

Opting Out of the Tax System



By

Using an Affidavit Statement

S t o r m B r o o k s

Opting Out of the Tax System By Using an Affidavit Statement

Version 1.0



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PO Box 1452
Tijeras, New Mexico (87059)

August 2024

This E-Book is not for sale.

Nor is it Legal Advice

<https://nikeinsights.famguardian.org/>

<https://famguardian.org/>

<https://sedm.org/>

Preface

Introductory Tax Letter to the IRS

If you have received computer generated demands from the IRS, and you don't believe that you owe them anything, this is an introductory letter to the IRS informing them why **John Hancock** is not going to continue to participate in their tax collection 1040 system.

You can use this letter to inform the Regional Director of the IRS that you are lawfully opting out of the IRS voluntary tax collection program.

26 U.S.C. §6011 requires a 1040 return or **a statement**. Thought this statute or any statute does to the average worker, you can use this Statement to inform them of your research and why you are no longer volunteering to the system.

This is an honest, powerful, lawful way to make a break from slavery. But, it is not legal advice.

This is not a silver bullet or a solve all, but it is an accurate, honest letter in conformity to law. Moreover, it lets the IRS know why John Hancock is opting out of the system. It has been used by many patriots and very successfully. Revise to fit your facts and needs and simplify if you wish.

If you receive in IRS "love letters" after submitting this affidavit statement, simply respond and demand they refer back to your statement with an affidavit of their own testifying to why you are wrong . . . but, they won't do this. They prefer to use silence and or coercion and intimidation to get you back in the system. Don't let this bother you. Keep referring back to your affidavit statement and demand they provide a counter affidavit. They won't . . . and, because of this you can win administratively.

Many lawyers and legal beagles have contributed to this work, it would not be right to take credit for it. Moreover, the contributors wish to remain anonymous.

May the Lord strengthen your heart, knowledge, and convictions.

Storm Brooks

Instructions

- ___ Read over the Affidavit . . .
- ___ Make a decision and commitment to send in your own Affidavit Statement.
- ___ Edit this Statement to fit your facts: Name, address, SSN, earnings, etc.
- ___ Recheck to see if you have all your facts correct.
- ___ Run off one copy with exhibits and sign it under notary attestation. You can put your thumb print in red below your signature if you wish.
- ___ Make two other copies: one for the regional director and the other to the U.S. Secretary of Treasury. Keep the original for your copies.
- ___ Prepare the two envelopes with certified mail return receipts.
- ___ Mail Both certified.
- ___ (Consider filing the original Copy with Your County Clerk as a public record under Notices which become evidence in a court of law.
- ___ Be sure and Send a CC copy to
First and Last Name of Current Secretary, U.S. Secretary of Treasury
c/o Department of Treasury
Washing, District of Columbia [PZ] [20220]
- ___ Wait 30 days for a Response which will never come. The burden of proof is now upon them.
- ___ Send a simple one page Notice of Default letting them know they failed to respond, rebut, or correct your statements and that you assume your position is now a fact.

You are out of the System lawfully. Your conscience is clear. You have walked in the light and done what is right.

If you receive “love letters,” refuse them for cause. Note that the IRS is estoppel because of their failure to refute, rebut, challenge, or correct your presumptions in your Affidavit Statement.

Rest in the Lord.

Date _____

First and Last Name
c/o general delivery (optional)
Any City,
Any State
Non-domestic Mail [PZ] [00000]

**Notice of Affidavit Statement in Rebuttal to Internal Revenue Code 26 U.S.C §6011 For
Year Period Ending December 31, Any Year**

To:

CM# 0000 0000 0000 0000 0000

Mr. First Last, District Director
Internal Revenue Service
Your Region Tax Address
City, State [PZ] [000000-0000]

CM# 0000 0000 0000 0000 0000

First and Last Name of Current Secretary, U.S. Secretary of Treasury
c/o Department of Treasury
Washing, District of Columbia [PZ] [20220]

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RECORDING REQUESTED BY:

John King., Hancock
AND WHEN RECORDED, MAIL TO
THE FOLLOWING MAIL
LOCATION:

John King., Hancock
c/o general delivery (optional)
Any City, Any State
Non-domestic Mail [PZ] [00000]

SPACE ABOVE THIS LINE FOR RECORDER'S USE

Subscribed, Sworn and Sealed:

Notice of Affidavit Statement

in Rebuttal to
Internal Revenue Code 26 U.S.C §6011
For Year Period Ending December 31, **Any Year**

_____, **This Year**

Certified Mail # _____

Mr. First Last, District Director
Internal Revenue Service
Your Region Tax Address
City, State [PZ] [000000-0000]

Dear **Mr. First Last**, District Director:

I, **John King., Hancock**, a **man**, the undersigned Affiant (hereinafter called “Affiant”), being duly sworn as set forth hereinbelow, makes this special visitation to **Mr. First Last**, District Director, Internal Revenue Service, **Your Region Tax Address, State** [PZ] [00000-0000], the above named Respondent, individually and as officer for the Internal Revenue Service, (hereinafter called “Respondent”), to present this “Notice of Affidavit Statement in Rebuttal to 26 U.S.C §6011 **For Year Period** Ending December 31, **Any Year**” (hereinafter called “Affidavit Statement”).

Authority for Submitting this Statement

Though the Affiant is **not** a person liable to file a return or statement per 26 U.S.C. §6011, this affidavit statement is sent to the Secretary as a courtesy to the Agency to inform its officers of the following.

Because God's law requires men to walk in the light and not in secret, and because I am a changing my tax disposition with the IRS, I, the Affiant, declare and testify by this "Affidavit Statement" that I have chosen to lawfully opt out of the IRS Tax Collection system for the following reasons:

Demand to Record this Instrument

NOTICES the Respondent, that YOU as an employee of the Internal Revenue Service are respectfully Ordered to record this Affidavit Statement in my permanent IRS file as the foundation of my declared tax status; that if you disagree with any claim by the Affiant that you are obligated to rebut that statement with particularity and specificity under penalties of perjury so the Affiant can be in conformity to law and in good standing with the IRS. For purposes of this affidavit, matters set out in this statement will be construed as presumed fact should you fail to rebut (Rule 301, Federal Rules of Evidence governing presumed fact, and corresponding state rules).¹

General Facts

That Affiant is a man created in the image of God and is of age and competent to testify, and further;

There is only one Lawgiver and that is the LORD God, the Creator Who endows men with unalienable rights, the Father of our Lord Jesus Christ (James 4:12). Because He requires truth, this affidavit is sworn in His name as a Statement that is true, correct, and not misleading (Psalm 51:6-14), and further:

¹ Rule 301. Presumptions in Civil Cases Generally - In a civil case, unless a federal statute or these rules provide otherwise, the party against whom a presumption is directed has the burden of producing evidence to rebut the presumption. But this rule does not shift the burden of persuasion, which remains on the party who had it originally.

That Affiant has firsthand knowledge of the facts related herein, and that the facts related herein are true, correct and not misleading to the best of the Affiant's knowledge and beliefs, and further;

That the law and conclusions of law related herein are true to the best of the Affiants knowledge and beliefs, and further;

Affidavit Statements

Statement about Who I am

1. I, the Affiant, declare and testify:

That this Affidavit Statement is being made and presented involuntarily by the Affiant to Respondent in response to, and in rebuttal of presentments, demands, publications, and false allegation made by Respondent to Affiant and other people in similar circumstances to Affiant.

All the foregoing as set forth further herein, and in further response to, and in rebuttal of, presumptions implied by 26 U.S.C §6011. (See Exhibit A, a courtesy copy of same, attached hereto and made a part hereof), cited in Internal Revenue Service ("IRS") Notice 609 Privacy Act and Paperwork Reduction Act Notice ("Notice 609") (See Exhibit B, a courtesy copy of same, attached hereto and made a part hereof), and further;

That the Affiant is not under a contract with the federal government nor is he offering or ratifying any contract expressed or implied; and further,

That the Affiant's mother gave me the name **John King., Hancock**, and not **JOHN KING HANCOCK** which appears to be a TRUST NAME of which I am a beneficiary and not a trustee.

That the account number to which the Federal Social Security Administration uses refer to the TRUST (111-11-1111) which was assigned to me before I was of age for social security purposes only. NOTICES YOU that I reserve the right to reject any presumption by an IRS agent or a court that frivolously uses the TRUST NAME is a reference to me, a living man.

That I am **not** a TRUST or the trustee of the TRUST. I am a man made in the image of God subject to His Son as my Lord and His law as my law (Genesis 1:26-28); that I claim all my God-given rights, yielding none, as protected by the Declaration of Independence and the Bill of Rights.

That my use of a street number, street name, city, state, and Postal Zone [PZ], used by the Affiant, as part of a Mailing Location in this Affidavit Statement, is **not** to be construed as compliance with any statute or presumed status, and further;

That the use of a Notary Public and the filing of this Affidavit Statement in the **Your** county recorder's office by the Affiant, is **not** to be construed as compliance with any statute, and further;

That the use of Year Period Ending December 31, **Any Year**, used by the Affiant in this Affidavit Statement, is not to be construed as compliance with any statute, and further;

That this Affidavit Statement is being made and presented by Affiant to Respondent for the year period ending December 31, **Any Year**.

Statement About My Non-tax Liability

2. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement.

I have determined My "U.S. Income Tax" or "U.S. Individual Income Tax" or "Internal Revenue Tax" liability to be zero for the year period ending December 31, **Any Year** as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and as the term "include" is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763.

Statement About the Affiant's Legal Status

3. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement during the year period ending December 31, Any Year:

That the Affiant is **not** a federal government employee, an officer involved in a "trade or business," a U.S. Citizen subject to Congress per the 14th Amendment; that the Affiant is **not** a resident of the District of Columbia or any federal territory; that the Affiant does **not** have a domicile in the District of Columbia;

That the Affiant is an American Citizen or "non-resident alien" as he understands these terms (26 U.S.C. §7701(b)(1)(B)); that is, I was not born in the District of Columbia nor am I a resident of a federal territory. I am alien to and foreign to the jurisdiction of the District of Columbia including but not limited to its territorial United States District Courts located in various states.

That the Affiant is **not** a "person," "human being," "individual," "homo sapien," "union," "corporation," "natural person," "partnership," or "legal entity" branded by Congress and SOTUS. (See *Citizens United v. Federal Election Commission*, 558 U.S. 310 (2010)). If the Respondent disagrees, the Affiant demands a verified rebuttal claim with strict proof of claim.

That the Affiant is **not** engaged in a “trade or business” which includes “the performance of the functions of a public office” per 26 U.S.C. 7701(a)(26); **nor** does the Affiant operate a “small business” as that legalese is used on Notice of Lien forms which usurp the authority of Christ disturbing peace in His kingdom; **nor** is the Affiant a “person liable to pay any tax” or subject to levy per 26 U.S.C. 6331 (a). If you disagree, the Affiant demands a verified rebuttal claim with strict proof of claim per 26 U.S.C. §6065, and the Administrative Procedures Act, 5 U.S.C. §556.

That I was **not** and continue to remain **not** an “employee” nor “personnel” under a contract of employment for personal services with the “United States” or any “regulated public utility” as “employer” as the foregoing quoted terms are specially defined and used pursuant to the “Public Salary Tax Act of 1939” which is **Exhibit C**, attached hereto and made a part hereof, 26 United States Code (“U.S.C.”) and 26 Code of Federal Regulations (“C.F.R.”), and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763, and further;

That I am **not** engaged in any of the commercial activities governed by the BATF in 27 U.S.C. I do **not** run a distillery out of my basement **nor** do I manufacture firearms out of my garage.

That I received **no** “wages” includable in “gross income” as foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R. Further informs, the term “include” is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763, and further;

That I, the Affiant, was **not** and continue to remain **not** a “transferee,” of any “property owned by the United States” and with regard to “wages.” Moreover, I believe the only person who can be proven to be a “transferee” in U.S. Tax Court is a U.S. Federal government employee who might have U.S. Federal government property in his possession by virtue of an insufficient amount of “return of income” from the gain portion derived from “wages” received for personal services performed for the U.S. Federal government. Further informs, terms are specially defined and used pursuant to 26 U.S.C. §6902 and 26 C.F.R., and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763, and further;

That I, the Affiant, was **not** and continue to remain **not** domiciled expressly “within” but expressly “without” the outer borders and jurisdiction of (1) the “United States;” (2) “a State” or “a political subdivision thereof;” (3) the District of Columbia; (4) any Federal Enclave within one of the compact states; and (5) any Federal territory or possession administered under the exclusive legislative jurisdiction of the United States Congress, and did not meet the “Substantial Presence Test,” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763, ; and further;

That I was **not** and continue to remain **not** (a) a “United States Person;” (b) a “domestic partnership” created “within” the “United States;” **nor** (c) a “domestic corporation” incorporated “within” the “United States;” **nor** (d) “any estate or trust (other than a foreign estate or foreign trust, within the meaning of 26 U.S.C. §7701(a)(31);” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in Black's Law Dictionary, Sixth Edition, p.763, and further;

That I received **no** “income” or “capital gain” directly from, or “effectively connected with” any “person” or “legal entity” “engaged in,” a “trade or business” or “small business” “within” the “United States,” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in Black's Law Dictionary, Sixth Edition, p.763, and further;

That I received **no** “income” or “capital gain” directly from any investment “effectively connected with” a “trade or business” or “small business” “within” the “United States,” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R.; and, as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in Black's Law Dictionary, Sixth Edition, p.763, and further;

That with respect to the “United States” my estate was and continues to remain a “foreign estate” and **not** a “domestic estate,” a “private estate” and **not** “personal property” or “real estate,” private property and not “property of the United States,” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R. and state statutes; and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in Black's Law Dictionary, Sixth Edition, p.763.

