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TO:

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cc: Office of Chief Counsel, Donald Korb 1111 Constitution Ave N.W. Washington, D.C. 20224 (Subject: Wesley Snipes, Case No. 5:06-cr-00022-WTH-GRJ USA v. Snipes)	Cert. Mail#: 7006-0100-0000-1764-1748
cc: Jeffrey A. McLellan U.S. Department of Justice Tax Division- CESN P.O. Box 972 Washington, DC 20044 202/514-5150 202/514-8455 (fax) jeffrey.a.mclellan@usdoj.gov (Subject: Wesley Snipes, Case No. 5:06-cr-00022-WTH-GRJ USA v. Snipes)	Cert. Mail#: 7006-0100-0000-1764-1731

Date: December 04, 2006

Subject: Filing of Amended Return and Tax Statements

Year(s) in question:

1. 1997: Refiling of amended return
2. 1999-2005: Tax Statement for years in question

SSN or TIN#: None. Any such number you might have connected with me does not belong to me and I never applied for it or consented to lawfully use it.

Enclosures:

1		Certificate of Service.
2		Substitute for IRS Form 1040NR, Years 1997, and 1999-2005.
	2	IRS Form 1040NR lined out with "NOT LIABLE".
	3	Amended IRS Form W-8/W-8BEN
	4	Corrected IRS Form W-2 (Using IRS form 4852)
	5	Corrected IRS Form 1042's
	6	Corrected IRS Form 1098's
	7	Corrected IRS Form 1099
	9	The Trade or Business Scam
	12	How Government Defrauds You Out of Legitimate Deductions for the Market Value of Your Labor, Form #05.026
	13	Reasonable Belief About Income Tax Liability
	14	Why Assessments and Substitute for Returns are Illegal Under the I.R.C. Against Natural Persons
	15	Nonresident Alien Position
	16	Sovereignty Research DVD
3		Government Burden of Proof
4		Resignation of Compelled Social Security Trustee
5		Legal Notice of Change in Citizenship/Domicile Records and Divorce From the United States

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Dear Sirs:

1. INTRODUCTION AND PURPOSE

This correspondence constitutes my sincere attempt to:

1. Respond as promptly as possible to the Internal Revenue Service and DOJ's recent attempts to assert that I have an obligation to file federal tax returns for the years 1999 through 2005.
2. Correct inadvertent errors of fact and law arising from the 1997 return allegedly filed in my name by third party tax professionals upon whom I relied in doing so by refileing for that year.
3. Accept responsibility for any contribution I may have made to government misperceptions about the lawfulness of anything I might have said or done in the context of communications with the Treasury or the Internal Revenue Service.
4. Thoroughly document the reasons for the decisions and behaviors documented in any IRS administrative records to date involving me, and to thereby show that they arise from no ill intent or malice or desire to evade any lawful requirement, but instead to document that the only party violating the law at this point is the U.S. Government, in pursuing me unjustly and unlawfully for the free exercise of my constitutionally protected rights.
5. To show that I have not, at any time, voluntarily engaged in any privileged, excise taxable activities which might have resulted in a surrender of my Constitutionally guaranteed rights or a waiver of sovereign immunity of a foreign sovereign and nonresident alien not engaged in a "trade or business".
6. Remain in honor by providing admissible evidence under penalty of perjury that there is no evidence to support the conclusion that I am a person liable or that you have any lawful authority to impose any kind of criminal sanctions against relating to compliance.
7. To promptly make all reparations possible at this time and in the future which might alleviate any perceived adverse affect of any of my alleged behaviors upon the United States government. It is my sincere belief that there is never a wrong time to do the right thing.
8. To request help and education from the government in complying fully with every requirement of law to which I might be subject and to establish what I am and am NOT subject to. This is in fulfillment of the IRS' mission, which states:

"Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all."
[Internal Revenue Manual (IRM), section 1.1.1.1]

My question at this point is: Does the IRS help "nontaxpayers" such as myself in not complying with laws they are clearly not subject to and thereby provide them equal protection of the laws mandated by Section 1 of the Fourteenth Amendment and 42 U.S.C. §1981? My experience to date says not, but maybe the IRS is willing to at least acknowledge the existence of "nontaxpayers" instead of ignoring and persecuting them and refusing to acknowledge their existence as they have in my case to date:

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government engaged in a "trade or business"] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]

In fulfillment of the above objectives, attached to this letter as Enclosure (2) please find a Substitute For IRS form 1040NR for years 1997 and 1999 through 2005. I am submitting my own version of the form for reasons thoroughly explained in that enclosure. This correspondence is timely filed and in full compliance with the law, because there is not statute of limitations for the filing of late returns and the IRS sends out notices all the time, such as the CP-515 through CP518, LTR418C, LTR 729, etc. encouraging people to file returns even YEARS beyond the April 15 deadline for the tax year in

question. If the IRS is going to send out letters encouraging the filing of late returns, then it cannot discriminate against me by refusing to accept such a late return and refusing me the opportunity to comply, however late, with requirements it is imposing upon me, both civilly and criminally. To do otherwise would be a denial of the equal protection of the law. I also believe that there is never a wrong time to do the right thing, and this correspondence therefore represents my sincere efforts to comply in good faith with every requirement of law that I am aware of at this time.

To this correspondence I have attached several enclosures which:

1. Provide court admissible evidence which rebuts false information return reports you may have received about me up to this point, such as IRS forms W-2, 1098, 1099, 1042-S, etc.
2. Establish that I do not maintain a "domicile" within the territorial or subject matter jurisdiction of the federal government or in the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10).
3. Establish my status as a "nontaxpayer", a "nonresident alien" not engaged in a "trade or business" as defined in 26 CFR §1.871-1(b)(i), and NOT a "U.S. citizen" under 8 U.S.C. §1401. See Enclosure (2) and Subenclosure (10) to Enclosure (2).
4. Establish that I have no "income", taxable income (26 U.S.C. §863), "gross income" (26 U.S.C. §61), income from "sources within the United States" pursuant to 26 U.S.C. §871, or income "effectively connected with a trade or business" pursuant to 26 U.S.C. §7701(a)(26) and 26 U.S.C. §162). See Enclosure (2)
5. Establish that I have not waived my sovereign immunity pursuant to 28 U.S.C. §1605(a)(2) by lawfully conducting any kind of commerce within the legislative jurisdiction of the federal government. Any evidence you have in your possession that such an event has occurred is declared to be false and is corrected with the enclosures attached herein.
6. Establish that I have not waived sovereign immunity as a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 and 28 U.S.C. §1603(b)(3). Instead, I am a "national" pursuant to 8 U.S.C. §1101(a)(21) but not a "citizen" pursuant to 8 U.S.C. §1401. That condition as a "non-citizen national" but NOT "U.S. National" is described in 8 U.S.C. §1452. This fact is established in Enclosure (2) and its Subenclosure (10).
7. Establish my good faith belief that no law obligates me to file a tax return or pay any tax for any of the years in question pursuant to I.R.C. Subtitle A as:
 - 7.1. A nonresident alien nontaxpayer not engaged in a "trade or business" as defined in 26 CFR §1.871-1(b)(i)
 - 7.2. One who has made no elections pursuant to 26 U.S.C. §7701(b)(4)(B) and 26 U.S.C. §6013(h) or (g) to be treated as a "resident".
 - 7.3. One who is *not* an "alien" as defined in 26 U.S.C. §7701(b)(1)(A).
 - 7.4. One who is not a "married individual" or "unmarried individual" as defined in 26 CFR §1.1-1(a)(2)(ii), which is defined as an alien with income connected to a "trade or business".
 - 7.5. A natural person who is NOT an "individual" as defined in the Internal Revenue Code or 5 U.S.C. §552a(a)(2). All "individuals" under the I.R.C. Subtitle A as defined in 26 CFR §1.1441-1(c)(3) are "aliens" and "nonresident aliens" who are federal public officials, agents, and contractors, and benefit recipients, none of which I am. A private person not connected with the federal government in the conduct of a "public office" is not an "individual" as defined in 5 U.S.C. §552a(a)(2). If you dispute this, then rebut the admissions and evidence at the end of the following pamphlet contained in Enclosure (2), Subenclosure 16:

