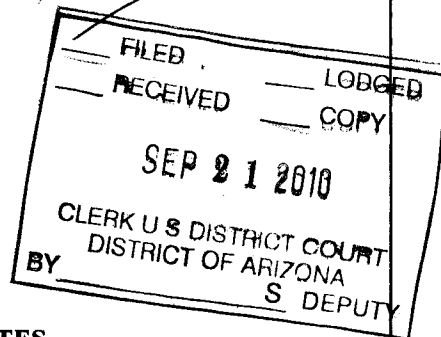


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(response information at certificate of service page)



**DISTRICT COURT OF THE UNITED STATES
FOR THE DISTRICT OF ARIZONA**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

Janice Sue Taylor, sui juris

Defendant

Case No.: CR-10-0400-PHX_MHM

**MOTION TO QUASH
AS A FIRST AMENDMENT
PETITION FOR REDRESS OF
GRIEVANCES AND AS
CHALLENGE TO AUTHORITY**

(Order, Exhibits and affidavits attached)

NOTICE TO THE COURT, CLERK OF COURT and UNITED STATES ATTORNEY,

1. *This motion is filed for above caption hearing in the "district court of the United States", and not the "United States District Court". If the recipient clerk is unable to process this pleading, please direct it to the proper official.*

2. The table of contents and points and authorities for this motion are below.

3. Text of this motion begins on the following page.

Point 1	Lack of personam jurisdiction	Page 2
Point 2	Lack of territorial jurisdiction	Page 5
	Lack of subject matter jurisdiction re the following	
Point 3	IRS does not exist as a lawful public office: all counts	Page 7
Point 4	IRS has no authority to SFR or assess: counts 1-8	Page 10
Point 5	IRS has no valid Form 1040: counts 1-8	Page 12
Point 6	Contract Fraud	Page 13
	Conclusion, request for relief	Page 15
	Attachments; Exhibits, Affidavits, Proposed Orders	

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MOTION TO QUASH

Comes now Janice Sue Taylor, sui juris, a living woman, not a corporation or other type of artificially created person, and not domiciled in the District of Columbia; hereinafter the MOVANT, by Special Visitation or Appearance, not granting jurisdiction nor recognizing this court's right to try her, but intervening in a foreign jurisdiction on behalf of the Alleged Defendant Persona JANICE SUE TAYLOR, hereinafter the Accused. Movant is not trained in the law, nor is she an attorney, nor is she appearing Pro Se but rather of right in Sui juris.

Movant does not consent to be tried by this court.

Movant respectfully asks this court to QUASH the INDICTMENT of March 30, 2010, as it pertains to the accused, for lack of personal, territorial and subject matter jurisdiction, in the nature of a First Amendment Petition for Redress of Grievances and as a Challenge to Authority per FRCrP Rule 12(b)(3)(B); as by implication and idem sonans it affects the Movant.

Plaintiff, an Unnamed Real Party in Interest, presumed to be the corporation doing business in the District of Columbia as the "UNITED STATES OF AMERICA", is represented by its alleged Agencies the Internal Revenue Service in investigative capacity, and the Department of Justice in prosecutorial capacity, collectively Plaintiff hereinafter. **Who is the Real Party in Interest?**

POINT ONE — DIVERSITY OF CITIZENSHIP
LACK OF PERSONAM JURISDICTION

Plaintiff shall not presume, and has not shown that the Movant is a "citizen of the United States" per the 26 CFR definition, infra, under the exclusive legislative jurisdiction of congress. Movant claims to have the status of the Articles of Confederation of November 15, 1777, Article IV a "free inhabitant", SEE EXHIBIT A. infra; living on the land, and further claims diversity of citizenship per 28 USC §1332(a)(4).

28 USC §1332 Diversity of citizenship; amount In controversy, Costs;
(a) The district courts shall have original jurisdiction of all civil actions where the mailer in controversy exceeds the sum or value of \$75,000, exclusive of interest and costs, and is between -
(4) a foreign state, defined in section 1603(a) of this title, as plaintiff and citizens of a State or of different States.

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1
 2 Movant was born in California, one of the union States, and later moved to Arizona,
 3 both “freely associated compact states” [50 union states, hereafter] referred to as separate
 4 “countries” in 28 USC §297(a)&(b); **both NOT** under the authority of Article I, Section 8,
 5 clause 17, and Article IV, Section 3, clause 2 of the Constitution of the United States of America
 6 wherein Congress has exclusive legislative jurisdiction, including the District of Columbia, its
 7 possessions and territories.

8 Movant is a woman living on the land, acting in the capacity of a “free inhabitant” and not as
 9 a U.S. citizen domiciled in or under the District of Columbia. Plaintiff apparently presumes the
 10 accused is a United States Citizen under 8 USC §1401 and 26 CFR. What does that mean? In
 11 the continental U.S., one can claim nationality to any one of the following three distinctive
 12 political bodies:

- 13 1. A state of the Union
- 14 2. The country “United States of America”, as per our Constitution 1791 A.D. and the
 15 Articles of Confederation November 15, 1777.
- 16 3. The municipal government of the federal zone referred to as the “United States” or the
 17 “District of Columbia”, which was chartered as a federal corporation under 16 Stat. 419
 18 §1 and 28 USC §3002(I5)A).

19 Each of the three above political bodies have “citizens” who are distinctively their own.
 20 When one claims to be a “citizen” of any one of the three, one is not claiming allegiance to the
 21 government of that “body politic”, but to the people (the sovereigns) that the government serves.
 22 So other than themselves, who does the Plaintiff serve?

23 An in exhaustive word search of the Internal Revenue Code USC Title 26, Movant found NO
 24 definition of “citizen of the United States”, not one. However 26 CFR states:

25 26 CFR 31.3121(e)-1 State, United States, and citizen:
 26 (b)... The term ‘citizen of the United States’ includes a citizen of the Commonwealth of
 27 Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or
 28 American Samoa.

29 Movant, having never lived or knowingly domiciled in the District of Columbia, claims that
 30 ALL documentation that Plaintiff might allege that accused has allegedly signed under the

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presumption of “U.S. citizen”, has been instead as a “free inhabitant” under the Articles of Confederation for the united States of America 1791 A.D. See Exhibit A

TITLE 8> CHAPTER 12> SUBCHAPTER 1> Sec 1101.

Sec 1101. - Definitions

(a) As used in this chapter -

(a)(38) The term “United States” except as otherwise specifically herein provided, when used in a geographical sense, means the continental United States, Alaska, Hawaii, Puerto Rico, Guam, and the Virgin Islands of the United States.

One can see the lengths the Plaintiffs Real Parties in Interest are willing to go to deny the people even a definition of themselves as one of the sovereign, “we the people” living in one of the 50 Union states. Can one find any truth in all this codified deception?

Subtitle A of the Internal Revenue code only applies to people domiciled within the District of Columbia. Consequently, the only type of “individual” one can be as a woman born in one of the 50 union states is a “national but not citizen of the United States” as defined in 8 USC §1101 (a)(22) and 8 USC §1452 or ‘a nonresident alien’ as defined in 26 USC §7701(b)(1)(B).

In conclusion, Movant is not the “citizen of the United States” supra, who is the proper subject of Subtitle A of the Internal Revenue Code, nor is she a “resident” of the “United States” defined in 26 USC §7701 (a)(9) being born in one of the 50 union states. SEE EXHIBIT “B”

THEREFORE, Movant demands that Plaintiff the required Federal personam jurisdiction that has been merely assumed in this matter, consisting of ;

- A. Documentation showing Movant explicitly agreed, with full disclosure and consideration, to give up her native Nationality, supra, in favor of domicile in the District of Columbia, and to every other disability listed in the attached Affidavit of Citizenship, Domicile and Tax Status; for each and every criminal activity named in the instant indictment.
- B. OR absent the production of such required documentation showing lawful Federal Personam jurisdiction, dismiss the action entirely, immediately.

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1 For the purposes of this proceeding, the jurisdiction of this court to rule in favor of any result
 2 other than that requested by the Movant in this motion is challenged. Consequently the Plaintiff,
 3 as the moving party has the burden of proof to demonstrate said jurisdiction, and it must be
 4 demonstrated on the record.

6 POINT TWO— LACK OF TERRITORIAL JURISDICTION

7 Plaintiff shall not presume, and has not shown that any of the crimes alleged have occurred on
 8 the property of, or within any judicial or internal revenue district of the United States.

9 Titles of the U.S. Code have several definitions of the “United States”, some mutually
 10 exclusive, applying to each particular title, and some even only to specific Parts of the titles, as
 11 shown supra. This hearing concerns only Title 26, Subchapter A taxes, so the definitions in §7701
 12 (a)(9) & (10) supra, apply. This proceeding involves the criminal laws of the United States.
 13 However, Movant could find **NO** definition of the “United States” other than the corporation,
 14 within title 28 USC, nor in the Federal Rules of Criminal Procedure! Title 18 USC does not
 15 define the United States to include the 50 Union states.

16 Should Movant be kidnapped into U.S. jurisdiction, 18 USC §4001 applies. Although
 17 accused claims not to be a “citizen” within the meaning of federal law, she is entitled to equal
 18 protection under the Fourteenth Amendment as a “non-citizen national”. To wit:

19 TITLE 18> PART III> CHAPTER 301 > Sec. 4001.

20 Sec 4001.- Limitation on detention; control of prisons

21 (a) No citizen shall be imprisoned or otherwise detained by the United States except
 22 pursuant to an Act of Congress.

23 Interestingly, the Federal Rules of Criminal Procedure, Rule 54(c) prior to Dec. 2002 defined
 24 the term “**Act of Congress**” as follows:

25 *Rule 54(c) of the Federal Rules of Criminal Procedure (prior to Dec. 2002), “Act of*
 26 *Congress” includes any act of Congress locally applicable to and in force in the*
 27 *District of Columbia, in Puerto Rico, in a territory or in an insular possession”.*

28 Rule 54 has since been ‘transferred’ to Rule 1 and the above explicit definition removed,
 29 perhaps in bad faith, to conceal the nexus of the U.S. as the District of Columbia. Moreover,
 30 Movant could find no evidence of a change in the underlying law, or Congressional intent to
 31

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1 apply it to the 50 Union states; therefore the wording before 12/2002 still reflects the unchanged
2 territorial jurisdiction of the United States.

3 Title 4 section 72 also fortifies this to wit: Public Offices;

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

6
7 Consequently, this court and the Plaintiff are collectively without jurisdiction to enforce the
8 criminal or civil laws of the United States for offenses committed outside of the District of
9 Columbia, Puerto Rico, and the territories and insular possessions of the United States. Plaintiff
10 has not shown that Movant did:

11 A. "Reside" or maintain a domicile within the confines of any judicial or internal revenue
12 district, or within the Rule 54(c) "United States", supra.

13 B. Commit any of the offenses alleged by the Plaintiff within any judicial or internal
14 revenue district as described in Treasury Order 150-02. Both the Plaintiff and this Court are
15 without jurisdiction to enforce said laws. Doing so would be a willful, intentional, criminal
16 trespass upon the Movant's constitutionally secured rights to life, liberty, and the pursuit of
17 happiness; being perhaps kidnapping, involuntary slavery or identity theft, **SEE EXHIBIT** "

18 This court and the U.S. Government do not possess police powers or legislative jurisdiction
19 within the 50 Union states, which are "foreign states" with respect to the federal government for
20 the purposes of its legislative jurisdiction for nearly all subject matters.

