

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,200
Married filing jointly or Qualifying widow(er), \$12,400
Head of household, \$9,100

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
45	Alternative minimum tax (see instructions). Attach Form 8261	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule	60a	
b	First-time homebuyer credit repayment. Attach Form 8855 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> Reserved d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
77	Amount of line 75 you want applied to your 2015 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 77. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete below. ☐ No

Designee's name	Phone no.	Personal identification number (PIN)
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Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Preparer's signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Print/Type preparer's name

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		

33637.38		894.16	
1 Wages, tips, other comp.	2 Fed. income tax withheld		
33637.38	2085.52		
3 Social security wages	4 Soc. sec. tax withheld		
33637.38	487.74		
5 Medicare wages and tips	6 Medicare tax withheld		
Employer's name, address, and ZIP code Goldstone Management Inc. 525 East County Line Road Suite 2 Lakewood NJ 08701			
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a		
	12b		
13 Statutory employee	12c		
Retirement plan	12d		
Third-party sick pay			
Employee's SSN			
NJ 01/NC/WD 133.86			
NJ DI 119.70			
NJ FLI 31.51			
Employer ID number (EIN) 75-3024492			
Control Number 005436000029001			
Elias Agredo-Narvaez 1080 B East Veterans Highway Apt # Jackson NJ 08527			
Employee's name, address, and ZIP code			
15a Employee's state ID number	16 State wages, tips, etc.	17 State income tax	
NJ 753-024-492/000	33637.38	479.70	
18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form W-2 Wage and Tax Statement Copy B- 2014
To Be Filed With Employee's FEDERAL Tax Return
OMB No. 1545-0008
Department of the Treasury - Internal Revenue Service
NTF 2578605

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1 Wages, tips, other comp.	2 Fed. income tax withheld		
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Form W-2 Wage and Tax Statement Copy B- 2014
To Be Filed With Employee's State, City, or Local Income Tax Return
OMB No. 1545-0008
Department of the Treasury - Internal Revenue Service

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To Be Filed With Employee's State, City, or Local Income Tax Return
OMB No. 1545-0008
Department of the Treasury - Internal Revenue Service
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PAYER'S name, address, ZIP/postal code, country & phone no. LPC PROPERTIES LLC 525 EAST COUNTY LINE RD SUITE 2 LAKEWOOD NJ 08701 (732)886-7400	
PAYER'S federal ID number 81-0574157	RECIPIENT'S ID number
RECIPIENT'S name, address, ZIP/postal code & country ELIAS AGREDO-NARVAEZ 1080B EAST VETERANS HIGHWAY APT 1080B JACKSON NJ 08527	
Account number 106874082004	1 Rents
2 Royalties	3 Other income
4 Fed. income tax withheld	5 Fishing boat proceeds
6 Medical & health care pymts.	7 Nonemployee comp. 1980.00
8 Substitute payments in lieu of dividends or interest	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient for resale) <input type="checkbox"/>
10 Crop insurance proceeds	11
12	13 Excess golden parachute payments
14 Gross proceeds paid to an attorney	15a Section 409A deferrals
15b Section 409A income	16 State tax withheld
17 State/Payer's state no.	18 State income 1980.00
1099-MISC Miscellaneous Income 2014 Copy 2 - To be filed with Recipient's State Tax Return Dept. of Treasury - IRS OMB No. 1545-0115 <input type="checkbox"/> CORRECTED (if checked)	

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CONSTRUCTIVE NOTICE

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

This Affidavit and all attached documents have been made a part of the Public Record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this case. ALL of these documents must be maintained in Claimant's Administrative File.

03-25-2015


Elias Agredo-Narvaez



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"Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the laws scrupulously. Our government is the potent omnipresent teacher. For good or ill, it teaches the whole people by its example. Crime is contagious. If the government becomes a law breaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of criminal laws the end justifies the means to declare that the government may commit crimes in order to secure the conviction of a private criminal—would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face. . . . And so should every law enforcement student, practitioner, supervisor, and administrator." *Supreme Court Justice Brande, in the case of Olmstead v United States*

AFFIDAVIT OF REVOCATION AND RESCISSION

November 15th, 2014

One, **Elias Agredo-Narvaez**, being duly sworn and over eighteen (18) years of age, of sound mind, do hereby make the following statements of acts, and affirm in good faith:

That I recently became aware that under the provisions of the United States Code, Title 28, Section 1746, the law thereunder states that any statement such as IRS/Income-Excise Tax Form 1040 which is signed under the penalties of perjury has the same legal effect as a document which contains a notarized signature under oath; that the knowledge I had acquired from reading the said Section 1746 of Title 28, United States Code, led Me to look up the term "presumption" in *Black's Law Dictionary* because I remembered that I had, over many years past, [1994-2012] filed IRS' Form 1040 tax returns which I had signed under penalties of perjury, ("*When one files a tax return showing taxes due, he has, presumably, assessed himself and is content to become liable for the tax, and to pay it either when it is due according to statute, or when he can get the money together. Lyddon & Company v. U.S., 158 F.Supp. 951, at 953*) thereby certifying that my earnings in the form of wages, salaries, commissions, receipts were income and that I owed an income tax on these earnings. All such actions were legal grounds for a presumption by any court that I was subject to or liable for the payment of Federal and/or state income tax. I related such action on my part to acts that I wanted to rescind and cancel retroactively; that I found the following definitions (in part) of the word "presumption" contained therein: *Presumptions are not "evidence". Walters v. Western & Southern Life Ins. Co., 318 Pa. 382, 178 A.499, 501; Mc-Kiver v. Theo. Hamm Brewing Co., 67 S.D. 613, 297 N.W.445. [Black's Law 4th edition, page 1350]. "A presumption is a rule of law, statutory or judicial, by which finding a basic fact gives rise to existence of presumed fact, "until presumption is rebutted"- Van Wart v. Cook, Okla. App. 557 P2D, 1161, 1163..."*; that I further read in *Black's Law Dictionary* under sub-heading "effect of presumption" the following: "...the better rule is that once evidence tending to rebut the presumption is introduced, the presumption loses all its force"; that I understand from this definition that the rebuttal burden falls upon Me to effectively state my reasons for writing and filing this Affidavit, providing detailed information of the knowledge and beliefs that I have





111520141609

acquired in order to establish this, **my rebuttal**, and these reasons for my rebuttal are contained in statements numbers 1-29 in this Affidavit.

