100 REASONS WHY CERTAIN AMERICAN NATIONALS (and most people living in the 50 states of the union) ARE NOT LIABLE FOR PAYING A FEDERAL INCOME TAX

Supplemental Information validating Affiant's Revocation of Election

Professional legal research on the subject of "who is" and "who is not" liable for filing a form 1040 with the IRS related to Affiant and his Revocation of Election (ROE) documents herein and his present "non-taxable" tax status with the IRS, includes the following information in support of his legal "non-taxpayer" status:

Title 26 U.S.C. is correctly known as "prima facie" law or "color of law," meaning that it will operate as the "suggested" tax regulations (law) related to Subtitle A form 1040 filing "volunteers," unless rebutted, and Affiant has sufficiently rebutted all of 26 U.S.C. and the IRC and any past incorrect presumptions the IRS has made as to Affiant's tax status pertaining to form (1040).

According to what the IRS says in writing in 26 U.S.C.; **Title 26 IS NOT POSITIVE LAW**, and the Internal Revenue Code defines the contract relationship between the IRS and the individual.

26 U.S.C. 7806(b) says that Title 26 is not positive law, as 7806(b) says in part:

"No inference, implication or presumption of legislative construction [meaning Law] shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title" **[emphasis added].**

Affiant appreciates the IRS telling the truth about Title 26 not being "law" in section 7806(b) above, and Affiant agrees with the fact that Title 26 is not law (re: income tax law related to living men and women without (not within) the IRS form 1040 taxing jurisdiction), related to American Nationals like Affiant, with no domicile in D.C. or income being derived from a government source in D.C. or from holding a "public office" and the fact that 26 U.S.C. has never been promulgated in the Federal Register, hence, it is not "positive law" applicable to non-statutory, non-U.S. citizens or "non-persons" etc., living and working in the "private sector" with their earnings being their "private property" (not "privileged") and, thus, not income taxable.

The fact that 26 U.S.C 7806(b) says in part; "No inference or implication of legislative construction (meaning law) shall be drawn or made … of this title," means this single Title 26 section "ALONE" should be the end to any further discussion or questions as to whether it is mandatory for Affiant to be liable for filing a form 1040 or paying the "individual" income tax (conditioned upon Affiant having no excise or federal government sourced taxable income).

However, if section 7806(b) of Title 26 (above) does not end the discussion as to Affiant's legal non-taxpayer (income tax) status, and with his ROE notice duly received by the IRS Officers assigned with the duty to immediately change Affiant's tax status to non-taxable or to a similar classification, then the following 100 or so reasons why Affiant is not "subject to" or "liable for" the form 1040 type income tax, can also be presented here to further confirm Affiant's "non-taxpayer" tax status - applicable to IRC Subtitle A and form 1040.

Affiant's ROE references herein to anything pertaining to 26 U.S.C or the IRC, or any other U.S.C. Titles, DOES NOT MEAN THAT AFFIANT IS ACKNOWLEGEING OR AGREEING THAT THE TITLES BEING REFERENCED HAVE ANY JURISDICTION OVER AFFIANT AS A LEGAL NON-TAXPAYER OR AS BEING THE SOLE LEGAL REFERENCE SOURCE BOOKS IN WHICH AFFIANT IS BASING his NON-TAXABLE STATUS UPON.

As a legal non-taxpayer related to form 1040, nothing in Title 26 or the IRC applies to legal non-taxpayers, as 26 U.S.C. only applies to those "persons" who are "taxpayers." **Affiant's references to Title 26 or any of its sections therein, are only made in these ROE documents to show how certain sections within Title 26 also acknowledge and agree that Affiant is a legal non-taxpayer.**

100 REASONS WHY AFFIANT IS A LEGAL NON-TAXPAYER, even though one reason - 26 U.S.C. 7806(b) above, should be all the proof Affiant should need to prove his non-taxable status.

1. The definition of a "taxpayer" within the Internal Revenue Code (IRC) has its foundation deeply rooted in the matter of "jurisdiction," and it can be simply stated that jurisdiction and one's "Domicile" related to one's income tax liability, is one of the most important elements in law when it comes to "who is" and "who is not" liable as a form 1040 "taxpayer." Affiant is not within the IRS' IRC subtitle A form 1040 jurisdiction.

2. The 50 states of the union under the original Constitution for The United States of America (1787) are essentially "foreign jurisdictions" or "foreign states" with respect to each other and with respect to the "Federal" government's seat in the 10-mile square land area located in and on the District of Columbia.

3. It is equally well-settled in law that the 50 states of the union are to be considered, with respect to the Internal Revenue Code (herein after IRC) and 26 U.S.C., to be foreign to each other and that the courts of one State are not presumed to know and therefore are not bound to take judicial notice of the laws of another state. *Hanley v. Donahue*, 116 U.S. 1, 29 L.Ed 535 6 S. ct 242,244 (1885).

4. Another key U.S. Supreme Court authority on this "foreign" status matter is the case of *In re: Merriam's Estate*, 36 N.E. 505 (1894). The author of *Corpus Juris Secundum* (CJS), a legal encyclopedia, relied in part upon this case to arrive at the following conclusion about the "foreign" corporate status of the Federal government:

> "*The United States government is a foreign corporation with respect to a state.*" [Citing *In re: Merriam's Estate* (*supra*) affirmed *U.S. v. Perkins* 16 S.Ct. 1073, 163 U.S. 625, 41 L.Ed. 387]

5. *Black's Law Dictionary,* 6th Ed., clearly defines "foreign state" as follows:

> "The several United States are considered "foreign" to each other except as regards to their relations as common members of the Union … one State of the Union is foreign to another in the sense of that rule."

6. The IRS and its affiliated offices in D.C. are in a venue that is "foreign" to Affiant's as a living man living on the "land" jurisdiction of State and not domiciled in the STATE OF STATE (Inc.), or

any other "federal zone" incorporated State according to the Buck Act and referred to therein as the two letter abbreviated designation - TT. Thus, **Affiant proceeds at all times with explicit reservation of all of his unalienable rights to due process of law, (outside) D.C.'s Admiralty, statutory, and "municipal" / "territorial" law jurisdiction.**

> *"The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the states [of the Union], but have force only in the District of Columbia and other places that are within the exclusive jurisdiction of the national government." Caha* v. *U.S.*, 152 U.S. 211 (1894).

The U.S. Supreme Court case, *Afroyim v. Rusk*, 387 U.S. 253 (1967), is another decision which restricts the federal government from creating indentured servants when it stated: *"In the [constitutionally defined] United States the people are sovereign, and the government cannot sever its relationship to the people by taking away their citizenship."*

7. The original U.S. Constitution (1787), applicable to Affiant, states at Article 1, Section 9, Clause 4, to wit: *"No Capitation, or other direct Tax shall be laid, unless in Proportion [apportioned] to the Census..."*

8. The original U.S. Constitution (1787) protects Affiant's God given birthright to *"life, liberty and the pursuit of happiness"* [and property] which the founding father framers and U.S. Supreme Court rulings have declared, includes Affiant's unalienable right to contract, acquire, to sell, rent and exchange properties of various kinds without requesting or taking any "privilege" or "franchise" from government.

Said unalienable rights include exchanging Affiant's labor property for other properties including financial instruments like Federal Reserve Notes (FRNs) notwithstanding the private and foreign nature of FRNs.

9. In *Murdock v. Pennsylvania* (1943), the U.S. Supreme Court stated: *"A state [D.C. foreign state] may not impose a charge [tax] for the enjoyment of a right granted by the Constitution ... that unalienable rights are rights against which no lien can be established."* (This court case quote however is slightly in error, as the Constitution did not grant anyone any rights. Un-alien-able rights come from the Creator who granted man and woman "agency" and "dominion" a.k.a. "sovereignty," and the original Constitution's main purpose was, and still is, is to "protect" the unalienable or inalienable "Rights" granted to Affiant and to others by their Creator). Men and women were created by God and not by the federal government in D.C., and thus, living men and women, like Affiant, are compelled to abide by God's authority and natural law which supersedes many of the "code" rules & regulations for fictitious entities created by a fiction private and foreign corporation government in D.C., and when a government acts in the capacity of a private corporation with limited liability, it loses its lawful authority to legislate over living men and women who are not government created fictional entities. (see Clearfield Doctrine).

10. Affiant has never knowingly, willingly, or voluntarily relinquished his unalienable rights "status" granted to him by his Creator, to become adhesioned to the D.C.'s "federal" municipal jurisdiction, well-known to be "foreign" to him; and he was never provided sufficient "full disclosure" when he inadvertently and mistakenly was mislead by IRS agents as to his correct non-taxable tax status, which is a fundamental violation of the law of contracts.

Affiant intends herein to rectify this incorrect tax status problem by lawfully being removed from the IRS's "municipal" and or "territorial" and foreign jurisdictions when you make all appropriate and lawful changes in the IRS's databases as per his Revocation of Election herein, effectively "revoking" his taxable status as previously "presumed" to exist by the IRS.

11. The forms 1040 Affiant has mistakenly sent to the IRS contained no clear and concise instructions or references or adequate disclosure (in bad faith by the IRS), explaining who is and is not subject to Subtitle A income taxes and form 1040. The IRS has done a masterful job of obfuscating and hiding the fact that American Nationals (most men and women living Americans in the 50 states of the union) and possibly some "nonresident aliens " (meaning certain state Citizens of the union with no "federal" jurisdiction connections) are not liable for federal "individual" income taxes imposed by Subtitle A of the IRC.

12. In U.S. Supreme Court cases like *Flint v. Stone Tracy Co.* 220 U.S 107 (1911) and more specifically *Pollock v. Farmer's Loan and Trust Co., 157 U.S. 429,* (1894), the Federal government learned that the power they thought they had to tax state Citizens of the Union (a.k.a. American Nationals) was not authorized by standing decisions of the U.S. Supreme Court or by the original Constitution **with only 13 Amendments.**

The famous U.S. Supreme Court decision in the 1894 *Pollock v. Farmers Loan and Trust Co.* case is what influenced the alleged passing of the so-called Sixteenth Amendment, and most importantly, the Pollock decision is one of the main reasons why the Sixteenth Amendment **has limited applicability only to the "National Government**" in the District of Columbia. As President William Taft stated in the Congressional Record (see below), that Amendment mainly applies to people working for or who are connected to the federal government by source of income and who are domiciled within the 10-mile square area known as Washington, D.C.