Why Your Government is Either A Thief or You Are A Public Official for Federal Income Tax Purposes
/Forms/MemLaw/WhyThiefOrEmployee.pdf
8. Establish that the IRS form 1040 is absolutely the wrong form for me to file, and creates a false presumption that I am a statutory "U.S. person" pursuant to 26 U.S.C. §7701(a)(30) with a domicile in the District of Columbia. As a nonresident alien not engaged in a "trade or business":
 - 8.1. The 1040 is the WRONG form to file because the ONLY thing that goes on this form is "trade or business" earnings.
 - 8.2. The 1040 is the WRONG form because it may only be used by "resident aliens" connected to a "trade or business" who are abroad, pursuant to 26 U.S.C. §911. The statutory "U.S. citizens" abroad who are mentioned in 26 U.S.C. §911 are also "aliens" with respect to the "United States" because they interface to the I.R.C. as "aliens" with respect to the country of their temporary residence, which country has an income tax treaty with the U.S. that brings them under the jurisdiction of the I.R.C. as "resident aliens".
 - 8.3. There is no place on the form 1040 to record any earnings not connected with a "trade or business", which are the only kind of earnings I have.

9. Establish that any alleged "taxes" that might have been withheld against me were withheld illegally and against my will and to demand their immediate return. That return of *stolen* funds CANNOT be called a "refund", because the I.R.C. doesn't address what to do with illegally withheld or STOLEN earnings, nor does it call such funds "refunds". If you disagree, please provide a regulation or statute that identifies illegally withheld funds as a "refund". Therefore, if Enclosure (2) indicates an amount owed by the government to me, that amount is NOT a "refund", but a demand for unlawfully withheld earnings.

"A claim against the United States is a right to demand money from the United States. 1 Such claims are sometimes spoken of as gratuitous in that they cannot be enforced by suit without statutory consent. 2 The general rule of non-liability of the United States does not mean that a citizen cannot be protected against the wrongful governmental acts that affect the citizen or his or her property. 3 If, for example, money or property of an innocent person goes into the federal treasury by fraud to which a government agent was a party, the United States cannot hold the money or property against the claim of the injured party. 4"

[American Jurisprudence 2d, United States, §45]

10. Offer you an opportunity to refute the overwhelming evidence out of the government's mouth that your position is simply false, fraudulent, and mis-representing. The burden of proof that you as a moving party asserting liability must meet is clearly documented in Enclosure (3) . I cannot and will not cooperate with your enforcement efforts until all evidence you are using to assert a liability:
- 10.1. Has been provided to me in authenticated form.
- 10.2. Is consistent with Enclosure (3), Enclosure (2), Subenclosure 13, and the Federal Rules of Evidence. If you believe it does not need to be consistent with these sources, then you are demanded to rebut the evidence and admissions contained at the end of Enclosure (2), Subenclosure (13) and the rest of the document within 30 days or forever be estopped from later challenging these facts.
11. Establish that your claim of liability and associated illegal collection action is false, fraudulent, and will result in significant personal liability for you and your supervisor for wrongful collection actions.
12. Provide extensive evidence from your own laws, regulations, and federal court rulings backing up everything that I say in this letter and all enclosures and petitioning you to obey the law just as I have by stopping this illegal enforcement action and abating all illegal criminal proceedings against me, illegal assessments, penalties, Substitute For Returns (SFR's), Automated SFR's, etc. Any attempt to penalize me for pointing out your illegal activities shall constitute witness tampering, which is a criminal violation of 18 U.S.C. §1512. I am NOT the "person" against whom penalties may lawfully be assessed pursuant to 26 U.S.C. §6671(b). The use of the word "includes" in that definition does not extend the definition beyond the clear meaning in the I.R.C. If you disagree, produce a statute that expressly INCLUDES me as the "person" subject to penalties so that I have reason to believe that your actions are lawful. Also rebut the following legal authorities by the Supreme Court which prove that you have no authority to abuse the word "includes" to compel presumption about what words mean included in Enclosure (5):

The Meaning of the Words "Includes" and "including", Enclosure (2), Subenclosure (16)
/Forms/MemLAW/Includes.pdf

13. Prove the existence of fiduciary duty as a "public official" on your part. This fiduciary duty gives rise to a duty to address and confront all allegations of government wrongdoing contained in all information submitted herein. Failure

1 United States ex rel. Angarica v Bayard, 127 US 251, 32 L Ed 159, 8 S Ct 1156, 4 AFTR 4628 (holding that a claim against the Secretary of State for money awarded under a treaty is a claim against the United States); Hobbs v McLean, 117 US 567, 29 L Ed 940, 6 S Ct 870; Manning v Leighton, 65 Vt 84, 26 A 258, motion dismd 66 Vt 56, 28 A 630 and (disapproved on other grounds by Button's Estate v Anderson, 112 Vt 531, 28 A2d 404, 143 ALR 195).

As to the False Claims Act, see 32 Am Jur 2d, False Pretenses §§ 88-96.

As to the jurisdiction of the United States Court of Federal Claims, see 32B Am Jur 2d, Federal Courts §§ 2266 et seq.

2 Blagge v Balch, 162 US 439, 40 L Ed 1032, 16 S Ct 853.

3 Wilson v Shaw, 204 US 24, 51 L Ed 351, 27 S Ct 233.

4 Bull v United States, 295 US 247, 79 L Ed 1421, 55 S Ct 695, 35-1 USTC ¶ 9346, 15 AFTR 1069; United States v State Bank, 96 US 30, 96 Otto 30, 24 L Ed 647.

to both report and remedy the infractions documented herein shall constitute misprision of felony, in criminal violation of 18 U.S.C. §4 and make the recipient of the information into an accessory after the fact in criminal violation of 18 U.S.C. §3. This fiduciary duty is exhaustively documented in Enclosure (5) below:

Silence as a Weapon and a Defense in Legal Discovery, Enclosure (2), Subenclosure (16)
/Forms/MemLaw/Silence.pdf

14. To establish that this is not a meritless, ignorant, or malicious communication, but the product of very serious, careful, and ongoing legal research by me and several others for most of the past several years. It is certainly *not* my intention to frustrate, delay, or impede the lawful administration of the internal revenue laws by the IRS or the obligations of "taxpayers", or to take up any more of your time than is absolutely necessary in resolving this issue. At the same time, the errors and omissions and misrepresentations in your previous correspondences and on your website and your repeated failure to correct them after they are politely brought to your attention have taught me that you and the organization you work for are in need of SERIOUS education about what the law says and the limits it places on your authority. It is therefore the goal of this correspondence to accomplish this result.
15. Provide a "jury entertainment package" that is part of my IRS administrative record which will furnish ample evidentiary protections in the event that you decide to violate the law by pursuing me for any criminal provision within the Internal Revenue Code.
16. Provide court admissible evidence which rebuts the false presumptions contained within any evidence in your possession, such as the false Social Security Number, which is not mine, and the name, which is *not* my name.

