201405161646 Certified Mail # 7012 2920 0002 2479 3927

From:
™Elias Agredo-Narvaez©
c/o 1080-B East veterans highway
Jackson, New Jersey
[08527-9998]
non-Domestic, non-Assumpsit
Without The United States

May 16, 2014

TO:
Attn
Layne Carver
Employee ID#1000099691 M/S 4450
IRS(alleged) Department of the Treasury
1973 N Rulon White Blvd M/S 4210
Ogden UT 84404-0040

In Re:
LTR3176C

Layne Carver,
This, and any/All future notices, Letters, Documents or writings that I submit to you or to your principals are done so **Without Prejudice and Without Recourse,** and with all Rights and Liberties expressly and implicitly Reserved Under U.C.C. 1-308 (see exhibits at the end). And I demand that you make it part of the permanent records that you maintain on the Subscriber.
Me, Also Reserve the right to record all correspondence created during this case, by whatever means available; physical or electronic, whether with the secretary of state or other. The subscriber continues to Reserve any and all Rights afforded to Me as an American Citizen, and will never stipulate to a changing of venue out of the Common Law Jurisdiction knowingly or unknowingly. and the captions is at no time to be altered and or changed to introduce the fictitious person ™ELIAS AGREDO-NARVAEZ©, as you have intended to do by sending your letter to that name. Notice that you have signed your letter using your proper name (upper and lower case) who on earth do you think you are? As to make that legal determination that my name is spelled in all caps?

LEGAL NOTICE AND WARNING:
The subscriber hereby gives notice to all that nothing in this document is to be construed as, and is not: "subscriber's personal opinions", Opinions out of "taxpayer's frustration", "Frivolous or baseless or unfounded claims", "tax protest", or even " intent of tax evasion". You are not authorized to refer to/or Me as Taxpayer or any of the above, Much less are you authorize to at least try to associate Me with any of the criminals that you may have to deal with, some times.

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I have always particularly complied with all laws Federal and State; although sometimes I can not agree with them.
I have always complied and paid what I was told to be the law and, before I dared to challenge the way the IRS applies the alleged law while going beyond allowed parameters, Me, Specifically negate to be in any way associate with any tax protester group or individuals who try to violate the Law just because they cannot agree with it.
All of My claims herein included are only a Re-statement of what the subscriber has Personally Researched, Founded, Compared, and investigated to be the Law, Not for moments but for thousands of hours. Precious times of my live have been invested in this journey and when I was/am supposed to be playing with my kids, I am trying to recover some of the time wasted at school and to become an Educated Citizen, therefore. You may find included herein; many, many pages of documents of public record with hand written notes; while at the same time are herein included by reference as if they were actually here all the allegations, Affidavits, exhibits and writings on/in correspondence AKA certified Mail Numbers **7012 1640 0002 1362 8568** and **7012 1640 0002 1363 9069**. Which are also part of the public records and your own records on the file for the subscriber.

Dear "Taxpayer", [explanation later]

On May 12, 2014, I received what portraits to be a pre-typed letter that contains information about some frivolous position hat has no relevance to Me. Such letter seems to have originated because you did not like **The Formal Statement of income** with the corresponding Jurat as per 28 U.S.C §1746 That I sent in to claim back the unlawfully collected equity of $3,635.02 from my earnings.
Your pre-typed letter states in part: you recently filed a return or purported return claiming one or more frivolous positions..... Well, Dear Layne Carver, even though you mentioned what the Courts have allegedly ruled, you still did not provide any of the alleged Court cases. Will you please tell me where did you get your definition of frivolous? Was it in the IRS manual by any chance? Because according to Baron's Law dictionary 1984 we find that:

Frivolous: *clearly lacking in substance; Clearly insufficient as a matter of law, 185 N.E 2d 583, 593; presenting no debatable question. 227 F. supp. 773, 740. For example, a claim is frivolous if it clearly appears either that it is insufficient because is not supported by the facts or that it is one for which the Law recognizes no remedy. An appeal is frivolous if it presents no Justiciable question or merit. " if a court of appeals shall determine that an appeal is frivolous, it may award.... Damages... Fed. App. R 38.*

As You can see, the definition of frivolous, does not apply in this case because My Formal statement of income was supported by the Case Law, and needless to say that the form 1040 that you want me to file is for government agents to report their income as well as for people who work with alcohol, tobacco or other substances that I have never dealt with. I was never told this, or that the tax did not applied to me, a man who does not and has never worked for the government, in truth and in reality, I was never liable for the alleged

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federal taxes that I have paid in good faith because I was mislead to believe that I was liable.

In your letter You also claim to have based your determination of **frivolous** on an alleged Section 6702, and you also offered me a chance to contract with you under threat that if I don't accept your offer to contract and submit the alleged required IRS form 1040 you will allegedly send me a bill for $5000.[**FORM: *Model of a document containing the phrases and words of art that are needed to make the document technically correct for procedural purposes as opposed to meet substantive requirements. Forms are used by lawyers in drafting legal documents.*** *Boron's Legal guides Law Dictionary 1984*] No wonder your insistency on having Me submitting such a form.

Let me now put you on notice under " Principal Agent Doctrine" That You do not have my consent or agreement to proceed for various reasons, I will only mention a very few of them for your convenience. If you will consult the 1966 report on legislative intent, you will find that third parties are not exempted from liability where they erroneously surrender "property", including money, to the Internal Revenue Service. Additionally, consult the Code of Federal Regulations at 27 CFR § 70.163(c). In relevant part, this subpart states as follows: Any person who mistakenly surrenders to the United States property or rights to property not properly subject to levy is not relieved from liability to a third party who owns the property....

Your pre-typed letter also makes mention of an alleged IRS publication 2105, titled *why do I have to pay Taxes?*
And to that I respond, that, the **IRS publication 4.10.7.2.8(01-01-2006) it self states in part: *while a good source of general information, publications should not be cited to sustain a position.*** Do you still hold your position that my Statement of income is frivolous? If so, then wait until you reach the final pages of this legal document.

Am I Required to File?

26 C.F.R., Section 601.103(a), is the only place which tells us who is required to file a return, provided that person has been properly noticed by the District Director to keep records, and then is properly noticed that he/she is required to file. It states, "In general, each taxpayer (or person required to collect and pay over the taxes)is required to file a prescribed for[m] of return ...." am I a taxpayer? "Of course not"

- Since the discovery that the federal income tax does not apply to non-government agents, the subscriber has, sent the alleged IRS, documents with Lawful questions as to the authority of the alleged IRS to enforced its statutes on me. On July 23, 2013 the IRS office in Kansas City received Document #12231972-EAN-DPD by Certified mail# 70121640000213639069 a discovery process in Affidavit form, and demand with valid subpoena establishing your mandatory obligation to timely respond and rebut 137 facts of truth which was never rebutted or answered therefore you have already contracted and agreed with me, by tacit procurement and stopple was activated by your inability or neglect to rebut or answer it. In fact if such document

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was not contested, you agreed with my position that will allow me to send any requested form from your agency with the words **NOT LIABLE** on them. I really encourage you to read a copy of that document for your own protection as we are talking about a legal documents and I am now holding you **Layne Carver, liable in your personal** and commercial capacity under Common Law for any damages you me cause on this Free American citizen.

- On Dec,23, 2013 the disclosing office of Atlanta GA received document#12231972-EAN-IRS-FOIA by certified mail# 70121640000213628568 requesting documents pertaining to the alleged liability on my part to comply with your alleged statutes, and for the IMF under my name. The answer, was in part that the IRS has no obligation to respond to my questions, and including in the IMF was mostly information that has no relevance to me, however sufficient as to learn that your agency has false information entered into that IMF (see copies attached showing the wrong information) and I hereby, at this time make a lawful demand that you correct the erroneous information in that IMF before you even try to harass me again with your frivolous claims of my letters been frivolous, again, **I am holding you personably liable** for any damages you may willingly or unknowingly cause to my person or the person of my collateral ™ELIAS AGREDO-NARVAEZ©. Now I will ask you, if your agency has no obligation to respond to Me or my demands, what makes you think that I do have such obligation to respond to your demands? It is you and your agency who are now in dishonor for not been able to respond to questions of authority. **Should the truth fear the untruth?** Then why are you agents so reluctant or unable? To respond a simple question of authority as what is the statute and the prescribed regulation that makes this Free American Citizen liable for your federal income Tax?

By now; You probably already picked on me, And have discovered by my writings that you are dealing with a very un-educated BEing (means equal to the average American citizens)."That", I admit. I admit, that I did not go farther than high school (lucky Me) and, I will also confess that; when I graduated from HS; my education was by no means better than when I enrolled in to it (Courtesy of our Government controlled fool system and it's Slave driving technics), Basically, All I ever learned, was to Obey the rules and to do home works that had nothing to do with been a Free and better Citizen.
And although I learned the pledge of allegiance and that I was going to pay taxes for the rest of my life while working. I never learned about the Constitution **For** the united states of America, or the difference between United States and the united states. THE UNITED STATES, U.S, THE U,S. etc, etc, nor did I ever learn the difference between citizen v. Citizen, the difference between Right vs. privilege. Or Income vs. Compensation. Or even the location the U.S on a world's map. And I could go on and on for days just telling you what I didn't learn, And to make a long and boring story short and fun I will tell you that after all that celebration of happiness, and all that pride for my graduation, and all this years have gone by and just recently I discovered that; the diploma hanging on my wall was awarded to somebody else but Me.

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Ironic, is it not?. That worthless piece of paper, framed with a $50.00 U.S worthless federal reserve notes frame was awarded to Mr ELIAS AGREDO. And it was sent supposedly from a Board of Education, but who knows?, Perhaps they actually mean "Un-education" or even INDOCTRINATION since it is coming from a place where **Mr: ELIAS AGREDO** means ™Elias Agredo©.

