

WHY I AM NOT LEGALLY LIABLE TO FILE AFFIDAVIT

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1 PURPOSE

The purpose of this document is to develop legally admissible evidence in affidavit form upon which you may rely in making your determination about any alleged state or federal income tax liability. It is based on the personal knowledge of the relevant facts and laws and my own personal legal research and forms the basis for my good-faith believe of non-liability. Absent contradictory evidence of at least equal weight provided by you in the form of an Affidavit under penalty of perjury by a witness with a personal knowledge, the facts contained in this Exhibit and the entire letter MUST be the ONLY facts that may be cited or relied upon by you in making any determinations about my status and liability.

Pursuant to Federal Rule of Civil Procedure 8(b)(6), every fact or statement in this correspondence that is not denied or rebutted shall be conclusively established as admitted:

[III. PLEADINGS AND MOTIONS > Rule 8.](#)
[Rule 8. General Rules of Pleading](#)

(d) Effect of Failure To Deny.

Averments in a pleading to which a responsive pleading is required, other than those as to the amount of damage, are admitted when not denied in the responsive pleading. Averments in a pleading to which no responsive pleading is required or permitted shall be taken as denied or avoided.
[SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule8.htm>]

This enclosure will also serve the double function as a list of admissions you have agreed and stipulated to in the event that you do not directly rebut each statement presented in this document. Failure to rebut a particular statement with evidence shall also constitute an estoppel in pais barring any proceeding that controverts the facts established herein:

“Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where, because of something which he has done or omitted to do, a party is denied the right to plead or prove an otherwise important fact. 2 The term has also been variously defined, frequently by pointing out one or more of the elements of, or prerequisites to, 3 the application of the doctrine or the situations in which the doctrine is urged. 4 The most comprehensive definition of equitable estoppel or estoppel in pais is that it is the principle by which a party who knows or should know the truth is absolutely precluded, both at law and in equity, from denying, or asserting the contrary of, any material fact which, by his words or conduct, affirmative or negative, intentionally or through culpable negligence, he has induced another, who was excusably ignorant of the true facts and who had a right to rely upon such words or conduct, to believe and act upon them thereby, as a consequence reasonably to be anticipated, changing his position in such a way that he would suffer injury if such denial or contrary assertion was allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts and circumstances of the particular case in which it is urged, 6 considered in the framework of the elements, requisites, and grounds of equitable estoppel, 7 and consequently, any attempted definition usually amounts to no more than a declaration of an estoppel under those facts and circumstances. 8 The cases themselves must be looked to and applied by way of analogy rather than rule. 9“
[American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature]

Each fact or statement will begin with an underline. If you fail to respond to this letter or do not address all of the relevant points or continue your vexatious, presumptuous, illegal, and completely unwarranted enforcement actions against me, then you will be served 30 days after sending this letter with a second copy of the signed letter and a Notice of Default cover letter. The second copy of the letter will have an initial next to all the issues you DID NOT rebut or disagree with or provide evidence or an affidavit to support, and a Notice of Default cover letter will notify you that you are in legal default and liable for a tort if you continue unjustified enforcement actions. You may NOT proceed without addressing these issues, because doing so would be an injury to my rights, would violate due process and your oath of office, and would disrespect the requirement for consent that limits all government actions as indicated in our Declaration of Independence.

I remind you that YOU, as the moving party asserting a liability, have the burden of proof in this case:

[TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 556](#)
[§ 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

1 *except on consideration of the whole record or those parts thereof cited by a party and supported by and in*
2 *accordance with the reliable, probative, and substantial evidence. The agency may, to the extent consistent with*
3 *the interests of justice and the policy of the underlying statutes administered by the agency, consider a violation*
4 *of section 557 (d) of this title sufficient grounds for a decision adverse to a party who has knowingly committed*
5 *such violation or knowingly caused such violation to occur. A party is entitled to present his case or defense by*
6 *oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be*
7 *required for a full and true disclosure of the facts. In rule making or determining claims for money or benefits*
8 *or applications for initial licenses an agency may, when a party will not be prejudiced thereby, adopt*
9 *procedures for the submission of all or part of the evidence in written form.*