As you read this correspondence and filing with the Internal Revenue Service, please be aware that:

1. I am *NOT* quoting any provision of the I.R.C. to create a presumption that I am subject to it or a "taxpayer" as defined 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313.
2. I only quote the IRC to prove that I AM NOT subject to it.
3. The burden of proof is upon the government to prove that I am subject to it and engaged in a "trade or business" as defined in Subenclosure (9) BEFORE it may cite any provision of the I.R.C. against me.
4. Subenclosure (13) proves that even for those who are "taxpayers" subject to the I.R.C., the I.R.C. itself is simply a presumption or "prima facie evidence", according to 1 U.S.C. §204. Such a "presumption" is not evidence and may not be used as a substitute for evidence:

*"A presumption is not [admissible] evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600."
[Black's Law Dictionary, Sixth Edition, p. 1185]*

5. Any use of presumption or statutory presumption such as any cite from the I.R.C. is a violation of my constitutionally guaranteed rights. The only way any section of the I.R.C. can be admitted as proof of liability is if it is accompanied by an enactment of Congress from the Statutes At Large after January 2, 1939 that IS positive law and therefore is admissible as other than "prima facie" evidence. This is because the Internal Revenue Code itself and all revenue laws prior to January 2, 1939 were repealed in the Internal Revenue Code of 1939, 53 Stat. 1, Section 4 and therefore are inadmissible. That, in fact, is why the I.R.C. is only "prima facie" or "presumed" evidence that may not be prejudicially used against a party domiciled in a state of the Union who is protected by the Constitution and the Bill of Rights.
6. The only reasonable basis for belief about one's tax liability is the Statutes At Large after January 2, 1939, the Constitution, and the rulings of the Supreme Administrative Court but not lower courts. Everything else, according to the government itself, is untrustworthy. I have found no evidence in any of these three sources which would impose a legal duty upon me to file a return or pay an income tax. If you disagree, please rebut the content and the admissions at the end of Subenclosure (13) within 30 days or forever be estopped from challenging these facts at a later point in the litigation.

Warning pursuit of such a high profile target will open the door to your increased collateral risk, resulting from the exposure of substantive material issues in dispute and governmental illegal activities, contained in the administrative record BUT hidden from the general public and or jury. I certainly don't believe this is in your best interest and can be avoided.

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The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic FILE.

I reserve the right to revise and extend this submission after you receive it for an indefinite period. Should that happen, this submission will be resent to you with all exhibits in electronic form and any new information attached in printed form.

Whatever the case, thank you for taking the time to educate me and help me comply with what the letter of the law requires, which has always been my sincere desire as a patriotic, law-abiding, responsible American like yourself who is simply trying to lawfully disassociate with what I regard as a corrupted, lawless, unaccountable oppressor of our constitutionally protected rights, in fulfillment of my, Natural, and First Amendment right to disassociate.

I have delivered this correspondence with a proof of mailing and have cc'd many high level government supervisors and coworkers because personal experience in the past has proven that governments have a very bad and nasty habit of ignoring important correspondence such as this. The higher level supervisors who receive this letter are receiving it because I want to request that they ensure that everyone in your organization, including you personally, respects and obeys the law which supercedes agency policy or procedures, and is held personally responsible for a just result. Results from your failure to address and remedy these issues will constitute:

1. Filing a lawsuit against you personally under the Westfall Act and 42 U.S.C. §1983 and include your supervisors as defendants.
2. All the recipients of this correspondence will be called as witnesses in the litigation that is virtually certain to ensue if you ignore the correspondence or proceed with an unlawful Substitute For Return in violation of 26 U.S.C. §6020(b) and IRM 5.1.11.6.10. This fact is exhaustively established in Enclosure (6) at the following address:

Why Assessments and Substitute for Returns are Illegal Under the I.R.C. Against Natural Persons, Form #05.011 /Forms/FormIndex.htm

Because it is likely, based on previous experience, that correspondence will be ignored, below is an ongoing record of the times and dates it was sent to you and ignored, and therefore defaulted to and admitted to be 100% truthful and factual everything in this correspondence pursuant to Federal Rule of Civil Procedure 8(d) and the principles of equitable estoppel. If you receive this correspondence multiple times, it is probably because you have been ignoring it and are again being demanded to accept the legal requirement to deal responsibly and timely with the violations of law and procedure on your part that gave rise to this correspondence, thereby demonstrating due respect for the rule of law in this country. Your irresponsibility will become an example that I will emulate, and I am entitled to equal protection of the law, including equal protection of IRRESPONSIBILITY under the law:

Table 1: Previous Dates this correspondence was sent and ignored

#	Date(s) Sent	Result (circle one)	Proof of mailing (circle one)
1		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
2		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
3		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
4		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
5		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No
6		All facts and evidence in this correspondence were admitted by recipient(s). Default judgment against the government.	Yes/No

The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic file.

to both report and remedy the infractions documented herein shall constitute misprision of felony, in criminal violation of 18 U.S.C. §4 and make the recipient of the information into an accessory after the fact in criminal violation of 18 U.S.C. §3. This fiduciary duty is exhaustively documented in Enclosure (5) below:

Silence as a Weapon and a Defense in Legal Discovery, Enclosure (2), Subenclosure (16)
/Forms/MemLaw/Silence.pdf

14. To establish that this is not a meritless, ignorant, or malicious communication, but the product of very serious, careful, and ongoing legal research by me and several others for most of the past several years. It is certainly *not* my intention to frustrate, delay, or impede the lawful administration of the internal revenue laws by the IRS or the obligations of "taxpayers", or to take up any more of your time than is absolutely necessary in resolving this issue. At the same time, the errors and omissions and misrepresentations in your previous correspondences and on your website and your repeated failure to correct them after they are politely brought to your attention have taught me that you and the organization you work for are in need of SERIOUS education about what the law says and the limits it places on your authority. It is therefore the goal of this correspondence to accomplish this result.
15. Provide a "jury entertainment package" that is part of my IRS administrative record which will furnish ample evidentiary protections in the event that you decide to violate the law by pursuing me for any criminal provision within the Internal Revenue Code.
16. Provide court admissible evidence which rebuts the false presumptions contained within any evidence in your possession, such as the false Social Security Number, which is not mine, and the name, which is *not* my name.

As you read this correspondence and filing with the Internal Revenue Service, please be aware that:

1. I am *NOT* quoting any provision of the I.R.C. to create a presumption that I am subject to it or a "taxpayer" as defined 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313.
2. I only quote the IRC to prove that I AM NOT subject to it.
3. The burden of proof is upon the government to prove that I am subject to it and engaged in a "trade or business" as defined in Subenclosure (9) BEFORE it may cite any provision of the I.R.C. against me.
4. Subenclosure (13) proves that even for those who are "taxpayers" subject to the I.R.C., the I.R.C. itself is simply a presumption or "prima facie evidence", according to 1 U.S.C. §204. Such a "presumption" is not evidence and may not be used as a substitute for evidence:

*"A presumption is not [admissible] evidence. A presumption is either conclusive or rebuttable. Every rebuttable presumption is either (a) a presumption affecting the burden of producing evidence or (b) a presumption affecting the burden of proof. Calif.Evid.Code, §600."
[Black's Law Dictionary, Sixth Edition, p. 1185]*

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6. The only reasonable basis for belief about one's tax liability is the Statutes At Large after January 2, 1939, the Constitution, and the rulings of the Supreme Administrative Court but not lower courts. Everything else, according to the government itself, is untrustworthy. I have found no evidence in any of these three sources which would impose a legal duty upon me to file a return or pay an income tax. If you disagree, please rebut the content and the admissions at the end of Subenclosure (13) within 30 days or forever be estopped from challenging these facts at a later point in the litigation.

Warning pursuit of such a high profile target will open the door to your increased collateral risk, resulting from the exposure of substantive material issues in dispute and governmental illegal activities, contained in the administrative record BUT hidden from the general public and or jury. I certainly don't believe this is in your best interest and can be avoided.