Since I have already introduced myself, and after making sure you are well aware of my incompetence to write a well elaborated letter. Not like yours. All are Pre- typed forms. Let me direct your attention for a second, to the 16th ex-president [Dictator] of your UNITED STATES. Abraham Lincoln, AKA the self educated lawyer who was one of the most Famous country lawyers and adviser to many well known licensed ones.

Now back to business:

From here on, You will see what I did not learn at school, But instead was learned thanks to the continuous efforts made by our alleged government to put every body in jail indiscriminately for allegedly violating any of the over 63 millions laws (all Private and Copyrighted)

I learned that in the pledge of allegiance's, The United States of America, Is not the same as to say: the united states of America, and that perhaps, that, is how the indoctrination at some point begins.

It reads:
I pledge allegiance to the flag of The United States of America and to the "**republic**" for which stands.....So as you can see "Dear taxpayer", We still have today a Republic form of government, and it is the same form of government guaranteed by both, [Your]The Constitution **of** The United States, And [mine] the Constitution **for** the united state of America. see?.
And I promise you, That whenever I recited the pledge with my right hand over my hearth I was always thinking of the 50 states of the union, never on a single state, Much less the State of Washington or even the **District of Columbia** which is in fact the real **UNITED STAES or THE U.S.**

Dear tax payer Layne Carver, how long will we remain silent?
The Act of 1871 formed a corporation called THE UNITED STATES. The corporation, OWNED by foreign interests, moved in and shoved the Original Constitution into a dustbin. With the Act of 1871, The organic Constitution was defaced in effect vandalized and sabotaged when the title was capitalized and the word " for" was changed to " of" in the title.

However,
Article IV, Section 4 ***The United States[*** *this is the second Constitution AKA an Act to provide a Government for the District of Columbia, See copy of the Act with the pertaining information* ***] shall guarantee to every state in this union[*** *and this is the first and Original one* ***] a republican form of government, and shall protect each of them against***

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invasion; and on application of the legislature, or of the executive (when the legislature cannot be convened) against domestic violence. (see a copy of the pertaining section included with the list of definitions)

Did I say both constitutions? That's correct. The first; articles of confederation (1776) was by an Act of TREASON AKA The Act of 1871 allegedly done away with, Not without first making changes to it in the year 1789. ***(Unfortunately Dear Taxpayer, you are going to have to do your own research on this subject since the subscriber is not a historian, Additionally doing your own research will really give you a strong understanding of the alleged laws you have being enforcing on your fella American citizens)***

NOTE:
The paragraphs immediately before are not a charge against You, as to You being intentionally committing Acts against Public policy, or even TREASON, for example Tom Cryer, Sherry Peel Jackson, Joe Banister, Just to mention a very few, They were IRS agents, and during the time they worked as agents they were sincere in their actions and enforced what they believed was the law, however, after doing their own research they found disturbing information that contradicted their training, so instead of continuing with their now unfair enforcement, they are today dedicating their time to help informing the public.

So this is just to say. You, the recipient of this document may be sincere in your actions, however that does not mean that you are always doing the right thing. You know; **"The road to hell is paved with good intentions".** Remember that all statutes were permitted to be, as long as they were in full compliance with the Constitution and the Common law which was by no means ever intended to be abrogated and has never been. That is the main reason I always claim Common Law Jurisdiction in this or any case.

"Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who ***purports*** *to act for the government stays within the bounds of his authority.[and that is exactly what I am doing.] The scope of this authority may be explicitly defined by congress or be limited by delegated legislation, properly exercised through the rule making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority.* **Utah Power & Light Co v. United States, 243 U.S. 389, 409, 391; United States v Stewart 311 U.S. 60, 70, 108.**

As a second note:
Any negative response from the reader with comments like:
You [meaning, Me] are being **misguided** by the **misinformation** flowing from the internet, are baseless and unacceptable because misinformation is everywhere; even in the public Is fool System, and The Church. Furthermore; The Police, The FBI, The White House, even the OBAMA and his Obama-care act, inclusive of the IRS, and the GOV with all it's TITLEs including TITLE 26 and CFR. The National Archives, All Courts and Reputable liars have a site on the web. So I think that alleging that information from the internet is baseless is Unacceptable.

- Steve Miller, former Director of the Internal Revenue Service (IRS), admitted at a Congressional hearing that the taxes collected by the IRS are not mandatory -- but voluntary.
  When questioned at the House Ways and Means Committee (WMC) hearing 2013, Miller told House Representative Devin Nunes that "America's tax system is 'voluntary'". When Nunes remarked for clarification that the US tax code is a "voluntary system", Miller said, "Agreed."

  House Representative Xavier Becerra commented that the ruse of the IRS is kept as a public confidence in the system scheme to keep Americans paying money to the IRS.
  Miller confirmed this is so.

The shuffle at the IRS has landed Danny Werfel as the new acting director.
http://www.youtube.com/watch?v=XNICz9CZOgw&list=FLtVIDOYjVPJIIAvDJAlBBfA

and I truthfully Recommend you see this video.
http://www.youtube.com/watch?v=UXlsl45aCjk&list=FLtVIDOYjVPJIIAvDJAlBBfA&index=37

Back to business:

So, no one at school ever told Me that I was been indoctrinated or programmed to be a subject to the **14th amendment** to that Constitution (*via Tacit Law. See definition*) or, that for purposes of avoiding been jailed for treason, The Congress passed an Act AKA Public Law; 15 United States Statutes at Large, Chapter 249, pps 223-224 (1868) also referred to as the "Expatriation Act". (*see exhibit Expatriation Act*).
But why would they do that? Well, since the 14th amendment was not yet Lawfully ratified then a remedy had to be in place before the actual activation of the amendment. The 14th Amendment of the Constitution of the United States has, in essence, negated the Tenth article in Amendment of Americans. This has been noted in cases such as **U.S. vs Cruikshank,** Which was a case decided by the US Supreme Court in 1875. Although, Generally the justices in cases like Cruikshank do not clearly come out and say it, it is understood that the nations of the several American republics are in fact not politically autonomous as they were prior to the 14th Amendment. And accordingly, in the case of **state of Georgia v. Stanton (73 U.S. 50 18 L.Ed 721, 6 wall. 50)**, *the Supreme Court came right out and stated that the "new states" forced by the United States were UNLAWFUL.*

So, what did I learn? Well
My findings can be reduced to the following:

Finding Number 1:

In the law governing income tax, "income" is defined as foreign earned income, offshore oil well or windfall profits, and war profits. A "return" is prepared by a taxpayer to submit to the federal government taxes that he/she collected. A "taxpayer" is one who collects taxes and submits the taxes as a return to the federal government. An "employee" is one who is

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employed by the federal government. An "employer" is the federal government. An "individual" is a citizen of Guam or the U.S. Virgin Islands. A "business" is defined as a government, a bank, or an insurance company. A "resident" is an alien citizen of Guam, the U.S. Virgin Islands, or Puerto Rico, who resides within one of the 50 States of the Union known as the United States of America, or one of the other island possessions.

In addition,
The law is expressed by Constitution, Court ruling, Statute, and regulation. In order for a statute to have the force of law, there must be an accompanying implementing regulation. (*see The* ***Administrative Procedure Act(APA)****, Pub.L. 79–404, for more information*) It is one of the most important pieces of United States administrative law. The Act became law in 1946.

The Administrative Procedure Act defined **"rule"** as

[T]he whole or a part of an agency statement of general or particular applicability and future effect designed to implement, interpret, or prescribe law or policy or describing the organization, procedure, or practice requirements of an agency . . .

The Attorney General's Manual took the definition one step further to contrast rulemaking from adjudication. The definitions are important because agencies face different procedural requirements under APA, depending on how an agency action is classified.

The Attorney General's Manual said that rulemaking is:

[A]gency action which regulates the future conduct of either groups of persons or a single person; it is essentially legislative in nature, not only because it operates in the future but because it is primarily concerned with policy considerations.
Adjudication, on the other hand, is the quasi-judicial "determination of past and present rights and liabilities."

The APA describes two kinds of rulemaking — formal and informal.
"Formal rulemaking" calls for a trial-like, on-the-record proceeding. Most federal agencies, however, develop rules through "informal rulemaking.

" The main requirements for informal rulemaking are:
· Publication of a "Notice of Proposed Rulemaking" (NPRM) in the Federal Register;
· Opportunity for public participation by submission of written comments;
· Consideration by the agency of the public comments and other relevant material; and
· Publication of a final rule not less than 30 days before its effective date, with a statement explaining the purpose of the rule.

Executive Order 12866

Executive order 12866, issued by President Clinton on September 30, 1993, amended and consolidated long-standing executive orders put in place during the Reagan Administration.
Its objectives, the President stated, are " *to enhance planning and coordination with respect to both new and existing regulations; to reaffirm the primacy of federal agencies in the decision-making process; to restore the integrity and legitimacy of regulatory review and oversight; and to make the process more accessible and open to the public.*"

All executive branch agency, except for the independent regulatory agencies, are subject to E.O. 12866. Before a regulation can go on the books, they must:

- Assess the general economic costs and benefits of all regulatory proposals;
- For every " major" rule, complete a regulatory Impact Analysis (RIA) that describes the costs and benefits of the proposed rule and alternative approaches, and justifies the chosen approach;
- Submit all " major" proposed and final rules to OMB for review;
- Wait until OMB completes its reviews and grants approval before publishing proposed and final rules;
- Submit an annual plan to OMB in order to establish regulatory priorities and improve coordination of the administration's regulatory program. This requirement also applies to the independent agencies; and
- Periodically review existing rules.