[A Statement About the Affiant's Want of a Tax Liability](#)

4. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement for the year period ending December 31, Any Year:

That I have not been made liable to file an IRS 1040 form or any other forms with the IRS **my entire life**; nor has the secretary informed me of such duty, and further;

That I qualify for and hereby make **NOTICE OF REQUEST** that an IRS 2358c letter to acknowledge My exempt status be sent to Me for the year period ending December 31, **Any Year**. If you remain silent, I will assume this status has been properly recorded with the IRS.

[A Statement About the Affiant's Want of Duty to File a 1040 Form](#)

5. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement:

That, notwithstanding I have **not** been made liable to file an IRS 1040 form or any other forms with the IRS, I am making and submitting this Affidavit Statement by necessity because I have been informed that the U.S. Federal government has (unlawfully) prosecuted other people who have no liability to file an IRS 1040 form or any other forms with the IRS by falsely alleging such other people failed to file a U.S. Federal Income Tax return or statement by (erroneously) invoking 26 U.S.C. §§7201-7203 to which I was not and continue to remain **not** subject, such as in U.S. v. Lloyd R. Long, U.S. Dist. Ct., East Dist. of Tenn., Oct. 12, 1993, Case # CR-1-93-91, and further;

That in consequence thereof, this Affidavit Statement, and any other statement, return or report made by Me to the IRS at any time past, present or future, is **not** being made and presented to Respondent voluntarily, but is being submitted by Me **involuntarily by necessity** under coercion, duress, and intimidation out of fear that **if** I did not submit this Affidavit Statement to Respondent, I could also be (unlawfully) prosecuted in the aforesaid manner for allegedly failing to file a U.S. Federal Income Tax return or statement for the year period ending December 31, **Any Year** or for any other reason alleged in connection with My alleged liability under the Internal Revenue Code.

[A Statement About the Want of Legal Authority Regarding the 1040 Form](#)

6. I, the Affiant, declare and testify:

That in researching the question, "Has the IRS 1040 form or a general duty upon inhabitants of the 50 compact states to file said form with any agency ever been published in the Federal Register?" I noted that the importance of it being published is that, according to the Federal Register Act in 44 U.S.C. §§ 1501 et. seq. anything having general applicability and effect must be published there, and further;

That since the IRS is sending many millions of Americans its 1040 forms each year, by their action, the IRS is implying that the IRS 1040 form has general applicability, and further;

That in My further research of the foregoing question, I was unable to locate any reference in the Federal Register that indicated the IRS 1040 form had been published there, and further;

That there are a number of court cases which specifically address this issue which appear to be consistent in ruling that a federal government form requiring information from the general public **must first be published in the Federal Register before the requirement attached** (44 U.S.C. Chapter 15), as in U.S. v. Reinis 794 F.2d 506 which I relied upon wherein it was held that:

“(1) currency transaction reporting form which was never promulgated (published) pursuant to Administrative Procedures Act was not effective as regulation under Reporting Act, and (2) Reporting Act did not require bank to treat cashier check purchases totaling more than \$10,000 as single transaction and to report them, and thus, defendant was not guilty of any offenses for which he was charged.”

and further;

That another case in which a man was accused of not filling out the Customs form 4790 and admitting he was carrying more than \$10,000 when he entered the U.S.A., was found innocent and his money returned to him because the form was never published in the Federal Register, and in that case, specifically the Court said:

“However, the requirement of the Bank Secrecy Act cannot be applied to claimant Palzer because Customs form 4790 was not properly promulgated (published) in that the form is an implementing rule which should have been published in the Federal Register and should have been subject to the notice and comment procedures of the Administrative Procedures Act, 5 U.S.C. §§ 551-559 (APA).” U.S. v. Two Hundred Thousand Dollars, 590 F. Supp. 866, (S.D.FLA, 1984), which case I relied upon, and further;

That in consequence of the foregoing My conclusion and My assertion is that, unless an information gathering form has been presented by the Agency to the Office of Management and Budget (**OMB**) for approval and subsequent assignment of the control number identifying the form, and then the form is published in the Federal Register pursuant to the Federal Register Act and the Administrative Procedures Act, **there would be no obligation on the part of the general public to fill it out.** See The Paper Reduction Act, 44 U.S.C. §3501

[A Statement About Fraud by the IRS Concerning “Voluntary Assessment.”](#)

7. I, the Affiant, for all purposes of this Affidavit Statement declare and testify:

That notices has been given repeatedly by the IRS over many years to the people of the United States of America that the U.S. Federal Income Tax is a system of **voluntary assessment** and **voluntary compliance** despite the common but mistaken belief fostered by deceptive advertising promulgated by the IRS falsely alleging to the effect, in substance, that “every person in the **private sector** in the United States of America must pay U.S. Federal Income Tax as a requirement of law.” NOTICES YOU I could not find a statute that says, “Everyone must pay taxes,” and further;

That every effort is made by the IRS to encourage unnecessary **voluntary assessment** and **voluntary compliance** by supplying millions of copies of IRS Forms and IRS Instruction Booklets to people who are **not liable** to make and deliver such forms or pay any U.S. Federal

Income Tax, while obscuring and suppressing the information that would cause such people to understand that they are not liable for said tax, and further;

That one such said notice was: “Each year American taxpayers **voluntarily** file their tax returns and make a special effort to pay the taxes they owe.” made in a 1971 Internal Revenue 1040 booklet under the authority of Johnnie M. Walters, Commissioner (emphasis added), and further;

That another such said notice was: “Our tax system is based upon **voluntary assessment and payment**, not upon distraint.” *Flora v. U.S.*, 362 U.S. 145 (emphasis added) upon which I have relied, and further;

That another such said notice was: “Our tax system is based on individual **self assessment and voluntary compliance**,” made in a 1975 Internal Revenue Audit Manual under the authority of Mortimer Caplin, Commissioner (emphasis added), and further;

That another such said notice was: “The mission of the Service is to encourage and achieve the highest possible degree of **voluntary compliance**.” made in of the Federal Register §1111.1, March 25, 1974 by Donald C. Alexander, Commissioner (emphasis added), and further;

That another such said notice was: “The IRS’s primary task is to collect taxes under a **voluntary compliance** system.” made in a 1980 Internal Revenue Annual Report by Jerome Kurtz, Commissioner (emphasis added), and further;

That another such said notice was: “Thank you for making this nation’s tax system the most effective system of **voluntary compliance** in the world.” made in a 1993 Internal Revenue 1040 booklet under the authority of Margaret Milner Richardson, Commissioner of Internal Revenue (emphasis added), and further; Affiant admits the income tax is not voluntary for whom it applies; but knows that it is voluntary if one is not liable for any tax and pays it.

That the **voluntary** character of the U.S. Federal Income Tax, in all the categories of tax obligation specified in the Internal Revenue Acts enacted by the U.S. Congress, has been preserved by making the U.S. Federal Income Tax applicable solely to those persons who have exercised a **choice** by making an act or **signing a form of contract** that causes such a person to **volunteer to become legally liable** to pay a U.S. Federal Income Tax on some source of revenue.

That the Affiant has **not** signed, any voluntary contract with the Federal Government.

[A Statement about the Difference between Genuine and Mistaken Liability to File a 1040 Tax Return](#)

8. I, the Affiant, for all purposes of this Affidavit Statement declare and testify:

That when any person becomes a U.S. Federal government employee (**public sector**) by **choosing** to work for the U.S. Federal government, said person thereby **volunteers** to become liable to pay a U.S. Federal Income Tax (called a “**return of income**” in 26 U.S.C. §6012) on all forms of revenue received for personal services rendered under the authority of the terms of the employment contract of said person with the U.S. Federal government pursuant to “The Public Salary Tax Act of 1939,” 26 U.S.C. Subtitle A-Income Taxes and/or Subtitle C-Employment Taxes., and further;

That when any person under the jurisdiction of the laws and Constitution of the U.S.A. **chooses** to accept an inheritance, a gift or certain types of winnings, said person thereby **volunteers** to become liable to pay a U.S. Federal Income Tax on those particular forms of revenue, which said tax is deemed to be an **Indirect Tax** on the recipient of said inheritance, gift or winnings pursuant to 26 U.S.C. Subtitle B-Estate and Gift Taxes §§2001-2210, §§2501-2524, and which said tax is authorized in the laws and U.S. Constitution 1:8:1 and in the 16th Amendment thereof, and further;

That when any person under the jurisdiction of the laws and Constitution of the U.S.A. **chooses** to engage in a trade or business effectively connected with Alcohol, Tobacco, Firearms, Gaming or any other business regulated under 26 U.S.C. §6001 which applies to taxpayers with liabilities for indirect excise taxes on alcohol, tobacco, firearms or gaming, said person thereby **volunteers** to become liable to pay a U.S. Federal Income Tax on those particular forms of revenue, which said tax is an **Indirect Tax** on consumption of alcohol per 26 U.S.C. Subtitle E Alcohol, Tobacco, and Certain Other Excise Taxes and/or Subtitle D-Miscellaneous Excise Taxes and which tax is authorized in the U.S. Constitution 1:8:1 and further;

That I, the Affiant, am **not** a “taxpayer” required to pay the income tax. I am a “nontaxpayer” (42 U.S.C. §1994). That if you disagree with any claim by the Affiant that you are obligated to rebut that statement with particularity and specificity under penalties of perjury so the Affiant can be in conformity to law and in good standing with the IRS. Otherwise, the Affiant will correctly assume all his statement, beliefs, and conclusions of law are correct, complete, and not misleading; and, that he has no legal duty to the IRS and its computer-generated tax collection system.

That when any person in the **private sector** under the jurisdiction of the Constitution of the U.S.A. **chooses** to respond to the deceptive advertising and/or coercion by duress and intimidation of the IRS by requesting and signing IRS forms “under the penalty of perjury” (instead of the proper term: “under penalty of perjury under the laws of the United States of America” pursuant to 28 U.S.C. §1746) such as a “W-4 Form” or a “1040 Form” in the mistaken belief that said person must do so to satisfy law and regulations to which said person is subject, **said person thereby unknowingly volunteers or submits to coercion by intimidation to become legally, but mistakenly, liable to pay a U.S. Federal Income Tax** (called a “return of income” or a return” in 26 U.S.C.) on all forms of “gross income” received under the authority of the terms of said person's mistaken contract with the U.S. Federal government pursuant to 26

U.S.C. Subtitle E Alcohol, Tobacco, and Certain Other Excise Taxes and/or Subtitle D-Miscellaneous Excise Taxes and the Public Salary Tax Act of 1939, all of which laws and regulations are not applicable to persons in the **private sector**, as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and further;

That the **voluntary** character of the U.S. Federal Income Tax could not be otherwise for the cause that **requiring** the making and delivery of a “U.S. Individual Income Tax Return” is a **legal impossibility** since it becomes a **debt instrument upon which collection is enforced**, and such enforcement would then control a person's labor against his will, which is in violation of the alleged Thirteenth Amendment to the U.S. Constitution of the U.S.A. ratified in 1865 (abolition of slavery and involuntary servitude) and the laws of the U.S.A. prohibiting peonage, and further;

That IRS employees attempt to justify their false belief control program by falsely labeling actions taken to comply with such false belief as “**voluntary compliance**” and “**self-assessment**,” when the lawful fact is that under the laws of the U.S.A. **there can be no such condition as a voluntary slave**, and submission to force, intimidation and deceit can never be construed to be “**voluntary**,” or done “**willingly**” or “**knowingly**,” and further; That I, «affiant», Affiant, declare and testify that I am in the **private sector** and that I have never willingly and knowingly entered into any contract to become liable for any U.S. Federal Income Tax pursuant to 26 U.S.C. Subtitle E Alcohol, Tobacco, and Certain Other Excise Taxes and/or Subtitle D-Miscellaneous Excise Taxes, and the Public Salary Tax Act of 1939, all of which laws and regulations are not applicable to persons in the private sector.