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If you disagree, please rebut the evidence and admissions in the following memorandum of law attached as Enclosure (16) within 30 days or forever be estopped from challenging these facts later:

Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017, Enclosure (16)
/Forms/MemLaw/Presumption.pdf

- 1.2. You are trying to associate me with a "public office" and a "public purpose" by associating me with a "trade or business" as defined in 26 U.S.C. §7701(a)(26). A "public office" is a private voluntary employment contract between the officer and the government and all such contracts must be voluntary. That public office is what creates the very fiduciary duty mentioned in the definition of "person" found at 26 U.S.C. §7343 that you are using as a basis for all of your charges. I remind you that I have never voluntarily taken the requisite oath as a "public officer", that I am not a "transferee" as defined in 26 U.S.C. §6901, and am not the fiduciary mentioned in 26 U.S.C. §6903 who has any obligation whatsoever to the U.S. government, and I challenge you the recipient to get off your big behind and out of the comfortable office paid for with money you STOLE from me using your LIBS about me, quit making self-serving and unconstitutional presumptions, and show me any evidence in your possession which might contradict this statement, because I welcome the opportunity to rebut ALL of it.
- 1.3. You are trying to wrongfully associate my PRIVATE property with a "public purpose" and a "public use" by connecting it to federal ID numbers that I never consented to use and was compelled to use. Therefore, you cannot lawfully treat any such property wrongfully or involuntarily associated with such federal ID numbers as in any way being associated with a "public purpose" and therefore subject to the jurisdiction of the courts or the IRS. This scam is exhaustively covered in Enclosure (4) attached.
- 1.4. You are going to try to use hearsay, inadmissible, false information return reports, such as W-2, 1042, 1098, and 1099 to compel me to associate with a "public office" and a "trade or business", even though I have vociferously rebutted these and the original returns are simply inadmissible hearsay evidence excludible under the Hearsay Rule, F.R.E. 802.
- 1.5. You are going to falsely portray my status as a statutory "citizen of the United States" pursuant to 8 U.S.C. §1401 as a method for causing me to surrender sovereign immunity pursuant to 28 U.S.C. §1603(b)(3). You are reminded that I am NOT a statutory citizen pursuant to 8 U.S.C. §1401 but instead am a constitutional citizen, which is defined as a "national" but not a "citizen" pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. See Enclosure (2), Subenclosure (11) and rebut the evidence and admissions at the end within 30 days if you disagree or forever be estopped from challenging this fact at a later time.
- 1.6. You are going to falsely call my earnings "income", which the U.S. Supreme Court identified as "corporate profit" connected to an excise taxable privilege. That privilege is a "trade or business", which is a "public office", and the cases below have NEVER been overruled which form the basis for this authoritative belief.

"Income" has been taken to mean the same thing as used in the Corporation Excise Tax Act of 1909, in the Sixteenth Amendment, and in the various revenue acts subsequently passed. Southern Pacific Co. v. Lowe, 247 U.S. 330, 335; Merchants' L. & T. Co. v. Smetanka, 255 U.S. 509, 219. After full consideration, this Court declared that income may be defined as gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital. Stratton's Independence v. Howbert, 231 U.S. 399, 415; Doyle v. Mitchell Brothers Co., 247 U.S. 179, 185; Eisner v. Macomber, 252 U.S. 189, 207. And that definition has been adhered to and applied repeatedly. See, e.g., Merchants' L. & T. Co. v. Smetanka, supra; 518; Goodrich v. Edwards, 255 U.S. 527, 535; United States v. Phellis, 257 U.S. 156, 169; Miles v. Safe Deposit Co., 259 U.S. 247, 252-253; United States v. Supplee-Biddle Co., 265 U.S. 189, 194; Irwin v. Gavitt, 268 U.S. 161, 167; Edwards v. Cuba Railroad, 268 U.S. 628, 633. In determining what constitutes income, substance rather than form is to be given controlling weight. Eisner v. Macomber, supra, 206. [271 U.S. 175]"
[Bowers v. Kerbaugh-Empire Co., 271 U.S. 170, 174, (1926)]

"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.—), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term 'income'

has no broader meaning in the 1913 act than in that of 1909 (see *Stratton's Independence v. Howbert*, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts."
[*Southern Pacific Co., v. Lowe*, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

All of the above are CRIMINAL ACTIVITIES intended to wrongfully convert private property into a "public use" and a "public purpose" and associate them wrongfully with the federal government. This is IDENTITY THEFT. You are illegally kidnapping my legal identity and wrongfully and involuntarily transporting it to the District of Criminals in violation of 26 U.S.C. §7701(a)(39). I remind you that you wouldn't need this provision of law or 26 U.S.C. §7408(d) if rbureau REALLY had jurisdiction within states of the Union. The goal of this CRIMINAL conspiracy and conversion is compelled association in violation of the First Amendment and involuntary servitude intended to reduce me to a state of federal peonage in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18 U.S.C. §1583 and make you a felon. It also violates my First Amendment right of freedom from compelled association, and the thing I want to DISASSOCIATE from is "domicile", "residence", "employment", and "agency" in any way associated with any government. This was accomplished with the Legal Notice of Change in Citizenship, Domicile Records and Divorce from the United States which I mailed you on November 29, 2006. It also compels me to involuntarily donate my labor, which is private property, to a "public use" and a "public purpose" and thereby assert eminent domain over my private property in violation of the Fifth Amendment takings clause, which requires just compensation for any property the government asserts eminent domain over. The government may not lawfully enforce any provision of the Internal Revenue Code against me, a "nontaxpayer" not subject to it, without having other than prima facie evidence in its possession connecting me to a "trade or business" as defined in 26 U.S.C. §7701(a)(26) and thereby connecting me to a "public office".⁵ This is the ONLY method of asserting extraterritorial jurisdiction outside the District of Columbia under the authority of Federal Rule of Civil Procedure 17(b). Furthermore:

- 1.7. I am not aware of any such evidence and as soon as I become aware of it, it will be vociferously rebutted and denied under penalty of perjury.
- 1.8. Any information returns in the possession of the government which might link me to such an activity for any of the years in question is simply false, for the reasons exhaustively proven by this correspondence.

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government engaged in a "trade or business"] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[*Economy Plumbing & Heating v. U.S.*, 470 F2d. 585 (1972)]

2. I believe you have nothing but "presumption" and hearsay evidence to go on in this proceeding, none of which is admissible:
 - 2.1. The statutes you cite from the Internal Revenue Code, according to 1 U.S.C. §204, are "prima facie" evidence, meaning a "presumption".
 - 2.2. Any information returns you might have are not signed under penalty of perjury and therefore excludible under the Hearsay Rule, F.R.E. 802. You may not lawfully "presume" they are correct, especially when I have challenged their accuracy and you cannot prove their accuracy consistent with Subenclosure (9).
 - 2.3. There is no statute creating a presumption that the use of an SSN or other federal identifying number connects me with a "trade or business" and I have specifically rebutted any such connection in this correspondence.
3. You cannot assemble a lawful jury in full compliance with 28 U.S.C. §1865, consisting of persons domiciled within and physically present within territory under the exclusive sovereignty of the United States government. To extract a jury from other than federal territory under the exclusive sovereignty of the United States would be a criminal violation of the Separation of Powers Doctrine. See the following for proof:

⁵ Information Returns filed under the authority of 26 U.S.C. §6041 constitute only "prima facie" evidence that is excludible under the Hearsay Rule, F.R.E. 802, because not authenticated under penalty of perjury. Furthermore, any such information returns the government might produce, including those authenticated under testimonial oath at trial, are simply FALSE because I am not connected with a "trade or business" or "public office" in the United States Government.