After the landmark decision in *Pollock v. Farmer's Loan and Trust Co*. informed the "D.C." federal government that taxing the "private sector" income of state Citizens was unconstitutional, past President William H. Taft made it quite clear that the legislative intent of the Sixteenth Amendment limited the IRS's taxing authority and jurisdiction to the "National Government" people in D.C. and its federal territories, possessions, and enclaves, and unquestionably it did not apply to living men and women of the union states, a.k.a. American Nationals living under the original Constitution (1787) applicable to the states of the union and their "land" jurisdiction.

13. Furthermore, the Code of Federal Regulations at 26 CFR 1.871-1(a) and 26 U.S.C. 7701(b)(1)(B) use the term "nonresident alien individuals" to describe someone who IS NOT a taxable "U.S. person" or "U.S. citizen" subject to federal municipal law, indicating that the IRS, or more accurately, the tax laws passed by the U.S. Congress, do not apply to every type of citizen or man or woman, not in their jurisdiction. Certain federal municipal laws are only applicable to D.C.'s limited 10-mile square area jurisdiction and to its federal territories, possessions, and all other federal enclaves, i.e., geographic areas that are not states of the union.

14. The term Affiant uses to describe his non-taxable tax status, "American National," is similar in certain ways to the IRC term "nonresident alien individual" (with no federal government connection resulting in a tax obligation), and thus, this term confirms that the IRC and the IRS acknowledge and

admit to the fact that certain "natural-born" nonresident aliens (not legally connected to D.C.), and certain men and women living in the union states / American Nationals are also "non-taxable."

Affiant's definition of the term "American National" related to his Revocation of Election contract herein, means, a "non-statutory" living man without D.C. who was born in one of the 50 states of the union and has at least one parent born in one of the 50 states, or who has been naturalized into a Constitutional Republic state of the union. In this context, please refer to the Guarantee Clause in the U.S. Constitution.

15. By Affiant's birth and parentage and according to *American Jurisprudence* 2d., Sec. 2689 and 8 U.S.C. 1401(a), Affiant is not someone "within" (inside) the income taxing jurisdiction of the United States - defined as the District of Columbia per 26 U.S.C. 7408(d).

16. Because Affiant's free will choice to choose his political affiliation rests solely with Affiant, the burden of proof that he is a "federal," "statutory," "fiction," "juristic," "taxable," "U.S. person," "U.S. citizen," "artificial person," " inhabitant," "fiduciary," " strawman," or a taxable "vessel" employed by or connected to the Federal Government and domiciled in D.C., falls 100% upon the IRS according to 5 U.S.C. However, 5 U.S.C.'s "Administrative" regulations do not always apply to living men and women American Nationals, like Affiant, with unalienable rights and in a foreign jurisdiction to D.C. where 5 U.S.C. would not apply, as there are no U.S.C. Titles applicable to common law where living men and women of the union states live.

According to higher Court decisions and rulings which held that Affiant has no lawful obligation to "prove a negative" - that he doesn't owe an income tax - the "burden of proof" falls completely 100% upon the IRS to prove that Affiant is a "taxpayer" and not an American National "non-taxpayer." **The "proponent" of the (tax) rule always has the 100% burden of proof that their tax laws apply to whomever they are claiming owes the tax**. In this context, it is believed by Affiant that it is also correct that RRA98 Section 3001 has shifted the burden of proof on to the Secretary of the Treasury.

17. According to U.S. Congressional records dating back to 1925 concerning the Statutes at Large, including Title 26 of the U.S. Code, there is clear evidence that many Statutes at Large are merely "administrative" codes only and they only apply to Fourteenth Amendment type "federal" citizens. Cf. "Federal citizenship" in *Black's Law Dictionary*, 6th Ed. A typical example is the Privacy Act at 5 U.S.C. 552a(a)(2), which expressly defines "individual" to include only "federal" citizens and resident aliens. Affiant is neither a "federal" citizen nor a "resident alien."

This means that the Statutes at Large are basically "administrative restrictions" upon "federal citizens" and "government employees" whether or not said federal "persons" are aware of their contractually adhesioned relationship with the "municipal law" jurisdiction of the federal government domiciled in Washington, D.C. These "administrative" Statutes have very little to do with **Fundamental Law** established to protect the "inalienable" Rights of living men and women who are not "federal citizens" or federal and statutory "resident aliens".

18. Although Congress never incorporated the Federal Government, it did incorporate D.C. as a "municipal" corporation in 1871. That municipal corporation's stock, 100% of it, has been owned and controlled by entities of the "foreign" offshore International Monetary Fund (IMF), or its assigns, at least since the Bretton Woods Agreement was codified in 1944 at 22 U.S.C. 286 *et. seq*.

19. Public Law 97-280 (96 Stat. 1211) declared the Holy Bible as the word of God (still in effect). Affiant is quite certain that God wanted His creations, men and women, to be governed by His Fundamental Laws and the laws of nature, and not to have man, with his lust for power, greed, and deception, attempt to rule over His laws and the laws of nature.

20. Due to Affiant's free will unalienable Right to choose a political affiliation, he affirms herein that he is not now, nor has he ever knowingly chosen or elected, to be a Fourteenth Amendment "indentured" federal citizen, as he has no intention to ever relinquish his "inalienable" God-given Rights in exchange for limited federal government "privileges" that can be taken away from him at the government's whim.

Affiant's notice to you herein of his "non-statutory" American National status is his notice of his correct political and jurisdictional affiliation as it relates to his domicile "without" (outside) the IRS's "domestic" municipal jurisdiction.

21. **The IRS's "statutory authority" is "administrative" only and only applies to certain "types" of persons (which Affiant is not**), who "voluntarily" choose to "donate" their property (*e.g.,* Federal Reserve Notes) to the "foreign" U.S. Treasury in D.C. or Puerto Rico or who are "federal persons" by "consent" or by "private municipal law" inside a Federal "domestic" jurisdiction.

Title 31 - 321(d)(1)&(d)(2) of the U.S. Code says income taxes (not really taxes) paid to the U.S. Treasury are considered to be **nothing more than "voluntary "gift" donations**" to the Treasury of the United States [D.C.] by all those who "donate" their contributions with their 1040 forms. There is no "mandatory" law compelling certain people of the union states or American Nationals to "donate" their Federal Reserve Notes or other assets obtained from the "private sector" to the foreign-controlled Treasury that records indicate to be headquartered in Puerto Rico, foreign to the 50 states of the union.

The IRS's foreign jurisdiction (to Affiant's) and their Roman Civil Law forum in an undisclosed "Constructive Trust" format, is "without" (outside) Affiant's American National non-statutory domicile and beyond his willingness or lawful requirement with which to comply.

22. Affiant comes to you herein Commissioner and DIRECTOR in his unlimited and unincorporated liability status at peace with you and the IRS and in "good faith," to cause you to fulfill your duty as public Officers to **change Affiant's IRS files and records to a non-taxable status as per his enclosed Revocation of Election and AFFIDAVIT in support thereof.**

23. Affiant solemnly affirms herein that he is NOT a "political terrorist" or an "enemy combatant" or a member of any jural society or sovereign political group scheming against his country or the Federal Government or the IRS. Affiant has never participated in any terrorist activities or marches or protests against any Government and he has never been involved with any proposed government rebellion, takeover or coups, now or intended in the future. Affiant just wants his legal non-taxpayer tax status to be acknowledged and recognized by the IRS and Affiant trusts that you will abide by a high standard of ethics and fulfill your duties to change Affiant's income tax status to "non-taxable" or to a similar designation, related to form 1040.

Affiant understands that there are certain types of federal statutory citizens and residents with sources of income "within" the U.S. [D.C.] that could be "subject to" the IRS's jurisdiction and who are legally obligated to file a form 1040. Millions of state Citizens are liable for filing form 1040 if they voluntarily "elect" to be taxed "as though" they are a "federal" person or "U.S. citizen." Voluntary "servitude" is legal whereby "involuntary servitude" (slavery) is not.

24. It is common knowledge among legal researchers including Judges seated in the United States Tax Court in D.C., that filing form 1040 and paying an income tax is a voluntary act for people in the states of the union and American Nationals not statutorily connected to the IRS's jurisdiction or the federal government and who are not domiciled in D.C.

25. This is Affiant's notice to you and the IRS that he wishes to discontinue volunteering to "donate" his personal "private property" by Federal Reserve Note - debt instruments (taxes) to a foreign treasury, effective immediately via his Revocation of Election herein.

26. Regardless of whether the IRS is operating under U.S. Bankruptcy laws, the "Trading with the Enemies Act" or the "War Powers Act" (where all federal citizens are legislatively determined to be "enemies of the state" [D.C.]), or the Lieber Code (Martial Law) or D.C. International "municipal" or "territorial" law under the Military or by a hidden United Nations Constitution or treaty, or a Papal Bull decree from the Vatican, or an IMF Charter, or the Jesuit General (Illuminati) Zionist, or the P-2 Lodge, or the Committee of 300 or the Rothschild banking family or ultimately the UPU in Switzerland, any future threats or actions by the IRS to compel Affiant to file form 1040 on behalf of the government's created and owned fictional entity named JOE Q. PUBLIC, will violate too many (Identity Theft) laws to mention here and especially the D.C.'s Thirteenth Amendment's prohibition against involuntary servitude pertaining to slavery, as excessive and illegal taxation is a form of financial slavery, especially when Affiant does not owe the Individual Income Tax – form 1040.

27. The District of Columbia is a "foreign" corporation with respect to a state of the union [under the original Constitution (1787)], 19 *Corpus Juris Secundum* sec. 883 (2003).