Finding Number 2:

The Paperwork Reduction Act (PRA)
The PRA provides that agencies "shall not conduct or sponsor the collection of information without first obtaining the approval of the Office of Management and Budget" (OMB). The PRA covers information submitted to an agency, whether the submission is voluntary or mandatory, and it also covers recordkeeping and information disclosed to third parties. In general, before publishing a proposed rule in the Federal Register, an agency submits the proposed rule and supporting information to OMB.

OMB has 60 days to approve the "collection of information" or file comments. If OMB files comments, the agency must resubmit the requirement at the final stage of rulemaking. OMB has 60 days from publication of the final rule to disapprove the collection of information. Independent agencies, like the CPSC, may vote to override OMB's disapproval. If a collection of information is approved, denied but overridden, or not acted upon by OMB within 60 days, it receives an OMB control number. OMB regulations establish the procedures for obtaining OMB approval under the PRA. It should be noted that, under OMB's regulations, "no person shall be subject to any penalty for failing to comply with a collection of information" that has not received OMB approval.

5 U.S. Code § 552 - Public information; agency rules, opinions, orders, records, and proceedings. Reads in part.

(a) Each agency shall make available to the public information as follows:
(1) Each agency shall separately state and currently publish in the Federal Register for the guidance of the public—
(A) Descriptions of its central and field organization and the established places at which, the employees (and in the case of a uniformed service, the members) from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain decisions;
(B) Statements of the general course and method by which its functions are channeled and determined, including the nature and requirements of all formal and informal procedures available;
(C) Rules of procedure, descriptions of forms available or the places at which forms may be obtained, and instructions as to the scope and contents of all papers, reports, or examinations;
(D) Substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the agency; and
(E) Each amendment, revision, or repeal of the foregoing.
Except to the extent that a person has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published in the Federal Register and not so published.
For the purpose of this paragraph, matter reasonably available to the class of persons affected thereby is deemed published in the Federal Register when incorporated by reference therein with the approval of the Director of the Federal Register.

"The result is that neither nor the statute nor the regulation are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other. *When the statute and regulation are so inextricably intertwined, the dismissal must be held to involve the construction of the statute.* "**UNITED STATES v. MERSKY, 361 U.S. 431, 438 (1990).**

"... we think it important to note the Act's civil and criminal penalties attach only upon violation of regulation promulgated by the secretary; if the secretary were to do nothing , The Act itself would impose no penalties on anyone." **CALIFORNIA BANKERS ASSN. v. SHULTZ, 416 U.S. 21, 26 (1974).**

So the main consideration which has become part of my thinking after learning all this powerful information is to question any statement made by any IRS agent or government official as to whether a regulation has the effect and force of law.
Specially considering a case which has never been overturned. The case of **Federal Crop Insurance Corp. v. Merril, 332 US 380, 384 (1974)** This Supreme Court case states a principle that it does well to remember..... That if you accept an agent's statement concerning the law and if his statement is incorrect or deceptive, then you are taking a risk. Well, I am not taking that risk any longer!! Therefore, just as I did it before by the two previous certified correspondences to date yet to be answered, here goes the question again, publicly; **Show me the statute and regulation** that gives you or your agency

authority to continue extorting my sweat equity by deceiving my private employer in to stealing it and passing it on to you?

"Whatever the form in which the Government functions, anyone entering into an arrangement with the Government takes the risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority. The scope of this authority may be explicitly defined by congress or be limited by delegated legislation, properly exercised through the rule making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority. **Utah Power & Light Co v. United States, 243 U.S. 389, 409, 391; United States v Stewart 311 U.S. 60, 70, 108.**

" Direct taxes bear upon persons, upon possession and the enjoyment of rights; Indirect taxes are levied upon the happening of an event." **Knowlton v. Moore, 178 US 41, 74 (1900).**

And, although the nature of this document is at least not yet to challenge the validity of the OMB# 1545-0074 on your IRS form 1040.
This information should, for the time been, cover that section:
The 10th Circuit stated in a published decision that "as long as the 1040 form complies with the act, nothing more is required" *U.S v. Dowes, 951 F.2d 1189 (10th Cir.1991).*

The 10th Circuit also, in quoting from the 2nd Circuit in *United States v. Weiss, 914 F.2d 1514,1520-22(2nd Cir.1990),* quoting *United States v. Smith, 866 F.2d 1092,1098-99 (9th Cir.1989)* held that the paperwork reduction act did protect Mr. Smith, where he was prosecuted for failure to file a plan of operations with the forest service. The Second Circuit reasoned that the Act "only protects a person from penalties for failing to file information. It does not protect one who files information which is false. "Id. At 1522 U.S. v. Collins, 920 F. 2d 619 (10th Cir. 1990)
[just to mention few cases].

It is My responsibility then, and obligation to learn the law and to know how it applies to Me; therefore, I have taken the time and due diligence to research at the expense of my own resources as have been demonstrate by my previous writings and documents sent to you in order to establish as a matter of Law and facts my alleged liability to fill out any IRS income tax forms without committing perjury. It is also the Constitutional duty of this Free American citizen to ensure that the united states of America and the land known as America does not descend into tyranny or needless war and to ensure the present and future Liberty of My fellow men and woman and children of America.

I have studied just about every and each "**Term or code word**" used by the IRS throughout the IRC and 31 and 27 CFR or Title 26 specially sub-Title A, et al, which could apply to Me, But sincerely; had have no results

Me, Have also learned that:

Finding Number 3

concerning IRS and Commissioner of Internal Revenue authority.

a) Parallel Table of Authorities and Rules, beginning on page 751 of the 1995 Index volume to the Code of Federal Regulations. It will be found that there are no regulations supportive of 26 U.S.C. §§ 7621, 7801, 7802 & 7803(these statute listings are absent from the table). In other words, no regulations have been published in the Federal Register, extending authority to the several States and the population at large,

(1) to establish revenue districts within the several States,
(2) extending authority of the Department of the Treasury [Puerto Rico] to the several States,
(3) giving authority to the Commissioner of Internal Revenue and assistants within the several States, or
(4) extending authority of any other Department of Treasury personnel to the several States.

General procedural rules at 26 CFR § 601.101(a)
provide a beginning-point:
(a) General.
The Internal Revenue Service is a bureau of the Department of the Treasury under the immediate direction of the Commissioner of Internal Revenue. The Commissioner has general superintendence of the assessment and collection of all taxes imposed by any law providing internal revenue.

The Internal Revenue Service is the agency by which these functions are performed... The fact that there are no regulations extending Commissioner of Internal Revenue, or Department of the Treasury authority to the several States (26 U.S.C. § 7802(a)), has greater clarity in the light of the general merging of functions between IRS and other agencies presently attached to the Department of the Treasury.
The Commissioner is given responsibility for issuing rules and regulations for the Code at 26 CFR § 301.7805-1, with approval of the Secretary, but there are no cites of authority for this CFR subpart, whether Treasury Order, publication in the Federal Register, or even statute cite. In other words, there is no actual or effective delegation which vests the Commissioner with significant independent authority which might be conveyed to IRS, BATF, Customs or any other Department of the Treasury agency with respect to powers extending to or affecting the several States and the population at large.

Consulting the index for Chapter 3, Title 31 of the United States Code, one finds that IRS and the Bureau of Alcohol, Tobacco and Firearms are not listed as agencies of the United States Department of the Treasury. The fact that Congress never created a "Bureau of Internal Revenue" is confirmed by publication in the Federal Register at 36 F.R. 849-890 [C.B. 1971 - 1,698], 36 F.R. 11946 [C.B. 1971 - 2,577], and 37 F.R. 489-490; and in Internal Revenue Manual 1100 at 1111.2. (see exhibit section)

Another direct evidence of the fraud is found at 27 CFR § 1, which prescribes basic requirements for securing permits under the Federal Alcohol Administration Act.

The problem here is that Congress promulgated the Act in 1935, and the same year, the United States Supreme Court declared the Act unconstitutional. Administration of the Act was subsequently moved offshore to Puerto Rico, along with the Federal Alcohol Administration, and operation eventually merged with the Bureau of Internal Revenue, Puerto Rico, which until 1938, along with the Bureau of Internal Revenue, Philippines, created by the Philippines provisional government via Philippines Trust #2 (internal revenue)(see 31 U.S.C. § 1321 for listing of Philippines Trust #2 (internal revenue)), administered the China Trade Act (licensing & revenue collection relating to opium, cocaine & citric wines).

Further more,
In a Treasury Order published in the Federal Register of December 15, 1976, the Secretary of the Treasury used something of a slight of hand to confuse matters more by determining, **"The term Director, Alcohol, Tobacco, and Firearms has been replaced with the term Internal Revenue Service."** Obviously, it is impossible to replace a person with a thing when it comes to administrative responsibility. However, the order demonstrates that IRS and BATF are one and the same, merely operating with interchangeable hats. Therefore, definitions and designations applicable to one are applicable to the other.
In definitions at 27 CFR § 250.11, the following provisions are found:
Revenue Agent. Any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico.
Secretary. The Secretary of the Treasury of Puerto Rico. Secretary or his delegate.
The Secretary or any officer or employee of the Department of the Treasury of Puerto Rico duly authorized by the Secretary to perform the function mentioned or described in this part.