4. You cannot find a qualified judge. All judges must be physically present on territory under the exclusive territorial jurisdiction of the United States and if they do not meet the qualifications, they are guilty of a high misdemeanor and not only must recuse themselves from the case, but can also become "de facto" officers whose judgments are void when properly challenged.

Every district judge shall reside in the district or one of the districts for which he is appointed, and for offending against this provision shall be deemed guilty of a high misdemeanor. (Mar. 3, 1911, ch. 231, §1, 36 Stat. 1087 as amended July 30, 1914, ch. 216, 38 Stat. 580 and supplemented Mar. 3, 1915, ch. 100; § 1, 38 Stat. 961; Apr. 11, 1916, ch. 64, § 1, 39 Stat. 48; Feb. 26, 1917, ch. 938, 39 Stat. 938; Feb. 26, 1919, ch. 50, §§ 1, 2, 40 Stat. 1183; Sept. 14, 1922, ch. 306, 42 Stat. 837, 838; Jan. 16, 1925, ch. 83, § 3, 43 Stat. 752; Feb. 16, 1925, ch. 233, §§ 2, 3, 43 Stat. 946; Mar. 2, 1925, ch. 397, §§ 1-3, 43 Stat. 1098; Mar. 3, 1927, ch. 297, 44 Stat. 1346; Mar. 3, 1927, ch. 298, 44 Stat. 1347; Mar. 3, 1927, ch. 300, 44 Stat. 1348; Mar. 3, 1927, ch. 332, 44 Stat. 1370; Mar. 3, 1927, ch. 336, §§ 1, 2, 44 Stat. 1372; Mar. 3, 1927, ch. 338, 44 Stat. 1374; Mar. 3, 1927, ch. 344, 44 Stat. 1380; Apr. 21, 1928, ch. 393, § 5, 45 Stat. 439; May 29, 1928, ch. 882, 45 Stat. 974; Jan. 17, 1929, ch. 72, 45 Stat. 1081; Feb. 26, 1929, ch. 334, 45 Stat. 1317; Feb. 26, 1929, ch. 337, 45 Stat. 1319; Feb. 28, 1929, ch. 358, 45 Stat. 1344; Feb. 28, 1929, ch. 380, 45 Stat. 1409; May 28, 1930, ch. 346, 46 Stat. 431; June 27, 1930, ch. 633, 46 Stat. 819; June 27, 1930, ch. 635, 46 Stat. 820; July 3, 1930, ch. 852, 46 Stat. 1006; Feb. 20, 1931, ch. 244, 46 Stat. 1196; Feb. 20, 1931, ch. 245, 46 Stat. 1197; Feb. 25, 1931, ch. 296, 46 Stat. 1417; May 20, 1932, ch. 196, 47 Stat. 161; Aug. 2, 1935, ch. 425, §§ 1, 2, 3, 49 Stat. 508; Aug. 19, 1935, ch. 558, §§ 1, 2, 49 Stat. 659; Aug. 28, 1935, ch. 793, 49 Stat. 945; June 5, 1936, ch. 515, §§ 1-3, 49 Stat. 1476, 1477; June 15, 1936, ch. 544, 49 Stat. 1491; June 16, 1936, ch. 585, § 1, 49 Stat. 1523; June 22, 1936, ch. 693, 49 Stat. 1804; June 22, 1936, ch. 694, 49 Stat. 1804; June 22, 1936, ch. 696, 49 Stat. 1806; Aug. 25, 1937, ch. 771, § 1, 50 Stat. 805; Mar. 18, 1938, ch. 47, 52 Stat. 110; May 31, 1938, ch. 290, §§ 4, 6, 52 Stat. 585; June 20, 1938, ch. 528, 52 Stat. 780; Jan. 20, 1940, ch. 11, 54 Stat. 16; May 24, 1940, ch. 209, § 2 (C), 54 Stat. 220; June 8, 1940, ch. 282, 54 Stat. 253; Nov. 27, 1940, ch. 920, § 1, 54 Stat. 1216.)
[Judicial Code of 1940, Section 1, pp. 2453-2454, Exhibit 3]

5. There is no way to lawfully assemble either a judicial officer or a jury who do not have a conflict of interest and who are not federal "employees" or "public officers" receiving benefits directly derived from the taxes that are the subject of this proceeding, in violation of 28 U.S.C. §144, 28 U.S.C. §455, 18 U.S.C. §201, and 18 U.S.C. §208. There is no federal territory proximate to the District Court where trial would be held, and the legitimate jury pool is not selected from these persons anyway.

Corpus Juris Secundum Legal Encyclopedia, Territories
§1. Definitions, Nature, and Distinctions

"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a

territory is not determined by the particular form of government with which it is, more or less temporarily, invested.

"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.

**"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."
[86 C.J.S. Territories, Section 1: Definitions, Nature, and Distinction]**

6. You cannot invoke the jurisdiction of any federal law against a "stateless person" and a "nonresident alien" party without scrupulously complying with the requirements of the Minimum Contacts Doctrine. I am a "stateless person" and a "transient foreigner" with a legal domicile not within any "State" as defined in 28 U.S.C. §1332(d), 4 U.S.C. §110(d), or 26 U.S.C. §7701(a)(10). See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989) for a description of the implications of being a "stateless person". All such "stateless persons" are not subject to the jurisdiction of any federal court because domiciled outside of the general jurisdiction of the federal government unless they either misrepresent their citizenship status or conduct commerce within the legislative jurisdiction of the sovereign. Neither can the provisions of the Minimum Contacts Doctrine (see International Shoe Co. v. Washington, 326 U.S. 310 (1945)), be invoked to draw me into the jurisdiction of the Article IV District Court, because it has never been my intention "purposefully avail" myself of commerce within the legislative jurisdiction of the Federal Government pursuant to 28 U.S.C. §1605(a)(2), but instead to AVOID being compelled to conduct such commerce in violation of the First Amendment to the United States Constitution. Every man has a right to:
- 6.1. Protect his own property.
 - 6.2. Prevent it from being unlawfully converted from "private property" to property devoted to a "public use".
 - 6.3. Prevent efforts to constructively STEAL his property by third parties illegally cooperating in racketeering effected through "selective enforcement" by the IRS.
 - 6.4. Prevent his private property from being used in unlawful activities, such as bribing public officials.
7. The District Court has no Article III jurisdiction. There has never been an enactment of Congress in the Statutes at Large that confer any kind of Constitutional Article III powers upon either the judge or the court. Without such powers, all the court can enforce is federal law, and it cannot involve itself in CONSTITUTIONAL diversity of citizenship found in Article III, Section 2, rather than STATUTORY diversity (between territories) found in 28 U.S.C. §1332. Therefore, the judge cannot lawfully assert any subject matter jurisdiction. This is exhaustively proven with EVERY enactment of Congress relating to the Judiciary in the following:

What Happened to Justice?