Should the IRS disregard Affiant's legal non-taxpayer status as referenced in these ROE documents and attempt to collect income or excise taxes not legally owed by Affiant, the IRS would then be operating as a foreign State (to Affiant's jurisdiction) in a Debt Collector capacity – in violation of the Fair Debt Collection Practices Act (1971), a federal law being strictly enforced, intended to act as a "consumer protection" law against illegal debt collection companies, such as the IRS. The IRS is not properly registered with the Secretary of State offices within the states of the union to do business as a "debt collector" in the states of the union, and all IRS agents acting as "debt collectors" within the union states, are not properly "registered" as "foreign agents." All "foreign" debt collecting IRS agents are legally required to be registered as "foreign agents" (to the states of the union) according to the Foreign Agents Registration Act (1938), however, Affiant's legal counsel tells Affiant that said foreign IRS debt collectors are not properly registered under this Act - also in violation of the Fair Debt Collection Practices Act.

28. The word "Internal," as in the *Internal* Revenue Code, can mean "municipal," *i.e.,* limited to those geographic areas where Congress exercises exclusive legislative authority. In this context, please compare the Federal UCC, which Congress enacted expressly for the District of Columbia's congress and the IRS DOES NOT have exclusive jurisdiction over the 50 states of the union.

29. In the U.S. Supreme Court case *Foley Brothers, Inc v. Filardo*, 336 U.S. 281 (1949), the high Court stipulated: *"the Cannon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States [meaning D.C.]."*

The State of Maine's Supreme Court clarified this issue by explaining our "Right of Election" or "freedom of choice" between two different forms of government – 44 Maine 518 (1859). State Citizens are under no legal or lawful obligation to join or pledge any allegiance to the foreign legislative democracy [in D.C.].

30. Because form 1040 must satisfy IRC 6065, an American National - living woman (or man) without D.C.'s jurisdiction, cannot sign and execute form 1040 without committing perjury, insofar as Affiant is not a statutory federal citizen or resident alien. A form 1040 has to be signed by a "federal" statuary citizen "Individual" under 28 U.S.C. 1746 (2). As an American National and not a "federal" statutory "Individual," Affiant can only autograph documents according to 28 U.S.C. 1746 (1), meaning "WITHOUT" (not within) the IRS's and D.C.'s jurisdiction.

31. Pursuant to many U.S. Supreme Court rulings, the IRS operates under certain Federal Statutes and regulations that are only applicable within the legislative enclave of the District of Columbia and its territories; as such, these statutes and regulations comply with the limited legislative intent of D.C.'s municipal laws. The Sixteenth Amendment was allegedly ratified in response to the high Court's decision in *Pollock v. Farmer's Loan and Trust Co (1894).* In that decision, Congress and the Executive Branch were told by the Supreme Court that they could not "impose" a "federal" income tax on state Citizens (American Nationals) domiciled within the union (and outside of D.C.'s "federal" jurisdiction) because of well-established Constitutional restrictions against doing so.

32. 26 U.S.C. 7701(a)(14) defines the term "taxpayer" as any person "subject to" any "internal" [D.C.] revenue tax. For any person to be "subject to" any tax, they must first be under or within the municipal jurisdiction of the federal government, *i.e.,* within that foreign (to the 50 states) 10-mile square area commonly referred to as D.C.

As an American National, Affiant does not live or work in D.C. or one of its possessions or territories, thus, the IRS's jurisdiction does not apply to his.

A "person" as defined in 26 U.S.C. 7701(a)(1) refers only to "statutory" legal "fictions" "subject to" the federal government and the IRS located in D.C. Affiant is not a "person" as defined in sec. 7701 (a)(1). Affiant cannot be both a living man presently, and a government created dead "FICTION" entity / "person.".

Affiant does not consent and rebuts herein being defined as a "legal fiction" as "fictions" are dead (on paper only) entities with no unalienable rights and it is a legal impossibility to be both a "living man" presently with unalienable rights while also being considered "dead" by D.C.'s foreign IRS officials, at the same time.

33. As the Supreme Court said in *Yick Wo v. Hopkins*, 118 U.S. 356 (1886): *"Sovereignty itself is, of course, not subject to the law for it is the author and source of the law."*

34. In the famous case *Economy Plumbing & Heating v. U.S.*, 470 F2d. (1972), this Appellate court declared the existence of two (2) groups related to the Federal income tax. Those groups are "taxpayers" and lawful "non-taxpayers." Those American Nationals, the lawful "non-taxpayers", were stated by this Federal Court to be neither the "subject" nor the "object" of Federal [IRS] revenue laws:

> *"Revenue laws relate to taxpayers and not to non-taxpayers. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law."* For a similar ruling, see Long v. Rasmusen 281 F. 236 (1922).

35. In the U.S. Supreme Court case *United States v. Cooper Corporation*, 312 U.S. 600 (1941), the court stated: *"Since in common usage the term person does not include the sovereign, statutes not employing the phrase [sovereign] are ordinarily construed to exclude it."* The IRC doesn't mention the word "sovereign" which can only mean that certain "sovereigns" like American Nationals are not within the IRS's jurisdiction. There in no point or reason to mention American Nationals or natural living men and women in the IRC or Title 26 because most living men and women (not fictions) are not included in the IRS's "foreign" taxing jurisdiction (for fictions only), unless they are receiving government sources of income or excises that are taxable (or they have volunteered to be treated "as thought" they are a taxpayer).

The IRS's definitions of "persons" and "taxpayers" **make no reference to a tax liability for American Nationals or natural living men and women human beings**, who are sovereigns by birth in one of the 50 states of the union, similar to their parents.

36. To the best of Affiant's knowledge and understanding, 26 U.S.C. 6013(g)(4)(A) allows certain "nonresident alien individuals" and American National living men like Affiant, to terminate their voluntary election to be taxed "as though" they were a federal person "taxpayer."

Affiant purposely uses the term "American National" to describe his "non-statutory" and non-taxable status affiliation so there is no confusion or mistaken connection between Affiant and IRS terms like "nonresident alien" or "alien" or "nonresident" or "individual" or "resident alien" or "U.S. person" or "U.S. citizen." Affiant affirms that he is none of these federal government created juristic "statutory terms," as he is first and foremost a God created "man" living under the Fundamental Laws of God, on the land, under the "rule of law," and not living under the law of the Sea (Admiralty law) as this would relate to being under the IRS's jurisdiction. Filing a form 1040 places said filers under Admiralty law where their "common law rights" and their "inalienable" rights would be lost or seriously compromised. Affiant is not under Admiralty law as this could negate Affiant's legal non-taxpayer tax status. By Affiant's right of birth and being a qualified American National living man, Affiant has no legal obligation to be under the Admiralty jurisdiction of the IRS when their policies and regulations do not deal with or regulate legal non-taxpayers with no "income" received from a federal government source or domicile.

37. With Affiant's Revocation of Election notice herein - not to be classified as a "taxpayer" from the day you receive Affiant's ROE, and from this day forward, he rebuts any further "presumptions" by the IRS that he is a "taxpayer" and he requires said change in his tax status to be duly noted and made in all of the IRS's files and databases related to Affiant's tax status.

38. A main purpose of this Notice to you, Commissioner and DIRECTOR, is to give you Affiant's authority and consent herein to recognize everything within this collective document as Affiant's Revocation of Election and to cause his IRS files to be changed accordingly.

Affiant endeavors to assist you in your efforts to act on this Revocation of Election notice by including an AFFIDAVIT of facts relating to Affiant's "non-federal" IRS affiliations and his "non-taxable" status.

39. American Nationals and certain "nonresident alien individuals" (IRS term), with no federal income connections and their free will choice rights to not be taxed or compelled to make an election to be taxed, was very clearly established by the legislative intent of the Sixteenth Amendment. American Nationals and the people of the 50 states of the union have always been defined as "non-taxpayers" related to form 1040 (until they volunteered to be taxpayers) and they were explicitly excluded from being "subject to" D.C.'s Sixteenth Amendment and its limited jurisdiction applications. See legislative "intent" written by President William Taft in the U.S. Senate Congressional records of June 16, 1909 on pages 3344-3345.

40. Affiant has never knowingly performed the functions of "public office," the statutory definition of a "trade or business" per 26 U.S.C. 7701(a)(21).

41. As an American National and a non-federal "person," Affiant has not received any "taxable" income within the "federal" United States [D.C.] and he does not have a "tax year." The definition of "income" was said to not be clearly defined in the IRC according to the Eighth Circuit Court of Appeals. *U.S. v. Ballard, 535 F.2nd 400, 404 (8th Circuit, 1976),* but this fact is irrelevant to Affiant as nothing written in 26 U.S.C. or the IRC applies to Affiant as a legal non-taxpayer. However the word "income" is defined in the IRC, said definition(s) only apply to taxpayers and not to Affiant as a legal non-taxpayer.

42. In IRC section 6013(g) or (h), "nonresident alien individuals" [and non-taxable American Nationals] **"may elect"** to volunteer to have their income taxed as a U.S. [D.C.] "resident alien" and thus be obligated to file a form 1040. If the IRC tax code at section 6013 above says "non-taxable" nonresident aliens [similar to American Nationals] **"may elect"** to be treated as federal taxpayers, then this also means that said that nonresident alien [American National] was not a taxpayer when they "elected" to become a voluntary taxpayer.

The expression "**may elect**" above is vitally important as it clearly proves that there is **no "mandatory" obligation on an American National** to file a form 1040 and pay an income tax. A non-taxable (form 1040) American National or a qualified "nonresident alien individual" "**may elect**" to be treated as a "federal" person and "volunteer" to file a tax return but they have "**no mandatory" obligation to do so. Affiant is not claiming to be a nonresident alien.**

When living men and women and American Nationals (not legally liable to pay income taxes) send their alleged income tax payments to the Treasury with their form 1040, the Treasury does not define payments received as "income taxes." Instead, the Treasury defines these revenues as "Donations" to the Treasury, so when millions of people find out they never owed an income tax and demand their (not owed) tax refunds, the U.S. federal government will not be liable to refund people's "not owed" income taxes because "donations" are voluntary gifts and not refundable.