1. That I was unaware that a completed, signed and submitted "Form 1040" or "income tax return" and a "W-4 Employee's Withholding Allowance Certificate", the authorization document that allows an employer: *(For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors, Form I-9 instructions for employment eligibility verification. General instructions part)* to withhold a worker's money from his pay are voluntarily-executed instruments which could be used as admissible evidence against Me in criminal trials and civil proceedings to show that I had voluntarily waived my constitutionally-secured rights, and that I had voluntarily subjected myself to the income/excise tax, to the provision of the Internal Revenue Code, and to the authority of the Internal Revenue Service (hereinafter referred to as the IRS) by signing and thereby affirming under penalties of perjury, under the legal doctrine of "presumption", that I was, in effect, a "person": *(26 U.S. code § 7701- Definitions (1) The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation)* subject to the "income" tax thereunder.

Rebuttal: I declare herein: that on January, 10, 2013 and by Document #12231972-EAN-GSM sent by Certified Mail Tracking# 7012 1640 0002 1362 8483; I had withdrawn any previously signed IRS forms which has been provided to my current **private employer** because of my erroneous presumption that I was required to do so; therefore making the forms currently in use by said **private employer** " False and without effect under the Law"; That I have explained to my Private employer that he is not the employer mentioned in FORM I-9, and that therefore I could not be his employee and that for the same reason I was withdrawing my signature on those IRS FORMS. That after withdrawal and revocation of said IRS forms including but not limited to W4; I was coerced by my **private employer** under threat of termination, in direct violation of IRC 7434 and IRC 6041.

2. That I was unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance *ti* for a free, individual Citizen; that I was unaware that in a court of law the completed and signed IRS documents can become prima facie evidence sufficient to sustain a legal conclusion by a judge (*"When one files a tax return showing taxes due, he has, presumably, assessed himself and is content to become liable for the tax, and to pay it either when it is due according to statute, or when he can get the money together. Lyddon & Company v. U.S., 158 F.Supp. 951, at 953)* through the legal doctrine of "presumption" and the provisions of Title 28, Section 1746 as stated in Statement #1 of this AFFIDAVIT that the signer has voluntarily changed his legal status from that of a free, individual national/Citizen





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who is not subject (*"A Person is born subject to the jurisdiction of the United States** for purposes of acquiring citizenship at birth, if his birth occurs in territory over which the United States** is sovereign..."*) [3A Am Jur 1420, Aliens and Citizens] [Person under the law, it is an entity that is recognized as an individual that has rights in its existence, capable of suing and being sued, to enter into contracts, to appear in court as well as other powers that are generally available to any recognized entity under the law. At times a person may also refer to a corporation. The law.com dictionary] To any Federal tax and who possesses all his God-given, constitutionally-secured rights when dealing with Government, into the new legal status of a "taxpayer". (Every person born or naturalized in the United States** ("the federal zone") and subject to Its? Jurisdiction is a citizen)). Conversely, a natural born person is a Sovereign if his birth occurs outside the federal zone and inside the 50 states. (*"...the United States has no constitutional capacity to exercise municipal jurisdiction, sovereignty, or eminent domain within the limits of a state except in cases which it is expressly granted."* Pollard's lessee vs Hagan. 44 U.S. 212 at 223, Article 1 §8 Cl. 17, constitution); U.S. v. Bevans, 16 U.S.336. (1818) Establishes two separate jurisdictions within the United States Of America: 1. The "federal zone" and 2. "the 50 States". The I.R.C. only has jurisdiction within the "federal zone". "The exclusive jurisdiction which the United States have in forts and dock-yards ceded to them, is derived from the express assent of the states by whom the cessions are made. It could be derived in no other manner;

Rebuttal: I declare that I am a "national" but not a "citizen" under federal law as per 8 U.S.C. §1101(a)(21) *The term "national" means a person owing permanent allegiance to a state.* That I was not born or, knowingly and/or willfully naturalized on any of the territories under the sovereignty of the United States** and, deny that New Jersey is a state under "Its" exclusive Jurisdiction and, that said state has ever ceded its own sovereignty to that of the United States**. *The states of the Union are NOT "territory" of the federal government. They are instead INDEPENDENT and SOVEREIGN states;*(86 C.J.S./Corpus Juris Secundum. Legal Encyclopedia]

"...A regulation which is inconsistent with the law is invalid...because a statute may not operate in derogation of the Constitution. "Title 5 U.S.C. 301, 559 Cl.2

"...the United States Government is a Foreign corporation with respect to a state."
NY re: Merriam 36 N.E. 505 1441, S.CL 1973. 41 L Ed. 281

3. That through research I discovered that "taxpayer" is a term defined in the Internal Revenue Code in I.R. Code Section 7701(a)(14) as "any person subject to any Internal Revenue tax"; that I further found that a "person" is also a defined term in I.R. Code Section 7701(a)(1) as





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120 "an individual, trust, estate, partnership, association, company or corporation"; that the only
121 one of these definitions of the term "person" that could possibly apply to me would be the
122 word "individual"; (*"There is a clear distinction between an individual and a corporation, in
123 that the latter has no right to refuse to submit its books and papers for an examination at the
124 suit of the State.... The individual may stand upon his constitutional rights as a Citizen. He is
125 entitled to carry on his private business in his own way. His power to contract is
126 unlimited. He owes no duty to the State or to his neighbors to divulge his business or to open
127 his doors to investigation, so far as it may tend to incriminate him.... He owes no duty to the
128 State since he receives nothing therefrom beyond the protection of his life and
129 property.... His rights are such as existed by the Law of the Land, long antecedent to the
130 organization of the State, and can only be taken from him by due process of the law and in
131 accordance with the Constitution. He owes nothing to the public so long as he does not
132 trespass upon their rights."* Supreme Court, *Hale vs. Henkle* 201 U.S. 43 at 74

133 [Since 1905 the case of *Hale Vs. Henkle* has been cited by the Supreme Court over 144 times, and by the lower Federal
134 and State courts over 1,600 times. It has never been reversed].

135 But that my research has also lead me to discover that "individual" as used in the IRS form
136 1040 means an "alien" engaged in a "trade or business" 26CFR §1.1441-1(c)(3), 26 CFR§
137 1.1-1(a)(2)(ii), and 5 U.S.C. § 552a(a)(2). That I am *not* such a "person" or "individual" who is
138 "subject to" or "liable for" any Internal Revenue tax; that I found that an appellate court, in the
139 decision of *Houston Street Corp. v. Commissioner*, 84 F2d 821 (1936) (5th Circuit)
140 explained in their decision that the terms "subject to" and "liable for" were interchangeable
141 terms; that, therefore, I determined that the only "person" "made liable" for any income tax in
142 the Internal Revenue Code is a "withholding agent" who is "made liable" only under I. R.
143 Code Section 1461; that a "withholding agent" is also defined in Code Section 7701(a)(16) as
144 "any person required to deduct and withhold any tax under the provisions of (Code) Sections
145 1441, 1442, 1443 or 1461"; that I am not a "person required to deduct and withhold" as those
146 words are used in Code Sections 1441, 1442, 1443 or 1461; because I am not a person who is,
147 or has ever made, any payments to any foreign person, partnership or corporation; that I saw
148 that Chapter 3 of the I.R. Code applies only to those who are handling monies being paid to
149 foreigners; that Code Section 1461 imposes liability only on those handling money being paid
150 to foreigners; **that, therefore, I am not a person or individual** "made liable for such tax"; that
151 I am, therefore, not subject to the authority, jurisdiction and control of the Federal government
152 under Title 26 of the U.S. Code (the Internal Revenue Code), the statutes governing Federal
153 taxation or to the regulations of the Internal Revenue Service; that it was never my intent to
154 impose any income tax on myself or to waive my God-given, constitutionally-secured rights in
155 respect to the Federal income/excise tax statutes or to their administration by the IRS.