<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

8. You are attempting to penalize me for exercising my right to own, exclusively control, and protect my private property. It is an unconstitutional violation of due process to penalize a person for exercising a protected right such as that of owning and exclusively controlling his property:

*"Due process of law is violated when the government vindictively attempts to penalize a person for exercising a protected statutory or constitutional right."
[United States v. Conkins, 9 F.3d 1377, 1382 (9th Cir. 1993)]*

*"It is an unconstitutional deprivation of due process for the government to penalize a person merely because he has exercised a protected statutory or constitutional right. United States v. Goodwin, 457 U.S. 368, 372, 102 S.Ct. 2485, 2488, 73 L.Ed.2d 74 (1982)."
[People of Territory of Guam v. Fegurgur, 800 F.2d 1470 (9th Cir. 1986)]*

*"A judgment rendered in violation of due process is void in the rendering State and is not entitled to full faith and credit elsewhere."
[Pennoyer v. Neff, 95 U.S. 714, 732-733 (1878)]*

9. All of the statutes cited as authority by the DOJ do NOT have implementing regulations which would allow them to be enforced against members of the general public present within states of the Union, as required by the Federal Register Act, 44 U.S.C. §1505 and the Administrative Procedures Act, 5 U.S.C. §553. Consequently, these statutes may only be enforced against persons specifically exempted from the requirement for implementing regulations found in 44 U.S.C. §1505(a) and 5 U.S.C. §553(a).
10. In order for the indictment to be proper, the U.S. Attorney must satisfy ONE of the following two requirements, and he has not satisfied either. He must satisfy these requirements because he cannot lawfully prescribe a "penalty" such as a criminal indictment without implementing regulations, pursuant to 26 CFR §601.702(a)(2)(ii) and 5 U.S.C. §552(a)(1):
 - 10.1. Must allege and prove that I am a member of one or more of the groups specifically exempted from the requirement for implementing regulations found in 44 U.S.C. §1505(a) and 5 U.S.C. §553(a).
 - 10.2. Must produce implementing regulations published in the Federal Register authorizing the enforcement of EACH statute cited as authority in the indictment against persons domiciled in states of the Union.
11. The government may not use the excuse that the Secretary of the Treasury is authorized but not required to publish implementing regulations pursuant to 26 U.S.C. §7805(a), because:
 - 11.1. Neither the Secretary of the Treasury nor the DOJ has any lawful delegated authority to waive the positive law requirements of either the Federal Register Act or the Administrative Procedures Act for persons and places outside the territorial and legislative jurisdiction of the federal government in states of the Union who are protected by the Bill of Rights and the Constitutional requirement for "reasonable notice" through publication in the Federal Register.
 - 11.2. Neither the Secretary of the Treasury nor the DOJ can lawfully waive the requirement for "reasonable notice" to the PRIVATE public domiciled in states of the Union of the laws they will be required to be subject to. The Federal Register is the ONLY mechanism for satisfying this constitutional requirement. This is exhaustively covered in the following pamphlet included in Enclosure (16):

Requirement for Reasonable Notice, Form #05.022
/Forms/MemLaw/ReasonableNotice.pdf
 - 11.3. Neither the Secretary of the Treasury nor the DOJ can lawfully cite "prima facie" law to trump "positive law". 1 U.S.C. §204 says the entire Title 26, Internal Revenue Code is "presumed" law, and:
 - 11.3.1. "presumption" is neither evidence nor a lawful substitute for evidence.
 - 11.3.2. Presumption may not be used to prejudice constitutionally guaranteed rights.

(1) [8:4993] Conclusive presumptions affecting protected interests: A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 US 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process] [Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]

4. SINCERE APOLOGY ABOUT 1997 FILING

It has come to my attention that the government has indicted the Social Security Trust Fund and Trustee with the all capital letters name, for fraud in connection with a 1997 federal income tax return filed in the idemsonans of my name. This section shall explain the mens rea surrounding that event in order to exonerate obvious misperceptions that have since transpired. Below is a summary of facts relating to that milestone event as I understand them:

1. The 1040X was submitted under an IRS form 2848 Power of Attorney between myself and American Rights Litigators (ARL).
2. The 1040X was submitted by accredited, state-licensed tax professionals upon whose advice and opinion I heavily relied, including one attorney and one CPA. At that time, I did not have the legal expertise, time, skills, nor educational attainment necessary as a working artist in order to effectively question or even analyze the legalities of the recommendations of [REDACTED] or [REDACTED] about the filing of that submission. My level of legal knowledge has since matured considerably and consequently, I now realize what I didn't realize at the time, that the approach they

The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic FILE.

advocated to me was injurious, unwise, and possibly illegal. If I had been possessed of the same level of knowledge at that time, I would have reached the same conclusions.

3. The occasion of that submission was a response to wrongful withholding of earnings by my business associates connected to my activities within the entertainment industry.
 - 3.1. At the time, I was not engaged in "compensation for services" as defined in 26 U.S.C. §61(a)(1) nor "personal services" as defined in 26 U.S.C. §861(a)(3)(C)(i), 26 CFR §1.469-9, or 26 CFR §1.162-7. All such "services" and "personal services" relate to services performed by a Social Security business trust in connection with a "trade or business" as defined in 26 U.S.C. §7701(a)(26) and I was never voluntarily or knowingly engaged in a "trade or business" as legally defined. If you disagree, please rebut the questions at the end of Enclosure (2), Subenclosure (9) entitled "The Trade or Business Scam".
 - 3.2. I sincerely believe the studio I was working for had wrongfully and illegally withheld the amounts sought to be refunded because:
 - 3.2.1. I was not engaged in a "trade or business".
 - 3.2.2. Estimated tax payments were made by my retained CPA's in New York for the 1997 tax year but I was not aware of those withholdings. I believe that the provisions of law that my retained CPA's were relying upon for those estimated tax withholdings were not applicable to my situation, because it was my understanding at that time that the ONLY method by which a person who is not a "public official" such as myself can earn "wages" as legally defined in 26 U.S.C. §3401(a) or "taxable income" is to voluntarily identify it as such on IRS forms. If you disagree, please rebut the evidence and admissions at the end of the following pamphlet included within Enclosure (16):

Why Your Government is Either a Thief or you are a "Public Official" for Income Tax Purposes, Form #05.008

/Forms/MemLaw/WhyThiefOrEmployee.pdf

- 3.3. Even though these estimated tax payments were in the custody of the government at the time, they did *not* constitute "public property", but simply a temporary loan of "private property" of myself in the temporary custody and the trusteeship and care of the government. It would be unlawful for the government to take ownership over the proceeds of unlawfully and involuntarily remitted earnings, because doing so would constitute involvement in money laundering in violation of 18 U.S.C. §1956. Consequently, the only lawful and proper way to classify those funds at the time was "private property" in the temporary care and custody of the U.S. government. The Internal Revenue Code does NOT and cannot prescribe what to do with unlawfully remitted payments, because it cannot condone or further any unlawful effort. Consequently, the return of unlawfully and involuntarily remitted earnings could not properly be the subject of a lawful "refund" request under the I.R.C.. Only lawfully remitted earnings could be subject to a "refund". Therefore, the submission you received was not a "refund" in the ordinary sense, regardless of what form it may have been submitted on. The activities of my retained CPA's in making estimated tax payments was authorized under blanket power of attorney but I did not specifically authorize their particular approach or have time or resources to micromanage what they were doing. If I had been aware of what they were doing, I would have corrected it.
4. In the 1997 1040X submission on behalf of the "public official" engaged in a "trade or business" who is the REAL "taxpayer", the government alleges that the "861 Argument" was used. I emphasize that my sincere understanding of that argument propounded by various experts at that time and since is not the source argument that I intended the return to reflect. Let me briefly explain the understanding I had about the use of that argument at the time:
 - 4.1. I understood at the time of the submission that the meaning of the term "United States" as used in the phrase "sources within the United States" had a "word of art" meaning that was different from common, ordinary understanding speech.
 - 4.2. I knew that there were three definitions of the term "United States" provided by the U.S. Supreme Court.
 - 4.3. I knew that the definition of the "United States" used within the I.R.C. was found in I.R.C. Section §7701(a)(0) and (a)(10). To wit:

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701. Definitions

(a) *When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—*

(9) *United States*

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

- 4.4. I knew that based on the above, the term "sources within the United States" really meant sources within the federal government, and that I was not associated with the federal government.
- 4.5. Based on all the foregoing, I felt perfectly justified in truthfully stating that I had no "gross income" from "sources within the United States" as that term was defined in the Internal Revenue Code. That understanding is reflected in the returns I submitted for tax years 1999 through 2005 attached as well as the amended year 1997 submission incorporated herein.
- 4.6. The above is completely consistent with the content of many different authorities about the liability of nonresident aliens not engaged in a "trade or business" such as myself, including:
 - 4.6.1. 26 U.S.C. §861(a)(3)(C)(i)
 - 4.6.2. 26 CFR §31.3401(a)(6)-1 says that nonresident aliens working outside of the "United States" (District of Columbia) and not engaged in a "trade or business" do NOT earn "wages" and are NOT subject to backup withholding. This is the reason why I think that the CPAs who did the involuntary estimated tax payments that were the subject of the 1997 refund were in error.
 - 4.6.3. 26 U.S.C. §1402(b) says that nonresident aliens cannot earn "self-employment income".
 - 4.6.4. 26 U.S.C. §3401(a)(6) says that nonresident aliens cannot earn "wages" as defined in the I.R.C.
 - 4.6.5. 26 CFR §1.872-2
 - 4.6.6. 26 U.S.C. §7701(a)(31), which says that all of the property, including the labor, of nonresident aliens not engaged in a trade or business constitutes a "foreign estate" not subject to the Internal Revenue Code.
5. That particular filing did not have as a motivation of illegally or wrongfully extracting any amount of money from the government that was not already legally and rightfully my property. The earnings constituted the equivalent of "bailment" or loan to the government, and not the property of the government because:
 - 5.1. Information Returns relating to that withholding documented the receipt of "Estate and gift taxes", pursuant to IRS Document 6209, Pages 4-1 and 4-2, 2003 edition. Since the withholdings didn't relate to a estate tax, they could only have been classified as "gifts".
 - 5.2. I never intended and do not intend at any time to donate my private earnings from labor as a "gift" to the government pursuant to 31 U.S.C. §321(d).
 - 5.3. The funds were paid involuntarily and under the influence of unlawful duress and coercion by the media company I was dealing with. Consequently, the funds wrongfully withheld constitute a claim against the United States not as a "refund" under the Internal Revenue Code, but as a False Claim under the False Claims Act, 31 U.S.C. 3729. I recognize that 31 U.S.C. §3729(d) specifically excludes claims under the I.R.C. of 1986, but since the withholding parties were not acting under the authority of law by wrongfully withholding, then the withholding constituted a theft and therefore could not be regulated by any part of the Internal Revenue Code.
6. I sincerely believe that the Internal Revenue Code does not and cannot prescribe provisions of law applying to "nontaxpayers" such as myself who are not subject to it. By "nontaxpayer", I mean a person who is not subject to any provision of the Internal Revenue Code and NOT the person described in 26 U.S.C. §7701(a)(14) or 26 U.S.C. §1313. Therefore, this wrongful withholding could not have been truthfully described as arising under any provision of the Internal Revenue Code or subject to the exemption found at 31 U.S.C. §3729(d).

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government engaged in a "trade or business"] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

5. REASONABLE NOTICE OF WHAT I REQUIRE OF YOU IN RESPONDING TO THIS CORRESPONDENCE

The recipients of this letter are requested to take the following actions in response to this correspondence:

1. Your response should contain your full, legal, birthname, should be signed under penalty of perjury as required by 26 U.S.C. §6065, and should provide a return address where you work and can be personally served with legal papers if you violate my rights. Use of a pseudo-name or other than your legal birthname shall constitute an admission that you are engaged in illegal activities and are evading personal responsibility, which constitutes criminal obstruction of justice.
2. It is highly unlikely that I will ever decide to engage in a "trade or business" ("public office" pursuant to 26 U.S.C. §7701(a)(26)), accept any federal payments from the District of Columbia ("United States", pursuant to 26 U.S.C. §7701(a)(9) and (a)(10)), make any elections as a nonresident alien pursuant to 26 U.S.C. §7701(b)(4)(B) or 26 U.S.C. §6013(g) or (h), or change my status to that of a "U.S. person" pursuant to 26 U.S.C. §7701(a)(30). Therefore, this package of materials should and will be used in any failure to file proceedings you might decide to institute at any point in the future, and especially if you refuse to address and rebut all of the facts and evidence contained herein that form my good faith basis for reasonable belief about my tax liability.
3. Please ensure that you take into account all of the information contained herein in reaching your determination regarding this matter. If you would like documentation of my legal status as a "national" but not a "citizen", and a "nonresident alien" not engaged in a "trade or business", see Enclosure (2), Subenclosure (10).
4. Please correct your erroneous information return records. The information returns upon which you based a false presumption of liability have already been rebutted in correspondence sent to your agency. The corrected versions of these forms are attached to Enclosure (2), Subenclosures (4) through (7). If you have not already corrected the information returns using the correspondence, then please immediately do so now so your Automated Collection System (ACS) quits sending me false boilerplate. That correspondence is:
 - 4.1. Included as part of Enclosure (5).
 - 4.2. Also available from Reference (1).
5. You have 30 days to correct all identifying numbers pertaining to the person indicated on the notice. The number indicated on your notice is a "Taxpayer Identification Number". 26 CFR §301.6109-1(d)(3) says that such numbers may not be Social Security Numbers and may ONLY be issued to aliens. I am NOT an alien and I demand proof from you that I am or that I ever applied for a "Taxpayer Identification Number" using a form W-9. I assert under penalty of perjury that I did not. Failure to provide proof to the contrary in your timely response shall constitute agreement on your part that I am not an "alien" and do not have a "Taxpayer Identification Number".
6. You have 30 days to remove the copyrighted and licensed information about the person indicated on your notice from your public records because the information relates to a person who is a "nontaxpayer". The Internal Revenue Code and the Privacy Act, 5 U.S.C. §552a only authorize the IRS to maintain records of persons who are "taxpayers", federal "employees", and federal "public officials" which I am not and which you have provided no proof that I am. You will note, for instance, that 5 U.S.C. §552a is in Title 5 of the U.S. Code, which is entitled Government Organization and Employee, and that private Americans who are not federal "employees" are not the subject of the Privacy Act.
7. You have 30 days to rebut, under penalty of perjury, the Admissions at the end of Subenclosures (8) through (16) of Enclosure (2) if you disagree. The facts and evidence provided therein are directly pertinent to this situation and establish that your collection action is illegal. Pursuant to Federal Rule of Civil Procedure 8(d), failure to deny anything in these enclosures shall constitute an admission of everything in this correspondence not rebutted. If the government is going to assert that I have no authority to obligate it through this default process, then it has no authority to obligate me similarly, including through its collection correspondence or in court.
8. Since your organization has a very bad habit of repeatedly and chronically ignoring correspondence, be advised that this entire correspondence and all other correspondence that you ignore will be resent to you AGAIN in electronic form and posted in Reference (1) above and you will again be demanded to take responsibility for addressing the issues that are repeatedly raised and ignored. Any issues so ignored shall form an equitable estoppel or estoppel in pais against the government.
9. I ask that you ignore, remain silent on, and do not respond within 30 days to any fact, law, or conclusion contained in this correspondence which you specifically agree to, pursuant to Federal Rule of Civil Procedure 8(d). As a "public officer" and trustee of the public trust, you possess a fiduciary duty to the public, which includes me. That fiduciary

duty is completely incompatible with silence in response to petitions from the public for redress of grievances relating to your own misconduct or that of your employer, the IRS. The federal courts have said that where a fiduciary is presented with evidence of his own wrongdoing and he responds with silence, adverse inferences of guilt are warranted. This is exhaustively described in Enclosure (16) below:

[Silence as a Weapon and a Defense in Legal Discovery](#), Form #05.021, Enclosure (16)
(Forms/FormIndex.htm)

6. LEGAL AND FACTUAL CONSTRAINTS UPON YOUR RESPONSE

The following legal and factual requirements constrain your response to this correspondence as described herein:

1. Pursuant to Federal Rule of Civil Procedure 8(d), the government is notified that the following shall constitute admissions against the government:
 - 1.1. All correspondence previously sent to the government which was ignored or not responded to.
 - 1.2. All portions of correspondence previously sent to the government which was ignored or not responded to or not specifically denied.