When "non federal" American Nationals, living within the 50 states of the union, mistakenly file their first form 1040, they have inadvertently and unknowingly "ELECTED" (read volunteered) to be treated "as though" they are or were a federal citizen domiciled in D.C. and thus, allegedly liable to continue to file form 1040 until said "ELECTION" has been "REVOKED." See #42 above – non-taxable [American Nationals] and certain other non-taxable men and women "may elect" (volunteer) to be treated as federal taxpayers (by volunteering to file their form 1040).

43. The term "United States" is defined in 31 U.S.C. 321(d)(2) as meaning only the federal government in the District of Columbia and not the 50 states of the Union per 26 U.S.C. 7408(d).

44. As mentioned in the beginning of this document, the word JURISDICTION and its legal meaning is most important in law, related to who or what is legally obligated to pay Individual Income Taxes (form 1040). Affiant's years of research unquestionably lead him to conclude that; the IRS has only **limited "taxing" jurisdiction** (form 1040) within the 10-mile square area of D.C. and its territories, possessions, and federal districts, and the IRC entirely excludes any references to the original Constitutional Republic and the 50 states of the Union and the American Nationals and natural born state people occupying these states.

45. IRC 7701(a)(31) Foreign Estate. **There are no "Implementing" Regulations promulgated in the Federal Register imposing any income tax liability upon American Nationals**, who like Affiant, work in the **private sector** and thus, do not derive income from the conduct of a "trade or business," defined as the performance of the functions of a "public office" working in federal government within the United States [D.C.] per 26 U.S.C. 7408(d) and 7701(a)(39) and who have never made, or subsequently "revoked" their "previous election" (to volunteer) to be taxed "as though" they were a "U.S. person" or as a "U.S. citizen" [meaning D.C.] taxpayer.

46. Affiant is not a "tax protester" as he believes in paying all taxes lawfully owed in his jurisdiction. See # 45 above - IRC 7701 is saying that the Estates of state Citizens (living people – not government created juristic fiction entities) are considered to be Foreign Estates, meaning "foreign" to the jurisdiction of the IRS - headquartered in that "foreign enclave" being "foreign" to the 50 states of the union and known as the District of Columbia. As a "non-taxable" American National and according to the IRC and your receipt of this ROE, Affiant cannot be a "tax protester" when there is no income tax imposed upon American Nationals to protest. (See RRA98 re: the IRS or its agents calling people "illegal tax protesters").

47. Tax "evasion" is a crime of evading a "lawful" tax. This crime can only be committed by persons who first have a legal liability to pay a tax. Affiant cannot be "evading" income taxes when the IRC clearly defines Affiant (an American National with a ROE sent to the IRS), as a legal "non-taxpayer."

48. Affiant is not employed as defined by the Public Salary Tax Act and has no "income" as defined in the IRC - *U.S. v. Ballard* 535 F, 2d 400, 404 (8th Circuit, 1926).

49. The U.S. Supreme Court said Congress cannot establish a "trade or business" in a state of the union [the Republic] and tax it.

50. Subtitle A income taxes have no effective date of enactment or enforcement published in the Federal Register, a requirement imposed upon the Department of Treasury by 44 U.S.C. 1505 and 26

CFR 601.702(a)(2)(ii), which proves it is not applicable law within the 50 states of the union for living American Nationals.

51. The words of the Sixteenth Amendment unequivocally prove that the "federal" D.C. income tax does not apply to American Nationals not federally connected.

> *"The Congress shall have the power to lay and collect taxes on income, from whatever sources derived, without apportionment among the several States, and without regard to any census or enumeration."*

However, the federal municipal government in D.C. conveniently failed to mention something very important at the end of their Sixteenth Amendment. What the "municipal" D.C. congress knew, or should have known, but failed to mention within "their" private corporation Sixteenth Amendment was:

> *This power to lay and collect taxes only applies to the National government, officers and employees effectively connected to federal government employment, receiving "privilege" federal income as wages and those federal citizens effectively domiciled and residing in the District of Columbia, and this Amendment does not apply to living state Citizens of the union without (not within) D.C.'s limited taxing jurisdiction and who are not receiving federal government sourced income by being employed by or connected to the federal government.*

Adding this simple sentence or clarification to the true intent of D.C.'s Sixteenth Amendment municipal law would have made it crystal clear as to who is and who isn't liable for the income tax, as this added sentence reflects the correct legislative intent of the Sixteenth Amendment, well documented in congressional records prior to its enactment and higher Court tax dispute decisions in favor of people living in the states of the union / American Nationals.

The phrase "lay and collect taxes on income" (16th Amendment) is itself language of indirection since the **"income" is not and cannot be the subject of any tax**, but merely the measure in which to determine the amount of tax as an "Indirect" tax on a privileged or excise taxable activity, **and the Sixteenth Amendment does not express any subject of any tax, and this Amendment conferred no new power of taxation and it prohibited the power of income taxation from being taken out of the category of Indirect taxation (on excise and privileged forms of income only) and only applicable to people within the IRS's (D.C.) jurisdiction.**

The word and term "several" states in the Sixteenth Amendment (above) do not always mean the 50 states of the union. The "several" states the Sixteenth Amendment is referring to (above) are only D.C. and its "several states" possessions like Guam, American Samoa, and the Virgin Islands, etc., also part of the U.S. (D.C.) and frequently referred to as the "several" states.

The words "without apportionment" (see #51 above) also proves that the Sixteenth Amendment only refers to the 10-mile square jurisdictional area of D.C. and its territories, because "un-apportioned" income taxes are strictly prohibited in the 50 states of the union under the original Constitution (1787) (as ruled upon in *Pollock* v. *Farmers Loan & Trust Co.*, Supreme Court decision), but are legally allowed to be "without apportionment" in the "municipal law" area of D.C. because D.C. is not one of the 50 states of the union, and therefore, not subject to the union state (of the 50 states) protective restrictions of the original Constitution (1787 plus Amendments 1789).

A "U.S. citizen" and a "U.S. person" are clearly defined today as being "federal" citizens with limited unalienable rights and are the true intended targets of the Sixteenth Amendment - the "federal" (National Government) citizens to be taxable and not the living people of the union. **Federal citizens could be (income) taxed because their "federal" employment and income from government employment is considered to be a "privilege" and privileges can be taxed,** whereby "inalienable" rights to earned private property, like money or federal reserve notes, from **the private sector (not government related) cannot be taxed.**

As President William Taft said, …"the Sixteenth Amendment will be a tax on the National Government." There was no question as to whom President Taft was referring – basically, federal government employees only and not state Citizens.

The Sixteenth Amendment, even if it was legally ratified, was an Amendment to the District of Columbia's local ten-mile area "municipal" government's constitution that applied to the District of Columbia's municipal and territorial government. D.C.'s constitution was not the same as America's original Constitution (1787) that only had Thirteen Amendments.

There was no Sixteenth Amendment in the original Constitution (applicable to the "land" jurisdiction of the 50 states) as income taxes (Direct taxes) on state Citizens [American Nationals] not apportioned were expressly forbidden in the original Constitution and they still are forbidden to date. Not all Constitutions are the same. The District of Columbia's Sixteenth Amendment did not amend the original Constitution; it only amended D.C.'s private constitution.

The D.C. municipal government, being a "foreign" district or enclave to the 50 states of the union, can pass any income tax laws they want, applicable only to government employees, officers, and contractors and federal citizens within the jurisdiction of the District of Columbia, but "their" income tax laws cannot be repugnant to the original Constitution (1787) that forbids un-apportioned income taxes on state Citizens and American Nationals living in the 50 states of the union and higher court rulings on tax disputes have confirmed this fact.

52. Based on Affiant's free will choice to choose his political affiliations, take note that he is not now a Fourteenth Amendment "federal" citizen under D.C.'s federal jurisdiction as this "municipal" Amendment would attempt to define Affiant as a "federal" citizen subject to an income (excise) tax liability determined based on the amount of "income" he earned.

The Fourteenth Amendment (related to the IRS's jurisdiction) is federal, "non-positive" D.C. local law, foreign law to the union states. The Fourteenth Amendment was enacted to set up a voluntary "*Cestui Que Vie"* trust relationship between federal citizens and the federal government that any (non-black slave) state Citizen of the union states could participate in IF DESIRED and at their option.

If Affiant accepted D.C.'s municipal law Fourteenth Amendment, it would shift his American National constitutionally protected "rights" authority, into being an indentured Fourteenth Amendment "federal citizen" "within" the federal municipal government's and the IRS's jurisdiction in D.C. Affiant is not now and never intends to be a Fourteenth Amendment citizen.

However, members of Congress at the time of the passing of the Fourteenth Amendment were aware of how they were entrapping uninformed state Citizens with D.C.'s Fourteenth Amendment (choice) to relinquish their "unalienable rights" for limited government "privileges" to be administered under a municipal government Constructive Trust under Admiralty Law (of the Sea) instead of the Common Law of the "Land" of the union states, which is far more state Citizen-friendly and more closely connected to the original Constitution and the Bill of Rights.

Therefore, one day before the Fourteenth Amendment was passed, Congress (with guilty consciences) passed 15 Stat. 249-250, allowing state Citizens to remove themselves from the Fourteenth Amendment "public trust jurisdiction" (under the Doctrine of *Parens Patria* - the state is the father) if they so desired and that legal option to not be a Fourteenth Amendment citizen still exists today.

53. Affiant thanks the federal government for offering him this Fourteenth Amendment option of "cradle to grave" "privileges" if he gives them everything he owns; however, Affiant respectfully declines the offer. Affiant does not consent to relinquishing his God given unalienable rights with free will agency and dominion, in exchange for limited or no unalienable rights and limited government privileges that can be taken away at the whim of government. Government "privileges" can be taken away by governments where God given "unalienable rights" cannot be.

