not part because they are [foreign states](#) (see [86 C.J.S. §1](#)).
3. The prohibition against declaratory judgments of federal courts found in [28 U.S.C. §2201](#) disallows these courts from ruling on rights within the context of federal income taxes. There is only one place where Constitutional rights may not be enforced in federal courts or where Congress has the legislative authority to suspend enforcement of Constitutional rights in courts of justice, which is inside the [federal zone](#) as per Downes v. Bidwell, [182 U.S. 244](#) (1901). That case also points out that the Congress cannot legislate away the applicability of rights to states of the union.
4. As per the Federal Register Act, [44 U.S.C. Chapt. 15](#), enforcement regulations are required in order for any part of the Internal Revenue Code to have general

applicability to the public at large, and none exist. Therefore, the Internal Revenue Code is [special law](#) that applies only to elected or appointed federal [employees](#). No enforcement regulations are required for laws that only apply to federal employees.

5. The graduated income taxes that apply in the case of the IRS Form 1040 are unconstitutional when applied outside the federal zone, because they violate the requirement for [uniformity](#) found in [Article 1, Section 8, Clause 3](#) of the U.S. Constitution. At least two state Supreme Court cases have agreed with this conclusion. See *Culliton v. Chase*, 25 P.2d 81 (1933) and *Jensen v. Henneford*, 53 P.2d 607 (1936).
6. The definitions of "United States" and "State" found in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) clearly show that "[United States](#)" in the context of the Internal Revenue Code means the [federal zone](#).
7. The [U.S. Tax Court](#) is an [Article I](#) court established through the exclusive legislative authority of Congress under Article 1, Section 8, Clause 17 of the Constitution. The judges in this "court" hold office for a limited term of 15 years under [26 U.S.C. §7443\(e\)](#). The Supreme Court said the following of courts whose judges hold limited rather than lifetime terms, which in turn confirms that the income tax *only* applies in federal territories, keeping in mind that states of the union are not territories:

*"As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment of judges for limited time, it must act independently of the Constitution upon territory which is not part of the United States within the meaning of the Constitution.**"* [*O'Donohue v. United States*, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]

8. See [Section 3 of our IRS Deposition Questions regarding Jurisdiction](#) for further details on the limitations of federal jurisdiction.
9. [The states of the Union are "nations" under the law of nations](#) and no nation can enforce its legislation or "[Acts of Congress](#)" (which includes the [Internal Revenue Code](#)) in a sovereign "[foreign country](#)" under the [law of nations](#). To admit otherwise is to admit that the sovereign states of the Union have been conquered and politically subjugated by the federal government in a silent and treasonous coup by a corrupted legal profession, and that we are operating under a "de facto" government not authorized by our Constitution.

The above violations of law by the IRS in administering our tax laws and several others mentioned in our [Great IRS Hoax book](#) makes them more lawless and "abusive" than the people they are allegedly going after for "[tax evasion](#)". As a matter of fact, listening to the lies of the IRS and the government in itself constitutes the equivalent of "abusive [extortion](#) based on fraud", for which they ought to be prosecuted under the following criminal statutes:

- Establishment of the U.S. Government as a religion in violation of the First Amendment (see Great IRS Hoax, section 4.3.2). See also: <http://famguardian.org/Subjects/Taxes/Articles/Christian/GovReligion.htm>
- Obstruction of justice under [18 U.S.C. Chapter 73](#)
- Conspiracy against rights under [18 U.S.C. §241](#)
- Extortion under [18 U.S.C. §872](#).
- Wrongful actions of Revenue Officers under [26 U.S.C. §7214](#)
- Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. §1957](#)
- Mailing threatening communications under [18 U.S.C. §876](#)
- False writings and fraud under [18 U.S.C. §1018](#)
- Taking of property without due process of law under [26 CFR § 601.106\(f\)\(1\)](#)
- Unauthorized collection activity under [26 U.S.C. §7433](#)
- Fraud under [18 U.S.C. §1341](#)

- Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#)
- Conflict of interest of federal judges under [28 U.S.C. §455](#)
- Peonage and obstructing enforcement under [18 U.S.C. §1581](#) and [42 U.S.C. §1994](#)
- Bank robbery under [18 U.S.C. §2113](#) (in the case of fraudulent notice of levies and notice of liens)

The noteworthy failure of the government to at any time rebut anything appearing in our [Great IRS Hoax](#) book or on our website since this site stood up in Nov. 2000 constitutes a legal admission of the truthfulness and accuracy of our materials. If the government wants to assert that any of the materials on this website are in error, then they as the moving party have the burden of proof, and they must meet that burden of proof under the Administrative Procedures Act, [5 U.S.C. §556\(d\)](#) and the due process clauses found in the [Fifth](#), [Sixth](#), and [Seventh](#) Amendments of the Constitution BEFORE we will respond to any summons, questions, or accusations. Attempts at calling our claims "frivolous" without specifically answering all of our [IRS Deposition questions](#) or [Test for Federal Tax Professionals](#) on signed notarized IRS stationary proves the existence of the following by the U.S. government:

- [Frivolous](#) actions on the part of the government
- Violation of the [public trust](#) and the [fiduciary relationship](#) between the [sovereign Citizens](#) and the government that is supposed to be its servant under [Natural Law](#) and the rulings of the supreme Court but has attempted through fraud to elevate itself to being a tyrant dictator.
- Constructive [fraud](#)
- [Theft by deception](#)
- Violation of [due process](#)
- Unwillingness to accept its Constitutional responsibility to respond to our Petition for Redress under the [First Amendment](#).

The government likes to cite irrelevant federal case law of ignorant persons who filed the wrong IRS 1040 form as evidence of why the average American is liable for I.R.C. [Subtitle A](#) taxes, but such cites are irrelevant and [void judgments](#) when applied to the very different citizenship ("non-citizen U.S. National") and filing status of those people using materials on this website. Evidence we have showing personnel from the IRS and the government downloading our book further bolsters our arguments in this area. In accordance with the [Internal Revenue Manual, Section 4.10.7.2.9.8](#), you are not authorized and it would be frivolous to cite any court case below the [supreme Court](#) as your legal authority in your rebuttal, as cites of lower courts only apply to individual taxpayers in question rather than all Americans. Furthermore, it would be hypocritical and unethical of the government to pursue prosecution or legal action against us without first corresponding with us in a SIGNED AND NOTARIZED AFFIDAVIT ON IRS STATIONARY rebutting any specific claims you take issue with and citing the legal authorities you base your assertions on. You should use our [Test for Federal Tax Professionals](#) (at <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Questions.htm>) and our [IRS Deposition](#) (at <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>) to provide your rebuttal.

We make no guarantees about the effectiveness of anything appearing in this book or on our website, nor do we profit in any way from the information presented. This book and our website are strictly offered as a free educational public service designed to:

- Encourage freedom and liberty, which means promoting a much smaller and more limited national government than we have now.
- To promote [self-government](#) and self-reliance and completely eliminate any need for or dependence on government. This way, people won't need the government or the law profession or lawyers to be involved in their lives anymore.
- Encourage the values that made this nation great, including patriotism, faith in God, morality, personal responsibility, and strong reliance on family.

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- Educate the reader about the federal and state statutes and regulations and about any conflicts these laws might have with God's laws.
- Ensure that both the reader and more importantly their government, obeys all laws and does not harm or abuse its Citizens or inhabitants.
- Encourage people to be more involved in the political process.
- Encourage an ethical and moral government that protects our Constitutional rights.

We do not advocate violence or terrorism or threats of any kind against anyone, and especially by our government against its people. All of the remedies we advocate to the problems our society faces as documented in this book and on our website focus on public education and outreach, nonviolent confrontation, and political and legal activism.