The two delegations of authority to the Commissioner of Internal Revenue thus far located tend to reinforce conclusions set out above.
Treasury Department Order No.150-42, dated July 27, 1956, appearing in at 21 Fed. Reg.5852, specifies the following:
The Commissioner shall, to the extent of the authority vested in him, provide for the administration of United States internal revenue laws in the Panama Canal Zone, Puerto Rico and the Virgin Islands.
On February 27, 1986(51Fed. Reg. 9571),Treasury Department Order No. 150-01 specified the following:
The Commissioner shall, to the extent of authority otherwise vested in him, provide for the administration of the United States internal revenue laws in the U.S. Territories and insular possessions and other authorized areas of the world.
To date only three statutes in the Internal Revenue Code of 1986, as currently amended, have been located that specifically reference the several States, exclusive of the federal States District of Columbia, Puerto Rico, Guam, the Virgin Islands, etc.): 26 U.S.C. §§ 5272(b), 5362(c) & 7462.
The first two provide certain exemptions to bond and import tax requirements relating to imported distilled spirits for governments of the several States and their respective political subdivisions, and the last provides that reports published by the United States Tax Court will constitute evidence of the reports in courts of the United States and the several

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States. None of the three statutes extend assessment or collections authority for IRS or BATF within the several States.

IRS is contracted to provide collection services for the Agency for International Development, and case law demonstrates that the true principals of interest are the International Monetary Fund and the World Bank (Bank of the United States v. Planters Bank of Georgia, 6 L. Ed (Wheat) 244; U.S. v. Burr, 309 U.S. 242; see 22 USCA § 286, et seq.). In other words, IRS seemingly provides collection services for undisclosed foreign principals rather than collecting internal revenue for the benefit of constitutional United States government operation. And I now put you on notice that Collection agencies are governed by U.S.C. 15.
To date, IRS principals have failed to dispute the published Cooper/Bentson allegation that the agency, via these foreign principals, funded the enormous tank and military truck factory on the Kama River, Russia.
The Internal Revenue Service, a foreign entity with respect to the several States, is not registered to do business in the several States.

So Dear Taxpayer, now this;

Finding Number 4

provides the subscriber with sufficient evidence that since your alleged agency named sometimes as an agency of the US Government is nothing more than a collection agency just as to say PRESSLER AND PRESSLER LLC, or PEGASUS Collection Agencies, etc, etc. The difference been; that these companies do most of the time show their true nature of their business and not a storefront masquerade like your collection agency claiming to be AN AGENCY OF THE UNITED STATES.
Therefore; Dear Taxpayer, before going into more detail about my findings about Collection agencies, I will first pause so that I can explain in detail the reason why I have been referring to you as Dear Taxpayer.

26 U.S. Code § 6331- (a) Levy and distraint.
(a) **Authority of the secretary**
If any person liable to pay any tax.....Levy may be made upon the accrued salary or wages of any **officer, Employee, or elected official, of the United States, The district of Columbia, or any agency or instrumentality of the United States or the District of Columbia.....**
So, can you now tell Me who the real taxpayer is here? Is it Me? Or, are you? Who is claiming to work for the US government? Who is the official for the US government? Can you really prove that I am a taxpayer? And why it is called Federal income Tax? Is it not because it is only lawfully enforceable on federal employees?

IRS publication# 525, entitled "Taxable and nontaxable income", has acknowledged that wages and salaries are NOT "income". Publication# 525 states: " wages and salaries are the main SOURCE of income for most people." In the Court decision of **Graves v. People of the State of New York ex rel o'Keefe, 59 S.Ct 595 (1939)** The United States Supreme

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Court ruled that a source of income is not income, and the source is not subject to the income tax. Therefore I, had not have **Income**:

So, dear Taxpayer!!! Are you still alleging that my position is frivolous? Even if I tell you that I am relying in previous Supreme Court cases? For example, a few of them are:

"If the defendant had a *subjective* good faith belief, no matter how unreasonable, that he was not required to file a tax return, the government cannot establish that the defendant acted willfully." - Cheek v. U.S.,111 S.C. 604 (1991)

"...There may possibly arise cases of plain and obvious conflict between the provisions of the Constitution and the provisions of a statute. In such cases, there is no room for construction, no ground for argument: and in all such cases, not only the judiciary Department, but every Department, and indeed every private man who is required to act upon the subject matter, must determine for himself what the law of the land, as applicable to the case in hand, really is. He must obey the law, the whole law; and if the conflict between the Constitution and the act of Congress -- the higher and the lower law -- be plain and unquestionable, he must, of necessity, disregard the one or the other. He cannot disregard the Constitution, for that is the supreme law; and therefore he must obey the Constitution, even though, in doing so, he must disregard a statute. The Constitution is the highest and strongest law of all, and therefore the lower and weaker law must yield to it in every case, before every tribunal, high or low, judicial or executive...."[Opinions of the Attorney General, 31 O.P. 213]

"...Those of us who hold office in this Government, however humble or exalted it may be, are creatures of the Constitution. To it we owe all the power and authority we possess. Outside of it we have none. We are bound by it in every official act."

"We know that this instrument, without which we would not be able to call ourselves presidents, judges, or legislators, was carefully planned and deliberately framed to establish three coordinate branches of government, every one of them to be independent of the others. For the protection of the people, for the preservation of the rights of the individual, for the maintenance of the liberties of minorities..."[Senate Report 711, 75th Congress, 1st Session, 1937, on Page 8]

"...a federal official may not with impunity ignore the limitations which the controlling law has placed on his powers..."[..]

"...the official would not be excused from liability if he failed to observe statutory or constitutional limitations on his powers or if his conduct was a manifestly erroneous application of the statute..." [...]

"... federal officials... even when acting pursuant to congressional authorization, are subject to the restraints imposed by the Federal Constitution..."[Butz v. Economou, 438 U.S. 478 (1978)]

"But it cannot be assumed that the framers of the Constitution and the people who adopted it did not intend that which is the plain import of the language used. When the language of the Constitution is positive and free from all ambiguity, all courts are not at liberty, by a resort to the refinements of legal learning, to restrict its obvious meaning to avoid hardships of particular cases, we must accept the Constitution as it reads when its language is unambiguous, for it is the mandate of the sovereign powers." [State v. Sutton, 63 Minn. 147, 695 WX N.W., 262, 30 L.R.A. 630, 56 Am. St. 459; Lindberg v. Johnson, 93 Minn. 267, 101, N.W. 74; Cook vs Iverson, 122, N.M. 251]

Also,

The **Brushaber** court ruled that the **16th amendment** separated the source (capital) from the income (profit) permitting the collection of an indirect (excise) tax on income, but living the source (wages, salary, compensation, fees for services, first time commissions and capital) untouched and free of tax. If these things were to be taxed, it could only be construed as a direct tax, unquestionably in violation of the constitution, making the entire tax in income void.
Not to forget that the **Brushaber** court referred to an earlier case, **Pollock v. Farmers Loan and trust Co.,** 158 U.S. 601 [1895] which declared the **Income Tax Act** of 1894 unconstitutional, as it's effect would have been to leave the burden of the tax to be born by professions, trades, employments, or vocations; and in that way, what was intended as a tax on capital would remain, in substance, a tax on occupations and labor. This result, the court held, could **NOT** have been contemplated by Congress.

Since the term "income" is not defined in the Internal Revenue Code,(**U.S. v. Ballard,**[1976] 535 F2d 400) and the U.S. Supreme Court has ruled the Congress may not, by any definition it may adopt, to conclude the matter, since it cannot by legislation alter the Constitution, form which alone it derives it's power to legislate, and within whose limitations alone, that power can be lawfully exercised.

"...It becomes essential to distinguish between what is, and what is not income"...(**Eisner v. Macomber,b[**1902**]** 252 U.S. 1889).

"One does not derive income by rendering services and charging for them" **Edwards v. Keith,** [1916] 231 F 111

"There is a clear distinction between profit and wages or compensation for labor. Compensation for labor cannot be regarded as profit within the meaning of the law" **Olive v. Halstead,**[1955] 196 Va. 992 86 S.E. 2d 858

" Reasonable compensation for labor or services rendered in not profit." **Lauderdale Cemetery Assoc. v. Mattews,** 345 Pa. 239, 47 A.2d. 277 280 [1946]

Any person required to file income tax return who willfully fails to do so is guilty of misdemeanor.(26 USC 7203; Spies v. U.S. [N.Y 1943] 63 S. Ct. 364)

Any person who willfully makes and subscribe any return, statement, or other document which declares that it is made under the penalties of perjury and which such person does not believe to be true and correct as to every material matter is guilty of a felony.(26 USC 7206(1)) *and this is just one reason why I did not and will not file the IRS form 1040, because the information in that form does not pertain to me, period.*

"The result is that neither nor the statute nor the regulation are complete without the other, and only together do they have any force. In effect, therefore, the construction of one necessarily involves the construction of the other. *When the statute and regulation are so inextricably intertwined, the dismissal must be held to involve the construction of the statute.* "**UNITED STATES v. MERSKY, 361 U.S. 431, 438 (1990).**

"... we think it important to note the Act's civil and criminal penalties attach only upon violation of regulation promulgated by the secretary; if the secretary were to do nothing , The Act itself would impose no penalties on anyone." **CALIFORNIA BANKERS ASSN. v. SHULTZ, 416 U.S. 21, 26 (1974).**

"The basic purpose of a written constitution has a two-fold aspect, first securing [not granting] to the people of certain unchangeable rights and remedies, and second, the curtailment of unrestricted governmental activity within certain defined spheres." [Du Pont v. Du Pont, 85 A 724]

"No higher duty, or more solemn responsibility, rest upon this Court than that of translating into living law and maintaining this Constitutional shield deliberately planned and inscribed for the benefit of every human being subject to our Constitution-of whatever race, creed of persuasion." [Chambers v. Florida, 309 U.S. 227 (1938)]

"The Constitution of the State is a higher authority than any act or law of any officer or body assuming to act under it. And in the case of conflict, the Constitution must govern, and the act or law in conflict with it must be held to have no legal validity." [Johnson v. Duke, 180 Md. 434]

"A judge has no more right to disregard the Constitution than a criminal has to violate the law." [People ex rel. Sammons v. Snow, 72 A.L.R. 798]

"In ascertaining the meaning of the terms of the Constitution, recurrence may be had to the principles of the common law." United States v. Brody, 3 Cr. Law Mag. 69.