10 [*SOURCE: http://www4.law.cornell.edu/uscode/html/uscode05/usc_sec_05_00000556---000-.html*]

11 The burden of proof only shifts to me AFTER you prove I am a “taxpayer” who has “gross income”. You must prove that I
12 am a “taxpayer” FIRST based on the following memorandum of law, which contains the governments own statements and
13 rulings showing what constitutes evidence upon which to base a “reasonable belief” about my tax liability:

Reasonable Belief About Income Tax Liability, Form #05.007
<http://sedm.org/Forms/FormIndex.htm>

14 I am willing to accept that the above pamphlet may be wrong, but the burden of proving it wrong must ALSO be consistent
15 with the government words and statement contained therein and you must provide answers to the admissions at the end of
16 the pamphlet which are consistent with your standards for evidence.

17 The standards for burden of proof that you, the government, must meet are documented in the pamphlet below. You must
18 meet the burden of proof established by the government’s own words and statements in this pamphlet or I will have no
19 basis to believe your response and every reason to believe that I would be aiding and abetting unlawful activity by helping
20 you.

Government Burden of Proof, Form #05.025
<http://sedm.org/Forms/FormIndex.htm>

21 The constructive fraud you are engaging in by even suggesting that I have a legal liability to file a tax return is so extensive
22 that there simply isn’t room enough or paper enough to contain it. Further exhaustive evidence of this fraud is also
23 contained in the following document, which you are requested to rebut in 30 days or forever be estopped from later
24 challenging the facts contained therein.

Legal Requirement to File Federal Income Tax Returns, Form #05.009
<http://sedm.org/Forms/FormIndex.htm>

25 If you can prove that either this information or the above information is substantially in error or wrong and do it without
26 quoting from courts that have no jurisdiction over anything but federal territory and which are a foreign jurisdiction that I
27 am not subject to, then I will be happy to comply fully with what you can prove the law requires of me. I am a law abiding
28 American, but I won’t:

- 29 1. Obey laws that I am clearly not subject to.
- 30 2. Obey laws of a “foreign jurisdiction” in which I do not maintain a legal domicile.
- 31 3. Act out of presumption or without any admissible evidence upon which to base a belief.
- 32 4. Surrender my sovereignty to the government by rewarding or facilitating presumption on their part.
- 33 5. Facilitate the breakdown of separation of powers between the state and federal government that was put there by the
34 constitution to protect my sacred rights and liberties.
- 35 6. Allow any public servant to do anything without demonstrating the authority of enacted positive law for everything
36 that he claims I must do.
- 37 7. Help public servants to exceed their lawfully delegated authority.
- 38 8. Cooperate with illegal activity of the nature you are proposing by this transaction.
- 39 9. Facilitate the abuse of “words of art” within law in order to deceive and enslave either me or my fellow Americans.
40 Such “words of art” include “United States”, “State”, “income”, “trade or business”, “employee”, “personal services”,
41 “employer”, “corporation” (a FEDERAL corporation), etc.

1 10. Allow “private law” to be misrepresented as “public law”. The Internal Revenue Code is “private law”, not “public
2 law”. It only applies to those who accept federal “public office” and thereby make themselves subject to the private
3 law/special law found in 26 U.S.C. Subtitle A. As such, it is part of the implied “employment agreement” or business
4 contract that binds them contractually to the federal government and their corporate subdivisions, who are the
5 “Corporate States” exercising fiduciary duty of the federal enclaves within their borders.