21 *It is no longer open to question that the general government, unlike the states, see in the nature of Hammer*
22 *v. Dagenhart, 247 U.S. 251, 275, 3 S.Ct. 529. possesses no inherent power in respect of the internal affairs*
23 *of the states, and emphatically not with regard to legislation. The question in respect of the inherent power*
of that government as to the external affairs of the Nation and in the field of international law is a wholly
different matter which it is not necessary now to consider ... " see in the nature of, Carter v Cartel' Coal
Co, 298 US 238 (1936).

24 *See also Leisy v. Hardin, 135 US 100 (1890). Police powers include the authority to enforce "acts of*
25 *Congress", criminal laws, Subtitles A through C of Internal Revenue Code, as well as most federal*
26 *legislation within the exterior borders of states of the Union Police powers, or what are also called*
27 *"residual powers" by some federal courts, can only be transferred by a voluntary act of the state legislature*
28 *and subsequent cession of an area of land within a state to the federal government by a Cession document*
registered with the Attorney General of the United States under the provisions of 40 USC §3111, 3112. See
in the nature of U.S. v. Bevans, 16 US 336 (1818),Fort Leavenworth R.R. v Lowe, 114 US 525(1885).

29 **THEREFORE, Movant demands Plaintiff establish the required exclusive Federal territorial**
30 **jurisdiction that has been merely assumed in this matter, consisting of:**

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- 1 1. Documentation showing ownership of each and every geographical location named in
- 2 the instant indictment wherein the alleged criminal activity took place.
- 3 2. Documentation from the Arizona Legislature of surrendering jurisdiction to the
- 4 Federal government over the same geographical location as in # 1 supra.
- 5 3. Documentation pursuant to Leisy v. Hardin 135 US 100 (1890), supra, (40 USC
- 6 §3112) wherein the United States accepted jurisdiction to the same geographical location
- 7 as specified in # 1 supra.
- 8 4. Documentation showing concurrent jurisdiction with Arizona over the geographical
- 9 location in # 1 supra;
- 10 5. Documentation sworn true, correct and complete of the Constitutionality of this
- 11 jurisdiction by every IRS employee and Prosecutors in the investigation and prosecution
- 12 of Movant in this case.
- 13 6. OR, absent the production of such required documentation showing lawful Federal
- 14 jurisdiction over this geographical location, dismiss the action entirely, immediately.

For the purposes of this proceeding, the jurisdiction of this court to rule in favor of any result other than that requested by the Movant in this motion is challenged. Consequently the Plaintiff, as the moving party has the burden of proof to demonstrate said jurisdiction, and it must be demonstrated on the record.

**POINT THREE - NO SUBJECT MATTER JURISDICTION
IRS HAS NO OFFICE AUTHORIZED TO DEAL WITH THE PUBLIC**

Plaintiff shall not presume, and has not shown existence of the IRS as a lawfully delegated agency of the government of the United States. Does the US Department of Justice have the authority to charge the Movant upon a referral from the IRS, which does not even exist as a lawful office to investigate 26 USC Subtitle A tax liability? The organizational structure of an agency as well as its delegations of authority which affect the American public are required to be published in the Federal Register. Both the US. Treasury and the IRS recognize that these types of rules **SHALL**, not "may", be published in the Federal Register; see 31 CFR 1.3(a), and 26 CFR 601.702(a).

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1 Since the Commissioner has no statutory authority to enforce the federal income tax laws
2 under the 1954 and 1986 Internal Revenue Codes, examination of the various delegation orders
3 which have been published in the Federal Register and issued by the Secretary of the Treasury
4 will reveal the authority which has actually been delegated to the Commissioner. Review of the
5 published authority delegated to the Commissioner regarding administration and enforcement of
6 the federal income tax laws demonstrates that such authority, in a broad sense, encompasses
7 solely the external boundaries of this country. Such being the case, those subject to the
8 requirement to file federal income tax returns are those described in 26 CFR 1.6091-3, which, in
9 reference to citizens, concerns citizens living abroad.

10 The Internal Revenue Service, successor of the bureau of Internal Revenue, was not created
11 by Congress, as required by Article I §8, clause 18 of the Constitution of the United States of
12 America; so cannot legitimately enforce internal revenue laws of the United States in States of
13 the Union. (See Statement of IRS organization at 39 Fed. Reg. 11572, 1974-1 Cum. Bul. 440, 37
14 Fed. Reg. 20960, and the Internal Revenue Manual 1100 through the 1997 edition)

15 Article I §8, clause 18 vests Congress with complete responsibility for facilitating power of
16 Government of the United States via legislation:

17 *"[The Congress shall have Power] To make all Laws which shall be necessary and proper for carrying into*
18 *Execution the foregoing Powers, and all other Powers vested by the Constitution in the Government of the*
19 *United States, or in any Department or Officer thereof"*

20 In the historical statement, the Commissioner of Internal Revenue admitted that Congress did
21 not create a Bureau of Internal Revenue via the 1862 act in which the office of Commissioner of
22 Internal Revenue was created, but alleged that Congress intended to create a bureau. In reality,
23 the 1862 legislation created the offices of "assessor" and "collector", in addition to the office of
24 Commissioner of Internal Revenue. Assessors and collectors were appointed for each revenue
25 district somewhat as U.S. Attorneys are appointed today. Those appointed to these offices
26 continued to collect internal revenue within the 50 Union states until the Internal Revenue Code
27 of 1954 was implemented. The two offices were administratively abolished via Reorganization
28 Plan No. 26 of 1950. SEE EXHIBIT "C"

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1 The name of the Bureau of Internal Revenue was changed to Internal Revenue Service via
2 Treasury Order #150-27, which was **NOT** published in the Federal Register in compliance with
3 requirements of the Federal Register Act (See 44 USC §1501 et. seq., particularly § 1505(a)

4 *"there can be no officer, either de jure or defacto, if there be no office to fill. "*

5 *See in the nature of US v. GERMAINE. 99 U.S. 508 (1879); NORTON v. SHELBY*
6 *COUNTY, 118 U.S. 425,441, 6S Ct. 1131 (1886), and numerous other cases.*

7 Apparently the Internal Revenue Service operates in an ancillary or other secondary Capacity
8 under contract, memorandum of agreement or some comparable device to provide services under
9 original authority delegated to the Treasury or some other bureau of the Department of the
10 Treasury; the contracted or otherwise authorized services extend only to government employees
11 and employers, as defined at 26 USC §3401(c)&(d). The authorization is essentially intra
12 governmental in nature; it does not extend to **private sector enterprise** in 50 union States.

13 Further, consulting 26 CFR § 601.10 I, one will find that IRS personnel have jurisdiction for
14 examination and collection only within internal revenue districts; all other functions fall under
15 jurisdiction of the foreign district director, now the Assistant Commissioner (International). The
16 Secretary of the Treasury has never established Internal Revenue districts in the 50 union States,
17 as required by 26 USC §7621 and Executive Order # 10289. Therefore, the IRS Commissioner
18 must be operating under presumption of Assistant Commissioner (International) jurisdiction.

19 THEREFORE, Movant would demand of this court to establish the required jurisdiction that
20 has been merely assumed in this matter, consisting of:

21 1. Documentation sworn true, correct and complete showing a complete current
22 organizational structure, location of the districts and delegation of authority of the IRS Agency
23 as it pertains to Movant as published in the Federal Register as notice to the general public as
24 required by the Federal Register and Administrative Procedures Acts.

25 2. Documentation sworn true, correct and complete showing delegation of authority for
26 every IRS employee involved in the investigation and prosecution of Movant in this case from
27 said office which is authorized to act on the general public as required supra.

28 3. Documentation sworn true, correct and complete of the Constitutionality of this charge
29 by every IRS employee / Prosecutors in the investigation and prosecution of Movant in this case.

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1 4. OR, absent the Plaintiff s production of such required documentation showing lawful
 2 Federal Register Notice of IRS Delegation of Authority to deal with the general public, dismiss
 3 the counts affected, immediately.

4
 5 **POINT FOUR - NO SUBJECT MATTER JURISDICTION**
 6 **IRS HAS NO AUTHORITY TO MAKE SFR'S OR ASSESSMENTS**

7 Plaintiff shall not presume, and has not shown IRS authority to make Substitute For Returns
 8 or assess Subtitle A taxes or penalties. The IRS Internal Revenue Manual, which describes
 9 proper procedures for doing assessments within the IRS stated:

10 *5.1.11.6.10 (05-27-1999)*
 11 *IRC 6020(b) Authority*

12 1. *The following returns may be prepared, signed and assessed under the authority of*
 13 *IRC 6020(b):*

- 14 *A. Form 940, Employer's Annual Federal Unemployment Tax Return*
- 15 *B. Form 941, Employer's Quarterly Federal Tax Return*
- 16 *C. Form 943, Employer's Annual Tax Return for Agricultural Employees*
- 17 *D. Form 720, Quarterly Federal Excise Tax Return*
- 18 *E. Form 2290, Heavy Vehicle Use Tax Return*
- 19 *F. Form CT-1, Employer's Annual Railroad Retirement Tax Return*
- 20 *G. Form 1065, US Return of Partnership Income.*

21 2. Pursuant 10 IRM 1.2.2.97, Delegations of Authority, Order Number 182 (rev. 7), dated
 22 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09
 23 and above, have the authority to prepare and execute returns under IRC 6020(b)

24 Plaintiff has shown no legal authority by IRS to enlarge the list above without evidence of
 25 the specific legal intent of the congress. It follows that if IRS personnel do not have delegated
 26 authority to unilaterally execute these returns, Form 1040, 1041 and 1120 returns are not
 27 mandatory.

28 Plaintiff has shown no legal authority by IRS to assess living women, men or natural persons
 29 with a tax liability under Subtitle A of the Internal Revenue Code. The above section of the
 30 Internal Revenue Manual clearly proves that conclusion. Notice that form **1040 is NOT** listed as
 31 one of the forms IRS can do a Substitute for Return on.

32 Consider that the public record concerning Counts 1-8 of the indictment claims that Movant
 did not file any income tax return, EXHIBIT "D". Plaintiff has not shown that a "1040" tax
 exists, nor have they shown the authority to assess it per the IRM supra. Neither has Plaintiff
 shown what kind of form to file or where to file it. Further Plaintiff has not shown there was a

Janice Sue Taylor

Appearing Specially, Not Generally

Legal Address. Commencing, in suf. det., at w 1/4 corner of section 26, T. 2S. - R. 6E., G & SRB & M, thence S. 0° 07' 22" W. to 332.12 ft. to SW corner of section 26, thence bearing 0° S. 7' 22" W. from SW. corner of section 26, 332.12 ft. distant therefrom, thence southerly of N. Section 26 - 858.78 ft to the True Point of the Beginning, continuing thence 164.91 ft. to SE corner, thence 164.91 ft. to SW corner, to True Point of the Beginning; organic city of Gilbert, organic county of Maricopa, organic State of Arizona; —not owned or possessed by the United States of America; —not a post Road; —not on a post Road; —not in a U.S. district.

(response information at certificate of service page)

1 duty to file by Movant. Movant has requested this information back in 2005, to the Director of
2 International Operations, which is Now a self-executing document, Res judicata, Collateral
3 Estoppel. Affirmative proof that Movant filed returns and this indictment is bogus and void on
4 its face. Exhibit E

5 Following the (2/17/2002 Truth in Taxation) hearings, IRS, starting in March 2004, removed
6 the above content from section 5.1.11.6.10 of their Internal Revenue Manual. This evidence
7 alone was so damning that IRS apparently decided to remove it from their web site after we
8 made a big public spectacle about it. Now that section is empty! What conclusion will the jury
9 draw, and what else are they hiding? **In bad faith?**

10 Plaintiff has not shown that said 'returns' and all other documents pertaining to the SFR and
11 Assessment are signed under penalty of perjury as their code requires:

TITLE 26 > SUBTITLE F> CHAPTER 61> SUBCHAPTER A> PART IV>

12 *Sec. 6065.*

13 *Except as otherwise provided by the Secretary, any return, declaration, statement, or other document*
14 *required to be made under any provision of the internal revenue laws or regulations shall contain or be*
15 *verified by a written declaration that it is made under the penalties of perjury.*

16 THEREFORE, Movant would demand this court require Plaintiff to establish the
17 required jurisdiction that has been merely assumed in this matter, consisting of:

18
19 1. Documentation sworn true, correct and complete showing a complete delegation of
20 authority from congress to said office which is authorized to deal with the general public
21 as required supra, to each and every IRS employee involved in the alleged assessment of
22 Movant.