[A Statement About the Voluntary Nature of the Tax System](#)

9. I, the Affiant, for all purposes of this Affidavit Statement declare and testify:

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the fact that **direct taxes** must be apportioned by population per the authority granted in the U.S. Constitution 1:2:3 which provisions were not repealed by the Sixteenth Amendment, and further;

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the fact that **indirect taxes** such as duties upon imports and exports, and taxes upon tobacco, alcohol, and firearms may be avoided by the option of **voluntarily** avoiding the purchase of such products, which **indirect taxes** are authorized in the U.S. Constitution 1:8:1 and which provisions were not repealed by the Sixteenth Amendment, and further;

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the ruling of the U.S. Supreme Court in *Pollock v. Farmers' Loan & Trust Co.*, 157 U.S. 429, 15 S.Ct. 673, aff. REG’H., 158 U.S. 601, 155. Ct. 912 (1895), on which I have relied, and which declared at page 558:

“Ordinarily, all taxes paid primarily by persons who can shift the burden upon someone else, or who are under no legal compulsion to pay them are considered indirect taxes; but **a tax upon property holders in respect of their estates**, whether real or personal, or of the income yielded by such estates, and the payment of which cannot be avoided, are direct taxes.” (emphasis added), all said direct taxes being those which Article 1, Sec. 2 Cl. 3 and Article 1, Sec. 9, Cl. 4 of the Constitution of the United States of America requires to be apportioned among the states by population count;” and further;

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the fact that when applied as a tax upon property to which a person becomes associated by inheritance, by gift or by certain winnings, acceptance of these items may be avoided by the Voluntary choice of the intended recipient without compulsion; and thus, upon adequate notice, the said tax may also be avoided or accepted by the intended recipient without compulsion, thus preserving the element of choice and allowing the tax on such income to remain in the constitutionally permitted class of Voluntary indirect tax, and further;

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the Sixteenth Amendment itself, which did not repeal any previous provisions of the Constitution of the U.S.A., so that when applied as a tax upon property to which a person becomes associated by inheritance, by gift or by certain winnings, the U.S. Federal Income Tax applied thereon may be deemed to be an indirect tax, and as the term “Income” is specially defined pursuant to Subpart B-Estate and Gift Taxes of 26 U.S.C. and 26 C.F.R., and as the term “Income” was specially and narrowly defined by the United States Supreme Court in *Merchant's Loan & Trust Co. v. Smietanka*, 255 U.S. 509, (at pages 518 and 519), on which decision I have relied, and which Sixteenth Amendment states:

“The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.” and further;

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the omission of an enforcement clause in the said 16th Amendment such as was included in the 13th, 14th, 15th, 18th, 19th, 23rd, 24th, and 26th Amendments, which would have otherwise additionally stated in substance, “...and Congress shall have the power to enforce this Article by appropriate legislation,” and further;

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the decision in *Evans v. Gore*, 253 U.S. 246, 263, on which I have relied, which states in pertinent part:

“Thus the genesis and words of the [Sixteenth] Amendment unite in showing that **it does not extend the taxing power to new or excepted subjects**,...” (emphasis added), and further;

That the **voluntary** character of the U.S. Federal Income Tax is further confirmed by the fact that any Federal employee has the power to **choose** to avoid employment with the U.S. Federal government (**public sector**) where the stated rate of pay is reduced by the “**return**” of some of the “**gross income**” included in the rate of payment for services rendered merely by **choosing** instead to seek employment in the **private sector** which decision would enable such former Federal employee to avoid being liable to pay any U.S. Federal Income tax by such voluntary choice, and further;

That the voluntary character of the U.S. Federal Income Tax is further confirmed by the common custom of IRS agents to avoid making affidavits in support of an assessment of U.S. Federal Income Tax on wages earned in the private sector but, rather, said agents rely upon the inadvertent and mistaken alleged admission of debt euphemistically termed “**voluntary self-assessment**” that is deemed to be the legal effect of a signature made “under penalty of perjury” (instead of the proper term: “under penalty of perjury under the laws of the United States of America” pursuant to 28 U.S.C. §1746) at the bottom of a “U.S. Individual Income Tax Return” document by one of the people in the **private sector** who is **not liable** to pay any tax under 26 U.S.C. §6331 or other but who has responded to the false advertising of the IRS and/or submitted to the coercion of organized intimidation perpetrated upon such a one to submit such a document to the IRS.

[A Statement About Positive Law and the Affiant Being in the Private Sector](#)

10. I, the Affiant, for all purposes of this Affidavit Statement declare and testify:

That for all purposes of this Affidavit Statement except where noted herein, the use of the term “positive law” shall mean and refer to the legal definition set forth in *Black's Law Dictionary, Sixth Edition*, in pertinent part, as follows:

“**Positive law.** Law actually and specifically enacted or adopted by proper authority for the government of an organized jural society.” and further;

That for all purposes of this Affidavit Statement except where noted herein, the use of the term “special law” shall mean and refer to the legal definition set forth in *Black's Law Dictionary, Sixth Edition*, in pertinent part, as follows:

“**Special law.** One relating to particular persons or things; one made for individual cases or for particular places or districts; one operating upon a selected class, rather than upon the public generally... A 'special law' relates to either particular persons, places or things, or to persons, places, or things which, though not particularized, are separated by any method of selection from the whole class to which the law might, but not such legislation, be applied. *Utah Farm Bureau Ins. Co. v. Utah Ins. Guaranty Ass'n.* Utah. 564 P.2d 751.754...” and further;

That Titles 1, 3, 4, 5, 9, 10, 11, 13, 14, 17, 18, 23, 28, 31, 32, 35, 37, 38, 39, 44 and 49 of the United States Code (U.S.C.) do contain a notice that each said enumerated Title has been enacted into **positive law**, and further;

That 26 U.S.C. is in want of a notice that it has been enacted into positive law, which want constitutes a constructive notice by omission that it is not a positive law applicable to all of the people in our organized jural society of the U.S.A. but is, rather, a special law applicable under particular conditions to particular persons as per the Common Law maxim, “One of two opposite positions being affirmed, the other is denied.” 3 Rolle's English King's Bench Reports., 422, and further;

That I, the Affiant, declare and testify that I am in the **private sector, not the public sector**, and that I have never willingly and knowingly entered into any contract to become liable for any U.S. Federal Income Tax pursuant to 26 U.S.C. Subtitle E Alcohol, Tobacco, and Certain Other Excise Taxes and/or Subtitle D-Miscellaneous Excise Taxes and the Public Salary Tax Act of 1939, all of which laws and regulations are **special laws** applicable only to people employed in the **public sector (U.S. Federal government)**, and **are not positive laws** applicable to persons in the **private sector**.

[A Statement About the Limitations of the “Public Salary Tax Act of 1939”](#)

11. I, the Affiant, for all purposes of this Affidavit Statement declare and testify:

That when the U.S. Congress passed the “Public Salary Tax Act of 1939” which is **Exhibit C**, a courtesy copy of which is attached hereto and made a part hereof, the first sentence declared, “AN ACT Relating to the **taxation of the compensation of public officers and employees.**” and further;

That TITLE I of the “Public Salary Tax Act of 1939” (later codified as the “Internal Revenue Code of 1939”) related to revisions of the Internal Revenue Code affecting public officers and employees of the United States government in the **public sector** who were already identified in the Internal Revenue Code as **the only class of people to whom the Internal Revenue Code was applicable** and the only remaining title, TITLE II of the said Act, for the first time in the revision history of the IRC, seemingly extended the applicability of the IRC to a class of persons identified as “the officers and employees of a 'State' or political subdivision thereof” (but then 'a State' was specially defined to mean 'District of Columbia' in 26 U.S.C. §7701(a)(10) **in effect nullifying any actual extension of applicability**, and further;

That when the said Act was codified as the “Internal Revenue Code of 1939” into 26 U.S.C., which Title is a special law and not a positive law as declared in the previous section of this Affidavit Statement, **there was no authority from the U.S. Congress to make any further extension of 26 U.S.C. as a special law to any class of people beyond the public officers and employees of the United States government (public sector) in the District of Columbia, the seat**

of government and of a 'State' (as specially defined therein to mean "District of Columbia")(The Buck Act at 4 U.S.C. § 110(d); 4 U.S.C. § 72; 15 U.S.C. 633), and further;

That when extensive amendments to 26 U.S.C. were made in 1954, the **U.S. Congress never** then, **nor** in any subsequent year, enacted any **positive law** for the purpose of **extending applicability of 26 U.S.C. to the remaining classes of the people** of the United States of America in the **private sector** as would be required to create universal applicability of 26 U.S.C. Subtitle A-Income Taxes and/or Subtitle C-Employment Taxes to all such people of the U.S.A., and further;

That the making and delivering of a "U.S. Individual Income Tax Return" document by any person subject to the laws and Constitution of the United States of America does **not** represent payment of a **direct tax, an indirect tax or a tax under the Sixteenth Amendment**, but rather, said document is an instrument exclusively authorized **for U.S. Federal government employees** and used by them for the sole purpose of claiming deduction benefits in order to reduce the rebate (**return of income**) which is more precisely termed a **kickback** due to the U.S. Federal government under their employment contract, and further;

That the said **kickback** is the process of "rendering (returning) to Caesar" (U.S. Federal government) "that which is Caesar's" for the cause it was originally included in the "gross income" paid to a Federal employee. Know, however, that the United States is not Caesar in the private sector; that the American Citizen owes allegiance to Christ and NO OATHER (Revelation 1:5-6; Acts 17:6-7); and further;

That the said **kickback** is a commercial contract obligation subject to the laws of commerce, is not pursuant to any taxing power granted to the U.S. Federal government under the Constitution of the U.S.A., and so is **not** bound by its taxing restrictions, and further;

That the said **kickback**, as a commercial contract, is lawful and legally enforceable only when both the U.S. Federal government employee, who is an actual employee, and the U.S. Federal government as employer have entered into the employment agreement willingly (without coercion) and knowingly (without fraud or deceit) with a fair exchange of certain (and not uncertain) consideration, and receive what each is entitled to receive pursuant to said contract, and further;

That the said **kickback** is **illegal when** by some means the U.S. Federal government controls property (funds) derived from sources other than the U.S. Federal government or from income that is not "effectively connected with" a "trade or business" "within" (owned by or organized under the authority of) the "United States," as those quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and as the term "include" is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763, and further;

That any amount mistakenly declared to be “owed” on a “U.S. Individual Income Tax Return” document which did not originally emanate from the U.S. Treasury pursuant to an employment contract with the U.S. Federal government results in **an illegal kickback**, and further;

That forced collection of such a said **illegal kickback** from any person in the **private sector** who mistakenly makes such a declaration results in the IRS controlling the labor of said person by debt, which is prohibited and punishable under the peonage laws of the United States, see 42 U.S.C. §1994 and *Clyatt v. U.S.*, 197 U.S. 207(1904) on which I have relied, and further;

That I, the Affiant, was **not** and continue to remain **not** a member of any class of the people, or any other person or legal entity, to which the special law of 26 U.S.C. Subtitle A-Income Taxes and/or Subtitle C-Employment Taxes are applicable, nor have I willingly and knowingly entered into any contract with the United States making Me subject to same; that if you disagree with any claim by the Affiant that **you are obligated** to rebut that statement with particularity and specificity under penalties of perjury so the Affiant can be in conformity to law and in good standing with the IRS. Otherwise, the Affiant will assume all his statement, beliefs, and conclusions of law are correct and complete; and, that he has no legal duty to the IRS and its computer-generated tax collection system.