54. In the case of *Plessy v. Ferguson* 61 U.S. 537 542 (1896), the Supreme Court ruled that *"Slavery implies involuntary servitude – a state of bondage … the control of labor of one man for the benefit of another … the word servitude was intended to prohibit the use of all forms of "involuntary" slavery, of whatever class or name."*

"*The Liberty guaranteed is that of a NATURAL and not of an ARTIFICIAL PERSON" Western Turf Ass'n v. Greenburg, 204 U.S. 359, 27 Sup. Ct. 384, 51 L. Ed. 520.*

55. The term "American National" is never used in the IRC because sentient, natural-born living men and women are not statutory / juristic / "U.S. persons" / "U.S. citizens" / "resident aliens" or any other such term as all of these terms are defined by the IRS to be "taxpayers" who either derive income from various sources connected to the federal government in D.C. or who have unwittingly allowed themselves to be "presumed" by the IRS to be voluntary "taxpayers" due to people filing the IRS form 1040 in the past because someone incorrectly told them they had to.

American Nationals are not any of the "terms" in #55 above and are not mentioned even once in the IRC. The IRC and the IRS only deal with "taxpayers" and tax law and regulations related thereto, so there is no reason to mention American Nationals in the IRC. It's apparent that the IRS recognizes this fact. The IRS has no dealings whatsoever with "men" and "women" legal "non-taxpayers" not subject to IRS tax laws and higher court case rulings have proven this point.

56. A sentient man's or woman's (not statutory person's) income (excise) tax liability depends mainly on their jurisdiction status, their source of earnings (activities), and their free will choice rights to choose their preferred (non-taxable) jurisdiction. The so-called "income tax" is neither a capitation tax nor a property tax, which rules out every type of direct tax. Since all taxes, which are not direct, are indirect, it is established that the so-called "income" tax is an indirect tax. The IRC rules and regulations only apply to revenue taxable activities, which Affiant is not involved in.

57. In the IRS publication 519, "*A non-resident alien [American National] participant who never worked in the U.S. Government in the United States [D.C.] will not be liable for the U.S. [D.C.] income tax."*

58. According to 26 U.S.C. 7701(b)(1)(B), a "nonresident alien" is defined as: one who is neither a "U.S. citizen" [meaning a D.C. federal citizen] nor a "resident" [of D.C.]. The term "nonresident" means someone who doesn't "reside" or live in D.C. and the term "alien" basically means someone is "foreign" to D.C.'s jurisdiction if they are a state Citizen of the union under the Constitution (1787), a free will choice anyone qualified can make. Notice how the IRS defines "nonresident alien" by saying what they are not – instead of saying what they are.

59. On behalf of a past IRS Commissioner Charles Rossotti, Director Cloonan stated in his letter to an American National, "*Our system of taxation is dependent on the taxpayer's belief that the laws they follow apply to everyone*…."

Mr. Rossotti, as a past IRS Commissioner, must have known what he was talking about when referring to a system based on someone's "belief" in what the law says, so please be advised that Affiant "believes" that he, as an American National, is not subject to or liable for the Subtitle A form 1040 income tax, or an "excise tax" or a "gift tax" and commands that you honor his Revocation of Election by removing Affiant from the IRS's tax rolls.

Commissioner Rossotti also stated in a delegated response letter that: "*The law itself does not require individuals to file a Form 1040.*" Affiant appreciates Mr. Rossotti telling the truth on this subject; however, this truth never seems to be taught or trickle down to the lower level IRS agents.

60. In a letter from Mark L. Forman, Legislative Correspondent, U.S. Senate, dated 6/26/89, Mr. Forman wrote, "*Based on the research performed by the Congressional Research Service, there is no provision which specifically and unequivocally requires an individual to pay income taxes."* This does not surprise me as our country's founding fathers never intended for state Citizens to be liable for an un-apportioned "federal" income tax and this kind of tax was strictly prohibited in the original Constitution.

61. Under oath before Congress in 1953, Dwight E. Avis, Bureau of Internal Revenue stated in part, "*Your income tax is a 100% voluntary tax."*

62. Affiant is also not required to file a form 1040 because Title 26 is not "positive law" as it has never been promulgated in the Federal Register and there are no "implementing regulations" pertaining to a form 1040-type tax applicable to an American National not in D.C.'s jurisdiction. Affiant has no "taxable income" from privileged activities so he is not a "taxpayer" which means he has no legal obligation to file a tax return as only "taxpayers" are required to file.

63. When tax regulations are not registered in the Federal Register, this absence means that these "unrecorded" regulations do not apply to state Citizens or American Nationals, as by law, tax "regulations" must be recorded (promulgated) in the Federal Register as a form of "notice" to the public without D.C.'s jurisdiction, or the public (American Nationals and state Citizens) would have no idea of which laws passed by Congress applied to them. Municipal laws passed in D.C. for federal "U.S. citizens" only, do not have to be registered in the Federal Register.

64. Affiant knows the U.S. Tax Court in D.C. recognizes American Nationals, like Affiant, as being "without" (not within) the IRS's jurisdiction. Many American Nationals have dealt with the U.S. Tax Court in D.C. when attacked by the IRS, in order to get the IRS's (Notice of Deficiency) and certain other IRS claims against them dismissed.

Affiant knows of a person who hadn't filed 1040 forms since 2003 when he received a Notice of Deficiency (NOD) in July 2014 from the IRS, stating that he had 90 days to open a dispute challenge with the U.S. Tax Court in D.C. regarding this NOD he received from the IRS and alleged income taxes due.

After sending the U.S. Tax Court a letter explaining his American National non-taxable status and not granting the Tax Court any jurisdiction, the (former) Chief Judge Michael B. Thornton issued an ORDER OF DISMISSAL FOR LACK OF JURISDICTION, dated Sept 15, 2014, dismissing all claims the IRS thought they had against this American National living man. The Tax Court is currently dismissing all similar IRS claims against American Nationals – for LACK OF JURISDICTION.

Affiant's friend never had to go to court in D.C. and no attorney was needed to assist him. Similar DISMISSALS in this D.C. Tax Court confirm the fact that the IRS recognizes their lack of taxing jurisdiction over American Nationals. This fact can be confirmed by you by contacting Chief Judge Michael B. Thornton at the U.S. Tax Court in D.C.

65. Those who work for the IRS are obligated to abide by the U.S. Tax Court decisions – Internal Revenue Manual (IRM) Section 4, 10, 7, 2, 9, 8 (5-14-99) and RRA98.

Michael L. White, Federal Attorney, Office of the Federal Register, openly stated in his legal opinion letter in 1994 that there are no enforcement regulations published in the Federal Register nor is there any published requirement there requiring American Nationals to file or pay an income tax. Mr. White stipulated: "*There are no corresponding entries for Title 26."*

66. 28 U.S.C. 7851 (a)(6)(A) states there is no authority for the IRS to use any enforcement action against American Nationals **until 26 U.S.C. has been enacted into positive law** (meaning it applies to state Citizens or American Nationals only after it has been promulgated in the Federal Register – making it positive law).

67. A Statute [related to 26 U.S.C.] is void according to the Supreme Court when it lacks an "implementing" regulation promulgated in the Federal Register and thus cannot be enforced. *California Bankers v. Schultz*, 416 US 25, 44 39 L. Ed 2nd 912, 94 S. Court.

68. In the case *United States v. Eaton*, the court found it absolutely essential to deal with the corresponding [implementing] regulation. Statutes represent the intent of the law in general and the regulations related to the Statute more specifically define how the Statute's intent will be carried out or "implemented."

69. In the case of *U.S. v. Mersky, 361 US 431*, IRC Section 6001 can't be enforced without there first being an "implementing" regulation promulgated in the Federal Register so Section 6001 does not apply to American Nationals.

70. The term "natural person" (a.k.a. a living man or woman) is not found in the IRC as "natural persons" are flesh and blood living beings and not taxable in general. Statutory law doesn't deal with "natural persons." It only deals with millions of man-made "code" violations related to "juristic" fiction entities with their names spelled in all capital letters, and where in any legal dispute with the IRS, there is never an actual "harmed" living man or woman party.

Only "fiction" *nom-de-guerre* entity "constructs" created by the municipal law D.C. government and the IRS can be taxed, assuming "full disclosure" and mutual agreement is granted, as "privileges" granted from a "fiction" private municipal government and accepted by another "fiction" citizen, may be a binding contract. A living American National man or woman (not fictions) without (not within) D.C.'s jurisdiction, have their God given unalienable "right" to keep their earned or equal "exchanged for labor" private property ($).

The Oregon Supreme Court was quite clear when it said that the individual, unlike the corporation, cannot be taxed for the mere privilege of existing, and that the corporation is an artificial entity which owes its existence and charter power to the State; but the individual's rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed. *Redfield* v. *Fisher*, 292P 813,819 (1930).

The Tennessee Supreme Court was also quite clear when it said that the right to receive income or earnings is a right belonging to every person, this right cannot be taxed as a privilege. *Jack Cole v. MacFarland*, 337 S.W. 2D 453, 456 (Tenn. 1960).

71. Affiant affirms here that he is a natural man, alive and well in the Constitutional land jurisdiction of State without (not within) the juristic statutory foreign jurisdiction of the IRS and nothing in the IRC applies to "natural persons" (unless by election) as said regulations would then be unlawful and repugnant to the Constitution (1787) as President William Taft and many higher court case rulings on income tax issues have so aptly pointed out.

72. 26 U.S.C. has never been registered as "positive" law in the Federal Register for the last sixty-one years or so, thus, 26 U.S.C. is nothing more than "*prima facie*" (acting as the law until rebutted) "municipal" law and it has no force and effect on Affiant when rebutted by Affiant and a prior, presumed by the IRS taxable election, has been "revoked" herein by Affiant.

73. Affiant is not an "individual" (as in Individual Income Tax) as defined at 5 U.S.C. (a)(2) as this term effectively means a citizen of the United States [D.C.] with a legal domicile within a federal territory and who works for or is connected to the federal government either directly or indirectly.