23 2. Documentation sworn true, correct and complete showing Movant made a voluntary
24 self assessment during the years 1999 to the present, or admit that the assessments made
25 by IRS without Movant's prior knowledge or consent constitute a direct tax in violation
26 of the Constitution for the United States of America 1791 A.D. Article I, §2 clause 3.

27 3. Documentation sworn true, correct and complete showing the alleged "Individual
28 Master File" created for the Movant by the IRS, including the data necessary for the court
29 to interpret it, showing the certified true and correct taxable "occupation" or "trade or
30 business" IRS alleges Movant participated in.

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1 4. Documentation sworn true, correct and complete showing that the IRS, and/or the
2 Prosecutor is not in Constitutional Contempt.

3 5. OR, absent the production of all such required documentation, dismiss the counts
4 affected, immediately.

5
6 **POINT FIVE - NO SUBJECT MATTER JURISDICTION**
7 **IRS HAS NO AUTHORITY TO REQUIRE 1040 FORMS TO BE FILED**

8 Some actions start with “.. if it were not for this ... **then** we would have never had to do that.”

9 It is apparent on the face of the Indictment that Plaintiff initiated this action because it alleges
10 that Form 1040's were required to be filed re: 26 USC Subtitle A tax liability. See exhibit D,
11 However it never specifically spells out what "Type of Tax form" is to be used in Counts 1-8.

12 Plaintiff shall not presume, and has not shown that said Form 1040 has been assigned a
13 current and **VALID OMB** Number for each year that it would have been required to be filed,
14 supra. Space prohibits arguing the details here.

15 The general issue is: In 1980, Congress passed the Paperwork Reduction Act [PRA] to
16 make certain agency forms did not trespass on the people's secured rights. In 1995, Congress
17 strengthened the PRA to make certain no federal agency, especially the IRS, advanced ANY
18 claim of exemption, as well as to notice the public the PRA was a "complete defense" and "bar"
19 to any claims of failure to comply with an information collection request by any executive
20 branch department. SEE EXHIBIT “F”

21 The Privacy Act Notice on the 1040 Instructions state, for the years at issue in the indictment,
22 the Commissioner informs the Movant in a self authenticating document that:

23 *"you are not required to provide the information requested on a form that is*
24 *subject to the Paperwork Reduction Act unless the form displays a valid OMB*
25 *control number "*

26 On this very same page for each of the years, the Commissioner informs the public that:

27 *"Our legal right to ask for information is Internal Revenue Code Section 6001,*
28 *6011, and 6012(a) AND THEIR REGULATIONS...*

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1 The issue here is not simply the lack of regulations supporting Sections 6001, 6011, and
 2 6012(a). Less visible but more compelling is the LACK OF A VALID OMB CONTROL
 3 NUMBER for the 1040 Form itself. No number, no filing requirement.

4 How is that determined? One could say here that Movant claims none exists. Then by the
 5 laws of logic itself, the burden of proof is on the Plaintiff to show the chain of issuance of a valid
 6 OMB Number. However, the fraud is subtle, and Movant has no reason to believe Plaintiff
 7 would be willing to explain the whole truth to the court. For the court's reference here, an
 8 excellent short piece of research by "We the People" reveals the complicity between the IRS and
 9 the OMB to thwart the Congress's legislative intent regarding the issuance of an OMB number
 10 for the most important Form in the world, without following the requirements set out by
 11 congress.

12 THEREFORE, Movant would demand this court require Plaintiff to establish the required
 13 jurisdiction that has been merely assumed in this matter, consisting of:

14 1. Documentation sworn true, correct and complete showing all documents that prove the
 15 1040 to have a VALID number in full conformance with the PRA, issued by the Office of
 16 Management and Budget, for each assessed year in the Indictment.

17 2. Documentation sworn true, correct and complete showing exactly which form Movant
 18 was/is required to file, according to the rules of the Constitution for the united States of America.

19 3. OR, absent the production of all such required documentation, dismiss the counts
 20 affected, immediately.

21 **POINT SIX - CONTRACT FRAUD**

22 Plaintiff would have one believe that the Laws of the United States **REQUIRE** one to
 23 perform certain acts; and by doing so, **WAIVE** certain guaranteed rights. But such waiver cannot
 24 be required. So some other element must be involved. Plaintiff prefers to operate under the cover
 25 of subterfuge, darkness and confusion, so as not to reveal the law as clearly worded as "thou
 26 shall not kill". The footprints of apparent conflict of law, evasive construction, coercion and bad
 27 faith cover the pages of the IRC from corner to corner, top to bottom, front to back. If Plaintiff
 28 can successfully use "the law", all ten thousand pages of it, to terrorize the populace into
 29 submitting to a contract or 'private law', it would not have to disclose the contract. In fact, the
 30 Court even found the cliché "ignorance of the law is no excuse" to be inapplicable to the IRC:

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1 "... that when it came to tax law, because of the complexity of tax law, that the
 2 rights of such persons were different, were not the same as with the common law,
 3 but were greater as to the right to know and understand the tax laws on a more
 4 thorough basis." In the nature of, *CHEEK v. UNITED STATES, 498 US 192 (1991)*

5
 6 But is it a contract? It fails in every way. Plaintiff has not shown its good faith full disclosure,
 7 explicit terms, consideration, lack of duress, meeting of the minds, or other aspects required to
 8 make a contract. If it were, and terms expressed, courts would call it UNCONSCIONABLE. Is it
 9 instead a "quasi contract"? If so, plaintiff has been unjustly enriched. SEE EXHIBIT "G"

10 Movant has already been "imprisoned", restraining her mind and efforts and valuable time
 11 for over 20 years trying to "figure out" If she was liable for Subchapter A taxes, why and how.
 12 Movant has not even bothered to avoid sales, liquor or property taxes, all lawfully imposed. Yet
 13 Plaintiff claims, without personal knowledge, that Movant" ... willfully, believing, well
 14 knowingly violated...".

15 This [sworn] demurrer, and the attached sworn evidence clearly shows nothing of the sort.

16 *Actus non reum facit, nisi mens sit rea. An act does not make a person guilty,*
 17 *unless the intention be also guilty. This maxim applies only to criminal cases;*

18 *Bouv. Inst.n.2211.*

19 Movant has discovered, after 20 years, that many items she allegedly signed countless years
 20 ago, without full disclosure, had fraudulently converted her status, causing this prosecution.
 21 Movant has timely rescinded said alleged signatures, cancelled any alleged contracts, and voided
 22 any alleged transactions, as her lawful response to discovering her victimization in a fraudulent
 23 scheme. Such 'void', not 'voidable' contracts, are nunc pro tunc.

24 **WITHOUT PREJUDICE**

25 Pursuant to UCC 1-308: "I reserve my right not to be compelled to perform under any
 26 contract, commercial agreement or bankruptcy that I did not enter knowingly, voluntarily,
 27 and intentionally. And furthermore, I do not and will not accept the liability of the
 28 compelled benefit of any unrevealed contract or commercial agreement or bankruptcy". I

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1 **have made a timely and explicit reservation of my rights and insist that any statutes used in**
2 **my defense shall be construed to be in harmony with the Common Law.**

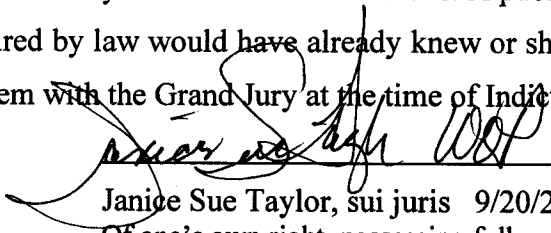
3
4 **CONCLUSION AND REQUEST FOR RELIEF**

5 Movant asks this court to dismiss all counts against the accused alleged defendant JANICE
6 SUE TAYLOR based on this Challenge to Authority, and cancel the indictment herein,
7 forthwith; and whatever further relief shall be deemed equitable.

8 Should this court fail to dismiss, Movant asks the granting of the remaining motions in the
9 order they are presented. Motions are sequential - to Quash, Dismiss, Fair Trial, the three
10 Limine's, and Discovery - but time and circumstance requires they be delivered together. Since
11 the issues raised here are of law, an immediate appeal would be hereby requested.

12 As a first amendment freedom of speech issue, Movant will consider the word 'frivolous', as
13 used by any officer of this court in response to this or other motions, to mean that the user agrees
14 with and accepts the Movant's position in all motions or orders.

15 Movant asks this court allow no excludable delay to answer the admissions. A public officer,
16 Plaintiff, protecting Movant's rights as required by law would have already knew or should have
17 known issues thereon; and have reviewed them with the Grand Jury at the time of Indictment.

18
19 

20 Janice Sue Taylor, sui juris 9/20/2110
21 Of one's own right, possessing full social and
22 Civil rights, sovereign character and capacity.

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Certificate of Service

I, Janice Sue Taylor, hereby declare and state that I have filed a true and correct copy of the above document, Motion to Quash, Said Right Extended To Any Attorney, Whether Or Not At Bar, If Providing Or Proposing To Provide "Assistance - Not Force - Of Counsel" with the Clerk of the Court for the [Alleged] United States District Court For The [Alleged] District Of Arizona, said [Alleged] Court Appearing And Existing [Supposedly] As A Possession Of Its Own And NOT Lawfully Existing In The Legal or Organic County of Maricopa, Legal or Organic [Proposed] State of Arizona, and have mailed a copy hereof, postage prepaid thereon, to the Alleged U.S. Attorney's Office, as set forth below.

Frank T. Galati,
James Richard Knapp,
Office of the Alleged U.S. Attorney
40 N. Central Ave. # 1200
Phoenix, Arizona near 85004

Susan Anderson
850 W. Adams Street, Suite 201
Phoenix, Arizona near 85007

RESPONSE TO THIS EXHIBITED NOTICE IS REQUIRED - Qui Tacit, Consentire Videtur, Ubi Tractatur De Ejus Commodo (He[She] who is silent is considered as assenting [to the matter in question] when his[her] interest is as stake.)

Popular Address,
For Use For Postal Service Mailing:
Janice Sue Taylor
3341 Arianna Court
Gilbert, AZ 85298

**JUST
C U T >
AND
GLUE >
To
Envelope**

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Legal Notice. Do not mind the small letters size for the Legal Address that you see. All Articles - Sent By U.S. Mail - Are To be Opened And Read Only When Accompanied By Label Size (small size) "**Legal Address**" From First Page (Shown Above) Displayed On Envelope - Below Popular Address. Otherwise, Where Legal Address Is Not Present, Article Sent Will Be Returned Unopened.

No need to waste gasoline and time by not using the U.S. mail, or postal service .