Statement About the Affiant's Revocation of Signature

12. I, the Affiant, declare and testify that for the year period ending December 31, Any Year:

That for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement I hereby revoke My signature on all previous communications with the IRS as a matter of ignorance and error, and amend by replacement with this Affidavit Statement any previous return or statement or act creating any implication which conflicts with any information in this Affidavit Statement and which may, due to fraud, deceit and coercion perpetrated upon Affiant, have been filed with the IRS, either by mistake or by necessity, either by Me or any intermediate third party, and further;

That any and all IRS W4 forms or any other IRS forms or reports signed by me at any time which appear to create or imply the existence of a so-called “number of deductions” or “number of exemptions” were signed inadvertently by mistake or for reasons of employment or by necessity in response to threat, duress under force and coercion perpetrated against Me, and are invalid and void ab initio because said forms failed to support the legally required elements of a bona fide simple contract for one or more of the following causes:

(1) constructive fraud that was perpetrated against Me in violation of 18 U.S.C. §1341, which fraud mistakenly convinced Me that such statements and acts were necessary to comply with law, statutes or regulations to which I am allegedly subject;

(2) threat, duress and coercion under force that were and continue to be perpetrated against Me, which have caused Me and continue to cause Me by necessity to submit to making such statements and acts to avoid being prevented and disturbed from freely exercising My unalienable common right to earn a living by engaging in gainful labor;

(3) threat, duress and coercion under force that were and continue to be perpetrated against Me, which have caused Me and continue to cause Me by necessity to submit to making such statements and acts to avoid being prevented and disturbed from freely exercising My unalienable common right to earn a living by traveling upon the public easements and highways, upon common carriers, or to travel to foreign countries from time to time to engage in gainful labor;

(4) threat, duress and coercion under force that were and continue to be perpetrated against Me, which have caused Me and continue to cause Me by necessity to submit to making such statements and acts to avoid being prevented and disturbed from freely exercising My unalienable common right to earn a living by engaging a bank to provide financial services necessary to compete equally with others in the common marketplace;

(5) concealment by artifice and lack of full disclosure of a want of a certain defined benefit, uncertain things being held for nothing at law, and therefore in want of a consideration sufficient to support a simple contract.

[A Statement and Demand for a Refund](#)

13. I, the Affiant, declare and testify that for the year period ending December 31, Any Year:

That for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement I hereby make request of Respondent for an **IMMEDIATE REFUND** to be sent to Me of the following alleged “withholding tax” amounts deducted from My alleged “wages” by «employernm» as My alleged “employer”: in the full amount of \$ **1,111** for “Federal Income Tax Withholding” for which I was not and continue to remain not liable, and in the full amount of \$ **777.77** for “O.A.S.D.I.- F.I.C.A.” (a/k/a “Old Age, Survivors' and Disability Insurance” - “Federal Insurance Contributions Act,” a/k/a “Social Security Tax”) for which I was not and continue to remain not liable, and in the full amount of \$ **1,111**. for “H.I.- F.I.C.A.” (“Health Insurance” - “Federal Insurance Contributions Act,” a/k/a “Medicare Tax”), of which my wife and I received a partial refund of **\$3333** from the Any Year return which withheld a total of **\$4444**, in for which I, or we, was not and continue to remain not liable, as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R. and which said withholding tax amounts were deducted and withheld by **Your Employer**. during the said year period pursuant to a filing of an IRS Form W-4 or any other IRS forms or reports which I made either by mistake or by necessity, due to fraud and coercion under duress which were perpetrated against Me.

A Statement About Definition of Terms

14. I, the Affiant, for all purposes of this Affidavit Statement except where noted herein, declare and testify:

That all legal words and terms shall mean and refer in the same manner as set forth in *Black's Law Dictionary, Sixth Edition*, (hereinafter called "Black's") which has been adopted for legal definitions by the U.S. Congress and which is incorporated herein by reference, and further;

That all other words and terms shall mean and refer in the same manner as set forth in *Webster's New Twentieth Century Dictionary, Unabridged, Second Edition*, which is incorporated herein by reference.

That all words used by the Affiant are to be taken in their natural and normal meaning. All special used by the IRS are presumed to have double meanings as tools of deception.

A Statement About Definition of Important Terms

15. I, the Affiant, for all purposes of this Affidavit Statement except where noted herein, declare and testify:

That use of the terms "I, Me, My" shall mean and refer to Affiant, **John King., Hancock,** and further:

That use of the term "**u**nited States of America" shall mean and refer to the nation declared on behalf of the people of America acting through the duly delegated authority of representatives elected by the said people of America when said representatives executed the "Declaration of Independence of the **u**nited States of America" on July 4, 1776, and further;

That use of the term "**U**nited States of America" and its abbreviation "U.S.A." shall mean and refer to the grand republic nation organized and brought into being and given limited delegation of sovereign power by the people of America acting through the duly delegated authority of representatives elected by the said people of America when said representatives ratified and adopted the compact document between the compact state republics known as the "Constitution of the United States of America" on September 13, 1788, and further;

That use of the term "**c**ompact state" shall mean and refer to one of the state republics with its own limited delegation of sovereign power from the people which was duly formed and made subject to its own constitution ratified by the people who were domiciled within its outer borders and jurisdiction, and which said state republic joined in compact union with the grand republic of the United States of America and which consequently is a signatory to the Constitution of the United States of America, and further;

That use of the term “**United States**” and its abbreviation “**U.S.**” **without enclosing quotation marks** shall mean and refer to the national federal government operating under the legislative jurisdiction of the Congress of the United States of America, and duly restricted to the enumerated sovereign powers and prohibitions of powers set forth in the Constitution of the United States of America, as duly amended, said powers and prohibitions including, but not limited to, supporting and upholding the guarantees of the rights, privileges and immunities of the people of the United States of America set forth in the first ten amendments of the said Constitution (Bill of Rights) and further;

That use of the “United States” has several meanings pursuant to *Hooven & Allison Co. v. Evatt*, 324 U.S. 652 (1945); and,

That use of the term “**United States**” and its abbreviation “**U.S.**” **with enclosing quotation marks** shall mean and refer to a referenced definition of said term with special legal meaning as it appears in a statute or regulation referenced in this Affidavit Statement pursuant to the special or positive laws of the United States of America, and may mean, depending on the context, one of the following alternative meanings, or some other meaning, as the quoted terms in the said referenced statutes or regulations may indicate:

“**United States,**” also called “**a State**” in some said referenced definitions, may mean a municipal corporation, one or more, created in the jurisdiction of the District of Columbia by, or pursuant to the authority of, the United States Congress for the purpose of administrating, with unlimited sovereign power, the District of Columbia, the seat of government of the United States (not exceeding ten miles square) pursuant to the exclusive authority granted to the U.S. Congress in Article I, Section 8 of the Constitution of the United States of America; or alternatively

“**United States,**” also called “**a State**” in some said referenced definitions, may mean a municipal corporation, one or more, created in the jurisdiction of the District of Columbia by, or pursuant to the exclusive authority of, the United States Congress for the purpose of administrating, with unlimited sovereign power, the territories and possessions of the United States which currently include at least the Federal enclave properties purchased inside any of the compact states, plus Puerto Rico, Guam, Samoa and the U.S. Virgin Islands, pursuant to the exclusive authority granted to the U.S. Congress in the U.S. Constitution 4:3 or alternatively

“**United States,**” also called “**a State**” or “**an Agency**” or “**an employer**” in some said referenced definitions, may mean a municipal corporation, one or more, created in the jurisdiction of the District of Columbia by, or pursuant to the exclusive authority of, the United States Congress for the purpose of enabling the U.S. Federal Government to enter into commercial contracts as an employer of Federal “public officers” and “employees,” also called “personnel,” to carry out administrative functions of the U.S. Federal Government requiring personal pursuant to special laws and the lawful powers granted under the Constitution of the United States of America; or alternatively

“**United States,**” also called “**a State**” or “**an Agency**” or “**an employer**” in some said referenced definition, may mean a municipal corporation, one or more, created in the jurisdiction of the District of Columbia by, or pursuant to the exclusive authority of, the United States Congress for the purpose of enabling the U.S. Federal Government to enter into contracts or implied contracts, also called “adhesion contracts” (which are sometimes unconscionable contracts and consequently voidable contracts) with “applicants” under the jurisdiction of the special laws of the United States of America and thereby act as a commercial service provider to carry out commercial functions under the administration of the U.S. Federal Government pursuant to lawful powers granted under the Constitution of the United States of America; or alternatively

“**United States,**” also called “**a State**” or “**an Agency**” or “**an employer**” in some said referenced definitions, may mean a municipal corporation, one or more, created in the jurisdiction of the District of Columbia by, or pursuant to the exclusive authority of, the United States Congress for the purpose of enabling the U.S. Federal Government to enter into contracts with “applicants” under the jurisdiction of the special laws of the United States of America and thereby grant “naturalized citizenship” so that aliens may become “United States citizens” equivalent to the inhabitants of the city of Washington, District of Columbia, or the inhabitants of the territories and possessions of the United States, all the foregoing “**United States citizens**” being subject to the exclusive administration, jurisdiction and unlimited sovereign power of the U.S. Federal Government pursuant to lawful powers granted under the U.S. Constitution 1:8:3; 4:3 of the United States of America in Article I, Section 8; Article IV, Section 3; and the 14th Amendment; or alternatively

“**United States**” when it acts as a said municipal corporation, one or more, created in the jurisdiction of the District of Columbia by, or pursuant to the exclusive authority of, it does so in its lawful capacity to administrate the said exclusive legislative jurisdiction of Congress with unlimited sovereign power over the specially defined “**United States citizens**” (but not “United States Citizens” who are domiciled “within” the outer borders and jurisdiction of one of the compact states) who are domiciled “within” the outer borders and jurisdiction of the said specially defined “United States” and are under the exclusive jurisdiction and subject to the unlimited sovereign power thereof (not under any jurisdiction and sovereignty of one of the compact states), and which said municipal corporation, not being a signatory to the Constitution of the U.S.A., is not constrained by any obligation under the said Constitution to guarantee to said specially defined “**United States citizens**” the same rights, privileges and immunities guaranteed by the said Constitution to the American national people (“United States Citizens”) who are living (i.e. “domiciled”) “**within**” the outer borders and jurisdiction of the compact states; and further; That use of the terms “**Secretary**” or “**Secretary of the Treasury**” shall **not** necessarily mean and refer to the “Secretary of the Treasury of the United States of America” but, unless otherwise noted, shall mean and refer as the foregoing quoted terms are specially defined (or in want of a certain, unambiguous definition) and used pursuant to 26 U.S.C. §7701(a), and 26 C.F.R.; and further;

That unless otherwise noted, use of the term “**include**” shall mean a word of limitation in the context of the quoted terms which are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., the term “include” is legally defined in *Black's Law Dictionary, Sixth Edition*, p.763:

“**Include.** (Lat. *Includere*, to shut in, keep within.) To confine within, hold as in an inclosure, take in, attain, shut up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context [Affiant adds: e.g. “including, but not limited to,” “also including”], express an enlargement and have the meaning of *and* or *in addition to*, or merely specify a particular thing already included within general words theretofore used. 'Including' within statute is interpreted as a word of enlargement or of illustrative application as well as a word of limitation. *Premier Products Co. v. Cameron*. 240 Or. 123, 400 P.2d 227, 228.” and further;

That use of the term “**adhesion contract**” shall mean a form of commercial contract sometimes alleged (erroneously) to exist by reason of an implicating act by a United States Citizen and used as the proof of an allegation (erroneously) that the unalienable rights of a United States Citizen have been knowingly and voluntarily surrendered. Consequently. Said United States Citizen has been transformed into a United States citizen. Further, said surrender of rights and transformation of citizenship may be errantly alleged (erroneously) by a Federal prosecutor to be a mandatory result of the acceptance of alleged benefits by a United States Citizen from a Federal government entity. Said allegations are frequently defective.

Said adhesion contract is created as an unconscionable contract, and consequently a voidable contract, because of (1) the perpetration of fraud and deceit against said United States Citizen; or (2) the perpetration of coercion under duress of force exerted against said United States Citizen; or (3) want of provision in said adhesion contract of an exchange of fair and certain consideration between the presumed parties; and which term is defined in *Black's Law Dictionary, Sixth Edition*, p.40 as:

“**Adhesion contract.** Standardized contract form offered to consumers of goods and services on essentially 'take it or leave it' basis without affording consumer realistic opportunity to bargain and under such conditions that consumer cannot obtain desired product or services except by acquiescing in form contract. Distinctive feature of adhesion contract is that weaker party has no realistic choice as to its terms. *Cubic Corp. v. Marty*, 4 Dist., 185 C.A. 3d 438, 229 Cal. Rptr. 828,833; *Standard Oil Co. of Calif. v. Perkins*, C.A. or., 347 F.2d 379, 383.”

“Recognizing that these contracts are not the result of traditionally 'bargained' contracts, the trend is to relieve parties from onerous conditions imposed by such contracts. However, not every such contract is unconscionable. *Lechmere Tire and Sales Co. v. Burwick*, 360 Mass. 713, 720, 721, 277 N.E.2d 503.

