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February, 23, 2015

The Honorable Senator Corey Booker
United States Senate

NEWARK OFFICE
One Gateway Center
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Newark, NJ 07102

Dear Senator Corey Booker:

The reason for me to send this letter certified mail is only for the purpose of keeping track of my writing records, and shall not be construed otherwise.

Your title of office contains the word 'Honorable' and I am asking you in this letter for your assistance in doing the honorable thing.

The honorable thing that I seek is your intervention with the IRS, on my behalf, to stop all IRS fraudulent claims of owing a tax [and imposing penalties and interest], to stop the IRS from identifying myself as either being the same entity as the nom de guerre identifier [of similar spelling and pronunciation to my name] or inferring that I have any fiduciary responsibility for the constructive trust the IRS has created by the nom de guerre, and finally to stop the IRS from interfering with my right of pursuit of happiness because of a Non-liability 1040 Form for the year 2013 that I sent in as a non-federal employee.

Prior to taking your rightful position in the office of a United States Senator you took an Oath of Office. That Oath of Office contained the reference to "Protecting and Defending the Constitution of the United States of America" which is the highest law of the land.

You are no doubt aware of the limitations the Constitution places upon the national government and restricts the United States [meaning the national government or the federal government]. Our God Given Inalienable Rights are thus protected by the Constitution from usurpation of power by the United States.

The Constitution clearly states the exclusive sovereign jurisdiction of the United States to be only Washington DC, which also includes the U.S. Territories, military installations and the various insular possessions. For simplicity, I will refer to the exclusive sovereign jurisdiction of the United States in this letter as the Federal Zone.

The Citizens of the Federal Zone are 'U.S. Citizens' as they are subject to the jurisdiction of the United States [as defined in 8 USC 1401], have federal I.D. cards issued to them and have no benefit of Constitutional protections, as the Constitution is null and void in the Federal Zone. I am an American Citizen [Citizen of one the 50 States of the Union and in my case New Jersey] with Constitutional protections of their inalienable Rights.

My presentments for your assistance in performing the 'honorable requests' are as follows: For the last two years or so, I have been dealing with the IRS on rebutting fraudulent claims of Me being liable to file an income tax return FORM 1040 for U.S. individuals. or any tax for that matter; although for 19 years or so I paid what I was mislead to believe I was liable for, and without hesitation or protest I did complied in good faith. However, for the reason that I love studying and doing research, and came across information that contradicted my beliefs and continued to further research for several years [since 2004] and from sources like 26 U.S.C , hundreds of documents from National Archives, Congressional records, Historical Documents, Public records, Supreme Court cases, general Court cases, Federal Register, FOIA Requests, and many more; I am now positively convinced that I have never had any liability and that I could not protest for previous years because I had in fact by submitting the signed IRS forms unknowingly volunteered to be liable for it.

Since the beginning of 2013, I started to request from both; my private employer and the IRS to please provide me with the statutory law and it's required promulgated regulation which makes me liable for the monies they are currently exacting from my earnings as private employee only to find threats of been fired by my private employer if insisting on the matter, and of been fined or sued criminally by the IRS if not in compliance with filing forms that I know by fact don't apply to me and if complying would be perjury since the information in the forms would be untrue. I avert that I have no liability for the alleged income tax. I am not a U.S. citizen and as such do not fall under the jurisdiction of the United States for such a tax. Assumptions of U.S. Citizenship [arising from having a social security number] have been rebutted.

I have learned that here are no Implementing Regulations imposing such a tax upon American Citizens and there has been no promulgation in the Federal Register identifying the liability to American Citizens of owing such a tax.

I have repeatedly asked the IRS to respond under the Administrative Procedures Act, 5 USC 556(d) as they carry the Burden of Proof in that they are the proponent of the rule or order. The IRS has never responded with any federal law or any 'reliable, probative, and substantive proof' that American Citizens have any duty or obligation under federal law that has been promulgated in the Federal Register. Instead; they seek to hurt me with a \$5000 dollars fine every time I file the 1040 form as non-labile and try to inquire because this is seen by them as frivolous claims.