- 156
157 4. That I Personally read the United States Court of Appeals Second Circuit Appellate Court
158 decision in the case of *Botta v. Scanlon*, 288 F2d. 504 (1961) which was decided March 6,
159 1961 and in which decision the following statements were made by the Court:





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1. *Moreover, even the collection of taxes should be exacted only from persons upon whom a tax liability is imposed by some statute.*
2. *It is equally well settled that the revenue laws apply only to taxpayers.*
3. *However, a reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as persons liable for the tax without an opportunity for judicial review of this status before the appellation of "taxpayer" is bestowed upon him....(emphasis added)*

And I also read the case *Economy Plumbing and Heating Co. v. Us*

The term "taxpayer" in this opinion is used in the strict or narrow sense contemplated by the Internal Revenue Code and means a person who pays, overpays, or is subject to pay his own personal income tax. (See Section 7701(a)(14) of the Internal Revenue Code of 1954.) A "nontaxpayer" is a person who does not possess the foregoing requisites of a taxpayer. Economy Plumbing and Heating Co. v. Us., 470 F.2d 585, note 3 at 590.

The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers and not to nontaxpayers. Economy Plumbing and Heating Co. v. Us., 470 F.2d 585, at 589.

Persons who are not taxpayers are not within the system and can obtain no benefit by following the procedures prescribed for taxpayers, such as the filing of claims for refunds. Economy Plumbing and Heating Co. v. Us., 470 F.2d 585, 589.

After reading the above quotations from these *Botta v. Seanlon* and *Economy Plumbing and Heating Co. v. Us.*, decisions, I became even more firmly convinced that I was not a "person required to deduct and withhold" which would make me a person "made liable for such tax" as those words were used in I.R. Code Section 1461 referred to in Statement #3 of this AFFIDAVIT.

5. That it is my understanding that the change of status resulting from signed IRS documents can be very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority, jurisdiction and control of the Federal government under Title 10 of the United States Code, the statutes governing the Armed Forces and to the regulations of the military service, thereby waiving his constitutional rights in relation to dealings with the military service; that I was unaware of these legal effects of signing and filing an income tax return as shown by the decision of the United States Court of appeals for the 9th Circuit in the 1974 ruling in the case of *Morse v. U.S.*, 494 F.2d 876, 880, wherein the Court explained how a citizen became a "taxpayer": "Accordingly, when





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signed returns were filed by Mrs. Morse declaring income to her for 1944 and 1945 and making her potentially liable for the tax due on that income, she became a taxpayer within the meaning of the Internal Revenue Code.", under the legal doctrine of "presumption".

Since as early as the year 1820, the U.S. Supreme Court was beginning to recognize that the term "United States" could designate either the whole, or a particular portion, of the American empire. As in the case: *Loughborough v Blake*, 15 U.S. (Wheat.) 317 [5 L.Ed 98 (1820), *emphasis added*] which was further confirmed by *Hooven & Allison Co. v. Evvat*, 324 U.S. 652 (1945) saying that the term "United States" can and does mean three completely different things, The term "United States" may be used in any of the several senses. [1] It may be merely the name of a sovereign* occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the territory over which the sovereignty of the United States** extends, or [3] it may be the collective name of the states*** which are united by and under the Constitution, and that even Black's law dictionary, sixth edition cited the *Hooven & Allison Co. v. Evatt* case, supra.

6. That my attention has been directed to the fact that an official Internal Revenue Service form letter FL1264 states: *"The fact that you sent us (IRS) this Form 1040 shows that you recognize your obligation to file..."*; that, contrary to the conclusion stated in this form letter, I declare that it has never been my intention or desire to show the Internal Revenue Service or anyone else that I recognize any such obligation and that, as a Citizen of the United States*** protected by the United States Constitution, I deny to have such an obligation. *"All subjects over which the sovereign power of the state extends [ie, corporations or other statutory entities] are objects of taxation [and regulations], but those over which it does not extend are exempt from taxation [and regulation]. This proposition may almost be pronounced as self evident. The sovereignty of the state extends to everything which exists by its authority or its permission."*-*McCulloch v. the state of Maryland*, 4 Wheat, 316

7. That I am a natural-Person,[not defined in the IRC] (*A living, breathing human being, as oppose to a legal entity such as a corporation. Different rules and protections apply to natural persons and corporations, such as the Fifth Amendment right against self-incrimination, which applies only to natural persons.(THELAW.COM DICTIONARY)*) free, Citizen of the United States*** of America, and I am endowed by my creator with numerous inalienable rights including my right to "life, liberty and the pursuit of happiness", which rights are specifically identified in the Declaration of Independence and protected by the United States Constitution; that my birthright to "pursuit of happiness" has been interpreted by both the framers of the Constitution and the U.S. Supreme Court as including my inalienable right to contract, to acquire, to deal in, to sell, rent and exchange properties of





111520141609

various kinds, real and personal, without requesting or exercising any privilege or franchise from government; that I have learned that these inalienable property rights also include my right to contract for the exchange of my labor-property and for the other properties such as wages, salaries, property exchanges and other earnings, and that I have never knowingly or intentionally waived any of these inalienable rights either through the legal doctrine of "presumption" or by filing IRS forms 1040, W4 or others.

8. That I understand that if the exercise of constitutionally-protected rights were subjected to taxation, the rights could be destroyed by increasing the tax rates to unaffordable levels; therefore, courts have repeatedly ruled that government** has no power to tax the exercise of the constitutional rights of any citizens, as shown by the U.S. Supreme Court in the case of *Murdock v. Pennsylvania, 319 U.S. 105 (1943)* which stated in part: *"A state may not imposed a charge for the enjoyment of a right granted by the Federal Constitution.:*

*"It is a well established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States** unless a contrary intent appears." Foley Brothers v. Filardo, 336, U.S. 281*

9. That for years past I have been incorrectly influenced by numerous and repeated public warnings by the IRS via radio, television, the printed press and other public communication media warning of the "deadline" for filing a "Form 1040 Income Tax Return" and/or other IRS forms and documents, which warnings had falsely convinced me that I had an obligation to file IRS forms 1040 and others.