Statement on Affiant's Birth and Citizenship

16. I, the Affiant, declare and testify:

That I **John King, Hancock**, Affiant, was born “within” the outer borders and jurisdiction of the compact state of **Any State** state republic, one of the compact states of the United States of America on **Your Birth Date**, and further;

That in consequence of My place of birth (My nativity) by the Common Law principle of *jus soli*, I, the Affiant, am (1) an American national; (2) a national of the grand republic of the United States of America; (3) a Citizen of the United States (United States Citizen) as that term is used in the U.S. Constitution 1:2(b); (4) a Citizen of My birth state, the compact state of **Any State** state republic as that term is used in the Constitution of the compact state of **Any State** state republic to qualify those eligible to be elected as legislative representatives of the people of said compact state; (5) pursuant to the reciprocity guaranteed by Article IV Sections 1 and 2 of the Constitution of the U.S.A., a Citizen of the compact state of **Any State** state republic as that term is used in the Constitution of the compact state of **Any State** state republic to qualify those eligible to be elected as legislative representatives of the people of said compact state, which is the compact state within whose outer borders and jurisdiction I am currently domiciled; and (6) I have never knowingly and willingly renounced being a Citizen according to the foregoing; and further;

That in consequence of My place of birth, My citizenship according to the foregoing, and My current domicile “within” the outer borders and jurisdiction of the compact state of **Any State** state republic I, the Affiant, am (1) not without the protection of rights, privileges and immunities guaranteed by the Constitution of the United States of America in the manner denied to the inhabitants (United States citizens) of the District of Columbia or of the territories and possessions of the United States which have all been placed under the exclusive legislative jurisdiction and unlimited sovereign power of the United States Congress; and (2) with respect to said District of Columbia and said territories which are administered by the specially defined municipal corporation known as the “United States,” I am domiciled expressly “without” and not “within” the jurisdiction of the said “United States.” Therefore, I am of a “foreign” legal character to the said “United States” (but **not** the nation of the United States of America), being *civiliter mortuus*, (that is, civilly dead) to the jurisdiction of the said “United States” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R.

I, the Affiant, am, by contrast, a United States Citizen as that term is used in Article 1, Section 2, Clause b of the Constitution of the United States of America as aforesaid; and further;

That in consequence of the event and place of My birth, I, the Affiant,

(1) am a natural freeborn **man**, a living soul and consequently of freeman legal character;

(2) am one of the sovereign people of America by the grace of My God and My Creator, and consequently of *sui juris* legal character;

(3) am a member of the grantor class entitled to grant power to a republican form of government;

(4) am an elector entitled to elect representatives in our republican forms of government in this, our nation of the United States of America, and without accepting the label “United States citizen”;

(5) am a child of God, created by the Lord Jesus Christ, not by any government authority; and

(6) was never, and continue to remain not, a corporation, neither foreign nor domestic, neither registered nor unregistered, neither private nor public. If the Respondent Agent for the IRS disagrees, YOU are required to rebut my presumption. Failure to rebut my assertions will be construed as presumed fact (Rule 301, Federal Rules of Evidence governing presumed fact, and corresponding state rules).

That the Christian appellation of Affiant is: “**John King., Hancock**” and any abbreviation of or capitalization of said Christian appellation, when used by Respondent to allege a reference to Affiant, is legally vague and consequently voidable by Me; and further;

That when any name is used by Respondent to allege a legal reference to Affiant by falsely spelling the Christian appellation of Affiant, or any abbreviation thereof, entirely in upper case letters (herein termed “**capitalization**”) it shall be *prima facie* evidence that such act was done **for the malicious purpose of creating a false presumption that Affiant is** (1) a **mere fictional legal entity** created by some governmental authority and consequently without the protection of Affiant's unalienable rights; (2) **without the constitutional rights**, privileges and immunities guaranteed to Affiant by the Constitution of the United States of America and the Constitution of the **Any State** state republic; (3) **without all the rights**, privileges and immunities provided to the people by statutory law; and (4) pursuant to **said false presumption**, that Affiant is not a living, free-born, one of the people; and any such act by Respondent is and shall be an act of fraud, deceit, insult and peonage, and further, said act is and shall be *prima facie* evidence of an outrageous malicious act of official oppression intended to identify Affiant as a fictional legal entity and as being one and the same with a civilly dead **capital** asset unlawfully pledged as collateral for the debt of the “United States” (acting as a municipal corporation to make loan contracts) in a likeness of one head of **cattle**, which word is derived from the same root word “**capite**,” historically meaning a head of cattle; and said act is and shall be in violation of the peonage laws (laws prohibiting slavery) of the United States of America that provide criminal penalties for acts of enslavement or forcing submission to involuntary servitude, and further;

That when Respondent creates any code by encoding the spelling of the Christian appellation of Affiant, or any abbreviation thereof, or when Respondent creates any code by any other method

to allege a legal reference to Affiant, it shall be *prima facie* evidence that such act was done for **the malicious purpose of creating a false presumption that Affiant is**

(1) a **mere fictional legal entity** without unalienable rights; (2) without the constitutional rights, privileges and immunities guaranteed by the Constitution of the United States of America and the Constitution of the **Any State** state republic; (3) without all the rights, privileges and immunities provided to the people by statutory law; and (4) pursuant to said false presumption, that Affiant is not a living, free-born, one of the people; and any such act by Respondent is and shall be an act of fraud, deceit, insult and peonage, and further, said act is and shall be *prima facie* evidence of an outrageous malicious act of official oppression intended to identify Affiant as a mere fictional legal entity, and as being one and the same with a civilly dead **capital** asset unlawfully pledged as collateral for the debt of the “United States” (acting as a municipal corporation to make loan contracts); and said act is and shall be in violation of the peonage laws of the United States of America that provide criminal penalties for acts of enslavement or forcing submission to involuntary servitude.

[A Statement That the Affiant Claims All his God-given Rights](#)

17. I, the Affiant, declare and testify:

That I, the Affiant, hereby claim

- (1) all My unalienable rights granted to Me by My sovereign God and Creator;
- (2) all My unalienable rights recognized and declared by the said Declaration of Independence of the united States of America;
- (3) all My rights, privileges and immunities guaranteed by the said Constitution of the United States of America;
- (4) all My rights, privileges and immunities guaranteed by the Constitution of the compact state of **Any State** state republic, the outer borders and jurisdiction of which said state I was born “within;”
- (5) all My rights, privileges and immunities guaranteed by the Constitution of the compact state of **Any State** state republic, the outer borders and jurisdiction of which said state I am currently domiciled “within;” and
- (6) all My rights, privileges and immunities, enumerated and unenumerated, guaranteed by the laws, statutes and regulations duly enacted pursuant to the provisions and within the limitations of government power contained in the foregoing said constitutions (See the Magna Carta, the Declaration of Independence, the Bill of Rights, Preamble to the Bill of Rights, and Amendment IX); and further;

That I, the Affiant, waive none of My God-given, natural rights, privileges and immunities.

[A Statement on the Affiant's Domicile](#)

18. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement during the year period ending December 31, Any Year:

That I, the Affiant, was **not** and continue to remain **not** domiciled expressly “within” the outer borders and jurisdiction of (1) District of Columbia; (2) a Federal Enclave within one of the compact states; nor (3) any Federal territory or possession administered under the exclusive legislative jurisdiction of the United States Congress; and further;

That in consequence of the foregoing, I, the Affiant, was **not** and continue to remain **not** domiciled expressly “within” but rather I am domiciled expressly “without” the “United States” and I failed to meet the “Substantial Presence Test” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763, and further;

That in consequence of the foregoing, I, the Affiant, was not and continue to remain not a “person,” nor “individual,” nor “U.S. person,” nor “U.S. individual,” nor “taxpayer” “made liable for” any “internal revenue tax” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., and as the term “include” is legally defined as a word of limitation in the context of the said quoted terms in *Black's Law Dictionary, Sixth Edition*, p.763. If you disagree, you have the burden to prove me wrong. Please rebut. If I do not hear from you in writing within 60 days, I will assume my assertions are fact.

[A Statement About the Affiant's legal status](#)

19. I, the Affiant, declare and testify:

That I have never willingly and knowingly entered into any contract to change My legal character or status as set forth in this Affidavit Statement, and further;

That I have never received any “notice” from the “Secretary” citing lawful reasons for altering My said legal character or status as set forth in this Affidavit Statement under the authority granted to the U.S. Federal government in the Constitution of the United States of America as duly amended, as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C., and 26 C.F.R., and further;

That at all times during the entire year period ending December 31, Any Year, I have not changed My said legal character or status.

[A Statement that the Affiant has never been notified by the Secretary that I have a bonafide tax liability.](#)

20. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement during the year period ending December 31, Any Year:

That I was **not** and continue to remain **not** engaged in a trade or business effectively connected with Alcohol, Tobacco, Firearms, Gaming or any other business regulated under 26 U.S.C. § 6001 which applies to taxpayers with liabilities for indirect excise taxes on alcohol, tobacco, firearms or gaming; and further;

That I have **never** willingly and knowingly entered into any contract or license agreement that would subject Me to the requirements of 26 U.S.C. § 6001, and further;

That I have **never** received a “Notice” from “the Secretary” advising Me that in the judgment of “the Secretary” that I am required to make any “return,” render any “statement” or keep any “records” in accordance with and as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. § 6001, and further;

That since the Secretary has never “served” Me with any such said “Notice,” **this can only mean** that I was **not** and continue to remain **not** a “person” required to either “make such returns” or “keep such records” nor made subject to the requirements of 26 U.S.C. § 6001 as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C., and 26 C.F.R.

If the Respondent Agent for the IRS disagrees, YOU are required to rebut my presumption. Failure to rebut my assertions will be construed as presumed fact for which you / IRS shall ever be estoppel (Rule 301, Federal Rules of Evidence governing presumed fact, and corresponding state rules). You have 60 days to rebut.

[A Statement About the Affiant’s Research on the IRS](#)

21. I, the Affiant, declare and testify:

That in researching the question, “Has Congress ever created the Internal Revenue Service or the Bureau of Internal Revenue by legislative act?,” I was able to locate a legislative act passed in 1862 that created the office of the Commissioner of Internal Revenue. However, I was unable to locate any Act that had created the “**Bureau of Internal Revenue**” or the “**Internal Revenue Service**” itself, and further;

That after a careful examination of the court cases relating to this situation, it is clear to Me that, as stated in U.S. v. Germaine, 99 U.S. 508 which I have relied upon:

“...there can be no officer, either *de jure* or *de facto*, if there be no office to fill.” and further;

That this situation, per *Norton v. Shelby County* 118 U.S. 425 which I have relied upon, would be analogous to hiring a president for a company, but never creating the company itself, and further;

That the importance of this issue is that, according to My research and My assertion is that, if Congress never created the “**Bureau of Internal Revenue**” or the “**Internal Revenue Service**” by legislative Act, then neither of the foregoing alleged organizations have ever had legal standing for any official act, either civilly or criminally.

22. I, the Affiant, declare and testify:

That in researching the question, “Is any Internal Revenue 'Act' passed by the U.S. Congress legally applicable in the 50 compact states?” I noted that according to the Constitution of the U.S.A., Congress creates laws for two distinct and separate jurisdictions, said jurisdictions being:

(1) Washington, D.C., plus enclaves in the 50 compact states (i.e., land that has been ceded by one of the compact states to the federal government), plus the territories and possessions, such as Puerto Rico, Virgin Islands, Guam, etc, and the other jurisdiction being:

(2) The 50 compact states; and further;

That the principal difference in the two jurisdictions is that the Constitution of the United States of America must be strictly adhered to by Congress in making laws that affect the 50 compact states, but that in Washington, D.C., enclaves and territories, Congress has EXCLUSIVE jurisdiction, which means they can make any law they want to, and the said Constitution is not considered (U.S. Constitution 1:8) and also see *Caha v. U.S.* 152 U.S. 211, which I have relied upon, wherein it states:

“The laws of Congress in respect to those matters (outside of Constitutionally delegated powers) **do not extend into the territorial limits of the states**, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government.” and further;

That in the case of *Downes V. Bidwell* 182 U.S. 244, which I have relied upon, it is also very explicit:

“Constitutional restrictions and limitations were **not applicable** to the area of lands, enclaves, territories and possessions over which Congress had exclusive legislative authority.” and further;

That the Supreme Court has ruled consistently on this issue ever since America's inception and in the recent case of U.S. v. Lopez 115 S. CT. 1624 (1995) which I have relied upon, the Court ruled a law applicable in Washington, D.C. **was not applicable** in San Antonio, Texas because it did not conform to Constitutional restrictions; and further;

That Rule 54(c) of the Federal Rules of Criminal Procedure, found in Title 18 of the United States Code, defines the term "Act" as follows:

Act of Congress" includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession."

and further;

That 4 U.S.C. § 72 states:

"All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law."

and further;

That based on the above and other research which I have relied upon, My conclusion is that if an agency of the federal government is trying to enforce a law, and the title of the law ends with "Act," it is probably applicable only on **exclusive federal territory**.

The Affiant declares and testifies that He was unable to find a statute requiring him or the average American worker to pay the income tax. If the Affiant failed in his research, please inform with specificity and with proof of claim that the Affiant may be in conformity to law. If the Affiant does not hear a sworn claim in writing to the contrary of the Affiant's conclusion, I will assume no such law exist and that I am in conformity to law.