Dated this 17TH day of September, 2010 A.D

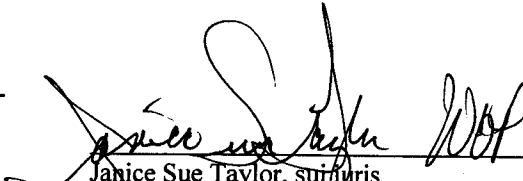

Janice Sue Taylor, sui juris

Exhibit A



**OFFICIAL RECORDS OF
PINAL COUNTY RECORDER
LAURA DEAN-LYTLE**

When recorded return to:

JANICE SUE TAYLOR
PO BOX 982
FLORENCE AZ 85132

DATE/TIME: 05/05/2010 1418
FEE: \$27.00
PAGES: 19
FEE NUMBER: 2010-043070



(The above space reserved for recording information)

AFFIDAVIT

DOCUMENT TITLE

DO NOT DISCARD THIS PAGE. THIS COVER PAGE IS RECORDED AS PART OF YOUR DOCUMENT. THE CERTIFICATE OF RECORDATION WITH THE FEE NUMBER IN THE UPPER RIGHT CORNER IS THE PERMANENT REFERENCE NUMBER OF THIS DOCUMENT IN THE PINAL COUNTY RECORDER'S OFFICE.

AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS			
SECTION 1: SUBMITTER INFORMATION			
1. Name	Janice Sue Taylor		
2. Mailing Address	Post Box 982		
3. City	Florence	4. State	AZ
5. Zip	85132	6. Country	United States of America
7. Phone	480-980-7960	8. Email	n/a
9. Date of Birth:	11/30/43	10. Place of Birth:	Richman, California
11. CITIZENSHIP: (Check only one. See Appendix, item #16-18 for explanation)		12. DOMICILE AND RESIDENCE: (Check only one, NO other "residences"). See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it. <i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i> , Form #05.002; http://sedm.org/Forms/FormIndex.htm	
<input checked="" type="checkbox"/>	11.1 Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452. Born in state of the Union and a "nonresident" (per 26 U.S.C. 7701(b)(1)(B)) but NOT an "alien" (per 26 U.S.C. §7701(b)(1)(A)) or "Individual" (per 26 CFR §1.1441-1(c)(3)). "Stateless Person" as per <i>Newman-Green v. Alfonso Larrain</i> , 490 U.S. 826 (1989). <i>Constitutional</i> diversity of citizenship pursuant to U.S. Const. Art. III Section 2, but NOT <i>statutory</i> diversity pursuant to 28 U.S.C. §1332. Rebut the following if you disagree within 30 days or you stipulate it as truth. http://sedm.org/Forms/MemLAW/WhyANational.pdf	<input type="checkbox"/>	12.1 Nonfederal areas within de jure state of the Union (state name). NOT part of the "State" defined in 26 U.S.C. §7701(a)(10), 4 U.S.C. §110(d), or 28 U.S.C. §1332(d) or of the "United States".
<input type="checkbox"/>	11.2 Statutory but not constitutional "U.S. citizen". Described in 8 U.S.C. §1401. Born anywhere in the country and domiciled in the District of Columbia or federal territory or possession.	<input checked="" type="checkbox"/>	12.2 Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalms 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalms 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciles because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.
<input type="checkbox"/>	11.3 Statutory "U.S. national". Described in 8 U.S.C. §1408 and 8 U.S.C. §1101(a)(22)(B), and 8 U.S.C. §1452. Born anywhere in the country and domiciled in American Samoa or Swain's Island	<input type="checkbox"/>	12.3 Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.
<input type="checkbox"/>	11.4 Foreign National Country: _____ Nonresident alien under 26 U.S.C. §7701(b)(1)(B)	<input type="checkbox"/>	12.4 "United States" (District of Columbia, see 26 U.S.C. §7701(a)(9) and (a)(10))
<input type="checkbox"/>	11.5 Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to 8 U.S.C. §1452 AND the following country, nation, or government: For description of "non-citizen national" see third item below.	<input type="checkbox"/>	12.5 Federal areas within state: _____ (state name)
<input type="checkbox"/>	11.6 Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to 8 U.S.C. §1452 AND Kingdom of Heaven on Earth. See "Constitutional but not statutory 'Citizen' above for meaning of "non-citizen national".	<input type="checkbox"/>	12.6 Foreign country or government: (name of foreign country or government) See 26 U.S.C. §892(a)(3) for definition of "foreign government".
<input type="checkbox"/>		<input type="checkbox"/>	12.7 Federal territory or possession Territory/possession name: _____
13. DIPLOMATIC STATUS The following statuses constitute internationally protected persons pursuant to 18 U.S.C. §112 who are immune (not "exempt") from federal income taxation pursuant to 26 U.S.C. §892. Those claiming such status must file IRS Form W-8EXP to claim immunity from taxation.			
<input checked="" type="checkbox"/>	13.1 Employee or agent of God's government on earth. Abandoned all aid and protection of man-made government and became a "stateless person" pursuant to <i>Newman-Green v. Alfonso Larrain</i> , 490 U.S. 826 (1989), Phil. 3:20, Psalms 119:19, Psalms 68:8-9		
<input type="checkbox"/>	13.2 Minister or ambassador of a foreign state or government: _____ (State name). See 26 U.S.C. §892(a)(3) for definition of "foreign government".		
<input type="checkbox"/>	13.3 Employee or agent of a foreign government Government name: _____		

14. FEDERAL FRANCHISES: (See Liberty University, Section 4: http://sedm.org/Liberty/LLibertyU.htm)	
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<p>14.1 Internal Revenue Code, Subtitle A "trade or business" franchise/excise tax. Also called "income tax."</p> <p>"trade or business" is defined in <u>26 U.S.C. §7701(a)(26)</u> as "the functions of a public office" in the government. Those not engaged are a "foreign estate" pursuant to <u>26 U.S.C. §7701(a)(31)</u>. See and rebut following within 30 days if disagree or be held in default, estoppel, and laches: <u>The Trade or Business Scam</u>, Form #05.001: http://sedm.org/Forms/FormIndex.htm</p> <p>If "NO" is checked to the left, the following applies:</p> <p>PRIVATE RECIPIENTS OF THIS FORM: If you are a private recipient and the answer to the question to the left is "NO", you are warned that you may NOT use any of the information provided by the Submitter of this form or any of the attached forms to submit to the government or for ANY commercial purpose. This means you may not use any of the information provided to prepare or submit any IRS information return, such as forms W-2, 1042S, 1098, 1099, K-1, etc. and that you risk criminal prosecution if you do under the provisions of <u>26 U.S.C. §67206, 7207, 18 U.S.C. §654, and 18 U.S.C. §912</u>. This document also constitutes an indemnification of all personal liability of the private recipient for failure to withhold or report. Submitter agrees to accept all legal consequences for following the content of this form and to become the Substitute Defendant in an action against the Private Recipient for following the requirements of this form. This indemnification does NOT apply to government recipients</p> <p>GOVERNMENT RECIPIENTS OF THIS FORM: If recipient of this form is the government and the answer to the question to the left is "NO", you are also hereby legally notified that any information returns you may have received connected with me, such as W-2, 1042S, 1098, and 1099, <u>are FALSE and FRAUDULENT</u> and this submission constitutes a formal request to correct the false reports and criminally prosecute the submitter pursuant to <u>26 U.S.C. §67206, 7207, 18 U.S.C. §654, and 18 U.S.C. §912</u> and civilly prosecute pursuant to <u>26 U.S.C. §7434 and 31 U.S.C. §3729</u>. Any numbers associated with these reports are provided <u>under duress</u> and are not "Social Security Numbers" as defined in 20 CFR §422.104 but rather PRIVATELY issued "Nontaxpayer Identification Numbers" which are protected by copyright and private license agreement and may NOT be stored in any government computer system or used for ANY commercial purpose without violating the license agreement.</p>
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<p>14.2 Social Security (See 42 U.S.C. Chapter 7). Any applications on file are fraudulent and a nullity for any one or more of the following reasons: 1. Never personally made application and therefore nonbinding; 2. Never consented to participate, 3. Cannot lawfully consent because not domiciled on federal territory and not a "U.S. citizen" per 8 U.S.C. §1401 or a "permanent resident" at the time of application in violation of 20 CFR §422.104, 4. Acting as a fiduciary with no capacity to contract with federal government. See Forms #06.002 and #13.007 at http://sedm.org/Forms/FormIndex.htm</p> <p>Date that UNLAWFUL participation was retroactively terminated: _____ (Date SSA Form 521 and/or Resignation of Compelled Social Security, Form #06.002, was mailed to SSA and IRS)</p> <p>WARNING: If the answer to this question is "NO", any Social Security Number or Taxpayer Identification Number you have on file is FALSE and must be removed from your records. Failure to abide by this absolute requirement of law is a criminal violation of <u>18 U.S.C. §1028(a)(7), 18 U.S.C. §1028A, and a civil violation of 42 U.S.C. §408(a)(7) and 42 U.S.C. §405(c)(2)(C)(i)</u>. Further details <u>Resignation of Compelled Social Security Trustee</u>, Form #06.002, http://sedm.org/Forms/FormIndex.htm</p>
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	14.3 Federal elected or appointed "public officer"
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	14.4 Federal "employee" as defined in 26 U.S.C. §3401(c) and 26 CFR §31.3401(c)-1
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	14.5 State-issued driver's license Corporate (not de jure) State name: _____
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	14.6 State-issued marriage license.
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	14.7 Attorney license (Admitted to practice by state-supreme Court)
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	<p>14.8 Government Identifying Numbers. If "NO" is specified, the following applies:</p> <p>WARNING: You may not use any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 CFR §422.103(d), Taxpayer Identification Number (TIN) as defined in <u>26 U.S.C. §6109</u>, or Employer Identification Number (EIN) as defined in <u>26 U.S.C. §6109</u>. Submitter:</p> <ol style="list-style-type: none"> 1. Would be violating the law to either request or use a Taxpayer Identification Number. See: <u>Why It is Illegal for Me to Request or Use a Taxpayer Identification Number</u>, Form #04.205 http://sedm.org/Forms/FormIndex.htm 2. Is not required to have or to use a Social Security Number or Taxpayer Identification Number pursuant to 31 CFR §103.34(a)(3)(x) and 31 CFR §306.10 Note 2. 3. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in <u>26 U.S.C. Subtitle A</u>. 4. Is not an "alien" for which an Individual Taxpayer Identification Number may lawfully be used pursuant to 26 CFR §301.6109-1(d)(3). Nonresident aliens are NOT "aliens" and are not equivalent. A person who is a "national" can be a "nonresident alien" without being an "alien". See <u>26 U.S.C. §7701(b)(1)(A) and 26 U.S.C. §7701(b)(1)(B)</u>. For further details on this SCAM, see the following: <u>Flawed Tax Arguments to Avoid</u>, Form #08.004, Section 5.4 http://sedm.org/Forms/FormIndex.htm 5. May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to 20 CFR §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals. 6. Is appearing here as a private person and not a public officer. If you compel me to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of <u>18 U.S.C. §654</u>. You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment. 7. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of <u>18 U.S.C. §1028(a)(7), 18 U.S.C. §1028A, and a civil violation of 42 U.S.C. §408(a)(7) and 42 U.S.C. §405(c)(2)(C)(i)</u>. He would like to prevent a recurrence of this behavior again. 8. Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of <u>42 U.S.C. §408</u>.