74. Affiant is not now nor has he ever been involved with the manufacturing of Alcohol, Tobacco or Firearms or any other "trade or business" that might generate taxable excise income. The Parallel Tables of Authority for IRS enforcement rules strangely lead directly to the Bureau of Alcohol, Tobacco or Firearms (BATF), a foreign organization with which Affiant has no affiliation and there are no (law) enforcement statutes for the IRS.

75. There are no "regulations" extending to the Commissioner of the IRS or Department of the Treasury, their authority to the 50 union states - 26 CFR 7802(a).

76. The IRC is only "*prima facie*" - "color of law" and not positive law as per 1 USCA 204(a) and only a "presumption" or suggestion of law if not rebutted. Affiant rebuts herein any claim from the IRS that he is a "taxpayer" via his Revocation of Election herein. **If the IRS does not rebut or challenge Affiant's "Revocation" AFFIDAVIT enclosed within the 60 day time frame stipulated to by this ROE contract, then everything stated in Affiant's AFFIDAVIT stands as the truth in law and your and the IRS's lack of a rebuttal will act as a legal DEFAULT by the IRS and its tacit agreement to Affiant's non-taxable (form 1040) status.**

77. The IRS's definition of the term "taxpayer" means any person subject to any internal revenue tax. By the IRS's definition, Affiant, as an American National with a Revocation of Election duly sent to you and the IRS, cannot now be classified as a "taxpayer" as he is not "subject to" any "internal" (to D.C.) revenue tax and you are "duty bound" and required to accept Affiant's Revocation of Election documents and change Affiant's tax records to indicate "non-taxable."

78. Affiant is technically and lawfully a "foreign estate" as defined by the IRS with only earnings from sources without the United States [D.C.] and not connected with a "trade or business" within the United States [D.C.] and with no gross income under Subtitle A. Affiant has no knowledge of willfully entering into any contract that would define Affiant as a "transmitting utility" or any contract with the IRS or a federal agency that would construe Affiant to be a Puerto Rican ESTATE trust. Affiant also has no knowledge of being, or an agreement to be, a Warrant Officer in the Queen's (England) Navy or Merchant Marine Service.

79. In 27 CFR sec. 26.11, the definition of "Revenue Agent" is: "Any duly authorized Commonwealth Internal Revenue Agent" of the Department of the Treasury of Puerto Rico. The Secretary is defined as: Secretary of the Treasury of Puerto Rico. Affiant does not live in Puerto Rico nor is he knowingly connected in any way to Puerto Rico and Affiant has no recollection of receiving any notices from the IRS related to any contractual connection to Puerto Rico.

The IRS appears to be a "trust" domiciled in Puerto Rico as per 31 U.S.C. 1321 (a)(62) and the IRS is not an agency of the federal government as that term is defined in the Freedom of Information Act (FOIA) and the Administrative Procedures Act in 5 U.S.C. 551(1)(C).

Affiant fails to understand how the IRS, domiciled in Puerto Rico, can have any "*personam,*" "venue," or "subject matter" jurisdiction over him without his expressed consent, which he has never granted to the IRS (see Clearfield Doctrine – the IRS has to have Affiant's agreement and consent to volunteer to be a "taxpayer").

80. Title 48 U.S.C. plainly states that the entire Internal Revenue Code (IRC) from start to finish is "generally" made up of "internal revenue laws" which are relevant to the enforcement of Title III of the National Prohibition Act which only has venue jurisdiction in Puerto Rico and the Virgin Islands.

81. As a sentient man, Affiant's organic name given to him at his birth is NEVER spelled by Affiant in all capital letters. A name spelled in all capital letters according to government grammar and writing style manuals means, an "artificial" or "fictitious" or "dead" entity like a corporate person or trustee or partnership or *nom de guerre* – a thing that exists on paper only.

To the extent the IRS claims a right to income tax the government's created fiction ("res"- thing) named JOE Q. PUBLIC, a *nom-de-guerre* fictional trust name, and claims that the living man Affiant

- Joe Q. Public - owes the government's JOE Q. PUBLIC trust's income or excise tax, Affiant herein rebuts and denies the IRS's "presumed" right to do so based on never receiving adequate "full disclosure" when the IRS's deceptive, fraudulent, and illegal actions were "imposed" upon Affiant, a living man. All taxing agreements have to include "full disclosure" and a bilateral contractual agreement or they are invalid and the IRS has never provided Affiant anything close to "full disclosure" to validate any alleged taxing agreement between the IRS and Affiant. The private corporation government in D.C. created and effectively owns and controls this JOE Q. PUBLIC trust, so if the IRS thinks this "*res"* (thing) owes an income or excise tax, then go to the government in D.C. who basically owns this trust and collect your alleged taxes from them.

Affiant, upon your receipt of his ROE, is unaware of any income or excise tax agreements with the IRS whereby said agreement says Affiant will be the guarantor, surety, assignee, or the fiduciary party responsible for paying any alleged income or excise taxes imposed on the government's created and owned fiction entity named JOE Q. PUBLIC, and to the extent such an agreement allegedly exists according to the IRS, Affiant's AFFIDAVIT and other ROE documents and claims herein, give proper notice to the IRS that Affiant no longer agrees or consents to being the responsible "fiduciary" agent for any form 1040 income taxes legally or otherwise imposed on the government's owned creation named JOE Q. PUBLIC.

Affiant is aware that the IRS is a corporate "fiction" and that "fictions" can only deal or interact with other "fictions" and not with "natural" living men and women and American Nationals without their consent. Affiant does not consent to be converted from a living man to a "fictitious" dead entity (existing on paper only) and he does not consent to being used as a "surety" or "guarantor" for the IRS's Admiralty Maritime law forum in its actions as an income tax debt collector for "foreign" international bankers when Affiant is a legal "non-taxpayer" with no taxes due.

82. Because Affiant is not now a "taxpayer" from the moment you and your offices received his Revocation of Election herein, and no IRS regulations related to IRC Subtitle A income taxes pertain to Affiant as an American National, and any references to IRS regulations made by Affiant herein are merely being made for the purpose of substantiating Affiant's non-taxable status.

Affiant's using said IRC references herein is in no way meant by Affiant to be interpreted or construed by you or the IRS to mean that Affiant grants or acknowledges IRS's jurisdiction over him just because he is referencing IRS regulations to explain his non-taxable status.

Not one sentence or paragraph in the IRC or 26 U.S.C. has any legal application to Affiant as an American National with no income from a government source and Affiant's quoting IRC references is only for explaining his "non-taxable" status and not his agreement that the IRC or 26 U.S.C. is the final law authority related to his Revocation of Election and his non-taxable status.

For example: IRC sec. 1.1-1 entitled: **Income tax on individuals.**..."*imposes an income tax on the income of every individual who is a citizen or resident of the United States [D.C.] and subject to its jurisdiction.*

Affiant thanks the IRS for making this clear statement as to "who is" and "who is not" liable for the tax. Affiant, as a living American National, is not an "individual" based on definitions in various U.S.C. Titles which thankfully confirm his adamant position of not being an "individual" "subject to" or "liable for" the form 1040 "Individual" federal income tax as he is neither an "individual"

(meaning a statutory federal "person" as per Title 5) nor a "citizen" or a "resident" of the United States [D.C] as he does not "reside" in D.C. or in any other federal area or federal zone related thereto, nor is Affiant "SUBJECT TO" "its" jurisdiction in section 1.1-1.

CFR 1.1-1 is ONLY a "treasury regulation"- it is not sanctioned or authorized by its regulatory statute as the statute (Congress) DOES NOT define the subject "citizens" (of the United State) as being the "subjects" of the tax. The IRS IS NOT authorized to impose a tax not previously passed into tax law by Congress. The IRS only has authority to determine liability for taxes Congress has imposed.

When Congress passes tax laws or laws in general, they identify the subject "citizens" to which a general law or a tax law applies, as in 26 U.S.C. 1402(b) and section 3121(c), thus, CFR 1.1-1 is merely an internal regulation UNAUTHORIZED by Congress, and therefore, with no force and effect in law when properly rebutted herein.

Without CFR 1.1-1 being promulgated (despite not being authorized and in violation of tax law passed by Congress), the tax code would not have falsely imposed an income tax on men and women without the IRS's income taxing jurisdiction. Because the IRS is not a sovereign entity and nor is the U.S. government and both are operating within fictional "INCORPORATED" constructs, neither entities have the lawful authority to act as government agencies as once the government operates as a private corporation, their lawful status is REDUCED and is DIMINISHED down to the level of a "person" or that of a "mall cop" or any other corporation where their authority can be only derived by agreements and contracts with people who wish to contract with these diminished entities that have lost their sovereign authority to operate as an authentic government or as an IRS "private corporation" debt collector from a foreign jurisdiction to the states of the union where non-juristic living men and women live.

83. Living and breathing men and women and non-Fourteenth Amendment American Nationals are not "individuals" as defined in the U.S. Codes. Title 26 U.S.C. 7701 (a) (31) basically says that an American National's Estate is a tax-exempt foreign estate or trust.

84. According to 5 U.S.C. (a), under the Administrative Procedures Act, an "individual" means a "U.S. citizen," a fictitious entity [adhesioned to D.C.'s federal jurisdiction] with no unalienable rights, i.e., a juristic statutory "person" effectively domiciled in the District of Columbia, regardless of whether said "individual" actually lives in D.C. Affiant is not an "individual" and he rebuts all attempted references by the IRS to being an "individual." 5 U.S.C., therefore, does not apply to Affiant as a living American National man.

85. The Buck Act has converted most people of the union states into being "domiciled" within D.C. without their awareness of this fact. Affiant does not live in a Buck Act "federal zone" represented by a two capital letter federal zone designation for each of the 50 States, meaning, Affiant does not reside or live in the "federal zone" designated by the two capital letters - TT - for THE STATE OF STATE or STATE STATE, both incorporated and not sovereigns.