[A Statement About the Foreign Nature of the IRS](#)

23. I, the Affiant, declare and testify:

That in researching the question, "Is the 'Secretary of the Treasury' identified in the Internal Revenue Code the Secretary of the Treasury of the United States or of Puerto Rico?" I noted that 27 U.S.C. §250.11 U. (definitions) specifically states:

"Secretary means Secretary of the Treasury of Puerto Rico," and further;

That after making a careful search I can find no other definition in either 26 U.S.C. or 27 U.S.C. of the Code of Federal Regulation that specifically defines Secretary of the Treasury to mean the

United States Secretary of the Treasury as the term “United States” is used in the Constitution of the United States of America, and further;

That in consequence of the above mentioned research, I have concluded and My assertion is that the term “Secretary” or “Secretary of the Treasury” in the Internal Revenue Code applies only to the Secretary of the Treasury of Puerto Rico. If this conclusion is incorrect, please inform in writing with testamentary documentation. Otherwise, the Affiant will assume his research is correct, true, and not misleading.

A Statement About Why the Affiant is NOT a Tax Protestor.

24. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement:

That I am a Christian man committed to the rule of law but also a man that does not want to be deceived about what the law requires; and further,

That I was **not** and continue to remain not a “tax protestor” as that term has been used in IRS Document Number 6941, which document is incorporated herein by reference, or as defined by any law, statute or regulation to which I am subject, and further;

That I have **never** knowingly and willfully failed to pay any U.S. Federal Income Tax which has duly been assessed against Me and for which tax I am liable under any law, statute or regulation to which I am subject, and further;

That I have **never** willingly and knowingly made any claim that the U.S. Federal Income Tax is unconstitutional or illegal under the authority granted to the U.S. Federal government in the Constitution of the United States of America, as duly amended, and further;

That absent presentation, by due course of law to a duly constituted jury of My peers, of proof beyond a reasonable doubt that (1) I have knowingly and willfully failed to pay any duly assessed U.S. Federal Income Tax for which I am liable; or (2) have knowingly and willfully committed one or more forbidden acts or failed in one or more mandatory duties in a manner defined as “tax protest” in any law, statute or regulation to which I am subject; or (3) have knowingly and willfully made any claim that the U.S. Federal Income Tax is unconstitutional or illegal under the authority granted to the U.S. Federal government in the Constitution of the United States of America, as duly amended; it is, therefore, a legal impossibility for Me to be an actual “tax protestor” (or any equivalent term or code) with respect to the IRS or the IRC and consequently it is an act of defamation with legal malice for anyone to refer, or to direct, cause or request any other person to refer, to Me by that term (or any equivalent term or code); and it is an act in violation of law as well as a violation of the oath of office for any officer of the U.S. Federal government to suspend, abridge or infringe on My rights, privileges and immunities or

apply any penalties to Me with intentional inequality, or to direct, cause or request any other person to do so, and further;

That to My knowledge, no said proof against Me under the positive laws of the United States of America has ever been presented by due course of law to a duly constituted jury of My peers, as required by the Constitution of the United States of America at Amendment 5.

[A Statement About the Affiant NOT being a “person,” or “individual” or “other legal entity” defined in the code.](#)

25. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement during the year period ending December 31, Any Year:

That I was **not** and continue to remain **not** a “person” nor “individual” or “U.S. individual,” **nor** “taxpayer” or “**U.S. person**” as the foregoing quoted terms are specially defined and used pursuant to 26 U.S.C. and 26 C.F.R., as authorized by the U.S. Constitution 1:8:1 indirect excise taxes and the 16th Amendment indirect excise income tax when those said terms are applied to allege the assessment of a DIRECT TAX upon My **private sector** occupation of common Right, Labor Property, and Wage as a specialized type of Property as per the United States Federal District and Federal Appeals Court decisions of, but not limited to, the following decisions, which I have relied upon:

Economy Plumbing & Heating v. U.S., 470 F. 2nd. 585, 589 (1972)

Long v. Rasmussen., 281 F. 236(1922)

First National Bank Emlenton Pa. v. U.S., 161 F. Supp. 847(1958)

Stuart v. Chinese Chamber of Commerce of City., 168 F. 2nd. 712 (1 948);

and further;

That with the exception noted for “Income” below, any earnings which I have received for the year period ending December 31, «yrperend» have been (1) compensation for My occupation, performed entirely within the **private** sector, of common Right, Labor Property, and Wage as a specialized type of Property, which is My personal property, or (2) compensation entirely within the **private sector** received upon the sale, exchange, collection or other disposition of My personal property located entirely outside the geographical and jurisdictional boundaries of the District of Columbia and the territories and possessions under the exclusive jurisdiction of the United States Congress (i.e. “without” the “United States”), said compensation hereinafter called “Compensation” and therefore said earnings are not “Income” upon which any tax or return may be assessed, as the term “Income” is defined pursuant to 26 U.S.C. and 26 C.F.R., and as the

term “Income” was defined by the United States Supreme Court in Merchant's Loan & Trust Co. v. Smietanka, 255 U.S. 509, (at pages 518 and 519), which decision I have relied upon, and further;

That any said “Income” which I have received has been less than the stated minimum amount promulgated by the IRS for the year period ending December 31, **Any Year** for which any statement or return is required under the IRC.

A Statement About Legal Tender

26. I, the Affiant, declare and testify:

That under the de facto monetary system now in effect, the medium of exchange and so-called “legal tender” for the United States is purported to be principally debt instruments called “Federal Reserve Notes” issued by the privately owned Federal Reserve Bank (hereinafter called “FRN's”), which FRN's are erroneously and fraudulently denominated in “Dollars” because said FRN's have no intrinsic value and cannot be redeemed for actual “Dollars” and further;

That an actual “Dollar” as that term is defined by the 1792 Coinage Act enacted by the United States Congress, which act has never been rescinded, denotes and means exclusively a definite certain weight, namely 371.25 grains, of 99.999 percent pure metallic silver, and further;

That the term “Dollar” is in the same category of meaning as the terms “grain,” “ounce,” “pound” and “ton,” denoting the weight of some substance, and further;

That the concept of an amount of weight separate and apart from the substance whose weight it measures is a physical and legal impossibility, and further;

That a “grain,” “ounce,” “pound” or “ton” is not a piece of paper nor an instrument of debt obligation, and neither is a “Dollar,” and further;

That all My Compensation, as aforesaid, has been received in FRN's which have no actual redeemable or intrinsic value, and therefore no actual economic value, and it is a practical and legal impossibility to receive actual income, alleged or not, that has no actual economic value. If you disagree, please rebut with a verified claims else I will assume my presumption is a fact.

A Statement About Presumed Contracts and the SSN

27. I, the Affiant, declare and testify that for all the causes of the facts, statements, claims, laws and conclusions of law declared in this Affidavit Statement:

That I have never willingly and knowingly entered into any contract which would alter My legal character and status as set forth in this Affidavit Statement, and further;

That any statements or implicating acts contrary to the facts, statements, claims, laws or conclusions of law contained in this Affidavit Statement which may have been made by Me at any time were made either (1) inadvertently by mistake under the influence of constructive fraud that was perpetrated against Me, which fraud mistakenly convinced Me that such statements and acts were necessary to comply with law, statute or regulation to which I am allegedly subject, and/or (2) involuntarily by necessity in response to threat, duress and coercion under force that were and continue to be perpetrated against Me. Such coercion caused forced me to submit to this fraud out of fear of punishment and from freely exercising My unalienable right to earn a living through gainful labor. Now that I have knowledge all said statements or implicating acts are hereby rescinded, revoked and declared void *ab initio* (i.e. “from the beginning”) in reliance upon the established legal doctrine *that fraud vitiates (makes null and void) all contracts ab initio*, and threat, duress and coercion by force vitiates (makes null and void) all contracts *ab initio* (United States v. Throckmorton 98 U.S. 61 25 L. Ed. 93, October Term, 1878), and further;

That I am not submitting the said Social Security Account Number which the Federal Social Security Administration uses in matters concerning Me and set forth at the beginning of this Affidavit Statement voluntarily, but involuntarily by necessity, in response to the fraud, threat, duress and coercion of force perpetrated against Me, as aforesaid, because I have been informed that the IRS, in collusion with the U.S. Federal government, has erroneously (unlawfully) prosecuted others or erroneously ignored correspondence received from others for failing to provide Social Security account numbers in correspondence with respect to a U.S. Federal Income Tax return or statement which has been magically transformed into a “Tax ID Number” (TIN), and further;

That in consequence of the foregoing, the said Social Security Account Number is not being provided herein voluntarily, but is being submitted involuntarily by necessity, under duress out of fear that if I did not provide said SSN with this Affidavit Statement, I could also be (unlawfully) prosecuted or this correspondence Affidavit Statement could be (unlawfully) ignored by the Respondent, and further;

That I have never willingly and knowingly entered into any contract (or so-called “adhesion contract”) with respect to the Federal Insurance Contributions Act or the Social Security Administration of the U.S. Federal government for the cause that no such bona fide contract was offered to Me, and further;

That My mere alleged eligibility declared to exist by the U.S. Congress to receive an uncertain benefit from the Federal Social Security Administration at the sole discretion of future acts of the U.S. Congress is not a certain consideration which would support a simple contract, and further;

That it is an established maxim of law *that want of consideration vitiates a contract* and an uncertain quantity of consideration causes a want of consideration as per the Common Law maxims: “An uncertain quantity vitiates the act.” 1 Rolle's English King's Bench Reports, 465, and “Uncertain things are held for nothing.” Davies' Reports, Irish King's Bench. 33, and further;

That as of the end of the Any Year Federal fiscal year, the stated Total Public Debt of the U.S. Federal government was estimated at \$5,453,677,000,000, as reported by the *Statistical Abstract of the United States, Any Year (117th Edition)*, published September, Any Year by the U.S. Bureau of the Census, Washington, D.C., and further;

That said Public Debt included no provision for future obligations of the Federal Social Security Administration beyond the current fiscal year because no such obligations have been duly authorized and appropriated by an act of the United States Congress, and further;

That consequently, no one, also including Me, may be certain to receive any alleged benefits (“alleged benefits”) in the future from the Federal Social Security Administration unless and until specific appropriations for that purpose are duly enacted by a future United States Congress, and further;

That the same lack of certain benefit for all people who have been assigned Social Security account numbers has existed at all times in the past since the beginning of the Federal Social Security Administration, and further;

That in consequence of the foregoing, the only people who have been assigned Social Security account numbers as alleged beneficiaries of the Federal Social Security Administration who have any claim against the United States public treasury for said “alleged benefits” are those for whom the U.S. Congress has already made an appropriation, which can last no longer than the current fiscal year, and further;

That the rest of the people in America who have been assigned Social Security account numbers have no enforceable claim on public funds, and all they possess is an uncertain fully revocable political promise by some Congressmen, upon which the U.S. Congress can renege at any moment – a promise that creates uncertainty among the people, and further;

That if the U.S. Congress decided tomorrow to revoke previously appropriated funding of Social Security “alleged benefits” to cut off all Social Security payments, no one would have any enforceable claim for payment from the U.S. Federal government, regardless of any alleged “eligibility” or the total amount allegedly “paid in” for alleged “insurance” to the account number of such person, and further;

That absent any certainty of any future “alleged benefits” as consideration, there is **no** way that any application for any Social Security account number made by Me at any time can be deemed to be any contract (or so-called “adhesion contract”), and any allegations of My status, My legal character or jurisdiction to which I am subject based on said allegation of contract (or so-called “adhesion contract”), or *allegation that I am an employee* of the U.S. Federal Government merely by having a Social Security account number pursuant to 5 U.S.C. § 552(a)(13) or *allegation that I am allegedly a trustee of a Social Security account number*, or *allegation that I am allegedly a trustee of “alleged benefits” from the Federal Social Security Administration* or

from any other U.S. Federal Agency are, and have at all times past been, null and void at law, being void *ab initio*, and further;

That for all the foregoing causes, the Social Security Account Number assigned to Me and any act or application made by Me pursuant to the Federal Insurance Contributions Act has never been and is **not** now a *bona fide* contract, being void *ab initio* for fraud, for duress under force, and for want of certain consideration, and further;

That because an application for an account number made to the Federal Social Security Administration is **not** a *bona fide* contract, being void *ab initio*, any thing of value, or even any declaration of alleged “eligibility” to receive “alleged benefits” that is received by any recipient from the Federal Social Security Administration is **not** a *bona fide* benefit proceeding from a contract but is **rather an actual gift that puts no such recipient under any obligation to waive any right or submit to any jurisdiction**, and further;

That in the foregoing statements about the existence of contracts with the U.S. Federal government, I have relied upon the U.S. Constitution 1:8(a); the U.S. Constitution 1:9(g) and as per the Court decisions of, but not limited to, the following decisions which I have relied upon: Hughes Aircraft Co. v. United States, 534 F. 2d 889, 906 (Ct. Cl., 1976), where that Court declared:

“The second principle is that before any expenditure of public funds can be made, there must be an act of Congress appropriating the funds and defining the purpose for such appropriation. Thus, no officer of the Federal Government is authorized to pay a debt due from the U.S., whether or not reduced to a judgment, unless an appropriation has been made for that purpose.”