The reason why this disclaimer notice is required is not to undermine the accuracy or authority or integrity of this document, but primarily to prevent the possibility of the author(s) or any of the contributors, who are not necessarily lawyers, from being prosecuted for practicing law without a license from the socialist state (professional licenses are yet another government scam to maximize revenues, censorship, and government control over the population in violation of our rights). Who would want to prosecute us? How about the lawyers and management at the IRS, who probably don't want you or IRS employees understanding the law or knowing what is in this document and don't want you litigating on your own, because you complicate for them the process of **STEALING** your money through the IRS fraud, malfeasance, and breach of government fiduciary duty that is exhaustively exposed in this document.

You are hereby forewarned that any effort to prosecute me personally for anything having to do with the materials contained on the Family Guardian Website or the Great IRS Hoax book shall result in the following liability on your part based on the Copyright Notice:

1. You agree to assume all liability and risk associated with the use of the materials provided on the Family Guardian website and to hold the author harmless. The materials do not come with a guarantee of any kind and are provided for educational and informational purposes only. They are not legal advice.
2. You agree not to provide any complaints or evidence relating to our materials or activities to any government agency or organization or employee or officer thereof.
3. You cannot provide any of the materials from our website to any third party, including your employer or any government organization or employee of said organization, without incurring copyright infringement liability.
4. You agree to pay all my legal fees and compensate me for my time personally if you use any of the materials or information provided on the website or in the book.
5. You agree to substitute yourself as the adjudge party in any criminal or civil litigation related to the materials or use of the materials on the Family Guardian website or in the Great IRS Hoax book.

You are also hereby forewarned that any attempt to silence or shut down the Family Guardian website, which is a Christian Religious Ministry, is a violation of the First Amendment freedom of religion, as documented at the following address on the website:

<http://famguardian.org/aboutus15-Exhibit.pdf>

5. THE ILLEGAL AND CRIMINAL NATURE OF YOUR INVESTIGATION AND YOUR ABUSE OF AUTHORITY

I assert that you have absolutely no in personam jurisdiction over me and no subject matter jurisdiction over any of my activities, and that my website is outside of your territorial jurisdiction as well, because the webserver is located outside of the United States (the country) and because there is no commerce connected to the server. All three types of jurisdiction are *concurrently* required as a prerequisite before you have standing to attack me in any court. Your complete lack of all three of these types of jurisdiction is further established at:

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<http://famguardian.org/aboutus15.htm>

I challenge the claim that you have jurisdiction for the many reasons indicated on the Family Guardian website above, and absent a rebuttal, point-by-point of every fact and law indicated, you admit to the truthfulness of all issues not individually rebutted in the manner prescribed. You are thus forever estopped from raising any further arguments relating to these issues absent rebuttal.

The section you are investigating me under, 26 U.S.C. §6700 requires that:

1. I be the "person" defined in 26 U.S.C. §6671(b), which is a officer of a corporation or partnership, which I am not.
2. That I be "selling" or "marketing" something, which neither I nor the Family Guardian website do.
3. That the thing I am alleged to be selling or marketing is a "tax shelter" as defined in 26 U.S.C. §461(i)(3), 26 U.S.C. §6111(c), and 26 U.S.C. §6112(b), and 26 U.S.C. §6662(d). See:
<http://famguardian.org/TaxFreedom/CitesByTopic/TaxShelter.htm>
 - 3.1. In those sections, a "tax shelter" involves a security that must be registered with Federal and State officials. I am not involved now and never have been involved in selling of any kind of securities. I demand proof of same.
 - 3.2. "Tax shelter" is defined in the above sections as being something that is sold or marketed to "taxpayers", which neither I nor the Family Guardian website have as our audience. Our audience, as I explained during Ref. (2), is limited exclusively to "nontaxpayers" who live outside the federal United States or federal zone. See also our disclaimer, which confirms this at: <http://famguardian.org/disclaimer.htm>.
 - 3.3. "Tax shelters" is defined in the above sections as something that will reduce an existing liability. Since our audience is exclusively "nontaxpayers", then such "persons" can have no existing liability that could conceivably be reduced. Therefore, please provide evidence that any of our readership are "taxpayers", and identify specific names and contact information. Given the fact that not even the federal courts have jurisdiction to bestow the status of "taxpayer" upon anyone under 28 U.S.C. §2201, then please also explain what gives you the authority to do so. Be advised that we would like to join you in prosecuting said individuals for violating our copyright notice and the terms of the copyright and we would like to enjoin them from using our website.
 - 3.4. I reside within an internal revenue district so that I am within your territorial jurisdiction. I assert that I do not occupy any internal revenue district, and section 7.1.12 of Ref. (3) proves this beyond a shadow of a doubt. Said districts do not include lands within states of the Union not ceded by the state government to the federal government as required by 40 U.S.C. §255. Please therefore provide evidence that I do indeed occupy an internal revenue district, which Ref. (3) proves includes only the federal areas or federal lands within the exterior boundaries of the district.
4. You have delegated authority to prosecute other than "employees" inside states of the Union and not on federal property. No person anywhere in the Internal Revenue Service has such authority and I challenge you to prove that you have such authority.