10. That in addition to the aforesaid warnings, I have also been influenced by misleading and deceptive wording of IRS publications, IRS-generated news articles, the pressure of widespread rumors and misinformed public opinion and the advice and assurance of lawyers, CPA's and income tax preparers who misled me to incorrectly believe that the Sixteenth Amendment to the United States Constitution somehow authorized Congress to impose a direct tax on me, my property, my exchanges of property and/or property received as a result of exercising my constitutionally-secured right to earn a living and to contract; that on December, 17th 2013 and by Document item# 12231972-EAN-IRS-FOIA certified Mail #70121640000213628568 a FOIA request was received by the disclosure office of Atlanta GA, document on which I have requested a copy of the IMF under the name ELIAS AGREDO- NARVAEZ, and also requested a copy of the statute and regulation that makes me liable for the federal income tax or any authority that makes me so liable to it; that the answer





111520141609

given to me was in part that the IRS has no obligation to respond to my questions but also that their authority to assess and impose the federal income tax laws on me was given to the IRS by the 16th Amendment to the U.S. Constitution, however, my dedicated research has shown me that: in 1992, *United States v. Burke*, 504 U.S. 229, 119 L. Ed 2d 34, 112 S. Ct. 1867. *Court held that income that is taxed under the 16th Amendment must come from a "source". Congress's intent through 61 of the Internal Revenue Code [26 USCS 61(a)]— which provides that gross income means all income from whatever source derived, subject to only the exclusions specifically enumerated elsewhere in the Code... and 61(a)'s statutory precursors..."*

In 1978: Central Illinois Public Service Co. v. United States, 435 U.S. 21. *Established that wages and income are NOT equivalent as far as taxes on income are concerned.*

Also in 1995: U.S. v. Lopez, 000 U.S. U10287. *Establishes strict limits on the constitutional power and jurisdiction of the federal government inside the 50 States. "We start with first principles. The Constitution creates a Federal Government of enumerated powers. See U.S. Const., Art. I, § 8. As James Madison wrote, "[t]he powers delegated by the proposed Constitution to the federal government are few and defined. Those which are to remain in the State governments are numerous and indefinite." The Federalist No. 45, pp. 292-293 (C. Rossiter ed. 1961). This constitutionally mandated division of authority "was adopted by the Framers to ensure protection of our fundamental liberties."*

Bente v. Bugbee 137 A. 552, 553, 103 N. J. Law 608. *In that case the court held: A tax is a legal imposition exclusively of statutory origin (37 Cyc.724, 725), and, naturally, liability to taxation must be read in the statute, or it does not exist. (Emphasis added).*

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

1916: Stanton v. Baltic Mining, 240 U.S. 103.

Declared that the 16th Amendment conferred no new powers of taxation to the U.S. government, but simply prevented income taxes from being taken out of the category of indirect (excise) taxes to which they inherently belonged. "...by the previous ruling it was settled that the provisions of the Sixteenth Amendment conferred no new power of taxation but simply prohibited the previous complete and plenary power of income taxation possessed by Congress from the beginning from being taken out of the category of indirect taxation to which it inherently belonged and being placed in the category of direct taxation





111520141609

subject to apportionment by a consideration of the sources from which the income was derived, that is by testing the tax not by what it was -- a tax on income, but by a mistaken theory deduced from the origin or source of the income taxed. "

1918: *Peck v. Lowe*, 247 U.S. 165.

Stated that the 16th Amendment does not extend the taxing power to new or excepted subjects, but removed the need to apportion direct taxes on income.

The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects, but merely removes all occasion, which otherwise might exist, for an apportionment among the states of taxes [247 U.S. 165, 173] laid on income, whether it be derived from one source or another. *Brushaber v. Union Pacific R. R. Co.*, 240 U.S. 1, 17-19, 36 Sup. Ct. 236, Ann. Cas. 1917B, 713, L. R. A. 1917D, 414; *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-113, 36 Sup. Ct. 278. And that I was further misled into incorrectly believing that I had a legal duty and obligation to file a "Form 1040 Income Tax Return", a "Form W-4 Employees' Withholding Allowance Certificate" and/or other IRS forms and documents.

11. That I have in the past also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, CPA's and income tax preparers to the effect that "the IRS will get me", and that it would be a crime punishable by fine and/or imprisonment if I did not fill out, sign and file with the IRS a "Form 1040".
12. That in addition to all of the reasons already stated in paragraphs in this Affidavit, I was influenced by the common and widespread practice of employers who unknowingly mislead their employees to believe that they are also subject by law to withholding of "income taxes" from their earnings, either with or without their permission, based upon those employers' mistaken assumption that they, as employers, are required by law to withhold "income taxes" from the paychecks of their employees, all of which I now know is not true. **Employer:** (For the purpose of completing this form, the term "employer" means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Form I-9 instructions for employment eligibility verification. General instructions part)





111520141609

13. That I have also been influenced by the IRS' annual public display and indiscriminate offering of large quantities of the "Form 1040" in banks, post offices and through the U.S. mail which also reminded me of and induced me to "volunteer" by filling out, signing and sending to the IRS a "Form 1040".
14. That neither the "Form 1040" or its instruction booklet contained any reference to any law or laws which would explain just exactly who is or is not subject to or liable for the income tax, nor did it contain any notice or warning to me or to anyone that by merely sending said completed "Form 1040" to the IRS I would waive my right to privacy secured by the Fourth Amendment and my right to not having to be a witness against myself secured by the Fifth Amendment to the United States Constitution, and that the filled out and signed "Form 1040" would, in itself, constitute legal evidence admissible in a court of law under the law of "presumption" that I was subject to and liable for the income/excise tax even though and regardless of the fact that I, as a free, national/Citizen of the United States***, am actually and legally not subject to or liable for any income/excise tax and have no legal duty or obligation whatsoever to complete and file a "Form 1040". *1975: Garner v. United States, 424 U.S. 648. Supreme Court ruled that income taxes constitute the compelled testimony of a witness: "The information revealed in the preparation and filing of an income tax return is, for the purposes of Fifth Amendment analysis, the testimony of a witness." "Government compels the filing of a return much as it compels, for example, the appearance of a 'witness' before a grand jury."*
15. That at no time was I ever notified or informed by the IRS, by any of its agents or employees, nor by any lawyers, CPA or tax preparer of the fact that the Sixteenth Amendment to the United States Constitution as correctly interpreted by the U.S. Supreme Court in such cases as *Brushaber v. Union Pacific R.R., 240 U.S. 1 (1916)* and *Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)* identified the income tax as an indirect excise tax in accordance with, and authorized by, Article 1, Section 8, Clause 1 of the United States Constitution. **I further learned that the Sixteenth Amendment did not repeal Article 1, Section 2, Clause 3 or Article 1, Section 9, Clause 4 of the Constitution** which sections protect me as a national/Citizen against any direct taxation on my salary, wages, property dealings or any other earnings. *Burnet vs. Harmel 287 US 103 "before the 1921 Act this Court had indicated (see Eisner v. Macomber, 252 U.S. 189, 207, 64L.ed 521, 9 A.L.R. 1570, 40 S. Ct. 189), what it later held, that 'income,' as used in the revenue acts taxing income, adopted since the 16th Amendment, has the same meaning that it had in the Act of (1909) Merchants; Loan & T. Co. v. Smietanka, 255 U.S. 509, 519, 65 L.ed. 751, 755, 15 A.L.R. 1305, 41 S. Ct. 386; see Southern Pacific Co. v. Lowe, 247 U.S. 330, 335, 62 L.ed. 114, 1147, 38 S. Ct. 540."; (1918) Peck v. Lowe, 247 U.S. 165. Stated that the 16th*