15. TAX WITHHOLDING LEGAL REQUIREMENTS:

1. **WARNING:** You may not lawfully withhold any amount from my earnings. The remainder of this section provides legally admissible evidence proving why this is
2. Your withholding is ONLY on "wages" as legally defined in 26 U.S.C. §3401. The earnings of nonresident aliens not engaged in a "trade or business" as legally defined are excluded from "wages" per 26 U.S.C. §3401(a)(6) and 26 U.S.C. §3401(a)(11) and therefore may not lawfully become the subject of tax withholding. If you withhold, you will therefore be guilty of the following crimes:
 - 2.1 18 U.S.C. §654: Conversion of private property to a "public use" and a "public office" You are converting my PRIVATE earnings from labor into a public purpose and a "public office" by fraudulently and falsely connecting same with a "trade or business"
 - 2.2. 18 U.S.C. §201: Bribery of public officials and witnesses. You are bribing public officials who will receive the money you STOLE from me in violation of the law. The punishment is a fine and up to 15 years in jail. I remind you that all tax withholdings are classified as "gifts" by the IRS. See IRS Document 8209, pp. 4-1 and 4-2, which identify W-2 forms as "Estate and gift taxes". All tax withholdings are "gifts" to public officials that also constitute bribes
 - 2.3. 18 U.S.C. §1956(a)(1)(A)(ii): Money laundering. You are laundering unlawfully withheld monies. The punishment is a fine up to \$500,000 and imprisonment for up to twenty years.
3. IRS Publication 515 indicates that nonresident alien individuals who give you IRS form W-8BEN are exempt from backup withholding. This requirement is also found in 26 U.S.C. §3401(a)(6) or 26 CFR §31.3401(a)(6)-1(b). This form serves the equivalent of IRS Form W-8BEN because IRS doesn't have a form for those who are "nonresident aliens" but who are not "individuals", "persons", or "taxpayers".

"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."
 [IRS Publication 515, Year 2001, p. 3]

4. You MAY NOT lawfully tamper with, reject, redact any portion of, or alter any withholding forms that I give you. You must accept them AS IS and may not lawfully threaten me to change them. If you do, you could be prosecuted for extortion.

"The employer is not authorized to alter the form or to dishonor the employee's claim. The certificate goes into effect automatically in accordance with certain standards enumerated in § 3402(f)(3)."
 [U.S. v. Malinowski, 347 F. Supp. 347 (1972)]

5. The earnings connected with our relationship do not constitute "income" and therefore cannot be the subject of any tax or withholding or reporting within the Internal Revenue Code. The only definition of "income" in the Internal Revenue Code is found in 26 U.S.C. §643(b) and it includes ONLY the earnings of a trust or estate. I am not representing a domestic trust or estate. My earnings and my entire estate instead are a "foreign estate" pursuant to 26 U.S.C. §7701(a)(31).
6. Any earnings that result from our relationship do not originate from "sources within the United States" The term "United States" is defined below. If you dispute this definition, please provide the definition that expressly identifies states of the Union as being included in the meaning of "United States".

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701
Sec. 7701 - Definitions

(a) Definitions

(9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325, Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."
 [Black's Law Dictionary, Sixth Edition, p. 581]

7. The financial transactions likely to result from our relationship are excluded from (not "subject to" but not "exempt") taxation pursuant to the following authorities and therefore not subject to withholding:
 - 7.1. 26 U.S.C. §861(a)(3)(C)(i): Earnings from labor of "nonresident aliens" not engaged in a "trade or business" and working in the "United States" is not deemed to be income from sources within the "United States".
 - 7.2. 26 U.S.C. §3401(a)(6): Nonresident aliens do not earn "wages".
 - 7.3. 26 U.S.C. §1402(b): Nonresident aliens do not earn "self-employment income".
 - 7.4. 26 U.S.C. §864(b)(1)(A): Earnings of "nonresident aliens" working for foreign employers such as private employers do not have earning associated with a "trade or business in the United States"
 - 7.5. 26 CFR §31.3401(a)(6)-1(b): Remuneration of nonresident aliens outside the "United States" is not subject to taxation
 - 7.6. 26 CFR §1.872-2(f): Earnings of nonresident aliens outside the "United States" do not constitute "gross income"
 - 7.7. 26 CFR §1.871-7(a)(4): Nonresident aliens not engaged in a "trade or business" earn no "gross income"
8. Tax withholding is only appropriate for those having a tax liability. A nonresident alien such as the submitter with no "income" or earnings from "sources within the United States" under 26 U.S.C. §871 can have no tax liability. If you think you, as a private employer or private institution, constitute a "source within the United States", then why does the IRS Internal Revenue Manual say the following and where are states of the Union included in "United States" as defined above?:

IRM 5.14.10.2 (09-30-2004)

Payroll Deduction Agreements

2 Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized
[\[http://www.irs.gov/irm/part15/ch14s10.html\]](http://www.irs.gov/irm/part15/ch14s10.html)

9. You can only be an "employer" if I am an "employee", according to 26 U.S.C. §3401(d). I am NOT an "employee", because all "employees" are "public officers" engaged in a "trade or business" who work for the United States government as the equivalent of "temps" or "Kelly Girls" on loan to private employers such as you. I DO NOT consent to act in such capacity, and therefore you cannot be an "employer" in the context of me.

26 CFR § 31.3401(c)-1 Employee:

"...the term [employee] includes [is limited to] officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

26 U.S.C. §3401(c) Employee

For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

§ Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267

Employee: "The term employee specifically includes officers and employees whether elected or appointed, of the United States, a state, territory or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."

If you disagree with this item, please rebut the admissions at the end of the following document within 30 days or be held in default and estoppel to challenge later: Why Your Government is Either a Thief or You Are a "Public Officer" for Federal Income tax Purposes, Form #05.008; <http://sedm.org/Forms/FormIndex.htm>

10. You are only liable to withhold if you are an "employer" and I receive "wages". 26 CFR §31.3403-1, 26 CFR §31.3111-4, 26 CFR §3102-1(c). The only way I can receive "wages" is to sign a contract called a W-4 absent duress consenting to call what I earn "wages" as legally defined but not commonly understood. If I don't sign the contract, then I don't earn "wages" subject to any withholding or reporting

"Every man has a natural right to the fruits of his own labor, is generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will"
 [The Antelope, 23 U.S. 66; 10 Wheat 66, 6 L.Ed. 268 (1825)]

"Included in the rights of personal liberty and the right of private property—partaking of the nature of each—is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property."

"The right of a person to sell his labor upon such terms as he deems proper is, in its essence, the same as the right of the purchaser of labor to prescribe the conditions under which he will accept such labor from the person offering to sell it."

26 CFR §31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements

(a) In general.

Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3

Title 26: Internal Revenue

PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE

SUBPART E—Collection of Income Tax at Source

§31.3402(p)-1 Voluntary withholding agreements

(a) In general

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover

distributions within the meaning of section 402.

11. If I never give you an IRS form W-4 and thereby consent to call what I earn "wages" as defined in the Internal Revenue Code, then you can't lawfully withhold or report anything:
- 11.1. Everything that goes on the IRS form W-2 constitutes "wages" as legally defined and not commonly understood
- 11.2. Tax withholding ONLY pertains to "wages" as legally defined and NOT all earnings. The U S Supreme Court confirmed this.

"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.—), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term "gross income," and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term "income" has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts."

[Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

- 11.3. If you are ordered by the IRS to withhold at single zero because I refuse to submit an IRS form W-4, then you must withhold and report ONLY on "wages" as statutorily defined and limited pursuant to the I.R.C. "trade or business" franchise agreement I don't earn "wages" if I never consented to call them "wages" using a private contract called an IRS form W-4.
12. On the subject of unlawful withholding, the Bible says the following. "Wages" as used below implies the ordinary and excludes the statutory definition:

*"Woe to him who builds his house by unrighteousness
And his chambers by injustice,
Who whether individual or government uses his neighbor's service without wages
And gives him nothing for his work,"*
[Jer. 22:13, Bible, NKJV]

"Come now, you rich, weep and howl for your miseries that are coming upon you! Your riches are corrupted, and your garments are moth-eaten. Your gold and silver are corroded, and their corrosion will be a witness against you and will eat your flesh like fire. You have heaped up treasure in the last days. Indeed the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the reapers have reached the ears of the Lord of Sabaoth. You [the business owner who controls the purse of the workers] have lived on the earth in pleasure and luxury; you have fattened your hearts as in a day of slaughter. You have condemned, you have murdered the just; he does not resist you."
[James 5:1-6, Bible, NKJV]

"You shall not cheat your neighbor, nor rob him. The wages of him who is hired shall not remain with you all night until morning."
[Lev. 19:13, Bible, NKJV]

16. TAX REPORTING LEGAL REQUIREMENTS:

1. **WARNING:** You may not file information returns against any payments you make in connection with our relationship. Filing of false information returns carries severe civil and criminal penalties. Information returns include IRS Forms W-2, 1042S, 1098, and 1099. I can only earn "wages" reportable on an IRS form W-2 if I am lawfully engaged in a "public office" in the U.S. Government as required by 26 U.S.C. §6041(a). Voluntarily signing a contract/agreement called an IRS form W-4 is the only way that a nonresident alien NON-individual not engaged in a "trade or business" can engage in such a "public office" per 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1. Otherwise, it is a crime to impersonate a public officer in violation of 18 U.S.C. §912 to file an information return. If you file any kind of information return relating to me, you will be guilty of conspiracy to commit all the following crimes and civil infractions
- 1.1. False information returns submitted in violation of 26 U.S.C. §7434. Punishment is all attorney fees plus twice the false amount reported.
 - 1.2. Impersonating a public officer in violation of 18 U.S.C. §912. Punishment is a fine and up to three years in jail. Only "public officers" can act as "taxpayers", and you are creating a false presumption that I am a "taxpayer" by filing false information returns.
 - 1.3. Conversion of private property to a public use, public purpose, and public office as a "withholding agent" in violation of 18 U.S.C. §654.
 - 1.4. Impersonating a statutory "U.S. citizen" pursuant to 18 U.S.C. §911. Punishment is a fine and up to three years in jail. Only statutory and not constitutional "U.S. citizens" can lawfully act as "public officers" engaged in a "trade or business" and I am NOT a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 but rather a non-citizen national.
 - 1.5. False information returns in violation of 26 U.S.C. §7206. Punishment is up to a \$100,000 fine and 3 years in jail to file a false information return.
 - 1.6. False information returns in violation of 26 U.S.C. §7207. Punishment is up to \$10,000 and 1 year in jail to submit a false information return
 - 1.7. Perjury in violation of 18 U.S.C. §1001 and 18 U.S.C. §1621. The IRS Forms W-3 and 1096 submitted with the information return is signed under penalty of perjury and verifies the accuracy of the accompanying information return. These forms are submitted as a government officer and agent called a "withholding agent" defined in 26 U.S.C. §7701(a)(16). Those forms are FRAUDULENT now that you have been notified that they are false and you willfully refuse to either stop filing the false report or correct the false reports already filed.
2. IRS Publication 515 indicates that nonresident aliens who give you IRS form W-8BEN are exempt from 1099 reporting. This form serves the equivalent purpose and is a superset of that form
- "Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."*
[IRS Publication 515 Year 2001 p. 3]
3. 26 U.S.C. §6041 says that only earnings connected with a "trade or business" may be reported on an information return such as IRS forms W-2, W-3, 1042-S, 1096, and 1099

TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041
§ 6041. Information at source

(a) Payments of \$600 or more

All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

4. None of the earnings connected with our relationship pertains to a "trade or business" as statutorily defined below, and therefore is not subject to reporting:

26 U.S.C. Sec. 7701(a)(26)

"The term 'trade or business' includes the performance of the functions of a public office."

5. The term "income" is defined in 26 U.S.C. §643(b), and only "income" may be reported. Since I am NOT an "estate or trust", I earn no reportable "income":

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643
§643. Definitions applicable to subparts A, B, C, and D

(b) Income

For purposes of this subpart and subparts B, C, and D, the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law, items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.