Absent proof of all disputed claims above, I assert that your investigation is completely lacking in jurisdiction, that you are operating outside of the boundaries of the internal revenue districts established by law, and that you have no lawful authority to be conducting your investigation in a state of the Union on land that is not ceded by the state to the federal government as required by 40 U.S.C. §255. The Supreme Court has said that the penal laws of any "nation" do not have jurisdiction beyond the borders of the nation. 26 U.S.C. §6700 and all other criminal provisions of the Internal Revenue Code are "penal" in nature. The "nation" or political community we are talking about here is the "federal zone", which includes only lands, territories, and federal areas within the states under the exclusive legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the U.S. Constitution:

"By the law of England and of the United States the penal laws of a country do not reach beyond its own territory [127 U.S. 265, 290] except when extended by express treaty or statute to offenses committed abroad by its own citizens; and they must be administered in its own courts only, and cannot be enforced by the courts of another country. Wheat. Int. Law, (8th Ed.) 113, 121. Chief Justice MARSHALL stated the rule in the most condensed form, as an incontrovertible maxim, 'the courts of no country execute the penal laws of another.' The Antelope, 10 Wheat. 66, 123. The only cases in which the courts of the United States have entertained suits by a foreign state have been to enforce demands of a strictly civil nature. [...] The rule that the courts of no country execute the penal laws of another applies, not only to prosecutions and sentences for crimes and misdemeanors, but to all suits in favor of the state for the

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recovery of pecuniary penalties for any violation of statutes for the protection of its revenue, or other municipal laws, and to all judgments for such penalties. If this were not so, all that would be necessary to give ubiquitous effect to a penal law would be to put the claim for a penalty into the shape of a judgment. Whart. Confl. Law, 833; [127 U.S. 265, 291] West. Pr. Int. Law, (1st Ed.) 388; Pig. Judgm. 209, 210. Lord Kames, in his Principles of Equity, cited and approved by Mr. Justice Story in his Commentaries on the Conflict of Laws, after having said: 'The proper place for punishment is where the crime is committed, and no society takes concern in any crime but what is hurtful to itself,' and recognizing the duty to enforce foreign judgments or decrees for civil debts or damages, adds. 'But this includes not a decree decerning for a penalty, because no court reckons itself bound to punish, or to concur in punishing, any delict committed extra territorium.' 2 Kames, Eq. (3d Ed.) 326, 366; Story, Confl. Law, 600, 622." [State of Wisconsin v. Pelican Insurance Co., 127 U.S. 265 (1888)]

I demand proof of claim that I reside in the "federal zone", or that you have authority to enforce penal laws such as those you are pursuing me under, outside of the federal zone or the federal "United States". Absent a counter-affidavit rebutting these facts, you admit to them by default and are forever estopped from later arguing these points again in court.