111520141609

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Amendment does not extend the taxing power to new or excepted subjects, but removed the need to apportion direct taxes on income.

16. That at no time was I ever notified or informed by the IRS, its agents or employees or by any lawyer, CPA or tax preparer of the fact that the tax on income which is referenced in the Sixteenth Amendment to the Constitution has been identified by the Supreme Court as an **excise tax upon activities involving the exercise of government-granted privileges such as doing business in *The United States***** as a corporation or as a non-resident alien. By contrast, I have not asked government for any such privilege. To the contrary, I now know that both the Constitution and the U.S. Supreme Court protect my non-taxable right, as a national/Citizen of the United States***, to earn a living in any lawful occupation of my choice.
17. That my attention has been called to Report No. 80-19A titled *Some Constitutional Questions Regarding the Federal Income Tax Laws* published by *The American Law Division of the Congressional Research Service of the Library of Congress* updated January 17, 1980 and that this publication described the tax on "income" identified in the Sixteenth Amendment of the United States Constitution as an **indirect excise tax**; that this report stated that "The Supreme Court, in a decision written by Chief Justice White, first noted that the Sixteenth Amendment did not authorize any new type of tax, nor did it repeal or revoke the taxing limitations of Article 1, Section 2, Clause 3 or Article 1, Section 9, Clause 4 of the United States Constitution." I have learned that these sections prohibit any direct tax unless apportioned amongst the states of the union (Article 1, Section 2, Clause 3) or any capitation tax which means a tax on me or my labor (Article 1, Section 9, Clause 4). These taxing limitations can clearly be determined from decisions of the United States Supreme Court which identifies the income tax as an indirect tax in the nature of an excise, thus proving in my mind that the income tax is not a tax on me or my earnings as an individual national/Citizen. Rather, I have learned that it is a tax as described by the U.S. Supreme Court in *Flint v. Stone Tracy Co., 220 U.S. 107 (1911)*, wherein the court defined excise taxes as **"...taxes laid upon the manufacture, sale or consumption of commodities within the country..., and upon corporate privileges."** none of which classifications apply to me; that, in fact, such a corporate-privilege tax is imposed under the I.R. Code in Section 11 which is also inapplicable to me.
18. That I was unaware of the IRS' rarely publicized statement that the "income" tax system is based upon "voluntary compliance with the law, and self-assessment of tax"; that it has never been my intention or desire to voluntarily self-assess any tax upon myself; that I always previously mistakenly thought that my compliance was required by law.





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19. That I have examined Sections 6001, 6011, 6012, 7201, 7203 and 7205 of the Internal Revenue Code (Title 26 USC), and I am convinced and satisfied that, as a national/Citizen of the United States*** protected by the Constitution that I am not now, and never was any such "person" or individual referred to by these sections; that I noticed that, although Code Section 6012 has the misleading heading "persons required to make returns of income", I found that by reading the wording in **Code Section 7806** which reads *"nor shall any descriptive matter relating to the contents of this title be given any legal effect..."*; that the heading in Code Section 6012 which includes the word "required" has no meaning; that, in fact, the word "shall" is used in the body of this Code section means "may" in my case, because a mandatory meaning of this word would be unconstitutional according to the U.S. Supreme Court in the decision of *Cairo and Fulton R.R. Co. v. Hecht, 95 U.S. 170*, in which decision the Court stated: *"...as against the government, the word 'shall', when used in statutes, must be construed to mean 'may' unless contrary intention is manifest."*; that this decision was confirmed by the decision of *Gow v. Consolidated Coppermines Corp., 165 Atlantic, 136*, wherein the Court stated: *"If necessary to avoid unconstitutionality of a statute, 'shall' will be deemed equivalent to 'may', and the word 'may' obviously has a voluntary meaning."* I now know that I am not either a "taxpayer" or a "person" or an "individual" "liable for" or "subject to" income taxes under Sub-Title A as those terms are used in the Internal Revenue Code.
20. That after careful study of the Internal Revenue Code, I have never found or been shown any section of the Internal Revenue Code that imposed any requirement on me as a free, unprivileged individual national/Citizen of the United States*** to file a "Form 1040 Income Tax Return" or that imposed a requirement upon me to pay a tax on "income" or that would classify me as a "person liable", a "person made liable" or a "taxpayer" as the term "taxpayer" is defined in 26 USC, Section 7701(a)(14) which states: "The term 'taxpayer' means any person subject to any Internal Revenue tax."
21. That including in the study previously mentioned my attention was called to 26 USC, Chapter I, Sub-Chapter A, Part 1, Section 1 which is deceptively titled "TAX ON INDIVIDUALS"; that a careful study and examination of this part of the Code showed no provision in the body of the I.R. Code which covers income tax imposing any liability or requirement on me as an individual national/Citizen of the United States*** for payment of a Federal excise tax on "income". That my study previously mentioned in this AFFIDAVIT showed me that the law is determined by the actual wording contained in the body of any Code section and not by the title; that the title of a statute is merely a general guide to the contents of the Code section, and the title has no force or effect at law as stated in **I.R. Code Section 7806(b)**.