"The terms of a constitutional amendment are not controlling in giving construction to the provisions of the Constitution as they originally stood." Norton v. Bradham (1884), 21 S. C. 375.

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"We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted." Mattox v. United States, 156 U. S. 237, 243.

"In this, as in other respects, it (a constitutional provision) must be interpreted in the light of the common law, the principles of history of which were familiarly known to the framers of the Constitution. Minor v. Happersett, 12 Wall. 162....The language of the Constitution, as had been well said, could not be understood without reference to the common law. 1 Kent Comm. 336. . . . " Kepner v. United States, 195 U. S. 100, 126.

"It is elementary when the constitutionality of a statute is assailed, if the statute be reasonably susceptible of two interpretations, by one of which it would be unconstitutional and by the other valid, it is our plain duty to adopt that construction which will save the statute from constitutional infirmity. [Cite omitted.] And unless this rule is considered as meaning that our duty is to first decide that a statute is unconstitutional, and then proceed to hold that such ruling was unnecessary because the statute is susceptible of a meaning which causes it not to be repugnant to the Constitution, the rule plainly must mean that where a statute is susceptible of two constructions, by one of which grave and doubtful constitutional questions arise and by the other of which such questions are avoided, our duty is to adopt the latter." [United States v. Delaware & Hudson Co., 213 U.S. 366; 29 S.Ct. 527 (1909)]

In the case of People v. Boxer (December 1992), docket number #S-030016, U.S Senator Barbara Boxer fell totally silent in the face of an Application to the California Supreme Court by the People of California, for an ORDER compelling Senator Boxer to witness the material evidence against the so called 16th amendment.
That so-called "amendment" allegedly authorized federal income taxation, even though it contains no provision expressly repealing two Constitutional Clauses mandating that direct taxes must be apportioned. The Ninth Circuit Court of Appeals and the U.S. Supreme Court have both ruled that repeals by implication are not favored. Crawfod Fitting Co. et al. v. J.T.Gibbons, Inc., 482 U.S. 437,442(1987)

The material evidence in question was summarized in AFFIDAVIT's that were properly executed and filed in that case. Boxer fell totally silent, thus rendering those affidavits "truth of the case." The so-called 16th amendment has now been correctly identified as a major fraud upon the American people and the United States.*[let me remind you that the documents with 137 challenging questions that I sent you were also sent in AFFIDAVIT form and so far you have also remained silent and silence always equate with Fraud*]. Major fraud against the United States is a serious offence. See 18 U.S.C. 1031.

Similarly, the so-called 14th amendment was never properly ratified either. In the case of Dyett v. Turner, 439 P2d 266, 270 (1968), the Utah Supreme Court recited numerous historical facts proving, beyond any shadow of a doubt, that the so-called 14th amendment was likewise a major fraud upon the American People.

Those facts, in many cases, were Acts of the several State Legislatures voting for or against that proposal to amend the U.S. Constitution. The Supreme Law Library has a Collection of references detailing this major fraud.

The U.S. Constitution requires that constitutional amendments be ratified by three-fouths of the several States. As such, their Acts are governed by the Full Faith and Credit Clause in the U.S. Constitution. See Article IV, Section 1.

Judging by the sheer amount of litigation its various sections have generated, particularly Section1, the so-called 14th amendment is one of the worst pieces of legislation ever written in American history. The phrase " subject to the jurisdiction of the United States" is properly understood to mean " subject to the municipal jurisdiction of congress." For this reason alone, the Congressional Resolution proposing the so-called 14th amendment is provably vague and therefore unconstitutional. See 14 Stat. 358-359, Joint Resolution No. 48, June 16, 1866

Other Supporting cases:

Simpson v. U.S.[D.C. Iowa 1976] 423 F.Supp. 720, reversed on other grounds, **Prescott v. Commissioner o f the Internal Revenue,**[C.A] 561 F2d 1287) Further, the labels used do not determine the extent of the taxing power
(**Simmons v. U.S.,**[C.A. Md. 1962]308 F2d 160; **Richardson v. U.S.,**[C.A. Mich.1961] 294 F2d 593, **cert. denied** 82 S. Ct 640,360 U.S. 802, 7 L.Ed.2d 549).

" Statutes levying taxes should be construed in case of doubt, against the government and in favor of the citizen." **Miller v. Gearing,** 258 F 225.

Revenue officers or employees who commit specific acts or omissions constitute criminal offenses.(see 47B CJS 1271).

The Courts have also stated that:
" Broad discretions given to tax officers with regard to investigations, is for legitimate tax investigations and is not license for official harassment of the citizenry" **U.S. v. Cutter,** 374 F.Supp.1065

"An exaction by the U.S. Government, which is not based upon law, statutory or otherwise, is a taking of property without due process, in violation of the Fifth Amendment of the U.S. Constitution.

Dear Taxpayer, Did you know, that one of the Bank's owners Known as the Rothschild Brothers of London allegedly said once in the year 1863: **"The few who understand the system, will either be so interested from it's profits or so dependent on it's favor, that there will be no opposition from that class."**

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Now, regardless of whether or not that was truth, which of the two classes are you taking sides with? And this question arises from the fact that you do not seem to be educated enough as to been able to redact a letter in the same fashion that I am now doing, but instead you have to make use of only, and are limited to **pre-typed forms and letters** that only show one of the two classes mentioned above, !!!! And why is it that you don't oppose a system of tyranny? Is it the "Favors,? or are the profits?" that keep you going?
Another question to you, Dear Taxpayer, in the cases decided by the Courts, including The Supreme Court in regard to the Frivolous positions that you mentioned on your pre-typed letter, did you included only the ones decided thanks to the broken system of Laws in the U.S, or the ones decided thanks to the Kickback (Bribes)Racket Programs.? I know what you are thinking!!!!! You have never heard of it, right? Well, that is a Program where the Judge who successfully prosecute innocent victims for the alleged violation of any of the non-existing Tax laws, receives cash bribes for several thousands of dollars, but of course even the U.S president gets his cut of up to $35,000 this also includes the agent who started the alleged prosecution, every body in the chain of command gets paid, No wonder there are so many criminals in our jail system.

This, concludes my response to your FRIVOLOUS pre-typed letter about my Statement of income been Frivolous, and to your proposal to assess a $5,000 penalty against Me, if I don't make the alleged corrections which **I will not**, since you obviously lack the lawful and Constitutional authority to make any demands from Me.

Do you, Layne Carver, have in your power any valid contract with wet ink signature that binds Me to your demands? Because the only thing standing between you and Me, is our Creator, and unless you can demonstrate that you have the delegated authority from The Creator over me, you are not in the position to demand anything from Me.

Now Let me introduce you to my counter proposal to you.

Counter-proposal

Me, Elias Agredo-Narvaez, hereinafter Proponent, hereby propose to assess a $ 250,000 fee against you, Layne Carver, hereinafter Respondent, for the violation of my rights and Liberties under color of Law but without any Lawful, at least demonstrated Authority, as per "**Public Communication to All, Public notice of reservation of Rights under UCC 1-308,** published on the Monmouth/Ocean Counties by the Asbury Park Press, National republic Registry, [copies attached for your convenience] and mailed on the Private site of the public to: United States District Judges for the District of New Jersey
*Honorable Jerome B. Simandle, Chief Judge
* Honorable Jose L. Linares, and
*Honorable Joel A. Pisano,

WHAT YOU NEED TO DO
To avoid the fee, you need to do all of the following:

*Make, or cause to be made, the following corrections on the IMF MCC Transcript-Specific, under the name of ELIAS AGREDO-NARVAEZ, and inform Me of such corrections within 10 business days, I assume, since you claim to have the authority to do what you say, then making or causing such changes to take place should not be any inconvenience for you, however as a courtesy, more time will be granted if needed and requested in writing.

a) The **VAL-1** field, means that you have my information for the alleged SS# as INVALID. Using an invalid SS# is a felony is it not? Then why haven't you prosecuted Me, if you believe that I'am the one exercising fraud? Before you can make any further entries on this IMF you should have investigated this invalidated SS#. This must be corrected immediately.
b) The **FYM-12** field, means Fiscal year, and fiscal years are only for business and corporations, and Me as a human Being or individual have no such thing as fiscal year. This field must also be corrected immediately.
c) The **BOD-WI** field, means Business operation division, and it is an invalid entry for an IMF. Again, I'am not, nor do I own any business, much less business that pay Me with **WAGE INVESTMENTS.** One can pay wages and investments but how can I get paid with wage investments? Stop looking at and treating Me like a business. This field must also be corrected immediately.
d) The **MFR-02**Field, means to identify the types of forms the IRS **MUST** mail to the alleged Taxpayer, Required by Law? (Document 6209 at 8-61 and LEM (3(27)(68)0). Even today when you claim that I'am required to file your forms but yet, you have not sent one to Me, ever, this Field must also be corrected immediately.
e) Form **W-2** is for Business file source and it is a class 5 Tax, Gift Tax. Where is the law that requires Me to Gift my hard earned equity to your Collection agency? Be reminded that the W-2 forms included with my Statement of income was never authorized by Me, and that they were included in Without Prejudice.