The only IRS responses have been to statutes [which have no full force and effect of law as only Implementing Regulations carry such weight] or federal court decisions which have no constitutional authority to create law. Additionally, in 1976, under an Act of Congress, the jurisdiction of the federal courts was changed. The courts were placed under the Administrative Branch of the government and cannot even hear the law, as they are courts of consent only.

The IRS has even made threats of filing a Notice of Federal Tax Lien for a tax that has never been imposed upon American Citizens. Filing such a Lien would be a third degree felony by the IRS as there is no law allowing the IRS to 'lay such a tax' upon American Citizens. The

collection of a tax would never be the issue if it were to go to court but rather the proper issue would be the lack of authority by the IRS to lay such a tax upon American Citizens.

The once IRS Director Joseph H. Cloonan stated the only authority to levy by distraint was via 26 USC 6331(a). In his letter, he clearly shows that such ability to levy only applies toward those in the national government, or the federal municipality, with such identification being "officers, employees, or elected officials of the United States, the District of Columbia, or any agency or instrumentality of the United States and by serving a notice upon the employer [meaning the federal government itself] of such officer, employee, or elected official [of the national government]." I am certainly not one of the referenced parties in 6331(a).

It is common knowledge that the IRS will routinely state 26 USC Section 6331 as their authority to Levy by distraint [means forcefully take without your approval].

And it is very puzzling that the IRS does this in light of the fact that the IRS, by law, has no enforcement authorization for Subtitle A income tax over American Citizens whatsoever.

First, looking into Section 6331(a) one will see that all references are directed toward Federal Employees only. The term '*United States*' means the '*Federal Government*' not what the average people may think is the 50 States of the Union.

Next, 26 USC was enacted into law on August 16, 1954 and the enactment was terminated on the very same day. This is clearly demonstrated by 26 CFR 1.0-1, the Titles of the United States Code and How Our Laws Are Made, 105th Congress, US Government Printing Office, Document # 105-14, pages 45-46.

26 USC is prima facie evidence of the law and not enacted law.

Lastly, One should always refer back to the Statutes at Large to find the actual enacted law. One will find that Section 6331 was derived from Section 3690 of the 1939 code. Then in the Statutes at Large One will find Section 3690 was derived from the Revised Statutes of 1874 Section 3187 and is titled "Taxes Collectible by Distraint." However, the only species of tax the federal government is allowed to be collect by distraint pertain to taxes on cotton and distilled spirits, which are types of excise taxes. The Statutes-at-Large shows that there is no reference to taxes collectible by distraint pertaining to the Federal Income Tax or Subtitle A Income Tax. In fact, the IRS has stated as their authority to place Liens, on Bank Accounts and other personal property, rests in 26 USC Section 6321. Their problem here is that Section 6321 was derived from the 1954 code, which in turn was derived from Section 3670 of the 1939 code. Section 3670 [1939 code] was derived from Section 3186 of the Revised Statutes of 1874 and was termed "Lien for Taxes." This section was derived from the actual Statute passed by Congress on July 13, 1866. This Act identifies only Excise Taxes on Cotton and Distilled Spirits as lienable. The Statutes-at-Large makes no reference permitting the federal government to place Liens for any Federal Income Tax or Subtitle A Income Tax.

This Act was later amended by an Act dated May 29, 1928, Vol. 45 of the Statutes-at-Large, page 875, Chapter 852, Section 613 to amend the method of lien. The Act does not change the taxes authorized by Congress to create a lien per the original Statute-at-Large of 1866, namely Excise Taxes on Cotton and Distilled Spirits. Only those involved in Cotton and/or Distilled Spirits productions are liable and can have a Lien placed against them. As a result, there is also no basis for establishing a Lien against anyone regarding income taxes.

Should the IRS file such a fraudulent Notice of Federal Tax Lien against any American Citizen a clear and present danger will be put into process. Such a felonious action will only result in the

federal government having to pay fines and penalties and further creating a 'Grand Canyon' rift between the American People [from whom the national government derived their limited power] and the government that was created to 'protect and defend' the God Given Inalienable Rights of those Americans.