National Association of Regional Councils v. Costle, 564 F. 2d 583, 586 (D.C. Cir., 1977) where that Court declared:

“Government agencies may only enter into obligations to pay money if they have been granted such authority by Congress. Amounts so authorized by Congress are termed collectively 'budget authority' and can be subdivided into three conceptually distinct categories -- appropriations, contract authority, and borrowing authority. Appropriations permit an agency to incur obligations and to make payments on obligations. Contract authority is legislative authorization for an agency to create obligations in advance of an appropriation. It requires a subsequent appropriation or some other source of funds before the obligation incurred may actually be liquidated by the outlay of monies. Borrowing authority permits an agency to spend debt receipts.”

and further;

That I, the Affiant, during the year period ending December 31, **Any Year** was not and continue to remain not a “person,” nor “individual,” nor “U.S. person,” nor “U.S. individual,” nor “personnel of the Federal Government” as the foregoing quoted terms are specially defined and used pursuant to 5 U.S.C. § 552a(a)(13) - Government Organization and Employees.

A Statement About Constructive Fraud Against the Affiant

28. I, the Affiant, declare and testify:

That I have never willingly and knowingly entered into any contract which would alter My legal character and status as set forth in this Affidavit Statement, and further;

That any statements or implicating acts contrary to My said legal character and status which appear to create or imply the existence of a so-called “adhesion contract” or which appear to identify me as a “taxpayer” pursuant to 26 U.S.C, such statements or acts effectively connected with, but not limited to, any and all IRS forms and reports, Driver's License Application, Voter Registration Application, Passport Application, Bank Account Application, Airline Ticket purchase, Professional License Application, Sales Tax License Application, Loan Application,, or other document, were made either *inadvertently by mistake or by necessity* in response to threat, duress, and coercion for one or more of the following causes:

(1) **constructive fraud that was perpetrated against Me**, which fraud mistakenly convinced Me that such statements and acts were necessary to comply with law, statutes or regulations to which I am allegedly subject; (2) threat, duress and coercion under force that were and continue to be perpetrated against Me, which have caused Me and continue to cause Me by necessity to submit to making such statements and acts to avoid being prevented and disturbed from freely exercising My unalienable common right to earn a living by engaging in gainful labor; (3) threat, duress and coercion under force that were and continue to be perpetrated against Me, which have caused Me and continue to cause Me by necessity to submit to making such statements and acts to avoid being prevented and disturbed from freely exercising My unalienable common right to earn a living by traveling upon the public easements and highways, upon common carriers, or to travel to foreign countries from time to time to engage in gainful labor; (4) threat, duress and coercion under force that were and continue to be perpetrated against Me, which have caused Me and continue to cause Me by necessity to submit to making such statements and acts to avoid being prevented and disturbed from freely exercising My unalienable common right to earn a living by engaging a bank to provide financial services necessary to compete equally with others in the common marketplace; (5) concealment by artifice and lack of full disclosure of a want of a certain defined benefit, uncertain things being held for nothing at law, and therefore in want of a consideration sufficient to support a simple contract;

And further that all said so-called “adhesion contracts” statements or acts are hereby rescinded, revoked and declared void *ab initio* in reliance upon the established legal doctrine that fraud vitiates (makes null and void) all contracts *ab initio*, threat, duress and coercion by force vitiates

(makes null and void) all contracts *ab initio*, and want of a consideration sufficient to support a simple contract vitiates (makes null and void) all contracts *ab initio*.

A Statement About 26 U.S.C §6011 and the Affiant Being in Conformity to Law

29. I, the Affiant, declare and testify:

In 26 U.S.C §6011, the secretary says,

“When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.”

Though this statute does not apply to the Affiant, I respectfully request,

That if this Affidavit Statement is not the proper format for making the statement requested in 26 U.S.C §6011 of the IRC, or Respondent has information that would controvert and overcome this Affidavit Statement, in consideration of all the existing obligations of Respondent to Me including, but not limited to:

- (1) Those obligations which were willingly and knowingly accepted by Respondent under the oath of office made by Respondent upon assuming the public office (if any) of the United States government held by Respondent;
- (2) The obligations of Respondent implied by operation of law upon publication of the annual general requirement stated in 26 U.S.C §6011 of the Internal Revenue Code;
- (3) The obligations of Respondent implied by operation of law upon publication or presentment of any other demand or obligation made upon Me by Respondent;
- (4) The obligations of Respondent implied by operation of law under the Federal Administrative Procedures Act; and
- (5) The obligations of Respondent implied by operation of law in consequence of the actions and statements of Respondent and the principal of Respondent cited or described in this Affidavit Statement, and further;

That upon receipt by Respondent of this Affidavit Statement, in consequence of said obligations, it is mandatory that Respondent advise Me of such information that would controvert as aforesaid, or show cause for any mandatory demand or obligation made upon Me by Respondent and advise Me of said cause, **IN AFFIDAVIT FORM** by writing **WITHIN SIXTY (60) DAYS**

from receipt hereof a counteraffidavit (“Counteraffidavit”), proving with particularity by stating all requisite actual evidentiary fact and all requisite actual law under the laws of the United States of America, and not merely the ultimate facts or conclusions of law, that this Affidavit Statement is substantially and materially false sufficiently to change materially My legal character and status with respect to My alleged liability for the payment of any tax or My alleged mandatory obligation for the performance of any act required under the Internal Revenue Code, and I will comply with the instructions of Respondent as required by the laws of the United States of America, and further;

That until I receive the said Counteraffidavit from Respondent as stated in the foregoing, I will take the position that all the facts, statements, claims, laws and conclusions of law contained in this Affidavit Statement are true and valid, and that I have hereby satisfied the alleged requirement of the IRS that I file a tax return or statement pursuant to 26 U.S.C §6011 of the IRC for the year period ending December 31, Any Year, and further;

That the failure of Respondent to respond with said Counteraffidavit as stated in the foregoing will entitle Me to accept as true that Respondent has **ACQUIESCED** to all the facts, statements, claims, laws and conclusions of law made in this Affidavit Statement and that Respondent **CANNOT** present said Counteraffidavit, and further;

That upon said failure, from the date hereof forward, the established legal doctrine of “estoppel by acquiescence” will prevail against Respondent with respect to the facts, statements, claims, laws and conclusions of law made in this Affidavit Statement, as per Melorich Builders, Inc. v. Superior Court., 60 Cal. App. 3rd. 931., 207 Cal. Rep. 47 (Oct. 1984) which case I have relied upon, and as per Common Law maxim dating back at least 3400 years to Numbers Chapter 30 in Mosaic Law, and I shall rely upon said estoppel, and further;

That with respect to the notice hereby furnished to Respondent and the alleged agency relationship that Respondent has with Respondent's principal, it is a Common Law maxim that:

“Notice to the agent is notice to the principal; notice to the principal is notice to the agent.”

and further;

That it is also mandatory that Respondent respond according to the foregoing by delivering said Counteraffidavit to My mailing location, addressing Me with My proper Christian appellation exactly as shown for same first above, and further;

That it is also mandatory that Respondent sign and certify “under penalty of perjury under the laws of the United States of America” pursuant to 28 U.S C. §1746 said Counteraffidavit and all correspondence in response to this Affidavit Statement (collectively called “Response Correspondence”) so I can know that I am dealing with the Respondent of this Affidavit Statement or the duly appointed successor of Respondent, and further;

That it is also mandatory that the response of Respondent in said Response Correspondence as to the demands presented in this Affidavit Statement must not constitute a dishonor, which dishonor consists of either (a) no answer, or (b) a computer-generated response of any kind after the said Sixty (60) days without a granted request for extension of time by the Affiant upon good cause shown in a timely manner, and further;

That a second said dishonor may occur under Commercial Law if the answer of Respondent in said Response Correspondence is an unsigned, computer-template generic letter, evasive, irrelevant, immaterial, scandalous, outrageous, made by the wrong party, or not based on first-hand knowledge; and any facts alleged in said response must be on first-hand knowledge in affidavit form, wet-ink signed, verified by notary attestation, and in the same way the affiant thereof held to the penalties of perjury under the laws of the United States of America by the signature of the affiant thereof pursuant to 28 U.S.C. § 1746(1), and further;

That any such dishonor by silence or frivolous non-response will constitute a default or invalid response by Respondent and this Affiant reserves all rights to further legal remedies in consequence of any said default or said invalid response.

Affiant's Requirement of the Respondent

30. I, the Affiant, declare and testify:

That **so I can know that I can rely upon the authority**, pursuant to the authority granted by the American people under the Constitution of the United States of America, of any requests, demands or statements made by said Respondent in said Response Correspondence, it is also mandatory that Respondent bring certified true copies or originals of the following documents or statements together with any said Response Correspondence:

(1) Document certifying the appointment of the "Secretary of the Treasury," or the "Secretary" as those terms are used in and pursuant to 26 U.S.C., and in and pursuant to 26 C.F.R., as the Secretary of Treasury of the United States duly executed by the President of the United States, as the term "United States" is used in the Constitution of the United States, in compliance with the procedure as required by the Constitution of the United States of America at Article 2, Section 2, Clause b (Appointment of Officers of the United States); and

(2) Document certifying the duly exercised advice and consent to Appointment of the said "Secretary" as the Secretary of Treasury of the United States duly enacted by the Senate of the United States, as required by the U.S. Constitution :2:2(b) (Consent to Appointment of Officers of the United States); and

(3) Document certifying that the duly prescribed constitutional Oath of Office ("Oath of Office") was duly sworn or affirmed in writing by the said "Secretary" under penalty of perjury under the laws of the United States of America to support, preserve, protect and defend the Constitution of

the United States of America upon assuming the office of the Secretary of Treasury of the United States, as required by the U.S. Constitution 6(c) and

(4) Sworn statement by the said “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America that said “Secretary” has not foresworn his supreme allegiance to the United States of America after swearing or affirming the said Oath of Office by swearing or affirming supreme allegiance to the foreign power commonly known as Interpol, which same is recognized as an independent foreign power by treaty with the United Nations organization, which said supreme allegiance to a foreign power, if any, is a violation of the U.S. Constitution 6(c) (Oath to support the Constitution); U.S. Constitution 6(b) (Supremacy of the Constitution); and at U.S. Constitution 1(h) (Restriction against officers of the United States receiving emoluments or titles from foreign states); and

(5) Sworn statement by the said “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America that said “Secretary” has not foresworn his supreme allegiance to the United States of America after swearing or affirming the said Oath of Office by swearing or affirming supreme allegiance to the foreign power commonly known as the International Monetary Fund or the World Bank or any subdivision of either, which same is recognized as an independent foreign power by treaty with the United Nations organization, and/or foreswearing receipt of salary or other emoluments from the United States in favor of receiving title(s), salary or other emoluments exclusively from the International Monetary Fund or the World Bank or any subdivision of either, which said supreme allegiance to a foreign power, if any, is a violation of the U.S. Constitution 6(c) (Oath to support the Constitution); U.S. Constitution 6(b) (Supremacy of the Constitution); and U.S. Constitution 1:9(h) (Restriction against officers of the United States receiving emoluments or titles from foreign states).

(6) Sworn statement by the said “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America the existence of a delegation of authority pursuant to the Constitution of the United States of America, as duly amended, granting authority to the said “Secretary” or his delegated agents, including but not limited to the IRS, to engage in law enforcement actions or otherwise exercise jurisdiction over Affiant “without” (outside) the geographical boundaries of (1) the District of Columbia, (2) the territories and possessions of the “United States” which are under the exclusive legislative jurisdiction of the U.S. Congress, or (3) Federal enclaves within the compact states of the United States of America.

(7) Sworn statement by the said “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America a true copy of the Act of Congress creating the “Internal Revenue Service” or the “Bureau of Internal Revenue” and creating the public office of the Respondent derivative of and contingent upon such Act.

(8) Sworn statement by the said “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America the duly made appointment of Respondent to the public office of Respondent as an officer of the U.S. Federal Government.

(9) A certified true copy of the document certifying that the duly prescribed constitutional oath of office was duly sworn or affirmed in writing by the Respondent under penalty of perjury under the laws of the United States of America to support, preserve, protect and defend the Constitution of the United States of America upon assuming the public office of the U.S. Federal Government held by Respondent, as required by the U.S. Constitution 6(c) (Oath of Office); and

(10) Sworn statement by the Respondent duly sworn or affirmed by the Respondent under penalty of perjury under the laws of the United States of America affirming that since swearing or affirming said constitutional oath of office, Respondent has made no controverting oath to the said foreign power known as “Interpol” or the said foreign power known as “International Monetary Fund or the World Bank or any subdivision of either.”