111520141609

"Keeping in mind the well settled rule, that the citizen is exempt from taxation, unless the same is imposed by clear and unequivocal language, and that where the construction of a tax is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid." *Spreckles Sugar Refining Co. vs. McLain*: 192 US 397

22. That after more study and consultations, my attention was called to the Table of Contents of the Internal Revenue Code Chapter 21 which is deceptively titled: "*Federal Insurance Contributions Act*" (social security) and to Sub-Chapter A of Chapter 21 titled: "*Tax on Employees*"; that Chapter 21 includes Sections 3101 in which the "social security" tax is identified as a tax on "income" and not as an "*Insurance Contribution*"; (*Social security is not insurance or a contract, nor is there a trust fund. (helvering v. Davis 301 US 619, Steward Co. v Davis 301 US, 548)*) That it is also not a "tax on employees", nor on wages or earnings, and that there is no provision in the Code that imposes the so-called Social Security tax on employees or requires them to pay the tax; that only a voluntarily-signed and completed W-4 "*Employees Withholding Allowance Certificate*" allows (permits) an employer to withhold money from a workers' pay for the so-called (social security) flat-rate "income tax"; that no employer has any authority to withhold money from a workers' pay for the misnamed (social security) "income" tax or the graduated "income" tax or any IRS-imposed penalty or assessment unless there is a voluntarily-signed W-4 form in force which has been voluntarily signed by the employee.
23. That my attention was called to **I.R. Code Section 1441** titled "*Withholding of Tax on Non-Resident Aliens*" which identifies "dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits and income..." as being "items of 'income'" **but only when received by non-resident alien individuals, foreign partnerships or corporations** as set forth in Sections 1441(a) or 1442(a). After reading these Code sections, I recognize that all the provisions therein were applicable only to non-resident alien, foreign partnerships or foreign corporations or those acting for or representing those individuals, foreign partnerships or foreign corporations, but not to me as a national/Citizen of the United States***!
24. That after the study described in the preceding paragraphs, my attention was called to Section 61(a) of the Internal Revenue Code which lists under Section 61(a)(1) "compensation for services including fees, commissions, fringe benefits and similar items"; that these items are sources of "income" as confirmed by IRS Collection Summons Form 6638 (12-82) which identifies these items as sources, **not "income"**, by stating that the following items are "sources": "wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business income, gains from dealings in property and any other





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compensation for services (including receipt of property other than money):" that sources are not "income", but sources can be and or become "income" only if they are entered as "income" on a signed "Form 1040" because the signer affirms under penalty of perjury that the items entered in the "income" section of the "Form 1040" are "income" to the signer, or if I were a non-resident alien as stated in paragraph 26 following.

U.S. Supreme Court M. E. BLATT CO. v. UNITED STATES, 305 U.S. 267 (1938) 305 U.S. 267 M. E. BLATT CO. v. UNITED STATES. No. 98. Argued Nov. 15, 16, 1938. Decided Dec. 5, 1938. [305 U.S. 267, 268] Mr. Lawrence Calk, of Washington, D.C., for petitioner. [305 U.S. 267, 271] Mr. J. Louis Monarch, of Washington, D.C., for the United States. [305 U.S. 267, 274] Mr. Justice BUTLER delivered the opinion of the Court.... "So far as concerns taxable income, the value of [the] improvements is not distinguishable from excess, if any there may be, of value over cost of improvements made by lessor. Each was an addition to capital; not income within the meaning of the statute. Treasury Regulations can add nothing to income as defined by Congress. [305 U.S. 267, 280]"...

25. That after further study it appears clear to me that the only way that property received by me as a free, unprivileged, individual national/Citizen in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties, pensions could be, or could have been, legally considered to be taxable as "income" would be if I were a non-resident alien individual as stated in I.R. Code Section 1441, Sections (a) and (b), which status I deny; or if I voluntarily completed and signed a "Form 1040 Income Tax Return", (which I also deny **exclusively and generally for the years 2013- 2014 and future**) thereby affirming under penalties of perjury that information on the "Form 1040" was true and correct and that any amounts listed on the "Form 1040" in the "income" block are "income", thereby acknowledging, under oath, that I am or was subject to the tax and had a duty to file "Form 1040 Income Tax Returns" and/or other IRS forms, documents and schedules, none of which instruments I have ever signed with the understanding that they are voluntarily signed, but rather that I thought such acts were lawfully required.

26. That with reliance upon the previously-numbered statements in this AFFIDAVIT and the aforementioned U.S. Supreme Court rulings and upon my constitutionally-protected rights, and particularly those rights enumerated in the Fourth, Fifth, Ninth, Tenth and Thirteenth Amendments to the Constitution to lawfully contract, to work and to lawfully acquire, buy, sell and possess property without interference by government, I am convinced and satisfied that I, as a national/Citizen of the United States***, am not now, nor was I ever subject to, liable for, or required to pay any income/excise tax on any of my earnings or receipts; that I am not now and never was in the legal status of "taxpayer" as that term is defined and used in the Internal Revenue Code, and that I have never had any legal duty or obligation whatsoever to file any "Form 1040", make any "income tax return", sign and file with any employer or





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the IRS any W-4 "Employees' Withholding Allowance Certificate" or other Internal Revenue forms, submit documents or schedules, pay any income tax, keep any records or supply any information to the IRS.

27. That the Internal Revenue Service (IRS), by deceptive and misleading words and statements in the Internal Revenue Code, as well as IRS publications and IRS-generated news articles, has committed constructive fraud by misleading and deceiving me and the general public into believing that I was required to file "Form 1040 Income Tax returns", "Form W-4 Employees' Withholding Allowance Certificates" and other IRS forms, documents and schedules and also to keep records, supply information and to pay income taxes, when I now know that, as a free, individual national/Citizen of the United States*** I do not have, nor have I ever had, any requirement to file any such forms.
28. That further I do hereby declare that I am not, and never was, in the legal status of a "taxpayer" as the term "taxpayer" is defined and used in Section 7701(a)(14) of the Internal Revenue Code, a "person required to deduct and withhold any tax" or a person "made liable for such tax" as these phrases are used in the I.R. Code Section 1461, which my study and research shows is the only section of the Internal Revenue Code that makes anyone liable for payment of income tax; that I am and have always been a "non-taxpayer"; that courts have recognized and acknowledged that individuals can be non-taxpayers as stated by the court in Long v. Rasmussen, 281 F. 236 (1922), Economy Plumbing & Heating, U.S. 470 F2d. 585-589 (1972) and affirmed in Delima v. Bidwell, 182 U.S. 176, 179 and Berth v. United States, 132 F. Supp. 894 (1955) "...FOR WITH THEM (non-taxpayers) Congress does not assume to deal and they are neither the subject nor the object of the revenue laws...".
29. That by reason of the aforementioned facts, I do hereby exercise my right as a free, national/Citizen of the United States***, upheld by various court decisions, to revoke, rescind, cancel and to render null and void **Nunc pro tunc** both currently and retroactively to the time of signing, based upon the constructive fraud perpetrated upon me by the U.S. Congress and the Internal Revenue Service all "Form 1040 Income Tax Returns, all Form W-4 Employees' Withholding Allowance Certificates", all other IRS forms, schedules and documents ever signed and/or submitted by me and all my signatures on any of the aforementioned items; that this revocation and rescission is based upon my rights in respect to constructive fraud as established in, but not limited to, the cases of Tyler v. Secretary of State, 183A2d, 101 (1962), Economy Plumbing and Heating v. U.S., 470 F.2d 585 at 589 (1972) and also El Paso Natural Gas Co. v. Kysar Insurance Co., 605 Pacific 2d, 240 (1979) which stated: "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument."