Those are just 5 of perhaps endless error**[Fraudulent?]** entries **[By design?]** found on the mentioned IMF, but, while I keep on doing the research for more mistakes, this are the first ones to be corrected. And I believe that those **"mistakes, or errors by design"** are your only jurisdiction over the American people, thanks to the lazy mentality of them as to make this huge discoveries.

f) Stop referring to Me as **TAX PAYER, ELIAS AGREDO-NARVAEZ, U.S. cITIZEN.**
g) Stop or cause to stop the Extortion currently underway throughout my private employer.
h) Stop or cause to stop your letters of frivolous positions at least until you really understand the meaning of that phrase.
i) Inform your chain of command, higher or lower to stop the harassment on my person or the Person of my Collateral, and inform them that for every letter that I receive from your business in relation to frivolous positions, they will be assessed a fee of $250,000 to your name, and to their Christians names and to their personal liability until I perfect my claim by way of UCC.

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j) Accept my Formal Statement of return, **HEREBY REAFIRMED**, and refund all the equity that has been stolen from my paychecks without delay (You have 14 business days from the day you receive this letter) to make that refund effective before the first bill herein included for $250,000 becomes effectively triggered and due.

Asserting a frivolous position about my documents which are based only on demonstrated and written Law, and with the sole intent of coerce Me for the purpose of extorting exorbitant amounts of money, will assess the $250,000 fee for each intent of violating My Creator's given and Constitutionally protected Rights, Liberties, and Freedoms and send you a separate bill.
I will only respond to you, or to your co-workers with a $250,000 bill, for any separate letter of frivolous positions about my position been frivolous.
In addition, if I do not hear from you within 14 days timeframe, the first bill for $250,000 included herein will become effective and due immediately. If you do not pay the first bill during the first 14 days, a second bill will be send to you and interests will start accruing, if during the next 60 days you still haven't paid the bill, I, may then validate my claim against you(by serving you with an administrative non-Judicial process) by recording an affidavit of True facts in regards the bill, with the Secretary of State and under the Real State property, and your name will be added to a UCC addendum as a Debtor, as per the self executing agreement recorded therein. For your own protection I recommend you to visit the following websites for more pertinent information.

http://appext20.dos.ny.gov/ASPIMGView/imgview.aspx?pdocid=24878213&pidmname=DEFAULT&pApp=UCC
http://appext20.dos.ny.gov/ASPIMGView/imgview.aspx?pdocid=24776599&pidmname=DEFAULT&pApp=UCC
http://eliasagredonarvaez.com/uploads/Letter_to_Federal_Judges.pdf
http://www.nationalrepublicregistry.com/public/2013/NJ/09.30.000002.pdf
http://www.nationalrepublicregistry.com/public/2013/NJ/09.30.000001.pdf

I have enclosed (returned) your publication 2105, Because it contains misleading or not relevant information. Additionally, **IRS publication 4.10.7.2.8(01-01-2006) it self states in part: *while a good source of general information, publications should not be cited to sustain a position.*** I also encourage you to seek Wisdom and advise from educated and competent People, not necessary Professionals. Seek and You will find. Wisdom and Freedom are for Free.

Respectfully,
Without prejudice and without Recourse

05/16/2014

Elias Agredo-Narvaez©
Not a TAX-PAYER as per IRC. Not an U.S. citizen, Not a 14th Amendment citizen

Ej. 05/16/2014

Certified Mail # 7012 2920 0002 2479 3927

Invoice

Bill to: Invoice#02140515	Pay to:
Respondent: Layne Carver c/o Alleged Department of the Treasury INTERNAL REVENUE SERVICE 1973 N Rulon Whit Blvd M/S 4210 Ogden UT 84404-0040	**Proponent:** Elias Agredo-Narvaez© c/o 1080-b 1080 East veterans highway Jackson, New Jersey [08527-9998]
Payment Terms: 14 business days	Invoice date: 14 business days from the day received
Payment amount: $250,000 Two hundred fifty thousand U.S. dollars and no cents	Payment method: Certified funds Certified check only.

Whereas Layne Carver, an alleged employee of the alleged IRS (*U.S. v. Constantine, 296 U.S. 287 (1935) ; Chrysler Corp. v. Brown, 441 U.S. 281(1979)*) a purported U.S government official acting in mala fide,*((26 U.S.C. §7214)(Title 18, Part 1, Chapter 1§3)* without first rebutting an Affidavit of true and a subpoena to answer lawful questions of Authority [now for more than 180 days], *(FRCP Rule 8(b)(6)), (U.S. v. Prudden, 424. F.2d. 1021; U.S. v. Tweel, 550 F.2d, 299,300(1997)*, and trying to coerce Me into surrender my Constitutionally Protected Rights, Liberties, and Freedoms by intent of forcing me to file an alleged IRS form 1040 which has no applicability to Me under the Law *(26 U.S.C. §7701(a)(26); 26 U.S.C. Sec 7701(a)(26); IRS Publication 519 year 2000 page 15); Economy Plumbing &Heating. V. U.S. 470 F. 2d. 585(1972.)*

Please pay the amount of $250,000 by Certified funds check only and make check payable to Elias Agredo-Narvaez, and send it to the address on the top of this invoice.

Respondent is assessed the fee for her actions, should she fail to act as demanded on the portion of this document entitle Counter-proposal.

Waver & grace:
Provide irrevocable written withdrawal of action proposed by respondent and causing this invoice to be issued in order for this invoice to be waved.

05/16/2014

Certified Mail # 7012 2920 0002 2479 3927

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AND MAY BE USED FOR TAKING NOTES

address must appear in the window.
0469000192

Use for payments

ODCD-WI

Letter Number: LTR3176C
Letter Date : 2014-05-07
Tax Period : 201312

Business operation [redacted] Division code -
Wages investments?

[redacted]

ELIAS & LIESBED AGREDO NARVAEZ
1080B E VETERANS HWY
JACKSON NJ 08527-2934

NTERNAL REVENUE SERVICE
973 N Rulon White Blvd M/S 4210
gden UT 84404-0040

[redacted] QP AGRE 30 0 201312 670 00000000000

ervice
Center

300

US POSTAGE $00.69

08527$2934 C011

For your information: One first writes the letter, then Deposit it with the post office
Not the other way AROUND

Elias Agredo-N. Fid.
EA-N
12/23/1990
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05/16/201

Search & Browse
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Classification Tables
Popular Name Tool
Other Tables and Tools
Understanding the Code
Positive Law Codification
Editorial Reclassification
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THOMAS
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POSITIVE LAW CODIFICATION

Positive law codification by the Office of the Law Revision Counsel is the process of preparing and enacting a codification bill to restate existing law as a positive law title of the United States Code. The restatement conforms to the policy, intent, and purpose of Congress in the original enactments, but the organizational structure of the law is improved, obsolete provisions are eliminated, ambiguous provisions are clarified, inconsistent provisions are resolved, and technical errors are corrected.

Links to Current and Recently Completed Positive Law Codification Projects

The Term "Positive Law"

The term "positive law" has a long-established meaning in legal philosophy but has a narrower meaning when referring to titles of the Code. More

Positive Law Titles vs. Non-Positive Law Titles

The Code is divided into titles according to subject matter. Some are called positive law titles and the rest are called non-positive law titles.

A positive law title of the Code is itself a Federal statute. A non-positive law title of the Code is an editorial compilation of Federal statutes. For example, Title 10, Armed Forces, is a positive law title because the title itself has been enacted by Congress. For the enacting provision of Title 10, see first section of the Act of August 10, 1956, ch. 1041 (70A Stat. 1). By contrast, Title 42, The Public Health and Welfare, is a non-positive law title. Title 42 is comprised of many individually enacted Federal statutes—such as the Public Health Service Act and the Social Security Act—that have been editorially compiled and organized into the title, but the title itself has not been enacted.

The distinction is legally significant. Non-positive law titles are prima facie evidence of the law, but positive law titles constitute legal evidence of the law in all Federal and State courts (1 U.S.C. 204).

Having, on one hand, non-positive law titles as prima facie evidence of the law, and on the other hand, positive law titles as legal evidence of the law, means that both types of titles contain statutory text that can be presented to a Federal or State court as evidence of the wording of the law. The difference between "prima facie" and "legal" is a matter of authoritativeness.

Statutory text appearing in a non-positive law title may be rebutted by showing that the wording in the underlying statute is different. Typically, statutory text appearing in the Statutes at Large is presented as proof of the words in the underlying statute. The text of the law appearing in the Statutes at Large prevails over the text of the law appearing in a non-positive law title.

Statutory text appearing in a positive law title is the text of the statute and is presumably identical to the statutory text appearing in the Statutes at Large. Because a positive law title is enacted as a whole by Congress, and the original enactments are repealed, statutory text appearing in a positive law title has Congress's "authoritative imprimatur" with respect to the wording of the statute. See Washington-Dulles Transp., Ltd. v. Metro. Wash. Airports Auth., 263 F.3d 371, 378 n.2 (4th Cir. Va. 2001); see generally NORMAN J. SINGER & J.D. SHAMBLE SINGER, STATUTES AND STATUTORY CONSTRUCTION, § 36A.10. (7th ed. 2009). Recourse to other sources such as the Statutes at Large is unnecessary when proving the wording of the statute unless proving an unlikely technical error in the publication process.