Because you are operating outside your jurisdiction, you are committing a trespass on my Constitutional rights, my personal time, and forcing me under illegal duress to respond to and defend myself against your frivolous criminal extortion. Under 18 U.S.C. §1583, this is called "forced labor" when it is done through legal process, and it is punishable by up to 20 years in prison:

[TITLE 18](#) > [PART I](#) > [CHAPTER 77](#) > **Sec. 1589.**

Sec. 1589. - Forced labor

Whoever knowingly provides or obtains the labor or services of a person -

(1) *by threats of serious harm to, or physical restraint against, that person or another person;*

(2) *by means of any scheme, plan, or pattern intended to cause the person to believe that, if the person did not perform such labor or services, that person or another person would suffer serious harm or physical restraint; or*

(3) *by means of the abuse or threatened abuse of law or the legal process,*

shall be fined under this title or imprisoned not more than 20 years, or both. If death results from the violation of this section, or if the violation includes kidnapping or an attempt to kidnap, aggravated sexual abuse or the attempt to commit aggravated sexual abuse, or an attempt to kill, the defendant shall be fined under this title or imprisoned for any term of years or life, or both

18 U.S.C. §1593 actually mandates restitution for people who have been so enslaved, and I am going to use this statute to personally prosecute you for "extortion under the color of office":

[TITLE 18](#) > [PART I](#) > [CHAPTER 77](#) > **Sec. 1593.**

Sec. 1593. - Mandatory restitution

(a) *Notwithstanding section 3663 or 3663A, and in addition to any other civil or criminal penalties authorized by law, the court shall order restitution for any offense under this chapter.*

(b)

(1) The order of restitution under this section shall direct the defendant to pay the victim (through the appropriate court mechanism) the full amount of the victim's losses, as determined by the court under paragraph (3) of this subsection.

(2) An order of restitution under this section shall be issued and enforced in accordance with section 3664 in the same manner as an order under section 3663A.

(3) As used in this subsection, the term "full amount of the victim's losses" has the same meaning as provided in section 2259(b)(3) and shall in addition include the greater of the gross income or value to the defendant of the victim's services or labor or the value of the victim's labor as guaranteed under the minimum wage and overtime guarantees of the Fair Labor Standards Act (29 U.S.C. 201 et seq.).

(c) As used in this section, the term "victim" means the individual harmed as a result of a crime under this chapter, including, in the case of a victim who is under 18 years of age, incompetent, incapacitated, or deceased, the legal guardian of the victim or a representative of the victim's estate, or another family member, or any other person appointed as suitable by the court, but in no event shall the defendant be named such representative or guardian

The only way that your frivolous and criminal activities aimed at harassing and threatening me would not be "forced labor" is if you agreed to compensate me for my time in involuntarily responding them, which means that you would have to agree to compensate me for my personal time, inconvenience, and legal fees in responding to your criminal activities at a price that I agree to charge and which you agree to pay.

"...The right of a person to sell his labor upon such terms as he deems proper is, in its essence, the same as the right of the purchaser of labor to prescribe the conditions under which he will accept such labor from the person offering to sell it." [Coppage v. State of Kansas, 236 U.S. 1 (1915)]

The price that I agree to charge you is \$3,000 per hour, and if you don't agree to that price, then you have no business demanding my time, and will be forced to personally compensate me under the compensation mandated by 18 U.S.C. §1593. I remind you that none of the time expended preparing this correspondence was voluntary, and that you coerced it, in which case you are personally liable to pay for it if you can't demonstrate I am liable for the tax or penalty you impute that I am. Your current personal liability is \$9,000 and any additional hearings will add at least another six hours labor to that total for your personal liability. I suggest you quit while you are ahead and abate your frivolous activities. Otherwise, a (real) lien may be placed against your personal name and property (not the fake "Notice of Lien" you attempt) for the amount of personal injury to me as indicated above.

At our last meeting of Ref. (2), your supervisor suggested that I should prepare and file an IRS form 9423, which is a Collection Appeals Request. I have examined that form and it is intended ONLY for "taxpayers", which you have not established with evidence that I am. Therefore, I must assume that I am a "nontaxpayer". Consequently, this letter constitutes the exhausting of all administrative remedies and I will pursue a Bivens Action for trespass of my rights, theft of my personal labor, involuntary servitude, harassment, several other infractions as follows:

- [Obstruction of justice](#) under [18 U.S.C. Chapter 73](#)
- Conspiracy against rights under [18 U.S.C. 241](#)
- Extortion under [18 U.S.C. 872](#) .
- Wrongful actions of Revenue Officers under [26 U.S.C. 7214](#)
- Engaging in monetary transactions derived from unlawful activity under [18 U.S.C. 1957](#)
- Mailing threatening communications under [18 U.S.C. 876](#)
- False writings and fraud under [18 U.S.C. 1018](#)
- Taking of property without due process of law under [26 CFR 601.106\(f\)\(1\)](#)
- Unauthorized collection activity under [26 U.S.C. §7433](#)
- Fraud under [18 U.S.C. §1341](#)
- Continuing financial crimes enterprise (RICO) under [18 U.S.C. §225](#)
- Conflict of interest of federal judges under [28 U.S.C. §455](#)

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- Treason under [Article III, Section 3, Clause 1](#) of the U.S. Constitution
- Peonage and obstructing enforcement under [Thirteenth Amendment](#), [18 U.S.C. §1581](#), and [42 U.S.C. §1994](#)
- Bank robbery under [18 U.S.C. §2113](#) (in the case of fraudulent notice of levies)

Official immunity will not protect you from personal liability in this case because you have provided no evidence that you are acting within the law and I can conclusively prove that you aren't based on the previous admissions of your employer instituted through a notarized Nihil Dicit judgment against you. I relish the opportunity to educate 12 more jurors on the gross negligence, malfeasance, and incompetence demonstrated in the way you have bungled my case, harassed, and terrorized me with no basis in law.

6. THINGS I WILL NOT STIPULATE OR AGREE TO UNDER ANY CIRCUMSTANCE:

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

1. That I am a "taxpayer" for any of the income or assets you are inquiring about. I am in fact a "nontaxpayer" and the IRC doesn't authorize you to make me into one. Only I can make myself into one by signing a tax return under 26 U.S.C. §6151(a).
2. That I ever elected to allow you to compute my taxes owed under 26 U.S.C. §6104 and 26 U.S.C. §6151(b)(1). I am the only one who will ever compute or sign or make myself liable to pay a tax and I do not delegate that authority to anyone.
3. That I am a "U.S. citizen". Instead, I am a "non-citizen U.S. national".
4. That I reside in or was born in the "United States" as used in federal statutes.
5. That I have "gross income". I have no gross income from sources within the "United States" as dictated by 26 U.S.C. 861(a)(3)(C)(i).
6. That any of the monies that were deducted by my employer were ever deducted voluntarily. I had no voluntary withholding agreement in place for the years 2001 to the present which authorized the deduction of taxes from my pay. These taxes were STOLEN from me without my consent or authorization. I had a W-8 form in place stopping the withholding and my employer disregarded it and thereby made himself personally liable for grand theft.
7. That I have a tax liability under Subtitle A of the Internal Revenue Code. The only thing that can create a tax liability is a statute, and not an implementing regulation:

"Liability for taxation must clearly appear from statute imposing tax." [Higley v. Commissioner of Internal Revenue, 69 F.2d 160 (1934)]

" 'Tax' is legal imposition, exclusively of statutory origin, and liability to taxation must be read in statute, or it does not exist." [Bente v. Bugbee, 137 A. 552; 103 N.J. Law. 608 (1927)]

"The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability." [Bothke v. Terry, 713 F.2d 1405, at 1414 (1983)]

8. That I can be compelled to provide any information whatsoever to you that might incriminate or implicate me in any way. Instead, from this point forward, any attempt on the part of the IRS or you to ask me for any information that might be used to compute a tax liability or document a criminal violation on my part shall conclusively be presumed to carry with it a judicial and civil immunity in accordance with 18 U.S.C. §6002. If you do not consent to this, then my testimony is under duress and involuntary, which makes it inadmissible as evidence because it was illegally obtained through duress. Any act on my part that is involuntary constitutes duress and is not my action, but the action of the person applying the duress. See *Weeks v. United States*, 232 U.S. 383 (1914) and other cases.

NOTE: The entire content of this correspondence must be added to my official IRS administrative record..