Instead, Affiant lives in a "Non-domestic" (not within a D.C "federal zip code zone") land area called State, zip code not required, under the protections of the Constitution (1787) and Affiant's God given unalienable rights to choose his jurisdiction.

Affiant's God granted "unalienable rights" do not need a Constitution or any other legal document or statutory regulation source to secure or determine his American National rights and his non-taxable status, because sovereignty is the source of law from God and needs no document to confirm it. *Yick Wo v. Hopkins*, 118 U.S. 356 (1886)

86. High-level IRS personnel regularly state that the Federal individual income tax is "voluntary" for certain non-taxable people. Because Affiant is not a "taxpayer" as per his Revocation of Election herein, he agrees with the IRS's position that form 1040 income tax filings are "voluntary" and herein gives you notice of his intention to not volunteer to file a form 1040 in the future unless you or the IRS can rebut Affiant's non-taxable tax status position within the sixty (60) day time frame set forth in Affiant's ROE contract herein.

87. In *Flora v. United States*, 362 U.S. says in part, "*...regarding congressional intent, our system of taxation is based upon voluntary assessment and payment not upon distraint."*

88. In *Long v. Rasmussen*, revenue laws relate to "taxpayers" not to "non-taxpayers." *Delima* v. *Bidwell*, 182 U.S. 176, 179 and *Gerth* v. *United States*, 132 F. Supp. 894 (1955) ruled similarly.

89. As a living man with unlimited liability and not requesting any government "privileges" or "benefits," **Affiant does not have or own a social security card nor does he have a social security number.**

90. "*Congress [IRS] might have territorial or legislative jurisdiction solely over U.S. ["federal" citizens] "residing" within Washington, D.C., the federal enclaves inside the states and outside the continental area of the United States*." *Berman* v. *Parker*, 343 U.S. 26, 75 S. Ct. 98 (1954); and *Cincinnati Soap Co.* v. *United States*, 301 U.S. 303, 57 S.Ct. 764 (1937).

91. On current U.S. Passport Applications, it says: "*U.S. Passports either in Book or Card Format, are issued only to U.S. Citizens or Non-Citizen Nationals*. A Non-Citizen National can be defined as a state Citizen or an American National and a "U.S. Citizen" means a D.C. "federal" citizen, as there are basically only two types of citizens or people.

This is further evidence and conclusive proof that the federal government's Passport Office in D.C. recognizes and acknowledges the clear distinction between a "federal" citizen under D.C.'s (and possibly IRS's) jurisdiction and a state Citizen "National" (or an American National) without (not within) D.C.'s federal (taxing) jurisdiction.

92. "The sovereign is merely sovereign by his very existence. The rule in America is that the American people are the sovereigns." Kemper v. *State* 138 Southwest 1025 (1911), pg. 1043, sec. 33.

If someone is a living American National woman (or man) with God given unalienable rights to life, liberty, and the pursuit of happiness, then they cannot also be a "federal" DEAD fiction government construct with a name spelled in all capital letters, who in conflict, accepts benefits and privileges from a federal government, as the law prohibits dual status "elections."

Any natural-born man or woman or American National not connected to the "foreign" federal government in D.C. and its "municipal" law jurisdiction (meaning limited and local) has the

unalienable right to choose their political and taxing jurisdiction. Affiant's American National status has no known or intended connection to the IRS's "federal" and "foreign" jurisdiction.

93. Affiant's "non-taxable" status is explained by the following U.S. Supreme Court case: "*The individual may stand upon his constitutional [secured] Rights as a [*non federal*] citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty [to submit his books and records for examination] to the State [IRS and federal government] since he receives nothing therefrom beyond the protection of his life and property. His Rights are such as existed by the law of the land [common law] long antecedent to the organization of the State [IRS], and can only be taken from him by due process of law and in accordance with the Constitution [1787]. Among his Rights are a refusal to incriminate himself and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their Rights." Hale v. Henkel, 201 U.S. 43 at 47 (1905).*

Since 1905, *Hale v. Henkel* has been cited within the federal and state appellate court systems numerous times and none of the issues of law in this case have ever been overturned.

Affiant, as an American National, has never asked for "permission" from the federal government and the IRS, nor has Affiant required permission from the government, hence, Affiant has no "duty" to the federal government. As an American National with God given unalienable rights, protected by the Constitution (1787), Affiant does not have a lawful liability to file a form 1040 as the IRC and 26 U.S.C. specifically and expressly do not include or define Affiant to be a lawful "taxpayer" with a mandatory and lawful obligation to file a form 1040.

94. Under the IRS "**Restructuring and Reformation Act of 1998"** (RRA98), the burden of proof that someone is an "illegal tax protester" falls completely on the IRS and the IRS, under RRA98, is prohibited from calling someone an "illegal tax protester" in one's IRS records and any IRS agent who does so can be terminated from his job (fired) for this unproven or false allegation or for any other Internal Revenue Manual violation. Affiant does not protest against any "lawful" taxes owed in his jurisdiction.

95. The U.S. Supreme Court ruled; a law applicable in Washington, D.C. was not applicable in San Antonio [Republic of Texas] because it did not conform to Constitutional restrictions. *U.S. v. Lopez 115 S. ct. 1624 (1995)*.

96. The "federal" income tax laws that may be applicable to "volunteer" filers and federal citizens in Washington D.C. are not applicable to "non-statutory" people living in the 50 union states or American National "**men**" and "**women**" when taxing codes do not conform to the original Constitutional income taxing restrictions and the Bill of Rights and are not correctly or properly promulgated in the Federal Register to make said laws "positive" laws with legal force and effect where the subject type of "citizens" of the law are adequately defined and fully disclosed - as to clearly define the kind of citizen or person the income tax law applies to.

97. The above stated Internal Revenue Code laws, rules, regulations, or more precisely, the lack of any promulgated "positive law" rules and regulations pertaining to IRC Subtitle A individual income taxes (form 1040) and court case rulings, confirm and substantiate Affiant's Revocation of Election rights and that the IRS's internal records must now indicate that Joe Q. Public and or the

government's fictional creation named JOE Q. PUBLIC, are legal "non-taxpayers" with no further legal obligations to file a form 1040 tax return.

98. *"It is not the function of our Government to keep the citizen from falling into error, it is the function of the Citizen to keep the Government from falling into error." American Communications Associations v. Douds, 339 U.S. 382,442, (1950)*

99. "The IRS is not a government agency. It is an agency of the International Monetary Fund (IMF)." (Diversified Metals Products v. IRS et al. CV-93-405E U.S.D.C.D. I., Public Law 94-564, Senate Report 94-1148 pg. 5967, Reorg. Plan no. 26, Public Law 102-391.

100. 26 USC sec. 6331 is not imposed upon American Nationals. *"Levy and distraint (a) Authority of Secretary ... 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...."* Affiant cannot be levied against as Affiant is not any of the above persons and furthermore, nothing in 26 U.S.C. applies to legal "non-taxpayers" like Affiant upon your receipt of his ROE documents herein.

"The U.S. Supreme Court affirms that no one can "elect" [choose] to be treated as a resident of a particular place [Federal location] for the purpose of taxation without also having a factual presence [living] in that location." Texas v. Florida, 306 U.S. 398 (1939).

Income tax law is a limited form of "private" law for the corporate State of Washington, D.C., according to the D.C. Organic Act of 1871 and the United States Codes. Said laws only apply to artificial and fictitious federal government (D.C.) created entities that exist as a "privilege" within the geographical boundaries of the private government's jurisdiction - under Admiralty "law of the sea" and not under the Constitutional "law of the land" within the states of the union where Affiant and other living men and women live and work in the "private sector" and their "private" earnings are their "private property" and not excise or income taxable.

After 1920, all Supreme Court tax cases have to have "implementing regulations" if the subject of the tax is outside of the ten square mile Washington, D.C. land area. Any income taxes due claims the IRS may make against Affiant or other living non-taxable men or women in the future will be void on their face for lack of any legally promulgated implementing regulations in the federal register to validate an IRS claim.

IRS attempts to collect excise / income taxes after your and the IRS's receipt of Affiant's ROE herein, without your or the IRS's proper jurisdiction or bona fide mandatory laws to validate your collection actions – is **mail fraud** with a $1,000,000 fine per violation (every letter you or the IRS sends).

According to the Privacy Act, any unlawful income tax collection activities by the IRS can result in a 30-year prison sentence and a criminal or civil RICO action - $1,000,000 per violation.

All Affiant would have to do is ask what tax and the amount of the tax he allegedly owed under the Privacy Act (which deals with humans), and if they say they don't have that tax information (which they don't), the "unlawful" IRS attempted tax collection crime as been committed.

In the Supreme Court case - Flora v. U.S. 362 U.S. 145 1960, "our system of taxation is based upon voluntary assessment and payment, not distraint."

Any letter, form, notice, demand, or presentment document sent to Affiant from the IRS in the future - requesting information or a payment from Affiant – has to have a valid OMB number on said document. See The Paperwork Reduction Act (1968) that requires each IRS form or document sent to anyone to display a current and valid OMB number or whoever receives it does not have to complete the form or respond to it.

No valid OMB number means the IRS document is a counterfeit document and the IRS has no legal authority to send Affiant said document or form, and the form does not have to be completed, nor should any letter or form now be sent to Affiant, under any circumstances, upon your and the IRS's receipt of Affiant's ROE non-negotiable "non-taxpayer" tax status notice herein.

The IRS's income taxing jurisdiction (form 1040) over Affiant has been duly rebutted, respectfully denied in honor, and challenged herein, and Affiant's legal non-taxpayer tax status has to be proven by the IRS to not exist, as the purveyor or proponent of any tax rule or regulation has 100% of the burden of proof that Affiant's legal tax status is something other than non-taxable. See 5 U.S.C. 556(d) re: the IRS's 100% **burden of proof** that Affiant is not a legal non-taxable living man. Affiant has no "burden of proof" that he is not a "taxpayer, as higher courts have ruled that Affiant cannot or does not have to "prove a negative" - that he isn't a "taxpayer."