111520141609

I Certify that this affidavit of revocation and rescission has been drafted with knowledge as to every statement, and that said knowledge has being gained from personally studying since around the year 2004; documents which the subscriber holds copies of; including but not limited to: Congressional records, IRS publications, Most court cases cited, IRS letters, IRS manuals, FOIA requests, Statutes at large, IRC 1917-1919, 1921-1923, Revenue acts of 1924- 1926-1928- 1932-1934-1936-1938-1954, Federal Register documents, National Archives documents, and many more, and that I have also obtained through FOIA Request a copy of the IMF under the name ELIAS AGREDO-NARVAEZ which was decoded using the IRS own manuals and have discovered that the alleged agency is making use of falsified information on such file including but not limited to the Social Security number, and that the subscriber has repeatedly informed and demanded such information to be corrected with no avail, and that such agency's employees are now trying to coerce me to file IRS forms that have no relevance to me with threats of penalties for frivolous positions in order to gain jurisdiction over my Person.

RE: AFFIDAVIT OF REVOCATION AND RESCISSION

In Propria Persona
Elias Agredo-Narvaez

Non-Domestic/ Non-Assumpsit/ All Rights reserved

Subscribed and sworn to before me, a Notary Public, of New Jersey, County of Ocean, this
29th day of March, 2015.

Sunny Patel
Notary Public

June 8, 2017
My Commission Expires on



shoals, and rapids; (3) other obstacles, though of human origin; (4) changes of climate; (5) the confinement necessary at sea; (6) animals peculiar to the sea; (7) all other dangers peculiar to the sea. Civ. Code Cal. § 2199. All losses caused by the action of wind and water acting on the property insured under extraordinary circumstances, either directly or indirectly, without the intervention of other independent active external causes, are losses by "perils of the sea or other perils and dangers," within the meaning of the usual clause in a policy of marine insurance. *Baily, Perils of Sea*, 6. In an enlarged sense, all losses which occur from maritime adventure may be said to arise from the perils of the sea; but underwriters are not bound to this extent. They insure against losses from extraordinary occurrences only; such as stress of weather, winds and waves, lightning, tempests, etc. These are understood to be meant by the phrase "the perils of the sea," in a marine policy, and not those ordinary perils which every vessel must encounter. *Hazard v. New England Mar. Ins. Co.*, 8 Pet. 557, 8 L. Ed. 1043; *Hartford Fire Ins. Co. of Hartford, Conn. v. Baker*, 127 Oct. 186, 200 P. 6, 7, 55 A. L. R. 796; *Borgemeister v. Union Ins. Co. of Canton*, 127 Misc. 9, 214 N. Y. S. 545, 549; *The Gliala (C. C. A.)* 218 F. 744, 746; *Charles Clarke & Co. v. Mannheim Ins. Co. (Tex. Com. App.)* 210 S. W. 528, 529; *The Rosalia (C. C. A.)* 284 F. 285, 288; *Klein v. Globe & R. Fire Ins. Co. of New York City (C. C. A.)* 2 F.(2d) 137, 139; *Brazilian Export & Import Co. v. Firemen's Fund Ins. Co. of San Francisco, Cal.*, 106 Misc. 129, 174 N. Y. S. 265, 267; *Cary v. Home Ins. Co.*, 235 N. Y. 296, 180 N. E. 274, 275; *The Charlton Hall (D. C.)* 285 F. 640, 642; *Gulf Transp. Co. v. Fireman's Fund Ins. Co.*, 121 Misc. 655, 83 So. 730, 732, 9 A. L. R. 1307; *American-Hawaiian S. S. Co. v. Bennett & Goodall (C. C. A.)* 207 F. 510, 513; *The Mary F. Barrett (C. C. A.)* 279 F. 329, 331; *Delanty v. Yang Tsze Ins. Ass'n*, 127 Wash. 238, 220 P. 754, 758; *Olympia Canning Co. v. Union Marine Ins. Co. (D. C.)* 5 F.(2d) 522, 523; *Western Assur. Co. of Toronto, Canada, v. Shaw (C. C. A.)* 11 F.(2d) 495, 496; *Union Marine Ins. Co. v. Chas. D. Stone & Co. (C. C. A.)* 15 F.(2d) 937, 939.

PERINDE VALERE. A dispensation granted to a clerk, who, being defective in capacity for a benefice or other ecclesiastical function, is *de facto* admitted to it. *Cowell*.

PERIOD. Any point, space, or division of time. "The word 'period' has its etymological meaning, but it also has a distinctive signification, according to the subject with which it may be used in connection. It may mean any portion of complete time, from a thousand years or less to the period of a day; and when used to designate an act to be done or to be begun, though its completion may take an uncertain time, as, for instance, the act of exportation, it must mean the day on

which the exportation commences, or it would be an unmeaning and useless word in its connection in the statute." *Sampson v. Penlee*, 20 How. 579, 15 L. Ed. 1022.

PERIODICAL. Recurring at fixed intervals; to be made or done, or to happen, at successive periods separated by determined intervals of time; as periodical payments of interest on a bond.

PERIPHRAISIS. Circumlocution: use of many words to express the sense of one.

PERISH. To come to an end; to cease to be; to die.

PERISHABLE ordinarily means subject to speedy and natural decay. But, where the time contemplated is necessarily long, the term may embrace property liable merely to material depreciation in value from other causes than such decay. *Webster v. Peck*, 31 Conn. 495; *Pooler Co. v. U. S.*, 9 Ct. Cust. App. 271, 275; *Callahan v. Danziger*, 172 Cal. 758, 158 P. 700, 701; *Marston v. Roe*, 92 Wash. 128, 159 P. 111, 113; *In re Pedlow (C. C. A.)* 200 F. 841, 842; *Falmouth Co-Op. Marketing Ass'n v. Pennsylvania R. Co.*, 237 Mich. 406, 212 N. W. 84, 85.

PERISHABLE GOODS. Goods which decay and lose their value if not speedily put to their intended use.

Perjuri sunt qui servatis verbis juramenti decipiant aures eorum qui accipiunt. 3 Inst. 160. They are perjured, who, preserving the words of an oath, deceive the ears of those who receive it.