Non-positive law titles and positive law titles both contain laws, but the two types of titles result from different processes. A non-positive law title contains numerous separately enacted statutes that have been editorially arranged into the title by the editors of the Code. The organization, structure and designations in the non-positive law title necessarily differ from those of the incorporated statutes, and there are certain technical, although non-substantive, changes made to the text for purposes of inclusion in the Code. A positive law title is basically one law enacted by Congress in the form of a title of the Code. The organization, structure, designations, and text are exactly as enacted by Congress. In the case of a positive law title prepared by the Office of the Law Revision Counsel, the title is enacted as a restatement of existing statutes that were previously contained in one or more of the non-positive law titles. In such a restatement, the meaning and effect of the laws remain unchanged; only the text is repealed and restated. In preparing a codification bill, the Office uses the utmost caution to ensure that the restatement conforms to the understood policy, intent, and purpose of Congress in the original enactments.

Importance of Positive Law Codification

The Code is useful for researching and proving the general and permanent laws of the United States. Positive law codification improves the usefulness of the Code in a number of significant ways:

- The original 1926 Code fit into a single volume and reflected the focus and size of the body of law then in effect. Since that time, the Code has become a multivolume compilation because of the addition of a great deal of new laws. Many of those new laws have been shoehorned into the original 50 titles, the subject matters of which are sometimes unsuited as descriptive titles for the new laws. Closely related laws that were enacted decades apart may appear in different volumes of the Code. Chapters based on statutes that have been amended many times may have cumbersome numbering schemes with section numbers such as 16 U.S.C. 460zzz-7 and 42 U.S.C. 300ff-111. Positive law codification provides an opportunity to greatly improve the organization of existing law and create a flexible framework that can accommodate new legislation in the future.
- The non-positive law titles contain various laws enacted far apart in time during a span of more than a century. Laws in non-positive law titles reflect drafting styles and word choices in use at the time of enactment. Positive law codification provides an opportunity to restate the laws using a consistent drafting style and consistent word choices.
- Certain provisions are written with expiration dates so that non-positive law titles contain many obsolete provisions. Positive law codification provides an opportunity to eliminate those provisions.
- A non-positive law title of the Code is prima facie evidence of the statutes it contains; it can be rebutted by showing that the wording in an underlying statute is different. A positive law title constitutes legal evidence of the law; it is considered to be more authoritative in Federal and State courts.
- Laws are sometimes inconsistent or duplicative and may contain ambiguities. Positive law codification resolves inconsistent laws, eliminates duplicate provisions, and clarifies ambiguities.
- When a provision of a statute is included in a non-positive law title, certain technical changes are made in the wording and organization to integrate the provision into the Code. See the Detailed Guide to the Code. These changes enable the reader to navigate more easily within the Code, but they can make navigating between the statutes and the Code more complicated, particularly when amendments and cross-references are involved. With positive law codification, the organization and wording of the Code are exactly as enacted by statute, so there are no editorial changes to complicate the transition between statute and Code.
- Legislation sometimes contains technical errors such as typographical errors, misspellings, defective cross-references, and grammatical mistakes. Positive law codification provides an opportunity to correct those errors.

Authority for Positive Law Codification

Section 205(c) of House Resolution No. 988, 93d Congress, as enacted into law by Public Law 93-544 (2 U.S.C. 285b), provides the mandate for positive law codification. Under that section, one of the functions of the Office of the Law Revision Counsel is "[t]o prepare, and submit to the Committee on the Judiciary one title at a time, a complete compilation, restatement, and revision of the general and permanent laws of the United States which conforms to the understood policy, intent, and purpose of the Congress in the original enactments, with such amendments and corrections as will remove ambiguities, contradictions, and other imperfections both of substance and of form, separately stated, with a view to the enactment of each title as positive law."

Process of Positive Law Codification

In drafting a codification bill, the Office of the Law Revision Counsel carefully considers the state of existing laws on a subject matter and aims for the improvement of those laws without changing their meaning or effect. To achieve this result, the Office actively seeks input from Federal agencies, congressional committees, experts in the area of law being codified, and other interested persons. That input is essential in ensuring that the laws are restated correctly and in identifying obsolete, ambiguous, or inconsistent provisions and reaching a consensus on how those provisions should be handled. Because much research, consultations, and consensus-building are essential in correctly restating the laws, the process of positive law codification is inherently time consuming.

An explanation of the bill is prepared along with the codification bill. The explanation contains the following:

1. Disposition table—The disposition table lists each Code section affected by the bill (referred to as "former sections"). For each former section, a disposition is provided. If the former section is restated as a section of the new positive law title, the new section number is given. If the former section is repealed, or not repealed but omitted, an explanation is given. Example
2. Section-by-section analysis—The section-by-section analysis contains source credit tables and revision notes for each section of the new title.
   A. Source credit tables—Source credit tables provide source credit information for restated provisions in a codification bill.
      i. In a source credit table for each section of a new title, the first column provides the new section number (which is sometimes broken down into smaller units), the second column provides the former section number (broken down into smaller units, if applicable), and the third column provides the Public Law source credit. If the Office of the Law Revision Counsel believes that it would be helpful, the third column may

Internal Revenue Service

Department of the Treasury

Internal Revenue Service Center

Mid-Atlantic Region
Philadelphia, Pa.

P. O. Box 245, Bensalem, PA 19020

Person to Contact:

Telephone Number:

Refer Reply to:

Date:

Dear Mrs. [redacted]

This is in response to your Privacy Act request dated December 12, 1995.

The Internal Revenue Code is not positive law, it is special law. It applies to specific persons in the United States who choose to make themselves subject to the requirements of the special laws in the Internal Revenue Code by entering into an employment agreement within the U.S. Government.

The law is that income from sources not effectively connected with the conduct of a trade or business within the U.S. Government is not subject to any tax under subtitle " A " of the Internal Revenue Code.

This concludes our response to your request.

Sincerely yours,

Cynthia J. Mills

Cynthia J. Mills
Disclosure Officer

Enclosure

Sec. 7851. - Applicability of revenue laws

(a) General rules

Except as otherwise provided in any section of this title -

(1) Subtitle A

(A)

Chapters 1, 2, 4, [1] and 6 of this title shall apply only with respect to taxable years beginning after December 31, 1953, and ending after the date of enactment of this title, and with respect to such taxable years, chapters 1 (except sections 143 and 144) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

so. this is another law that never was

(B)

Chapters 3 and 5 [1] of this title shall apply with respect to payments and transfers occurring after December 31, 1954, and as to such payments and transfers sections 143 and 144 and chapter 7 of the Internal Revenue Code of 1939 are hereby repealed.

(C)

Any provision of subtitle A of this title the applicability of which is stated in terms of a specific date (occurring after December 31, 1953), or in terms of taxable years ending after a specific date (occurring after December 31, 1953), shall apply to taxable years ending after such specific date. Each such provision shall, in the case of a taxable year subject to the Internal Revenue Code

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Joint Resolution of the Georgia General Assembly

Mar. 8, 1957

MEMORIAL TO CONGRESS -- FOURTEENTH AND FIFTEENTH AMENDMENTS TO U.S. CONSTITUTION BE DECLARED VOID.

No. 45 (Senate Resolution No. 39).

A Resolution.

A memorial to the Congress of the United States of America urging them to enact such legislation as they may deem fit to declare that the 14th and 15th amendments to the Constitution of the United States were never validly adopted and that they are null and void and of no effect.

Whereas, the State of Georgia together with the ten other Southern States declared to have been lately in rebellion against the United States, following the termination of hostilities in 1865, met all the conditions laid down by the President of the United States, in the exercise of his Constitutional powers to recognize the governments of states, domestic as well as foreign, for the resumption of practical relations with the Government of the United States, and at the direction of the President did elect Senators and Representatives to the 19th Congress of the United States, as a State and States in proper Constitutional relation to the United States; and

Whereas, when the duly elected Senators and Representatives appeared in the Capitol of the United States to take their seats at the time for the opening of the 19th Congress, and again at the times for the opening of the 19th and the 21st Congresses, hostile majorities in both Houses refused to admit them to their seats in manifest violation of Articles I and V of the United States Constitution; and

Whereas, the said Congresses, not being constituted of Senators and Representatives from each State as required by the Supreme Law of the land, were not, in Constitutional contemplation, anything more than private assemblages unlawfully attempting to exercise the Legislative Power of the United States; and

Whereas, the so-called 19th Congress, which proposed to the Legislatures of the several States an amendment to the Constitution of the United States, known as the 14th Amendment, and the so-called 19th Congress, which proposed an amendment known as the 15th Amendment, were without lawful power to propose any amendment whatsoever to the Constitution; and

Whereas, two-thirds of the Members of the House of Representatives and of the Senate, as they should have been constituted, failed to vote for the submission of these amendments; and

Whereas, all proceedings subsequently flowing from these invalid proposals, purporting to establish the so-called 14th and 15th Amendments as valid parts of the Constitution, were null and void and of no effect from the beginning; and

Whereas, furthermore, when these invalid proposals were rejected by the General Assembly of the State of Georgia, and twelve other Southern States, as well as of sundry Northern States, the so-called 39th and 40th Congresses, in flagrant disregard of the United States Constitution, by the use of military force, dissolved the duly recognized States Governments in Georgia and

Note 1: *There is a large group that is claiming that the 16th Amendment was never properly ratified and that argument is hard to dispute, but is a moot point in light of the Supreme Court's rulings. A man named Bill Benson from South Holland, Ill. went to every state in the union and got sworn affidavits on those who voted to ratify and those who didn't. Remember, in those days communications were slow and poor, so it was easy in 1913 to make honest mistakes and just as easy to deceive the public. Kentucky was listed as ratifying and according to the state records there was a switch in the numbers, something like 9 to 16 and these numbers were switched and Kentucky became listed as ratifying. You can get Benson's book – "The Law That Never Was".*

There were many irregularities such as the change of punctuation or slight changes in wording in some states in order to get their legislators to ratify. Any change in wording or punctuation would have nullified ratification. In any case, there is a large group of people who are challenging the ratification process.