6 Lastly, be advised of the following in the context of your response to this affidavit:

- 7 1. Any use of the words “frivolous” in your response shall mean “correct, truthful”. We have a [First Amendment](#) right to
8 communicate with our government as we see fit. This means you must communicate with me in a language I
9 understand and define. If people who speak Spanish are entitled to interpreters in court, I am entitled to a similar
10 “interpreter”. My “language” does not include the word “frivolous” or any variation thereof as commonly used by the
11 legal profession. Those who want to identify anything that I say as incorrect must specify exactly what is incorrect and
12 do so under the rules of evidence established above using only legally admissible evidence consistent with that
13 identified in the list above.
- 14 2. Any issue raised in this correspondence that you remain silent on or do not explicitly rebut shall constitute an
15 admission and an estoppel in pais for all future litigation on this subject. This is a requirement of [Federal Rule of Civil](#)
16 [Procedure 8\(b\)\(6\)](#), which says that failure to deny (with evidence rather than just opinion) shall constitute an
17 admission. Federal Courts have also said that when a criminal, which is you, is confronted with evidence of his
18 wrongdoing, and either responds with silence or claims the Fifth Amendment, that shall constitute an admission and a
19 negative inference against them to a jury or factfinder.

20 *“It is well established that in a criminal trial a judge or prosecutor may not suggest that the jury draw an*
21 *adverse inference from a defendant's failure to testify. ” United States v. Solano-Godines, 120 F.3d 957, 962*
22 *(9th Cir. 1997). However, in civil proceedings adverse inferences can be drawn from a party's invocation of*
23 *this Fifth Amendment right. See SEC v. Colello, 139 F.3d 674, 677 (9th Cir. 1998). The seminal case in this*
24 *area is [Baxter v. Palmigiano, 425 U.S. 308 \(1976\)](#). In Baxter, the Supreme Court was confronted with a prison*
25 *inmate who had been brought before a prison disciplinary board on charges of inciting a disturbance. When*
26 *informed that state criminal charges might be brought against him arising out of his conduct while in prison,*
27 *the inmate was advised that he could remain silent before the board, but that his silence would be used against*
28 *him. See id. at 312. During the hearing, the inmate was confronted with incriminating evidence, remained*
29 *completely silent, and as a consequence was given further punishment under the assumption that he perpetrated*
30 *the acts for which he was being questioned. See id. at 313, 317. The Supreme Court held that the drawing of*
31 *the adverse inference from the inmate's silence was proper when incriminating evidence had also been*
32 *presented, and therefore no Fifth Amendment violation had taken place. See id. at 317-18.*

33 *The Baxter holding is not a blanket rule that allows adverse inferences to be drawn from invocations of the*
34 *privilege against self-incrimination under all circumstances in the civil context. Rather, lower courts*
35 *interpreting Baxter have been uniform in suggesting that the key to the Baxter holding is that such adverse*
36 *inference can only be drawn when independent evidence exists of the fact to which the party refuses to*
37 *answer. See, e.g., [LaSalle Bank Lake View v. Seguban, 54 F.3d 387, 391 \(7th Cir. 1995\)](#); [Peiffer v. Lebanon](#)*
38 *[Sch. Dist., 848 F.2d 44, 46 \(3d Cir. 1988\)](#). Thus, an adverse inference can be drawn when silence is*
39 *countered by independent evidence of the fact being questioned, but that same inference cannot be drawn*
40 *when, for example, silence is the answer to an allegation contained in a complaint. See [Nat'l Acceptance Co.](#)*
41 *[v. Bathalter, 705 F.2d 924, 930 \(7th Cir. 1983\)](#). In such instances, when there is no corroborating evidence to*
42 *support the fact under inquiry, the proponent of the fact must come forward with evidence to support the*
43 *allegation, otherwise no negative inference will be permitted. See [LaSalle Bank, 54 F.3d at 391](#).*
44 *[\[Doe v. Glanzer, 232 F.3d 1258, 232 F.3d 1258 \(9th Cir. 11/17/2000\)\]](#)*

- 45 3. The expression of an personal or agency opinion in your response rather than providing legally admissible evidence
46 under penalty of perjury supporting your position shall constitute an admission of the truthfulness of everything not
47 rebutted with such legally admissible evidence. I am not interested in self-serving “opinions”, agency “propaganda”,
48 or agency “policy”, but *only facts and law that are relevant and admissible in a legal proceeding involving the issues*
49 *raised herein*. All such self-serving agency “rhetoric” only proves to me that you are administering the “public trust”
50 as a “sham trust” for your own personal benefit as “trustee” and not for the benefit of the public who the trust was
51 created to serve. The U.S. Supreme Court has declared that we are a “society of law and *not* men”.