9. That you have my consent or acquiescence to do an assessment under 26 U.S.C. 6020(b) for taxes under Subtitle A.
10. That you have jurisdiction to prepare a Substitute For Return on my behalf. Section 5.1.11.9 of the Internal Revenue Manual, in fact, does not allow you to prepare a substitute for Return on my behalf.
11. That you have jurisdiction to inquire about my liability under Subtitle A of the Internal Revenue Code absent proof of jurisdiction provided in certified form as evidence and as requested in this correspondence.
12. That I should believe or listen to anything you have said in Ref. (2) or anything you will say at any future interaction. The federal courts have said repeatedly that nothing you as an IRS agent can say or write in an IRS publication should be relied upon to sustain a position and that by implication, only the statutes and regulations that implement them may be relied upon to sustain a position. See:
<http://familyguardian.tzo.com/Subjects/Taxes/Articles/IRSNotResponsible.htm>
13. That you are an honorable man with good intentions who wants to obey and respect the law as much as I do. You are going to have to prove that by being just as frank, sincere, and accountable as you want to make me in the process of helping me understanding and obeying the tax laws.
14. That I will swear under penalty of perjury to anything other than the provisions of 28 U.S.C. §1746(1). By calling this meeting and asking questions of me, you are signaling your agreement as an agent of the government to litigate any federal tax liability issues under a state court and with a jury trial, since I do not reside or inhabit federal property, nor am I federal property as a "U.S. citizen". A jury of my peers would therefore not consist of "U.S. citizens" because I am not a "U.S. citizen" and never have been, but a "non-citizen U.S. National".
15. That any tax returns I may have provided to you were an admission of liability or responsibility on my part. Instead, they were provided under duress as a means to eliminate or suppress unlawful efforts on your part to harass, threaten, and terrorize me to pay a tax I do not in fact owe.

7. CONCLUSIONS

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

1. The Test for Tax Professions in Encl. (1).
2. *Great IRS Hoax* book in its entirety found in Ref. (3) and Encl. (2).
3. The IRS Deposition Questions found in Ref. (4).

I challenge the IRS contention that you have met the requirements of all applicable laws and administrative procedures prior to pursuing this inquiry. I have sent you thousands of pages of correspondence over the last three years and you have yet to meet the burden of proving that you have authority or jurisdiction to either assess or collect the tax or penalty in question. By your failure to respond to previous certified correspondence which focused exclusively upon the law and the facts, you (the IRS) have defaulted and admitted and stipulated to all the facts contained in Encl. (1) and Ref. (3). I therefore already have a perfected Nihil Dicit judgment against you, so it's pointless and foolish for you to pursue this inquiry or further persecution:

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

[Black's Law Dictionary, Sixth Edition, p. 1045]

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

IRM, 4.10.7.2.9.8 (05/14/99)

NOTE: The entire content of this correspondence must be added to my official IRS administrative record..

“Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.

Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.

Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers.”

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

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

If you can’t even follow your own procedures and rules, then why should I believe anything you say? All the facts and law needed to prove my case already having been established, I don’t know why you choose to continue to harass, threaten, and intimidate me with correspondence such as that in Encl. (1) absent any proof or evidence of your alleged claim. This appears to me to amount to criminal activity which can be described as “terrorism”, “extortion under the color of office” and substantiates your position as completely without any legal basis, which is to say that your position up until now has been frivolous and unlawful:

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

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

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

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

1. You have already admitted to everything in Encl. (1) by your prior failure to responde and resulting Notice of Default served upon you.
2. Ref. (4) includes over 730 statements of fact found and thousands of pages of accompanying evidence right out of the government's own mouth conclusively prove that Subtitle A income taxes do not apply the most Americans and don't apply to me.