We can use this in our arguments but in court it would require that you produce all the necessary documents to prove your case. That's why we don't rely on it. (Note: The federal government cannot admit to their "mistake" because they have been fraudulently collecting the tax and fraudulently putting people in prison for many years. Fraud has no statute of limitations, and therefore people could demand their money back, going all the way back to the 2nd World War.)

Note 2: *GOULD v. GOULD , 245 U.S. 151 (1917): "In the interpretation of statutes levying taxes it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government, and in favor of the citizen. United States v. Wigglesworth, 2 Story, 369, Fed. Cas. No. 16,690; American Net & Twine Co. v. Worthington, 141 U.S. 468, 474 , 12 S. Sup. Ct. 55; Benziger v. United States, 192 U.S. 38, 55 , 24 S. Sup. Ct. 189."*

nine of the other southern States and set up military occupation or puppet State governments, which compliantly ratified the invalid proposals, thereby making (at the point of the bayonet) a mockery of Section 4, Article IV of the Constitution, guaranteeing "to every State in this Union a Republican Form of Government," and guaranteeing protection to "each of them against Invasion"; and

Whereas, further, the pretended ratification of the so-called 14th and 15th Amendments by Georgia and other States whose sovereign powers had been unlawfully seized by force of arms against the peace and dignity of the people of those States, were necessary to give color to the claim of the so-called 40th and 41st Congresses that these so-called amendments had been ratified by three-fourths of the States; and

Whereas, it is a well-established principle of law that the mere lapse of time does not confirm by common acquiescence an invalidly-enacted provision of law just as it does not repeal by general desuetude a provision validly enacted; and

Whereas, the continued recognition of the 14th and 15th Amendments as valid parts of the Constitution of the United States is incompatible with the present day position of the United States as the World's champion of Constitutional governments resting upon the consent of the people given through their lawful representatives;

Now, therefore, be it resolved by the General Assembly of the State of Georgia:

The Congress of the United States is hereby memorialized and respectfully urged to declare that the exclusions of the Southern Senators and Representatives from the 39th, 40th and 41st Congresses were malignant acts of arbitrary power and rendered those Congresses invalidly constituted; that the forms of law with which those invalid Congresses attempted to clothe the submission of the 14th and 15th amendments and to cloth the subsequent acts to compel unwilling States to ratify these invalidly proposed amendments, imparted no validity to these acts and amendments; and that the so-called 14th and 15th Amendments to the Constitution of the United States are null and void and of no effect.

Be it further resolved that copies of this memorial be transmitted forthwith by the Clerk of the House and the Secretary of the Senate of the State of Georgia to the President of the United States, the Chief Justice of the United States, the President of the Senate and the Speaker of the House of Representatives of Congress of the United States, and the Senators and Representatives in the Congress from the State of Georgia.

Approved March 8, 1957.

Source: Ga. Laws 1957, pp. 348-351.

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These acts were later repealed by the revised Statutes of 1873

1100—ORGANIZATION AND STAFFING

1110—ORGANIZATION AND FUNCTIONS OF THE INTERNAL REVENUE SERVICE

1111 ESTABLISHMENT OF THE INTERNAL REVENUE SERVICE

1111.1 MISSION

The mission of the Service is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws and regulations and to maintain the highest degree of public confidence in the integrity and efficiency of the Service. This includes communicating the requirements of the law to the public, determining the extent of compliance and causes of non-compliance, and doing all things needful to a proper enforcement of the law.

internal revenue NOT internal revenue service

1111.2 ORGANIC ACT

(1) The office of the Commissioner of Internal Revenue was established by an act of Congress (12 Stat. 432) on July 1, 1862, and the first Commissioner of Internal Revenue took office on July 17, 1862.

(2) The act of July 1 provided:

* * * That, for the purpose of superintending the collection of internal duties, stamp duties, licenses, or taxes imposed by this Act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department to be called the office of the Commissioner of the Internal Revenue; * * * Commissioner of Internal Revenue, * * * shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps, and licenses, and distributing the same or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses, and taxes, which may be necessary to carry this Act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this Act, and to alter and renew or replace such stamps from time to time, as occasion shall require; * * *

Bureau: an office for the transaction of business. A name given to the several departments of the executive or administrative branch of government.

(3) By common parlance and understanding of the time, an office of the importance of the office of Commissioner of Internal Revenue was a bureau. The Secretary of the Treasury in his report at the close of the calendar year 1862 stated that "The Bureau of Internal Revenue has been organized under the Act of the last session * * *." Also it can be seen that Congress had intended to establish a Bureau of Internal Revenue, or thought they had, from the act of March 3, 1863, in which provision was made for the President to appoint with Senate confirmation a Deputy Commissioner of Internal Revenue "who shall be charged with such duties in the bureau of internal revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and who shall act as Commissioner of internal revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of internal revenue." In other words, "the office of internal revenue" was "the bureau of internal revenue," and the act of July 1, 1862 is the organic act of today's Internal Revenue Service.

The only office created by the act of July 1, 1862, was the office of the commissioner. Neither the bureau nor the service was actually created by any of these acts

1111.3 HISTORY

1111.31 *Internal taxation.* Madison's Notes on the Constitutional Convention reveal clearly that the framers of the Constitution believed for some time that the principal, if not sole, support of the new Federal Government would be derived from customs duties and taxes connected with shipping and importations. Internal taxation would not be resorted to except infrequently, and for special reasons. The first resort to internal taxation, the enactment of internal revenue laws in 1791 and in the following 10 years, was occasioned by the exigencies of the public credit. These first laws were repealed in 1802. Internal revenue laws were reenacted for the period 1813–1817 when the effects of the war of 1812 caused Congress to resort to internal taxation. From 1818 to 1861, however, the United States had no internal revenue laws and the Federal Government was supported by the revenue from import duties and the proceeds from the sale of public lands. In 1862 Congress once more levied internal revenue taxes. This time the establishment of an internal revenue system, not exclusively dependent upon the supplies of foreign commerce was permanent.

1111.32 *Background and evolution of present organization.* (1) Before the establishment of the office of Commissioner of Internal Revenue, taxes were collected by "Supervisors" of collection districts who were appointed by the President, subject to Senate confirmation. These Supervisors worked under the direct control of the Treasury Department. The Revenue Act of 1813 provided, for the first time, for a "Collector" and a "Principal Assessor" for each collection district, and for deputy collectors and assistant assessors. Collectors and Assessors appear to be the original forerunners of the twentieth century Collectors of Internal Revenue and Internal Revenue Agents in Charge.

(2) Since 1862, the Internal Revenue Service has undergone a period of steady growth as the means for financing Government operations shifted from the levying of import duties to internal taxation. Its expansion received considerable impetus in 1913 with the ratification of the Sixteenth Amendment to the Constitution under which Congress received constitutional authority to levy taxes on the income of individuals and corporations. With the enactment of income tax laws the work of the Revenue Service began to take on a highly technical character.

(3) From the World War I period through 1951, the basic organizational structure of the Internal Revenue Service remained essentially unchanged even though there were marked increases in the number of taxpayers serviced, revenue receipts, employees and the overall work load. The Service was organized, in Washington and the field, on a program or "type-of-tax" basis, with jurisdictionally separate organizations, or "Units," charged with the administration of different types of taxes.

SEE People v. Boxer (1992) Docket# S-030016

In the case of Chrysler Corp. v. Brown ... no organic Act for the IRS could be found

1111.4 REORGANIZATION PLAN NO. 1 OF 1952 AND OTHER CHANGES

(1) On January 14, 1952, the President of the United States submitted to Congress Reorganization Plan No. 1 of 1952, calling for a comprehensive reorganization of the Internal Revenue Service. On March 13, 1952, the last motion to defeat the Plan was voted down in the Senate, and the Plan became effective on March 15, 1952.

(2) Reorganization Plan No. 1 of 1952 brought about four basic changes in the Internal Revenue Service:

(a) The organization of the Service along functional lines—i.e., operations, administration, technical, planning, and inspection;

(b) The abandonment of the system of political appointments to positions below the Commissioner;

(c) The integration of most field revenue programs under District Directors of Internal Revenue; and

(d) The establishment of a system of regional administration under Regional Commissioners of Internal Revenue.

(3) The Reorganization Plan provided authority for the establishment of 25 offices of Regional Commissioners (referred to as "District Commissioners" in the Plan). By December 1, 1952, the offices of 17 Regional Commissioners had been established. The major field programs, including alcohol and tobacco tax enforcement, were integrated under District Directors; the appellate program and the permissive alcohol and tobacco tax functions were placed in the offices of Regional Commissioners; and, in the National Office, all activities were placed under Assistant Commissioners for Inspection; Operations; and Technical; an Assistant to the Commissioner, and an Administrative Assistant to the Commissioner.

(4) In 1953, a number of organizational refinements were effected. The number of regions was reduced to 9; the field operations of Alcohol and Tobacco Tax were centralized at the regional level; and the delinquent accounts and returns program was transferred from the Audit Divisions in the Offices of District Directors to their Collection Divisions. In the National Office, the position of Deputy Commissioner was established and the Bureau of Internal Revenue was redesignated as the Internal Revenue Service.

(5) Other significant changes since 1953 include establishment of the Offices of Assistant Commissioners for Administration, Data Processing, and Planning and Research; redesignation of the Assistant Commissioner (Operations) as the Assistant Commissioner (Compliance); discontinuance of the Columbus and Toledo (Ohio) districts and consolidation of the Upper and Lower Manhattan districts, effective January 1,

SEE THE copy of the Alleged 16th amendment, you will find that "individuals" are nowhere mentioned