IRS Form 1042-S may only be prepared in the case of nonresident aliens who have "income" from "sources within the United States" that is not connected with a "trade or business" and therefore constitutes "gross income" within the meaning of 26 U.S.C. §61. All such sources are expressly indicated in 26 U.S.C. §871(a). All of these sources are government payments. The transactions likely to occur between us are NOT government payments and are not listed in 26 U.S.C. §871(a), and therefore may not lawfully be reported. For further details, see the following article: Correcting Erroneous IRS form 1042-S, Form #04.003: <http://sedm.org/Forms/Formindex.htm>

SECTION 2: AFFIDAVIT OF TAX STATUS

Person who signed this form hereby affirms under penalty of perjury that:

1. Submitter has **NO tax liability** or "gross income" pursuant to 26 CFR §1 872-2(f), 26 CFR §1 871-1(a), and 26 U.S.C. §861(a)(3)(C)(f) and therefore no need to deduct or withhold.
2. Submitter is not a "taxpayer" as defined in 26 U.S.C. §7701(a)(14) and not subject to the revenue laws.

"Revenue Laws relate to taxpayers instrumentalities, officers, employees, and elected officials of the Federal Government and not to non-taxpayers (American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and not engaged in the "trade or business" franchise as a public officer). The latter are without their scope. 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. With them (non-taxpayers) Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]

3. Submitter is not "exempt" or an "exempt individual" as defined in 26 U.S.C. §7701(b)(5) because one must otherwise be subject to the I.R.C. to be such a legal "person". Rather, Submitter is "not subject" to Internal Revenue Code Subtitle A franchise agreement. Since IRS forms very deliberately do not have a block for "not subject" and are only for use by those who are "taxpayers", Submitter had to make my own form, THIS form, to avoid committing perjury on a government form in describing my status under penalty of perjury. Those who are "not subject" are described NOT as a "person", "individual", or "taxpayer", but simply as "foreign" or a "foreign estate" in 26 U.S.C. §7701(a)(31).

TITLE 26 > Subtitle F > CHAPTER 79 > § 7701
§ 7701 Definitions

(a) Definitions

(31) Foreign estate or trust

(A) Foreign estate

The term "foreign estate" means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

4. Submitter is a "nonresident" as statutorily defined pursuant to 26 U.S.C. §7701(b)(1)(B) but not a "nonresident alien individual". A nonresident alien is defined as one who is "neither a citizen nor a resident" of the "United States", which is exactly what an "American

National", or "national" born in a state of the Union who is not domiciled on federal territory in the "United States" is. The only withholding form that a "nonresident" who is neither an "alien" nor an "individual" and who is not engaged in federal franchises can fill out is a W-8BEN with block 3 modified to add the word "nontaxpayer" or "human being" to it. All "taxpayers" and "Individuals" are "aliens" per 26 CFR §1.1441-1(c)(3) and therefore submitter cannot check the "individual" block of the W-8BEN form without committing perjury. Even statutory "U.S. Citizens" per 8 U.S.C. 1401 must be aliens in relation to a foreign country under a tax treaty per 26 USC §911 in order to be "taxpayers".

5. Submitter is not engaged in a "trade or business", which is defined in 26 U.S.C. §7701(a)(28) as "the functions of a public office". Receipt of earnings from the District of Columbia in connection with a "trade or business" under 26 U.S.C. §871(b) or not connected under 26 U.S.C. §871(a) are the only types of "gross income" or "taxable income" that nonresidents who are not aliens can have under I.R.C. Subtitle A.
6. Submitter is a "transient foreigner" but not a "foreign person" or "alien" in respect to the national government and federal territory. A human being or artificial entity such as a state corporation domiciled in a state of the Union is a "transient foreigner" but not a "person", "individual", or "foreign person" for the purposes of the Internal Revenue Code because the term "United States" is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia and is nowhere expressly expanded to include any state of the Union.
7. Submitter is not in receipt of any treaty benefit under the terms of an income tax treaty with a foreign country.
8. Submitter has not made an election to be treated as a "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A) under the authority of 26 U.S.C. §6013(g) and (h).
9. Submitter is not a statutory "individual" as defined in 26 CFR §1.1441-1(c)(3) or a "person" as defined in 26 U.S.C. §7701(c) because not domiciled or resident on federal territory and not eligible or consensually participating in any federal franchise or "benefit" in the context of this private and not public transaction. As such, he/she is not a "public officer" within the government but rather a private human being. The only thing the government can regulate or tax are public activities, public officers, and public "employees" who are the only "persons" mentioned in the I.R.C. franchise per 26 U.S.C. §7343 and 6871(b). It is otherwise unconstitutional to regulate private conduct.

"The power to 'legislate generally upon' [the PRIVATE] life, liberty, and property, as opposed to the 'power to provide modes of redress' against offensive state [e.g. 'public officer'/'employee'] action, was 'reserved' to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."
[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]

10. Submitter is **NOT** subject to 1099 reporting, withholding, or backup withholding pursuant to 26 U.S.C. §3401(a)(6) or 26 CFR §31.3401(a)(6)-1(b):

"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."
[IRS Publication 515, year 2001, p. 3]

11. Submitter is not a "U.S. person" as statutorily defined pursuant to 26 U.S.C. §7701(a)(30). The term "U.S. person" is statutorily defined as follows:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.
Sec. 7701 - Definitions

(a)(30) United States person

The term "United States person" means -

- (A) a citizen or resident of the United States,
- (B) a domestic partnership,
- (C) a domestic corporation,
- (D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and
- (E) any trust if -

- (i) a court within the United States is able to exercise primary supervision over the administration of the trust, and
- (ii) one or more United States persons have the authority to control all substantial decisions of the trust.

12. The term "United States" as used in "U.S. person" above is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as follows:

TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]
Sec. 7701 - Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(9) United States

The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(10) State

The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

13. Pursuant to the rules for statutory construction, if the states of the Union are not mentioned anywhere in Subtitle A of the Internal Revenue Code and are not included in the definition of "United States" above, they can be safely assumed to be EXCLUDED by implication:

"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."

[Black's Law Dictionary, Sixth Edition, p 581]

14. Nonresidents not engaged in a "trade or business" such as the Submitter are not required to provide identifying numbers to open financial accounts. The regulation below mentions "nonresident aliens", and nonresidents who are not statutory "aliens" must be treated the same:

Title 31- Money and Finance: Treasury

PART 103- FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS

Subpart C- Records Required To Be Maintained

§103.34 Additional records to be made and retained by banks

(a)(3) A taxpayer identification number required under paragraph (a)(1) of this section need not be secured for accounts or transactions with the following:

(x) non-resident aliens who are not engaged in a trade or business in the United States.

In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure and maintain the appropriate taxpayer identification number or application form therefor.

15. It amounts to "compelled to association" in violation of the First Amendment to force me to associate with or be identified as a "U.S. person" (under 26 U.S.C. §7701(a)(30)), a statutory "U.S. citizen" (under 8 U.S.C. §1401), or a "taxpayer" (under 26 U.S.C. §7701(a)(14) or any status OTHER than that described above. I would also be committing perjury under penalty of perjury to sign any government form that identified me as any of these three types of entities.
16. I will not allow you to compel me to participate in the "trade or business" franchise or contract with the government by changing my status to be anything other than that described herein. All franchises are contracts between the grantor and the grantee:

As a rule, franchises spring from contracts between the sovereign power and private citizens, made upon valuable considerations, for purposes of individual advantage as well as public benefit,¹ and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.²

[Am.Jur.2d, Franchises, §4: Generally]

17. Pursuant to the Declaratory Judgments Act, 28 U.S.C. §2201(a) and the federal courts, the recipient of this form and any government agent handling this case has NO authority to assume any tax status other than that indicated on this form or to convert an innocent "nontaxpayer" into a "taxpayer".

Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.

[Rowen v. U.S. 05-3766MMC (N.D.Cal. 11/02/2005)]

"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts. ."

[C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d 18 (1939)]

"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."

[Botta v. Scanlon, 288 F.2d. 504, 508 (1961)]

18. A summary of Citizenship Status v. Tax Status and the meaning of "State" and "state" in the context of federal and state laws is found in Table 3 of the Appendix to this document to clarify the statements herein.

SECTION 3: DURESS STATEMENT

If any other government form which the Recipient of this form might have received or viewed which I might have signed contradicts anything contained herein, the reasons are that:

1. I was threatened or felt threatened:
 - 1.1. By the Recipient to either not be hired or be fired if I did not sign a W-4 agreement or submit a specific government form that doesn't pertain to me and thereby commit what I know to be fraud and/or perjury on a government form. . .OR
 - 1.2. By the Recipient because I was told that I would be denied the EQUAL right of all to engage in a business opportunity or financial account needed to sustain my life if I did not fill out and submit the form indicated and which I knew misrepresented my status or had no options to correctly represent my status. . .OR
 - 1.3. By the government because I would become the target of unlawful or "selective" IRS/government enforcement that the legal

¹ Georgia R & Power Co v Atlanta, 154 Ga 731, 115 SE 263, Lippencott v Allander, 27 Iowa 480; State ex rel Hutton v Baton Rouge, 217 La 857, 47 So 2d 665, Tower v Tower & S Street R Co 68 Mann 500, 71 NW 661

² Georgia R & Power Co v Atlanta, 154 Ga 731, 115 SE 263, Lippencott v Allander, 27 Iowa 480; State ex rel Hutton v Baton Rouge, 217 La 857, 47 So 2d 665, Tower v Tower & S Street R Co 68 Mann 500, 71 NW 661

profession, the courts, and the government routinely protect and encourage because of conflicts of interest, undue consolidation of power, and greed.

"For the love of money is the root of all evil, which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.

But thou, O man of God, flee these things: and follow after righteousness, godliness, faith, love, patience, meekness.

Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called, and hast professed a good profession before many witnesses."

[1 Timothy 6.5-12, Bible, NKJV]

- 1.4. By the Recipient, who may have refused to accept this form or sent it back, because they knew they were violating both the law and my rights and wanted to obstruct justice, destroy evidence of their wrongdoing, and tamper with a federal witness because this form is signed under penalty of perjury.
2. I was therefore under unlawful duress and the target of racketeering, extortion, and/or unconscionable "adhesion contracts" by the recipient/government.
3. The origin of the duress was the Recipient of this form acting in a quasi-governmental and "public officer" capacity as a "withholding agent" pursuant to 26 U.S.C. §7701(a)(16) and who is therefore legally liable to respect my constitutional rights and REFUSED demands to do so. . . AND
4. The result of the unlawful duress was that I was compelled to contract with or engage in commerce with the government against my will and/or religious beliefs in violation of Article 1, Section 10 of the United States Constitution, and to donate private property to a public use, public purpose, and/or public office in the government such as the "trade or business" franchise that is the heart of the Internal Revenue Code. Participation in all government franchises is an act of contracting because all franchises are contracts.

I hereby for the record declare as void, untrustworthy, and not admissible as evidence of any obligation on my part any and all forms, declarations of status, or other correspondence in conflict with this form or any attached form I may have provided because submitted under unlawful duress.

"An agreement (consensual contract) obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced." Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void."

[American Jurisprudence 2d, Duress, Section 21]

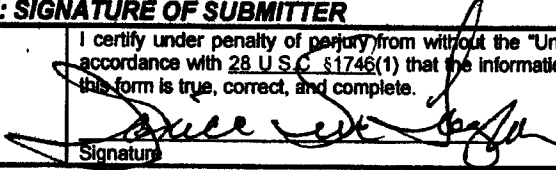

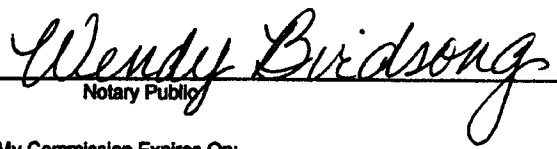
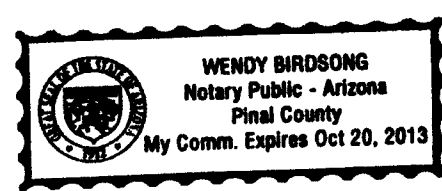
This affidavit of duress and void declaration especially includes, but is not limited to, anything relating to government franchises, disclosures of government identifying numbers such as SSN or TIN, tax withholding or reporting forms such as the W-4 contract forms (26 CFR §31.3401(a)-3(a) and 26 CFR §31.3402(p)-1), tax returns, or any other declarations of status (e.d. "employee", "taxpayer", "individual", "inhabitant", "U.S. citizen") arising out of any tax, citizenship, or licensing forms provided to the government such as driver's license applications, applications for ID cards, voter registration, or benefit applications.

³ Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L. Ed 134

⁴ Barnette v Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L. Ed 689, 46 S. Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it), Fiske v Gershman, 30 Misc 2d 442, 215 NYS2d 144, Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962), Carroll v Feltz, 121 W Va 215, 2 SE 2d 521, cert den 308 U.S. 571, 84 L. Ed 479, 60 S. Ct 85

⁵ Fiske v Gershman, 30 Misc 2d 442, 215 NYS2d 144, Helder v Unicorn, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

⁶ Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent

SECTION 4: ENCLOSURES			
Block 17			
Check	Enclosure description (in the order provided)	Encl. #	Mandatory/optional
<input type="checkbox"/>	17.1 IRS Form W-8/W-8BEN	A	Optional
<input type="checkbox"/>	17.2 IRS Form W-8EXP	B	Optional
<input type="checkbox"/>	17.3 Withholding Attachment Form	C	Optional
FREE REFERENCES AND RESOURCES:			
Family Guardian-Taxes page: http://famguardian.org/Subjects/Taxes/taxes.htm		Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006: http://sedm.org/Forms/Formindex.htm	
Liberty University: http://sedm.org/LibertyU/LibertyU.htm		Great IRS Hoax, Form #11.302 (book): http://sedm.org/Forms/Formindex.htm	
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002: http://sedm.org/Forms/Formindex.htm		Federal and State Tax Withholding Options for Private Employers, Form #04.101: http://sedm.org/Forms/Formindex.htm	
SECTION 5: SIGNATURE OF SUBMITTER			
17. Worker signature:	I certify under penalty of perjury from without the "United States" in accordance with 28 U.S.C. §1746(1) that the information provided on this form is true, correct, and complete.  Signature	18. Date signed:	
NOTARY PUBLIC CERTIFICATION			
BEFORE ME, the undersigned authority, a Notary Public, of the County of <u>Pinal</u> Republic of <u>Arizona</u> (statename), this <u>5</u> day of <u>May</u> 20 <u>10</u>			
the above signed human being did appear and was identified by (circle one): <u>driver's license</u> passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.			
I certify under PENALTY OF PERJURY under the laws of the State of <u>AZ</u> that the foregoing paragraph is true and correct. WITNESS my hand and official seal.			
 Notary Public			
My Commission Expires On:			

APPENDIX: LEGAL POINTS AND AUTHORITIES*(This section provided for those who seek supporting authorities of statements made in this document)*

1. A "national" is statutorily defined as follows:

TITLE 8 > CHAPTER 12 > SUBCHAPTER 1 > Sec 1101.

Sec. 1101 - Definitions

(a)(21) The term "national" means a person owing permanent allegiance to a state.

2. The "state" in the above definition is a state of the Union. All states of the Union are "foreign states" with respect to federal government legislative jurisdiction, and therefore are lower case. Federal territories are capitalized as "State" within federal law For example:

TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES

CHAPTER 4 - THE STATES

Sec. 110. Same; definitions

(d) The term "State" includes any Territory or possession of the United States.

3. Even the "United States of America" passport recognizes the two types of citizenship defined in federal statutory law. On the inside cover of the passport it says the following. Note the phrase "citizen/national", which means "citizen OR national":

"The Secretary of State of the United States of America hereby request all whom it may concern to permit the citizen/national of the United States named herein to pass without delay or hndrance and in case of need to give all lawful aid and protection"

4. Below are some cites that establish the foreign relationship between the state and federal government for the purposes of legislative jurisdiction:

*Foreign States: "Nations outside of the United States Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."
[Black's Law Dictionary, 6th Edition, p. 648]*

*Foreign Laws: "The laws of a foreign country or sister state."
[Black's Law Dictionary, 6th Edition, p. 647]*

*"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."
[81A Corpus Juris Secundum (C.J.S.) §29, legal encyclopedia]*

*"It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider.
[Carver v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)]*

5. The sole function of the federal government of the United States is to handle FOREIGN affairs with other countries, but it has no jurisdiction within states of the Union, including taxation. All of it's revenues must derive only from the external affairs over which it has exclusive legislative jurisdiction. The rulings below occurred AFTER the passage of the Sixteenth Amendment and still limit the federal government exclusively to external matters in relation to states of the Union.

*"The States, after they formed the Union, continued to have the same range of [INTERNAL] taxing power which they had before, barring only duties affecting exports, imports, and on tonnage [which all deal with FOREIGN/EXTERNAL commerce only]. 2 Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."
[Graves v. People of State of New York, 306 U.S. 466 (1939)]*

*"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra"
[Ashton v. Cameron County Water Improvement District No 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]*

*Congress is authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general welfare of the United States. This does not interfere with the power of the States to tax [internally] for the support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered to tax for those purposes which are within the exclusive province of the States. When, then, each government exercises the power of taxation, neither is exercising the power of the other. But, when a State proceeds to regulate commerce with foreign nations, or among the several States, it is exercising the very power that is granted to Congress, [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then, between the power of taxation and the power of regulating commerce."
[Gibbons v. Ogden, 22 U.S. 21 (1824)]*

"It will contribute to the elucidation of the question if we first consider the differences between the powers of the federal government in respect of foreign or external affairs and those in respect of domestic or internal affairs. That there are differences between them, and that these differences are fundamental, may not be doubted. The two classes of powers are different, both in respect of their origin and their nature. The broad statement that the federal government can exercise no powers except those specifically enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the states such portions as it was thought desirable to vest in the federal government, leaving those not included in the enumeration still in the states. *Carter v. Carter Coal Co.*, 298 U.S. 238, 294, 56 S.Ct. 855, 865. . . ."

The Union existed before the Constitution, which was ordained and established among other things to form 'a more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called and exerted its powers upon the irrefutable postulate that though the states were several their people in respect of foreign affairs were one."

[*United States v. Curtiss-Wright Export Corporation*, 299 U.S. 304 (1936)]

6. The states of the Union are "foreign" to federal legislative jurisdiction, because, as the U.S. Supreme Court held above, they are not subject to it. This is a result of what is called the "Separation of Powers Doctrine", which was explained by the Supreme Court as follows:

" . . . the Constitution divides authority (legislative jurisdiction) between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself. "Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power." *Coleman v. Thompson*, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting) "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." *Gregory v.* [505 U.S. 144, 182] *Ashcroft*, 501 U.S., at 458. See *The Federalist* No. 51, p. 323. (C. Rossiter ed. 1961)." [New York v. United States, 505 U.S. 144 (1992)]

7. The federal government has no legislative power outside of its "territory".

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation for itself possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit [voluntary] consent." *Story on Conflict of Laws* §23." [Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]

8. The states of the Union are NOT "territory" of the federal government. They are instead INDEPENDENT and SOVEREIGN states:

16 C.J.S. *Corpus Juris Secundum, Legal Encyclopedial, Territories:*

"§1. Definitions, Nature, and Distinctions

"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested."

"Territories' or 'territory' as including 'state' or 'states." While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state."

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."

9. States of the Union retain their essential character as independent nations and foreign countries with respect to the federal government except in the matter of EXTERNAL affairs delegated by them to the Federal Government in their corporate capacity as the "United States of America":

"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute." [Bank of Augusta v. Earle, 38 US (13 Pet.) 519; 10 L. Ed. 274 (1839)]

"In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is,

not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution. The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts."

[People ex re Atty Gen V Naglee, 1 Cal. 234 (1850)]

10. A human being (but NOT "person") who is born in a state of the Union, which is outside of federal exclusive legislative jurisdiction, is called a "national". A person who is a "national" is subject to the "political jurisdiction" but not the "legislative jurisdiction" of their mother country because they are outside of the territorial reach of its general laws. The circumstances or qualifications for becoming an "American National" as such cannot be prescribed in any federal statute or law, because the Congress cannot write any law that governs what happens within states of the Union, as the above citations indicate (see, for instance, Carter v. Carter Coal Co., 298 U.S. 238, 56 S Ct. 855 (1936)) The reason is that the states and the people in them are SOVEREIGN, and their creation, the federal government, cannot be greater than its Creator, which is the states and the people in them. The federal government is a SERVANT to the states, not their master: the equivalent of an independent contractor that handles EXTERNAL affairs only. This was confirmed by the Federalist Papers, which were written prior to the ratification of the Constitution by the states of the Union in 1789:

"No legislative act [of Congress] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) [which is the federal government] is greater than his principal [the States and the people in them]; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid... [text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute."

[Alexander Hamilton, Federalist Paper # 78]

11. It is absurdly ridiculous to demand from the submitter a federal statute that confers but not defines citizenship status of a person born outside of federal jurisdiction. The laws of the states in the Union, and not federal law, govern the citizenship status of people born within their exclusive jurisdiction. States of the Union have exclusive and "plenary" jurisdiction to determine the status of people born within their jurisdiction and they have never yielded that authority to the federal government either in the Constitution or in any subsequent amendment or enactment. To conclude otherwise is to admit that states of the Union have NO SOVEREIGNTY, because the federal government could just pass a law to literally STEAL all of their citizens. If the federal government had jurisdiction to pass a law that allowed them to STEAL all the citizens of the states, then the states would be left with no one to govern!
12. Congress has the power to "naturalize" people coming into America, and when they do this, these people become statutory "nationals" and constitutional but not statutory "Citizens".

"Provision of Nationality Act of 1940 that a person becoming a national by naturalization shall lose his nationality by residing continuously for three years in territory of a foreign state, being practically identical to its successor, which was condemned by United States Supreme Court as discriminatory, would have been invalid as a congressional attempt to expatriate regardless of intent."

[United States v. Lucienne D'Hotelle, 558 F.2d 37 (1976)]

The statutory definition of "naturalization" confirms that in America, naturalization means conferring the character of a statutory "national" and not a statutory "citizen":

8 U.S.C. §1101(a)(23) naturalization defined

(a)(23) The term "naturalization" means the conferring of nationality [NOT "citizen" or "U.S. citizen" status, but "nationality", which means "national"] of a state [of the Union] upon a person after birth, by any means whatsoever.

[NOTE: Compare with the definition of "expatriation"]

"The power of naturalization, vested in congress by the constitution, is a power to confer citizenship, not a power to take it away. 'A naturalized citizen,' said Chief Justice Marshall, 'becomes a member of the society, possessing all the rights of a native citizen, and standing, in the view of the constitution, on the footing of a native. The constitution does not authorize congress to enlarge or abridge those rights. The simple power of the national legislature [over citizenship] is to prescribe a uniform rule of naturalization, and the exercise of this power exhausts it, so far as respects the individual."