After writing Ref. (3) and diligently studying the tax laws for several years, I have thoroughly convinced myself with the aid of at least three practicing attorneys that I would be committing fraud to admit that I have ever had any liability for federal tax. You have repeatedly failed up to this point to provide me with the statutes or regulations making me liable for ANY of the monies you claim I owe to date. I ask only that you show me the statute that makes me liable and I will gladly and eagerly comply with your request. The only thing you and I can safely rely upon to establish my liability are the Internal Revenue Code and the Treasury Regulations, because your own Internal Revenue Manual says I can't rely on your publications to sustain a position:

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

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

*[Code of Federal Regulations]
[Title 26, Volume 17, Parts 300 to 499]
[Revised as of April 1, 2000]
From the U.S. Government Printing Office via GPO Access
[CITE: 26CFR301.6671-1]
[Page 402]*

TITLE 26--INTERNAL REVENUE

Additions to the Tax and Additional Amounts--Table of Contents

Sec. 301.6671-1 Rules for application of assessable penalties.

...

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

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

"(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding general language...The word 'including' is obviously used in the sense of its synonyms, comprising; comprehending; embracing."

[Treasury Decision 3980, Vol. 29, January-December, 1927, pages 64 and 65]

Even Black's Law Dictionary agrees with this interpretation:

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

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

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

12 *“the accrued salary or wages of any officer, employee, or elected official , of the United States, the*
13 *District of Columbia, or any agency or instrumentality of the United States or the District of Columbia.”*

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

16 26 CFR §31.3401(c) Employee: *“...the term [employee] includes officers and employees, whether*
17 *electd or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political*
18 *subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more*
19 *of the foregoing. The term 'employee' also includes an officer of a corporation.”*

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

25 *[1] That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those*
26 *who are subject to it what conduct on their part will render them liable to its penalties is a well-*
27 *recognized requirement, consonant alike with ordinary notions of fair play and the settled rules of law;*
28 *and a statute which either forbids or requires the doing of an act in terms so vague that men of*
29 *common intelligence must necessarily guess at its meaning and differ as to its application violates the*
30 *first essential of due process of law.*

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

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

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

38

39 *"Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry*
40 *left unanswered would be intentionally misleading... We cannot condone this shocking conduct... If that is*
41 *the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it*
42 *should be corrected immediately"*
43 *[U.S. v. Tweel, 550 F2d 297, 299-300]*

"To sin by silence when they should protest makes cowards of men."
-Abraham Lincoln

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

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

[TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES](#)

[PART I - THE AGENCIES GENERALLY](#)

[CHAPTER 5 - ADMINISTRATIVE PROCEDURE](#)

[SUBCHAPTER II - ADMINISTRATIVE PROCEDURE](#)

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

(d) Except as otherwise provided by statute, **the proponent of a rule or order has the burden of proof.** Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the exclusion of irrelevant, immaterial, or unduly repetitious evidence. **A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof cited by a party and supported by and in accordance with the reliable, probative, and substantial evidence.** The agency may, to the extent consistent with the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt procedures for the submission of all or part of the evidence in written form.

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

"You shall **not** steal." [Exodus 20:15, Bible]

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

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

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

*“Away with you , Satan! For it is written, ‘You shall worship the Lord your God, and Him **ONLY** [**NOT** the government!]’ you shall serve.”*

[Bible, Matt. 4:10]

United States Constitution, Article I, Section 10

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

WARNING: Any failure to provide the required legal documentation rebutting any of the law or facts stated in this affidavit or in Refs. (3) or (4), or Enclosure (1) constitutes an admission of all issues discussed and an estoppel from further litigation on these subjects. In such a case, you shall be deemed to have been fully informed that any further enforcement activities by either you or your employer directed against the rights of a myself as a sovereign American are criminal and an abuse of law and your authority. Consequently, you shall be held personally liable under 26 U.S.C. §7214 and 26 U.S.C. §7433 and a Bivens Action will be pursued against you in state court.

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

I declare under penalty of perjury from without the “United States” defined in 26 U.S.C. §7701(a)(9) and under the laws of California and the United States of America in accordance with 28 U.S.C. §1746(1) that the foregoing facts and statements made by me are true, correct, and complete to the best of my knowledge and ability, but only when litigated in a state court with a jury trial, and not in any federal court.

Sincerely,

<<YOUR NAME>>

All rights reserved without prejudice, UCC 1-207