(11) Sworn statement by the “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America a true copy of the Act of Congress that creates jurisdiction of the Respondent to require **private sector** inhabitants of the 50 compact states of the United States of America to make and deliver a “U.S. Individual Income Tax Return” to the IRS each year.

(12) Sworn statement by the “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America a true copy of the pages from the Federal Register which published the form of the IRS 1040 Form, in compliance with the requirements of the Federal Register Act codified in 44 U.S.C. §§ 1501, et seq.

(13) Sworn statement by the “Secretary” as the duly appointed Secretary of the Treasury of the United States certifying under penalty of perjury under the laws of the United States of America a true copy of the pages from the Federal Register which published the requirement that **private sector** inhabitants of the 50 compact states of the United States of America are required to make and deliver a “U.S. Individual Income Tax Return” to the IRS each year, in compliance with the requirements of the Federal Register Act codified in 44 U.S.C. §§ 1501, et seq.

(14) The foregoing Thirteen (13) documents are required by Affiant to be brought by Respondent together with said Response Correspondence because as an operation of law, subject matter jurisdiction or lack of it may be raised at any time and shifts the burden of proof to the individual from whom the original presentment (Any Year Internal Revenue Service Form 1040 Instruction Booklet) or demand (26 U.S.C §6011) was made. With respect to the foregoing, I have relied upon the following court decisions and law:

a. FRCP Rule 54(c), 18 U.S.C. §201 defines the term “Act” as follows:

“Act of Congress” includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession.”

b. 4 U.S.C. §72 states:

“All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.”

c. The court declared in *Foley Brothers v. Filardo*, 336 U.S. 281(1948):

“It is a well established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States unless a contrary intent appears.”

d. 5 U.S.C. §556(d) states

“When jurisdiction is challenged the burden of proof is on the government.”

The Respondent is hereby challenged according to the foregoing list of required documents, all of which said documents it is mandatory Respondent must bring with said Response Correspondence to show proof of the jurisdiction of Respondent over Me.

The undersigned Affiant being duly sworn, further testifies and states the following: I have read the contents of this Affidavit Statement prepared for presentment to **Mr. First Last**, District Director, Internal Revenue Service, **Your Region Tax Address, City, State** [PZ] [75243], and, pursuant to 28 U.S.C. §1746 (1), I declare and affirm under penalty of perjury under the laws of the United States of America that the contents of this Affidavit Statement are true and correct in actual fact, and in actual law, and to what I believe to be true by

My own research, the Declaration of Independence of the united States of America, the Constitution of the United States of America and Bill of Rights at the first ten Articles of Amendment thereof, and by the actual Acts of Congress, and United States Supreme Court and inferior court decisions supporting My contentions, charges, claims and response, and if called upon to do so, I am willing to testify in an Article III court regarding any item or reference contained in this Affidavit Statement.

Though I am just a simple man, I want to be in conformity to law. If you find an error in my research, please inform me in writing with specificity and particularity within 60 days. Thank You. Please verify your rebuttal with a sworn statement accompanied with a blue-ink, hand written signature. If I do not hear from You, You will be in dishonor, and I will assume that my position is true, correct, and not misleading. If you choose to remain silent you will be forever estoppel. Moreover, if I receive any computer-generated letters demanding some kind of

performance from me I will assume them to be fraudulent and errantly issued under color of law (18 U.S.C § 241, 242).

Further Affiant Sayeth Naught.

Executed on _____, This Year

John King., Hancock, Sui Juris, Affiant

Attachments

Exhibit A 26 U.S.C §6011 (pertinent part)

Exhibit B Notice 609

Exhibit C Public Salary Act

cc: **First and Last Name**, current U.S. Secretary of Treasury

Notary Attestation

Your State)

) ss.: Jurat

County of Name)

On this day of _____, 20_____,
_____ appeared before me to so swear and to
attach his/her signature to this instrument.

Notary Public Seal

Exp Date: _____ Exhibit A

Certificate of Service

For Affidavit Statement of **John King., Hancock**

For Year Period Ending December 31, **Any Year**

I, the undersigned **John King., Hancock**, hereby certify under penalty of perjury under the laws of the United States of America that I made service of a true copy of the document entitled “Notice of Affidavit Statement In Rebuttal to 26 U.S.C §6011, For Year Period Ending December 31, **Any Year**” by **John King., Hancock**, Affiant, which was sent to **Mr. First Last**, District Director, Internal Revenue Service, **Your Region Tax Address, City, State, [PZ] [00000-0000]** by First Class Mail, postage paid, Certified Mail # _____, Return Receipt Requested, on the _____ day of _____, **This Year**

And, upon **Current First and Last Name**, Secretary of Treasury, Washington, District of Columbia [PZ] [20220] by First Class Mail, postage paid, Certified Mail # _____, Return Receipt Requested, on the _____ day of _____, **This Year**.

Printed Name: _____

Signature: _____

Exhibit A

26 U.S.C. § 6011 - U.S. CODE - UNANNOTATED TITLE 26. INTERNAL REVENUE CODE § 6011. GENERAL REQUIREMENT OF RETURN, STATEMENT, OR LIST

Current as of January 01, 2024

(a) General rule.--When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

(b) Identification of taxpayer.--The Secretary is authorized to require such information with respect to persons subject to the taxes imposed by chapter 21 or chapter 24 as is necessary or helpful in securing proper identification of such persons.

(c) Returns, etc., of DISCS and former DISCS and former FSC's.--

(1) Records and information.--A DISC, former DISC, or former FSC (as defined in section 922 as in effect before its repeal by the FSC Repeal and Extraterritorial Income Exclusion Act of 2000) shall for the taxable year--

(A) furnish such information to persons who were shareholders at any time during such taxable year, and to the Secretary, and

(B) keep such records, as may be required by regulations prescribed by the Secretary.

(2) Returns.--A DISC shall file for the taxable year such returns as may be prescribed by the Secretary by forms or regulations.

Exhibit B

Notice 609

Cut and Pasted from (Rev. October 2013)

Privacy Act Notice Department of the Treasury Internal Revenue Service Cat. No. 45963A
Notice 609 (10-2013) The Privacy Act of 1974 says that when we ask you for information about yourself, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Sections 7601–7613 authorize us to examine books and records and ask questions to obtain information we need. Section 6109 and its regulations say that you must provide your identification number on what you file. Paid tax return preparers and electronic return originators are also required to provide their identifying numbers. We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law.

We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. We may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, the law says that you may be subject to penalties and interest, and in certain cases, criminal prosecution. If you do not provide required information, or provide false or fraudulent information, the law says that we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your return. This could make your tax higher or delay any refund. You may also be subject to additional interest, penalties, or criminal prosecution.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please visit our website at IRS.gov, or call or visit any Internal Revenue Service office.

Cut and Pasted from Rev. October 2013

Exhibit C

**THE PUBLIC
SALARY TAX ACT OF 1939**

AN ACT

Relating to the taxation of the compensation of public officers and employees.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this act may be cited as the "Public Salary Tax Act of 1939".

TITLE I

Sec. 1. Section 22(a) of the Internal Revenue Code (relating to the definition of "gross income") IS AMENDED by inserting after the words "compensation for personal service" the following: ("including personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing").

Sec. 2. Section 116(b) of the Internal Revenue Code (exempting compensation of teachers in Alaska and Hawaii from income tax) is repealed.

Sec. 3. Section 22(a) of the Internal Revenue Code is amended by adding at the end thereof a new sentence to read as follows: "In the case of judges of courts of the United States who took office on or before June 6, 1932, the compensation received as such shall be included in gross income".

Sec. 4. The United States hereby consents to the taxation compensation, received after December 31, 1938, for personal service as an officer or employee of the United States, any Territory or possession or political subdivision thereof, the District of Columbia, or an agency or instrumentality of one or more of the foregoing, by any duly constituted taxing authority having jurisdiction to tax such compensation, if such taxation does not discriminate against such officer or employee because of the source of such compensation.

TITLE II

Sec. 201. Any amount of income tax (including interest, additions to tax, and additional amounts) for any taxable year beginning prior to January 1, 1938, to the extent attributable to compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing -

(a) shall not be assessed, and no proceeding in court for the collection thereof shall be begun or prosecuted (unless pursuant to an assessment made prior to January 1, 1939);

(b) if assessed after December 31, 1938, the assessment shall be abated, and any amount collected in pursuance of such assessment shall be credited or refunded in the same manner as in the case of an income tax erroneously collected; and

(c) shall, if collected on or before the date of the enactment of this Act, be credited or refunded in the same manner as in the case of an income tax erroneously collected, in the following cases -

(1) Where a claim for refund of such amount was filed before January 19, 1939, and was not disallowed on or before the date of the enactment of this Act;

(2) Where such claim was so filed but has been disallowed and the time for beginning suit with respect thereto has not expired on the date of the enactment of this Act;

(3) Where a suit for the recovery of such amount is pending on the date of the enactment of this Act; and

(4) Where a petition to the Board of Tax Appeals has been filed with respect to such amount and the Board's decision has not become final before the date of the enactment of this Act.

Sec. 202. In the case of any taxable year beginning after December 31, 1937, and before January 1, 1939, compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing, shall not be included in the gross income of any individual under Title I of the Revenue Act of 1938 and shall be exempt from taxation under such title, if such individual either -

(a) did not include in his return for a taxable year beginning after December 31, 1936, and before January 1, 1938, any amount as compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing; or

(b) did include any such amount in such return, but is entitled under section 201 of this Act to have the tax attributable thereto credited or refunded.

Sec. 203. Any amount of income tax (including interest, additions to tax, and additional amounts) collected on, before, or after the date of the enactment of this Act for any taxable year beginning prior to January 1, 1939, to the extent attributable to compensation for personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing, shall be credited or refunded in the same manner as in the case of an income tax erroneously collected, if claim for refund with respect thereto is filed after January 18, 1939, and the Commissioner of Internal Revenue, under regulations prescribed by him with the approval of the Secretary of the Treasury, finds that disallowance of such claim would result in the application of the doctrines in the cases of *Helvering against Therrell* (303 U.S. 218), *Helvering against Gerhardt* (304 U.S. 405), and *Graves et. al. against New York ex rel O'Keefe*, decided March 27, 1939, extending the classes of officers and employees subject to Federal taxation.

Sec. 204. Neither section 201 nor section 203 shall apply in any case where the claim for refund, or the institution of the suit, or the filing of the petition with the Board, was, at the time filed or begun, barred by the statute of limitations properly applicable thereto.

Sec. 205. Compensation shall not be considered as compensation within the meaning of sections 201, 202, and 203 to the extent that it is paid directly or indirectly by the United States or any agency or instrumentality thereof.

Sec. 206. The terms used in this Act shall have the same meaning as when used in Chapter I of the Internal Revenue Code.

Sec. 207. No collection of any tax (including interest, additions to tax, and penalties) imposed by any State, Territory, possession or local taxing authority on the compensation, received before January 1, 1939, for personal service as an officer or employee of the United States or any agency or instrumentality thereof which is exempt from Federal income taxation and, if a corporate agency or instrumentality, is one (a) a majority of the stock of which is owned by or on behalf of the United States, or (b) the power to appoint or select a majority of the board of directors of which is exercisable by or on behalf of the United States, shall be made after the date of the enactment of this Act.

Sec. 208. This title shall not apply with respect to any officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing, after the Secretary of the Treasury has determined and proclaimed that it is the policy of such State to collect from any individual any tax, interest, additions to tax, or penalties, on account of compensation received by such individual prior to January 1, 1939, for personal service as an officer or employee of the United States or any agency of instrumentality thereof. In making such determination the Secretary of the Treasury shall disregard the taxation of officers and employees of any corporate agency or instrumentality which is not exempt from Federal income taxation, or which if so exempt is one (a) a majority of the stock of which is not owned by or on behalf of the United States and (b) the power to appoint or select a majority of the board of directors of which is not exercisable by or on behalf of the United States.

Sec. 209. In the case of judges of the Supreme Court, and of the inferior courts of the United States created under article III of the Constitution, who took office on or before June 6, 1932, the compensation received as such shall not be subject to income tax under the Revenue Act of 1938 or any prior revenue Act.

Sec. 210. For the purpose of this Act, the term "officer or employee" includes a member of a legislative body and a judge or officer of a court.

Sec. 211. If either title of this Act, or the application thereof to any person or circumstances, is held invalid, the other title of the Act shall not be affected thereby.