52 *“The government of the United States has been emphatically termed a government of laws, and not of men.*
53 *It will certainly cease to deserve that high appellation, if the laws furnish no remedy [against a public official*
54 *such as yourself] for the violation of a vested legal right.”*
55 *[Marbury v. Madison, [5 U.S. 137](#); 1 Cranch 137, 2 L.Ed. 60 (1803)]*

1 This means that we are NOT a “society of policy”, because “policy” is NOT law, except possibly in a monarchical or
2 dictatorial form of government that is anathema to our system of government. Therefore, I am not interested in what
3 “men” such as you have to say, but what the law, the courts, and the legally admissible evidence signed under penalty
4 of perjury by someone with demonstrated lawfully delegated authority with personal knowledge and who agrees to
5 take legal responsibility in court for their statements says in your favor. An opinion that is not legally “actionable”
6 from a person who is not responsible for what they say is meaningless and makes a very poor basis for belief.
7 Whenever I communicate with you on a government form, it usually must be under penalty of perjury. See [26 U.S.C.](#)
8 [§6065](#), for instance, and the perjury statement on just about every government form available. That is exactly what I
9 expect from you, because the Fourteenth Amendment section 1 and [42 U.S.C. §1981](#) both say that I am legally entitled
10 to the same “equal protection”. Any expression of “policy” rather than legally admissible, specific evidence of
11 authority shall constitute an admission that we are NOT a society of law but of men and that YOU are a
12 COMMUNIST. Welcome to AMERIKA. Comrade! The U.S. Congress says the main characteristics of all
13 communists is a failure or refusal to recognize the limits placed upon their authority by the Constitution and all laws
14 passed in furtherance of it.

15 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
16 [Sec. 841. - Findings and declarations of fact](#)

17 *The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ,*
18 *and a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a*
19 *conspiracy to overthrow the [dejure] Government of the United States [and replace it with a defacto*
20 *government ruled by a the judiciary]. It constitutes an [authoritarian dictatorship \[IRS, DOJ, and corrupted](#)*
21 *[federal judiciary in collusion](#)], within a [constitutional](#) republic, demanding for itself the rights and [privileges](#)*
22 *[including immunity from prosecution for their wrongdoing in violation of [Article 1, Section 9, Clause 8 of the](#)*
23 *[Constitution](#)] accorded to political parties, but [denying to all others the liberties \[Bill of Rights\] guaranteed by](#)*
24 *[the Constitution](#). Unlike political parties, which evolve their policies and programs through public means, by*
25 *the reconciliation of a wide variety of individual views, and submit those policies and programs to the*
26 *electorate at large for approval or disapproval, the policies and programs of the Communist Party are secretly*
27 *[by corrupt judges and the IRS in complete disregard of the tax laws] prescribed for it by the foreign leaders of*
28 *the world Communist movement [the IRS and Federal Reserve]. Its members [the Congress, which was*
29 *terrorized to do IRS bidding recently by the framing of [Congressman Traficant](#)] have no part in determining*
30 *its goals, and are not permitted to voice dissent to party objectives. Unlike members of political parties,*
31 *members of the Communist Party are recruited for indoctrination [in the public schools by homosexuals,*
32 *liberals, and socialists] with respect to its objectives and methods, and are organized, instructed, and*
33 *disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the assignments given them by*
34 *their hierarchical chieftains. [Unlike political parties, the Communist Party \[thanks to a corrupted federal](#)*
35 *[judiciary\] acknowledges no constitutional or statutory limitations upon its conduct or upon that of its members.](#)*
36 *The Communist Party is relatively small numerically, and gives scant indication of capacity ever to attain its*
37 *ends by lawful political means. [The peril inherent in its operation arises not from its numbers, but from its](#)*
38 *[failure to acknowledge any limitation as to the nature of its activities, and its dedication to the proposition that](#)*
39 *[the present constitutional Government of the United States ultimately must be brought to ruin by any available](#)*
40 *[means, including resort to force and violence \[or using income taxes\], Holding that doctrine, its role as the](#)*
41 *[agency of a hostile foreign power \[the Federal Reserve and the American Bar Association \(ABA\)\] renders its](#)*
42 *[existence a clear present and continuing danger to the security of the United States.](#) It is the means whereby*
43 *individuals are seduced into the service of the world Communist movement, trained to do its bidding, and*
44 *directed and controlled in the conspiratorial performance of their revolutionary services. Therefore, the*
45 *Communist Party should be outlawed*