The above referred to correspondences in total are available for your examination and review in Reference (1) and Enclosure (5). Your answers must be consistent with all facts established by all of this previous correspondence sent to you by me.

2. You are reminded that anything you say in responding must be signed under penalty of perjury signed with your real legal name as required under 26 U.S.C. §6065. That section requires that ALL returns, statements, and other paperwork prepared under the authority of the Internal Revenue Code MUST be prepared under penalty of perjury.
3. It is unlawful for you to cite in your response any federal court case to prove your point in my case. I remind you that I am a nonresident alien nontaxpayer not subject to federal jurisdiction and not engaged in a "trade or business" pursuant to 26 CFR §1.872-2. Consequently, federal caselaw is inapposite to nonresident persons and constitutes the equivalent of merely "political propaganda" that is of no binding force. This is consistent with the following legal authorities:
 - 3.1. Internal Revenue Manual 4.10.7.2.9.8 says that courts below the U.S. Supreme Court may not be cited to sustain a position when resolving disputes. If the IRS can do it, then so can I because I am entitled to equal protection. The IRS Restructuring Act of 1998, 112 Stat. 685, Section 1102 state that the IRS MUST follow the Internal Revenue Manual in all its dealings with the public.
 - 3.2. There is no federal common law within a state of the Union. See *Erie Railroad v. Tompkins*, 304 U.S. 64 (1938).
 - 3.3. I do not maintain a domicile within federal territory. You may only cite caselaw from my domicile pursuant to Federal Rules of Civil Procedure 17(b). See Enclosure (2) for details on my domicile, which is no place on earth or in the "United States" since I choose to disassociate with all governments on earth.
 - 3.4. Federal courts, including the district and circuit courts, are Article IV territorial and legislative courts, not Article III Courts. 28 U.S.C. §1332(d) does not include within the definition of "State" any state of the Union. For exhaustive proof, see and rebut the following within 30 days or be estopped permanently from challenging it:

[What Happened to Justice?](#)

<http://sedm.org/ItemInfo/Ebooks/WhatHappJustice/WhatHappJustice.htm>

4. This submission does NOT and is not intended to:
 - 4.1. Constitute permission to revise the self-assessment contained herein.
 - 4.2. Change my status from a "nontaxpayer" to a "taxpayer" subject to the Internal Revenue Code.
 - 4.3. Allow or authorize you to cite any provision of the Internal Revenue Code against me, as a person not subject to any part of it.
5. Any use of the word "frivolous" in your response in reference to anything I say or anything contained in this correspondence shall be defined as "truthful, correct", because that is how I define the word in my own personal vocabulary and in all my interactions with the IRS, the government, and the legal profession. Since the First Amendment guarantees me a right of free speech, it also guarantees me the right to prescribe the exact meaning of words I. If you want to call anything wrong, untruthful, or incorrect, then you will have to provide the positive law statute, implementing regulation published in the Federal Register, and the delegation of authority order authorizing you to act as a "judge" who is part of the judicial branch. Any other approach would be irresponsible and an obstruction of justice. Absent such supporting information, your behavior shall constitute a default and nihil dicit judgment against you and your employer, the IRS. There is nothing but facts in this correspondence, and facts do not

constitute legal arguments that can be called obstructive or ridiculous. The only way to discredit facts is with an affidavit from someone with personal knowledge and authority, not an unsubstantiated allegation or statement of "agency policy" provided without a signature or affidavit or responded to by computerized notice that is unsigned. A response to this correspondence that is not signed under penalty of perjury as required under 26 U.S.C. §6063 by the real legal name of a real person shall constitute an admission and default to all facts, law, and statements included in this letter and put you in default.

7. CONCLUSIONS

Should you have any questions, feel free to contact me at the mailing location indicated at the top of this correspondence. If I do not hear from you with a rebuttal to the evidence and facts (not legal arguments, but facts) contained in this correspondence within thirty days, then I shall consider this matter closed and not subject to further correspondence. If you contact me again on this matter without responding to the issues raised herein and force me to resend this correspondence and re-raise the same issues again, my hourly fees for responding in future Enclosure (2) correspondence shall be DOUBLED. The financial stakes for continuing to ignore the facts in your case, proceeding presumptuously and without evidence, or being irresponsible in addressing the issues lawfully raised herein and in previous correspondences will continually grow exponentially from this point on.

I am a patriotic, law-abiding American who expects the same lawful behavior from my public servants as they expect from me. If you disregard the facts and the law contained herein, then I will follow your example and do the same!

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

I declare that I have a personal knowledge of everything contained herein and that everything in this correspondence and all enclosures is true, correct, and complete to the best of my knowledge and ability, and consistent with prevailing law. I do this from without the "United States" pursuant to 26 U.S.C. §1746(l). This perjury statement is only valid: (1) When litigated in a state court with a jury trial where neither the judge nor jurors are federal "taxpayers", federal benefit recipients, or "U.S. persons" pursuant to 26 U.S.C. §7701(a)(36); (2) Everything in this correspondence is admitted into evidence; (3) The submitter is not restrained or restricted in what he can say or read to the jury from this correspondence or any of its enclosures.


Wesley T. Suipes

Nonresident alien not engaged in a "trade or business", as defined in 26 CFR §1.871-1(b)(1), all of whose estate is a "foreign estate" as described in 26 U.S.C. §7701(a)(31) and who earns no "gross income" as described in 26 CFR §1.872-2(f) by virtue of being domiciled and working entirely without the "United States" as defined in 26 U.S.C. §7701(a)(9) and (c)(10).

A Non-taxpayer of the Federal Income Tax as a result of being "neither of the subject nor the object of federal revenue laws."

"Revenue Laws relate to taxpayers, officers, employees, and elected officials of the Federal Government and not to non-taxpayers (American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government). The laws are without their scope. No procedures are proscribed for non-taxpayers and an attempt is made to curtail area of their rights to

Amended Return and Tax Statement, Years 1997 and 1999 through 2005

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The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of entertainment activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings, at law or equity regarding this American National, who by enacted federal law and the Legislative intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic file.

Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."

[Economy Plumbing & Heating v. U.S., 470 F.2d, 585 (1972)]

Amended Return and Tax Statement, Years 1997 and 1999 through 2005

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The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Clalman's Administrative PAPER, but not electronic File.

WS16377

8. ENCLOSURE 1: Certificate of Service

Not provided

The contents of this correspondence are copyrighted and may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000. This letter and all attached documents have been made part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National, who by enacted federal law and the Legislative Intent of the 16th Amendment is a Non-Taxpayer as he is neither of the subject nor of the object of federal revenue laws. All of these documents must be RECORDED and maintained in Clalmant's Administrative PAPER, but not electronic File.

9. ENCLOSURE 2: Substitute for IRS Form 1040NR, Years 1997, 1999-2005

This enclosure contains a substitute return thoroughly documenting the liability of the fictitious federal "public official" who was the subject of your notice in Enclosure (1). I emphasize that I as a natural person:

1. Do not consent to represent, be liable for, or act on behalf of the "public official" engaged in a "trade or business" who is the subject of your collection notice.
2. That no identifying number appears on this enclosure because I do not have one, and do not consent and never have consented to represent the federal "public official" to which the SSN or TIN is assigned. You will note that 20 CFR §422.103(d) identifies the SSN as federal property that can only be issued to federal "employees" in the conduct of official business pursuant to 20 CFR §422.104.