"No person is subject to taxation on his income who is not specially or specifically described in the statute imposing the tax or not clearly within the meaning of the general terms which the statute employs. A statute is not to be extended by implication to make liable persons other than those comprehended within its terms. 85 Corpus Juris Secundum, p. 1092.

Since in common usage [within the Internal Revenue Code] the term "person" does not include the living men and women sovereigns (not domiciled within the D.C. and IRS's "federal zone" jurisdiction), and statutes employing the word phrase "person" are ordinarily construed to exclude references to non-juristic living men and women. U.S. v. Fox 94 U.S. 315 (emphasis added).

When a statute is referring to a "human" person, the term "natural person" is used. Affiant, as a living breathing man, is similar to a "natural person" but does not like to refer to himself as a "person" because of the possible implication of being a "juristic" statutory "person" in status, and there is nothing in the IRC that imposes an income tax filing requirement on a "natural person" with no taxable excise / income.

"Natural persons" (living men and women with no government sources of income) cannot be income taxed according to the original Constitution (1787) and no IRC tax regulations can be repugnant to this Constitution and this is why the federal government and the IRS convert living men and women (natural persons) into corporate "fiction" entities by spelling their names in all capital letters to get around the **income taxing restrictions of the original Constitution (1787).**

When the government / IRS converts living humans into names spelled in all capital letters, this brings in the excise tax on their earnings when the human unknowingly accepts the supposed "benefit" or "privilege" of operating under the government created all capital letter name.

There are no Implementing tax regulations authorizing collection of Subtitle A through C income taxes on "Natural persons" as the IRS and Title 26 does not deal with living men and women legal "non-taxpayers." Income tax regulations only deal with government fiction entities they created, and thus, are domiciled in D.C. and under the jurisdiction of the District of Columbia.

IRC 7701 and 7703 invoke penalties on "Any person who willfully attempts to evade any tax... in this Title. Section 7703 states: Any "person" required... to pay any estimated tax ... Section 7343 – Person - "**The term "person" as used in this chapter includes an officer or employee of a corporation, employee of a partnership, who as such officer, or member is under a duty to perform in respect of which the violation occurs."**

There are no Implementing Regulations for "tax evasion" or "willful failure to files" as per 26 U.S.C. 7201 or 7203 and the Secretary of the Treasury has no delegated authority to collect income taxes in the 50 states of the union nor any delegated authority to prosecute IRC Subtitle A income tax crimes and the IRS has no authority to assess living men and women with no sources of government excise taxable income, with an income tax liability

When the IRS refers to "persons" who have a **duty to pay a tax**, they are talking about corporate officers who have the duty and responsibility to pay the W-4 withholding amounts they collect from their employees who have "volunteered" to pre-pay their alleged income taxes in advance of the April 15th alleged due date.

A corporate withholding agent "person" collecting W-4 withholding amounts from employees, is the ONLY person with any criminal tax liability. Withholding from one's paychecks cannot be coerced - only allowed if a W-4 is given to an employer upon employee's request, 26 U.S.C. 3402(p) and 26 CFR 31.3401(p)-1. Withholdings from paychecks are considered to merely be "gifts" (donations) to the government according to Title 31. Since when are "donations" "mandatory"? Affiant does not earn "WAGES" under Subtitle C unless he "volunteers" by submitting a W-4 form. Earnings are not technically "taxable" because they are debt instrument "notes" - obligations of the U.S. Inc. since 1933.

Affiant also has reason to believe that his Individual Master File (IMF) within the IRS's databases, classify Affiant much differently and not consistent with the IRS's typical tax collection activities. Your (and the IRS's) failure to respond to Affiant's ROE notice herein to you of his non-taxable tax status, in the way of a *bona fide* rebuttal or dispute, **will operate as estoppel** and you personally and the IRS will be collaterally barred from objecting to Affiant's ROE non-taxable status notice at some distant date beyond the sixty day period to object to Affiant's ROE. Affiant is presently the "holder-in-due-course" of the ROE "contract" between Affiant and the IRS sent to you and the IRS herein and Affiant's legal non-taxpayer tax status (form 1040) is non-negotiable.

The OMB number on form 1040 cross references to the CFR sec. 601 Index, which cross references to Title 31, which deals exclusively with federal employees, whereby Title 26 allegedly deals with "Individuals" (a.k.a. federal employees according to 5 U.S.C.). **There is not a "liability" statute anywhere in Subtitle A making anyone responsible for paying an income tax.**

An IRS agent's authority comes down to you from the Secretary of the Treasury, a foreign agent of the IMF – see 22 U.S.C. 286 and 611, known as the Bretton Woods Agreement. As a foreign agent

(dealing in foreign-based negotiable instruments, a.k.a., federal reserve notes), see 22 U.S.C. 611(c)(i)(iii), all IRS agents are legally required to be registered as foreign agents under the Foreign Agents Registration Act (1938). To the extent IRS agents are not registered as foreign agents, their daily tax collecting activities as agents are felony violations of the Registration Act, in addition to their violations of about another two dozen U.S.C. "code sections" and Affiant's unalienable rights to keep his "private property" earnings derived from the "private sector" not within the IRS's "public sector" foreign jurisdiction and not involving any government sources of excise taxable income (form 1040).

To summarize - should any IRS agent in the future choose to disregard Affiant's ROE legal "non-taxpayer" (form 1040) tax status herein and attempt to coerce or illegally impose an excise / income tax on Affiant, **said IRS agent would be committing multiple felonies - by acting as an illegal unregistered foreign agent debt collector** in violation of the Foreign Agents Registration Act (1938), as well as the FDCPA, by attempting to collect negotiable debt instruments for a foreign based IMF principal by **attempting to collect** federal reserve notes, a.k.a. foreign private fiat debt instruments (not money), from a living non-statutory man – a non-D.C. domiciled Affiant - not in the IRS's jurisdiction, by using private corporation IRS foreign IRC tax codes **never promulgated into "positive law" in the Federal Register, while representing** a private off-shore Puerto Rico foreign trust jurisdiction **whose top official** (Secretary of the Treasury, a registered foreign agent according to 22 U.S.C. 611(c)(i)(iii)), is being paid a salary by a foreign off-shore principal group of foreign banking families called the International Monetary Fund (IMF), while "pretending-to-be-a-government-agency" (in violation of the **Clearfield Doctrine**) that has lost all semblances of their alleged sovereign government authority status when they act in the **diminished legal capacity of a "corporation"** while engaged in their income tax debt collection activities in violation of the Fair Debt Collection Practices Act without the legally required commercial "agreement" or "contract" with Affiant whereby Affiant has agreed to "volunteer" to be under contract with the IRS and to be within their jurisdiction and being treated "as though" Affiant is a "U S. citizen" fiduciary "agent" taxpayer with a legal obligation to file a form 1040, something Affiant has made clear in this ROE that he has no interest or legal obligation to do, and nor does Affiant have any existing contractual commercial agreements with the IRS to be treated "as though" he is a fiduciary or a non-fiduciary "taxpayer," until the IRS can prove that it is the **holder-in-due-course** of a contract between the IRS and Affiant whereby said contract states that Affiant has expressly agreed to be treated as a "taxpayer" and has agreed to "volunteer" to pay a form 1040 type income tax "as though" he was within the IRS's foreign taxing jurisdiction to his (foreign to the IRS) state of the union land jurisdiction, and the burden of proof is always 100% on the IRS to prove that a contract between the IRS and Affiant - to be a volunteer taxpayer – is in existence under the "rule of law" with the force and effect in law, without the jurisdiction of the United States (D.C.).

There is a well-established Maxim of law that says; you cannot commit a crime and break the law while in the process of supposedly enforcing the law. The significance of this prophetic Maxim of law is profound – meaning – even if NOTHING Affiant said in these ROE documents is true and couldn't be substantiated in law, the simple fact is – is that the IRS certainly would be violating too many laws to mention if and when they might attempt to impose their foreign tax laws on Affiant, so any future illegal IRS enforcement actions would be more than enough to exonerate Affiant against any possible wrong-doing claims the IRS might choose to falsely conjure up against Affiant, merely because Affiant is affirming his legal "non-taxpayer" statements herein.

As stated at the top of this document, *26* U.S.C. section 7806(b) says*; no inference, implication or presumption of legislative construction [meaning law] shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title [emphasis added],*

There is no point in any further discussion on what 26 U.S.C. or the IRC says as to who is liable for the form 1040 type excise / income tax when the IRS in this single section is saying; nothing in 26 U.S.C. should be construed as the tax laws in question, meaning, there are no real positive excise / income tax laws promulgated in the Federal Register applicable to living men and women domiciled in the "land" jurisdiction states of the union not within the IRS's D.C. "Admiralty" law of the "sea" taxing jurisdiction, a completely foreign and different jurisdiction to Affiant's land jurisdiction.

Living men and women of the states of the union, with their God given and accepted unalienable rights not to have their "private property" earnings from the "private sector" and from sources not within the ten square mile area of the foreign (to them) enclave known as the District of Columbia, have simply never been "subject to" or "liable for" a form 1040 tax return unless they volunteer to file a return and establish a contractual adhesion to the IRS.

The inclusion of this 26 U.S.C. 7806(b) section is to give the IRS and its unregistered foreign agents (foreign to the states of the union) the "plausible deniability" from being accused and convicted of illegally imposing a seemingly "mandatory" (form 1040) income / excise tax against the living men and women of the union states who have never been liable for filing a form 1040 tax return (unless they "contract" with the IRS by volunteering to be treated "AS THOUGH" they are "taxpayers" by submitting form 1040 tax returns to the IRS).

"We (judges) have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the Constitution." Cohen v. Virginia, (1821), 6 Wheat. 264 and U.S. v. Will, 499 U.S. 200."

Judge Learned Hand wrote in a famous 1934 tax case - "Helvering v. Gregory" - "Anyone may so arrange his [or her] affairs that his taxes shall be as low as possible; he is not bound to choose that pattern which will best pay the Treasury; there is not even a patriotic duty to increase one's taxes."