46 If you as a public servant will not acknowledge the duties imposed by law upon your conduct in helping the “public”,
47 of which I am a member, by complying with this lawful request, then you are risking a criminal complaint for
48 conspiracy to violate rights, constructive fraud, and civil damages for breach of fiduciary duty as a public officer. Of
49 this sort of willful communist rebellion against enacted law by public servants, the U.S. Supreme Court has said:

50 *“No man in this country is so high that he is above the law. No officer of the law [such as YOU, a “public*
51 *officer”] may set that law at defiance with impunity [by ignoring or evading his duties under it]. All the*
52 *officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it. It*
53 *is the only supreme power in our system of government, and every man who by accepting office participates in*
54 *its functions is only the more strongly bound to submit to that supremacy, and to observe the limitations which it*
55 *imposes upon the exercise of the authority which it gives,” 106 U.S., at 220. “Shall it be said... that the courts*
56 *cannot give remedy when the Citizen has been deprived of his property [or his earnings from labor, which are*
57 *also property] by force [and CONSTRUCTIVE FRAUD through OMISSION], his estate seized and converted to*
58 *the use of the government without any lawful authority, without any process of law, and without any*
59 *compensation, because the president has ordered it and his officers are in possession? If such be the law of this*
60 *country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any other*
61 *government which has a just claim to well-regulated liberty and the protection of personal rights,” 106 U.S., at*
62 *220, 221.*

2 WHY I AM NOT LEGALLY LIABLE TO FILE

Let me start of by establishing my status under the law to clearly prove that I am *not* “liable” or responsible for paying or filing monies you allege I am liable for and to establish the burden of proof that you, as the moving party, are obligated to meet under the Constitution of the United States in order to not violate my rights under the Fourteenth Amendment in this case. Note that I will refer to definitions within the Internal Revenue Code, and this reference is relevant because federal liability is a prerequisite for state liability in every state of the Union at this time:

2.1 No “gross income”

1. _____I am not engaged in a “trade or business” as defined in [26 U.S.C. §7701](#)(a)(26) as the “functions of a public office”, which is the “privileged”, excise taxable activity that makes one’s earnings into “taxable income”. Nowhere in Subtitle A of the I.R.C is the term “trade or business” expanded to include anything other than a “public office”, and therefore, under the rules of statutory construction, what is not explicitly included is implicitly excluded:

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

***“When a statute includes an explicit definition, we must follow that definition, even if it varies from that term’s ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term”); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 (“As a rule, ‘a definition which declares what a term ‘means’ . . . excludes any meaning that is not stated”); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the contrary.”*
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

“It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who has not even read it.”
[Meese v. Keene, 481 U.S. 465, 484 (1987)]

Ordinary men and women who do not hold elected or appointed or contractual offices in the United States government are not involved in “privileged” activities such as a “trade or business” by virtue of simply earning a living and assuming their civic duty to support themselves and their families. To claim otherwise is to acknowledge that slavery exists in the state in violation of the Thirteenth Amendment, [18 U.S.C. §1581](#), and [42 U.S.C. §1994](#).

2. _____I am a “nonresident alien” under the Internal Revenue Code who has no earnings “effectively connected with a trade or business in the United States” as required under [26 U.S.C. §871](#)(b). My earnings are specifically exempted from taxation by the following provisions of the I.R.C. and Treasury Regulations:
2.1. [26 U.S.C. §861](#)(a)(3)(C)

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > § 861](#)
[§ 861. Income from sources within the United States](#)

(a) Gross income from sources within United States

The following items of gross income shall be treated as income from sources within the United States:

(3) Personal services