Most non-federal employers have little knowledge that the W-4 is form for withholding of Gift and Estate Taxes only [it is a Tax Class 5 form and I am entitled to claim 'exempt' on line 7 as I have no liability for the Subtitle A Income Tax]. The IRS interferes in the two party agreement between the non-federal employer and the non-federal employee by unauthorized changing, denial, or other such terms in the withholding status and uses coercion against such non-federal employers to force compliance. I have suffered two years of lost compensation for my labor from the IRS actions in the years 2013 and 2014 amounting to \$4,408.29 and \$4,232.19 respectively.

I have learned that for a Federal Law to be applicable to American Citizens it must comprise of a (1) Statute from positive law, (2) Implementing Regulation for that specific statute, (3) promulgation in the Federal Register of that specific Implementing Regulation. I have read Mr. Michael White's legal opinion letter from the Office of the Federal Register stating that such authority by implementing regulations to 'assess' [6201], 'lien' [6321], and 'levy' [6331(a)] for Subtitle A income tax have not been promulgated in 26CFR and the IRS has failed to publish [as required by federal law 26CFR601.702(a)(1)(b)(1)] any such requirement to file or pay such a tax in the Federal Register.-

Such a failure to publish as required negates any claim of obligation as per 26CFR601.702(a)(2)(ii).

Furthermore, I almost find it humorous that in 26USC Section 7851(a)(1)(A) Subtitle A - Applicability of Revenue Laws - that the IRS attorneys produced the statement claiming Subtitle A applied only for the briefly stated time period and then stated "and ending after the date of enactment of this title." Per 26CFR1.0-1 the enactment date of the Internal Revenue Code of 1954 was August 16, 1954.

However, about four paragraphs lower in that regulation you will find that the provisions were terminated or ended on the very same date. Also, the Subtitle F enforcement as stated in 26SUC 7851 (a)(6)(A) only take effect on the day after the date of enactment. The curious thing is that Subtitle A ended on August 16, 1954 and there was nothing to enforce in regards to Subtitle A income tax. Since reading those sections I have wondered, "How can a 'law' be a law without enactment?" Even further, "How can such a 'law' have any enforcement [such as a Lien or Levy] when the 'law' ended on the same day it was enacted?" Even more important "What about jurisdiction?"

As final point, I will like to also inform you that by a FOIA request, I have discovered after obtaining a copy of my IFM (Individual Master File) and utilizing their own decoder of more than 600 pages, that along with other information, the Social Security Number in that IMF is being used fraudulently as a false number which is a Felony, however, even after making a very clear demand that they correct the wrong information, find no avail, but the threats continue to this day, and is therefore the reason behind my petition since I know the strong hand that I am facing, not to mention the horrendous distress that I live under, and it is not my intention to expose this information into the wrong hands but be left alone and to seek help and justice from

someone with an Honorable position, while at the same time I swear under the laws of the united states of America, that I am an honorable and law abiding American Citizen who sympathizes with both state and federal laws, who has never seek to evade any lawfully imposed tax or requirement and that there has never existed any malice in any of my communications with the agency, however; perjury will be my imposition if forced to file the IRS forms which are meant for federal personnel only, and as such law abiding Citizen do what I consider wise to do. I now therefore, request very respectfully your intervention.

Either we are a nation of enacted laws devoid of such semantic trickery or we are a nation under the influence of any political whim [by any elected official, employee, corporation in which the federal government owns by at least 51% of the capital stock, or officer of any agency of the United States] in attempting to impose decisions in which proper jurisdiction does not exist.

Your response will clearly indicate if our nation still operates under the Constitutional Law or not.

I await your response and expect to receive your support in action to stop the federal corporation called the IRS from continuation of their fraudulent activities against American Citizens.

Thank you for upholding your Oath of Office in the performance of your honorable duties.

Sincerely,

02/23/2015



Elias Agredo-Narvaez
American Citizen