PERJURY. In criminal law. The willful assertion as to a matter of fact, opinion, belief, or knowledge, made by a witness in a judicial proceeding as part of his evidence, either upon oath or in any form allowed by law to be substituted for an oath, whether such evidence is given in open court, or in an affidavit, or otherwise, such assertion being material to the issue or point of inquiry and known to such witness to be false. 2 Whart. Crim. Law, § 1244; *Herring v. State*, 119 Ga. 709, 46 S. E. 876; *Beecher v. Anderson*, 45 Mich. 543, 8 N. W. 539; *Schmidt v. Witherick*, 29 Minn. 153, 12 N. W. 448; *State v. Simons*, 30 Vt. 620; *Miller v. State*, 15 Fla. 585; *Clark v. Clark*, 51 N. J. Eq. 404, 26 A. 1012; *Hood v. State*, 44 Ala. 81; *State v. Singleton*, 53 N. D. 573, 207 N. W. 226; *Goolsby v. State*, 17 Ala. App. 545, 86 So. 187; *Black v. State*, 13 Ga. App. 541, 79 S. E. 173, 174; *State v. Larson*, 171 Minn. 246, 213 N. W. 900, 901; *People v. Glenn*, 29 Ill. 338, 123 N. E. 532, 533; *Mathee v. State*, 15 Okl. Cr. 882, 177 P. 120; *Commonwealth v. Hinkle*, 177 Ky. 22, 197 S. W. 455, 456; *People v. Rendigs*, 123 Misc. Rep. 32, 205 N. Y. S. 133, 136.

Perjury shall consist in willfully, knowingly, absolutely, and falsely swearing, either with or without laying the hand on the Holy Evangelist of

Almighty God, or affirming, in a matter material to the issue or point in question, in some judicial proceeding, by a person to whom a lawful oath or affirmation is administered. Code Ga. 1887, § 4466 (Pen. Code 1900, § 220).

Every person who, having taken an oath that he will testify, declare, depose, or certify truly before any competent tribunal, officer, or person, in any of the cases in which such an oath may by law be administered, willfully, and contrary to such oath, states as truth any material matter which he knows to be false, is guilty of perjury. Pen. Code Cal. § 112.

The willful giving, under oath, in a judicial proceeding or course of justice, of false testimony material to the issue or point of inquiry. § 28th, Crim. Law, § 1015.

Perjury, at common law, is the "taking of a willful false oath by one who, being lawfully sworn by a competent court to depose the truth in any judicial proceeding, swears absolutely and falsely in a matter material to the point in issue, whether he believed or not." *Comm. v. Powell*, 2 Met. (Ky.) 10; *Cuthren v. State*, 39 Miss. 541.

It will be observed that, at common law, the crime of perjury can be committed only in the course of a suit or judicial proceeding. But statutes have very generally extended both the definition and the punishment of this offense to willful false swearing in many different kinds of affidavits and depositions, such as those required to be made in tax returns, pension proceedings, transactions at the custom house, and various other administrative or non-judicial proceedings.

PERMANENT. Fixed, enduring, abiding, not subject to change. Generally opposed in law to "temporary," but not always meaning "perpetual." *Penn Mut. Life Ins. Co. v. Milton*, 180 Ga. 168, 127 S. E. 140, 141, 40 A. L. R. 1282; *Roseburg Nat. Bank v. Camp*, 89 Or. 67, 178 P. 313, 316.

As to permanent "Alimony," "Injunction," and "Trespass," see those titles.

PERMANENT ABODE. A domicile or fixed home, which the party may leave as his interest or whim may dictate, but which he has no present intention of abandoning. *Dale v. Irwin*, 78 Ill. 170; *Moffet v. Hill*, 181 Ill. 239, 22 N. E. 821; *Betty v. Wilcox*, 44 Neb. 82, 62 N. W. 249, 48 Am. Sc. Rep. 709.

PERMANENT BUILDING AND LOAN ASSOCIATION. One which issues its stock, not all at once or in series, but at any time when application is made therefor. *Cook v. Equitable B. & L. Ass'n*, 104 Ga. 814, 30 S. E. 911.

PERMISSION. A license to do a thing; an authority to do an act which, without such authority, would have been unlawful.

PERMISSIONS. Negations of law, arising either from the law's silence or its express declaration. *Ruth, Inst. h. 1, c. 1.*

PERMISSIVE. Allowed; allowable; that which may be done.

PERMISSIVE USE. See Use.

PERMISSIVE WASTE. See Waste.

PERMIT, v. To suffer, allow, let; to give leave or license; to acquiesce, by failure to prevent, or to expressly assent or agree to the doing of an act. *Elkhorn Mining Corp. v. Commonwealth*, 178 Ky. 417, 191 S. W. 256; *State v. Wuxman*, 93 N. J. Law, 27, 107 A. 150; *State v. Wheeler*, 88 N. D. 456, 165 N. W. 574, 576; *State v. Peters*, 112 Ohio St. 249, 117 N. E. 81, 84; *Johnson v. U. S. (C. C. A.)* 290 P. 783, 788; *Little Falls Fibre Co. v. Henry Ford & Son*, 123 Misc. 120, 212 N. Y. S. 630, 634; *Lemery v. Leonard*, 99 Or. 670, 196 P. 878, 378; *Armstrong's Adm'r v. Summe & Ratterman Co.*, 231 Ky. 750, 275 S. W. 111, 113; *Allen v. Commonwealth*, 178 Ky. 280, 198 S. W. 896, 897.

PERMIT, n. A license or instrument granted by the officers of excise (or customs), certifying that the duties on certain goods have been paid, or secured, and permitting their removal from some specified place to another. *Wharton*.

A written license or warrant, issued by a person in authority, empowering the grantee to do some act not forbidden by law, but not allowable without such authority.

PERMUTATIO. Lat. In the civil law. Exchange; barter. *Dig. 19, 4.*

PERMUTATION. The exchange of one movable subject for another; barter.

PERMUTATIONE. A writ to an ordinary, commanding him to admit a clerk to a benefice upon exchange made with another. *Reg. Orig.* 307.

PERNANCY. Taking; a taking or receiving; as of the profits of an estate. Actual pernancy of the profits of an estate is the taking, perception, or receipt of the rents and other advantages arising therefrom. 2 Bl. Comm. 168.

PERNOR OF PROFITS. He who receives the profits of lands, etc.; he who has the actual pernancy of the profits.

PERNOUR. L. Fr. A taker. *Le pernour ou le deteneur*, the taker or the detainer. *Britt*, c. 27.

PERPARS. L. Lat. A purpart; a part of the inheritance.

PERPETRATOR. Generally, this term denotes the person who actually commits a crime or delict, or by whose immediate agency it occurs. But, where a servant of a railroad company is killed through the negligence of a co-employee, the company itself may be regarded as the "perpetrator" of the act, within the meaning of a statute giving an action against the perpetrator. *Philo v. Illinois Cent. R. Co.*, 38 Iowa, 47.

Perpetua lex est nullam legem humanam ac positivam perpetuam esse, et classula que abrogationem excludit ab infirmitate non valet. It is