[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]

13. A human being who is a "national" but not a "citizen" under federal statutory law is identified as a "citizen of the United States" within the Fourteenth Amendment to the U.S. Constitution. The United States Constitution confines itself to describing citizenship within the states of the Union and therefore, the term "United States", as used within the Constitution, means the collective states of the Union [called "The United States of America"] and EXCLUDES federal territories and possessions and the District of Columbia. The "United States" mentioned in the Constitution and the "United States" mentioned in most federal enactments are two completely different and mutually exclusive places. This is shown in tabular form in Table 4 of the following pages. This is VERY important and fundamental to understanding the Separation of Powers Doctrine.
14. If you would like to learn more about why people born in states of the Union are "nationals" rather than "citizens" under federal law, refer to the pamphlet below:
Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<http://sedm.org/Forms/FormIndex.htm>
15. If recipient of this form disagrees with any of the facts stated in this section, then please provide the following within thirty calendar days or forever be estopped from challenging these statements of fact:
- 15.1. Written evidence signed under penalty of perjury (not opinion, but enacted positive law, regulations, and Supreme Court rulings but not those of lower courts) of same.
- 15.2. Admissions to sections 1, 3, and 14 of the questions indicated below signed under penalty of perjury as required under 28 USC §6065: Tax Deposition Questions, Form #03 016; <http://sedm.org/Forms/FormIndex.htm>

16. The following tables describes the relationship of citizenship to legal jurisdiction in the context of citizenship as described on this form.

Table 1: Citizenship summary

Citizenship	Defined in	Domicile in the District of Columbia?	Subject to U.S. government <i>legislative jurisdiction/</i> police powers?	Subject to <i>"political jurisdiction"</i> ?	A "nonresident alien"?
"citizen"	8 U.S.C. §1401	Yes	Yes	Yes	No
"resident"/ "alien"	8 U.S.C. §1101(a)(3) 26 U.S.C. §7701(b)(1)(A)	Yes	Yes	No	No
"national"	8 U.S.C. §1101(a)(21) 8 U.S.C. §1101(a)(22)	No	No	Yes	Yes

17. The table below describes the affect that changes in domicile have on citizenship status in the case of both "foreign nationals" and "domestic nationals". A "domestic national" is anyone born anywhere within any one of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A "foreign national" is someone who was born anywhere outside of these areas.

Table 2: Affect of domicile on citizenship status

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	"United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), 7408(d)	"United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), 7408(d)	Without the "United States" per 26 U.S.C. §7701(a)(9) and (a)(10), 7701(a)(39), 7408(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union, federal territories, or possessions)	Foreign nations States of the Union Federal possessions
Tax Status	"U.S. Person" 26 U.S.C. §7701(a)(30)	"U.S. Person" 26 U.S.C. §7701(a)(30)	"Nonresident alien" 26 U.S.C. §7701(b)(1)(B)
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR: "alien individuals", "nonresident alien individuals" No filing requirement: "non-citizen nationals"
Status if DOMESTIC national	Citizen 8 U.S.C. §1401 (Not required to file if physically present in the "United States" because no statute requires it)	Citizen abroad 26 U.S.C. §911 (Meets presence test)	"non-citizen National" 8 U.S.C. §1101(a)(21) 8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1408 8 U.S.C. §1452
Status if FOREIGN national	"Resident alien" 26 U.S.C. §7701(b)(1)(A)	"Resident alien abroad" 26 U.S.C. §911 (Meets presence test)	"Nonresident alien individual": 26 CFR §1.1441-1(c)(3)(ii) "Alien": 8 U.S.C. §1101(a)(3) "Alien individual": 26 CFR §1.1441-1(c)(3)(i)

NOTES:

- "United States" is defined as federal territory within 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d), and 4 U.S.C. §110(d). It does not include any portion of a Constitutional state of the Union.
- The "District of Columbia" is statutorily defined as a federal corporation but not a physical place, a "body politic", or a de jure "government" within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: *Corporatization and Privatization of the Government*, Form #05.024, <http://sedm.org/Forms/FormIndex.htm>
- American nationals who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are "nationals" but not "citizens" under federal law. They also qualify as "nonresident aliens" under 26 U.S.C. §7701(b)(1)(B). See sections 4.11 2 of the *Great IRS Hoax* for details
- Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
- FEDERAL ZONE=District of Columbia and territories of the United States in the above table
- The term "individual" as used on the IRS form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 CFR §1.1441-1(c)(3), 26 CFR §1.1441-1(a)(2)(i), and 5 U.S.C. §552(a)(2). Statutory "U.S. citizens" as defined in 8 U.S.C. §1401 are not "individuals" unless temporarily abroad pursuant to 26 U.S.C. §911 and subject to an income tax treaty with a foreign country. In that capacity, statutory "U.S. citizens" interface with the I.R.C. as "aliens" rather than "U.S. citizens" through a tax treaty with a foreign country.

18. The following table describes the definition of various terms used on this form and in other contexts.

Table 3: Summary of meaning of various terms and the contexts in which they are used

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"In this State" or "In the State" ⁷	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" ⁸ (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively ⁹	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States ¹⁰	Federal United States ¹⁰	United States* the country	Federal United States ¹⁰	Federal United States ¹⁰

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under Title 48 of the U.S. Code¹⁰, and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. In the context of the above, a "Union State" means one of the 50 Union states of the United States* (the country, not the federal United States¹⁰), which are sovereign and foreign with respect to federal legislative jurisdiction.

19 The following table starting on the next page describes the relationship of citizenship to tax status in the context of this form

⁷ See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

⁸ See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

⁹ See, for instance, U.S. Constitution Article IV, Section 2

¹⁰ See <http://www4.law.cornell.edu/uscode/48/>

Table 4: "Citizenship status" vs. "Income tax status"

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						"Citizen" (defined in 26 CFR 1.1-1)	"Resident alien" (defined in 26 U.S.C. §7701(b)(1)(A), 26 CFR §1.1441-1(c)(3)(i) and 26 CFR §1.1-1(b)(2)(ii))	"Nonresident alien INDIVIDUAL" (defined in 26 CFR §1.1441-1(c)(3))	"Nonresident alien NON-Individual" (defined in 26 U.S.C. §7701(b)(1)(B))
1	"U S citizen" or "Statutory U S citizen"	Anywhere in America	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Form 1040/2555. See Cook v. Tart, 265 U.S. 47 (1924))	No	No	No
2	"U S national"	Anywhere in America	American Samoa, Swant's Island, or abroad to U S national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3 1	"national" or "state national" or "Constitutional but not statutory U S citizen"	Anywhere in America	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21), 8 U.S.C. §1452, 14 th Amend. Sect. 1 8 U.S.C. §1101(a)(3)	No	No	No	Yes
3 2	"national" or "state national" or "Constitutional but not statutory citizen"	Anywhere in America	Foreign country	Yes	8 U.S.C. §1101(a)(21), 8 U.S.C. §1452, 14 th Amend. Sect. 1 8 U.S.C. §1101(a)(3)	No	No	Yes	No
3 3	"national" or "state national" or "Constitutional but not statutory citizen"	Anywhere in America	Foreign country	No	8 U.S.C. §1101(a)(21), 8 U.S.C. §1452, 14 th Amend. Sect. 1 8 U.S.C. §1101(a)(3)	No	No	No	Yes
4 1	"alien" or "Foreign national"	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4 2	"alien" or "Foreign national"	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4 3	"alien" or "Foreign national"	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes
4 4	"alien" or "Foreign national"	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4 5	"alien" or "Foreign national"	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes

NOTES:
 1 A nonresident alien individual who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a resident alien is treated as a "nonresident alien" for the purposes of withholding under I R C Subtitle C but retains their status as a "resident alien" under I R C Subtitle A. See 26 CFR §1 1441-1(c)(3)(ii)
 2 What turns a "nonresident alien NON-individual" into a "nonresident alien individual" is maintaining a domicile in a foreign country and accepting the "benefits" and "privileges" of a tax treaty with the United States while in that foreign country.

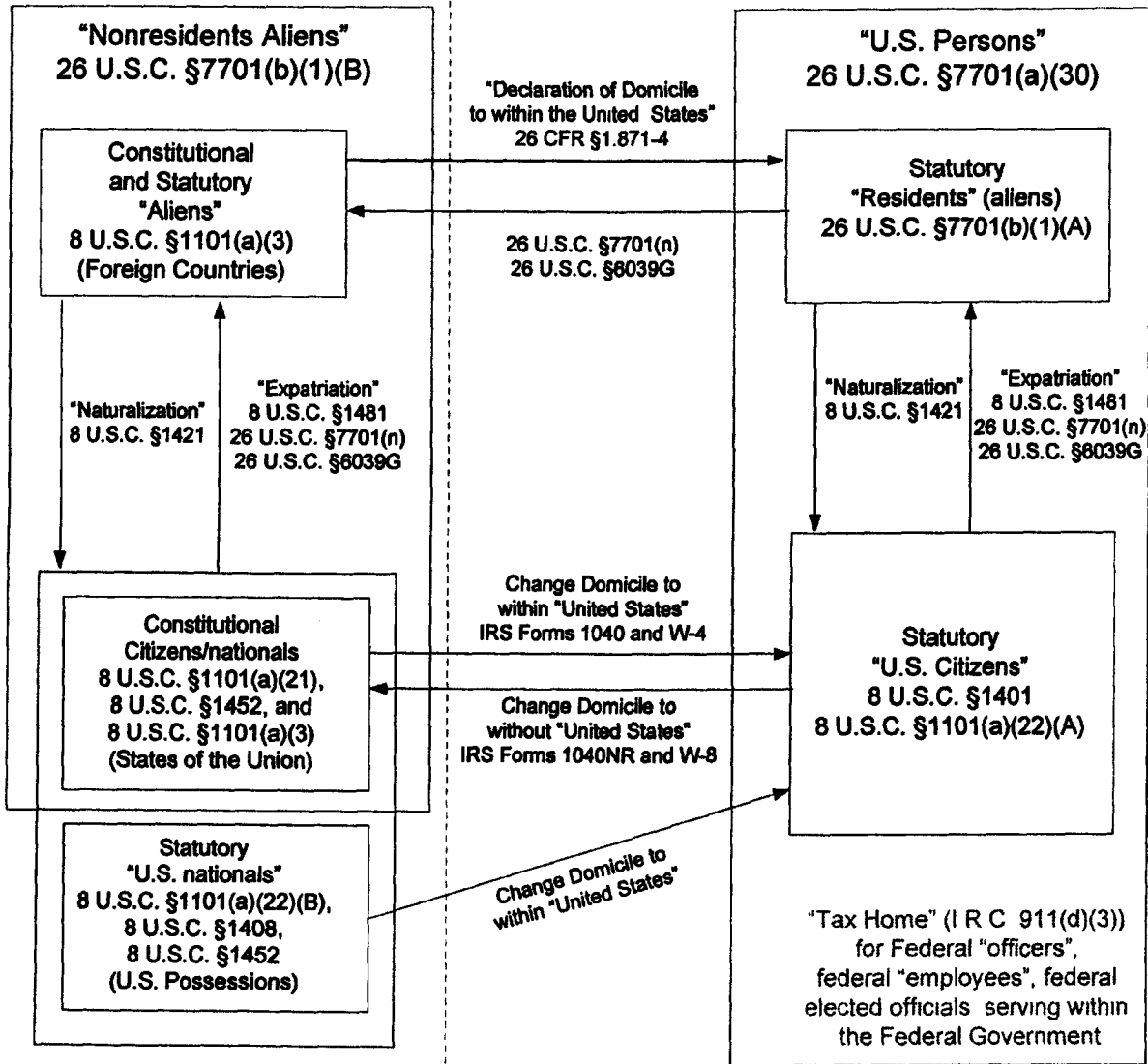
Figure 1: Citizenship and domicile options and relationships

NONRESIDENTS

Domiciled within
States of the Union OR
Foreign Countries
Without the "United States"

INHABITANTS

Domiciled within Federal
Territory within the
"United States"
(e.g. District of Columbia)



If you would like a concise summary of all citizenship, domicile, and tax status options that is a superset of the above, see:

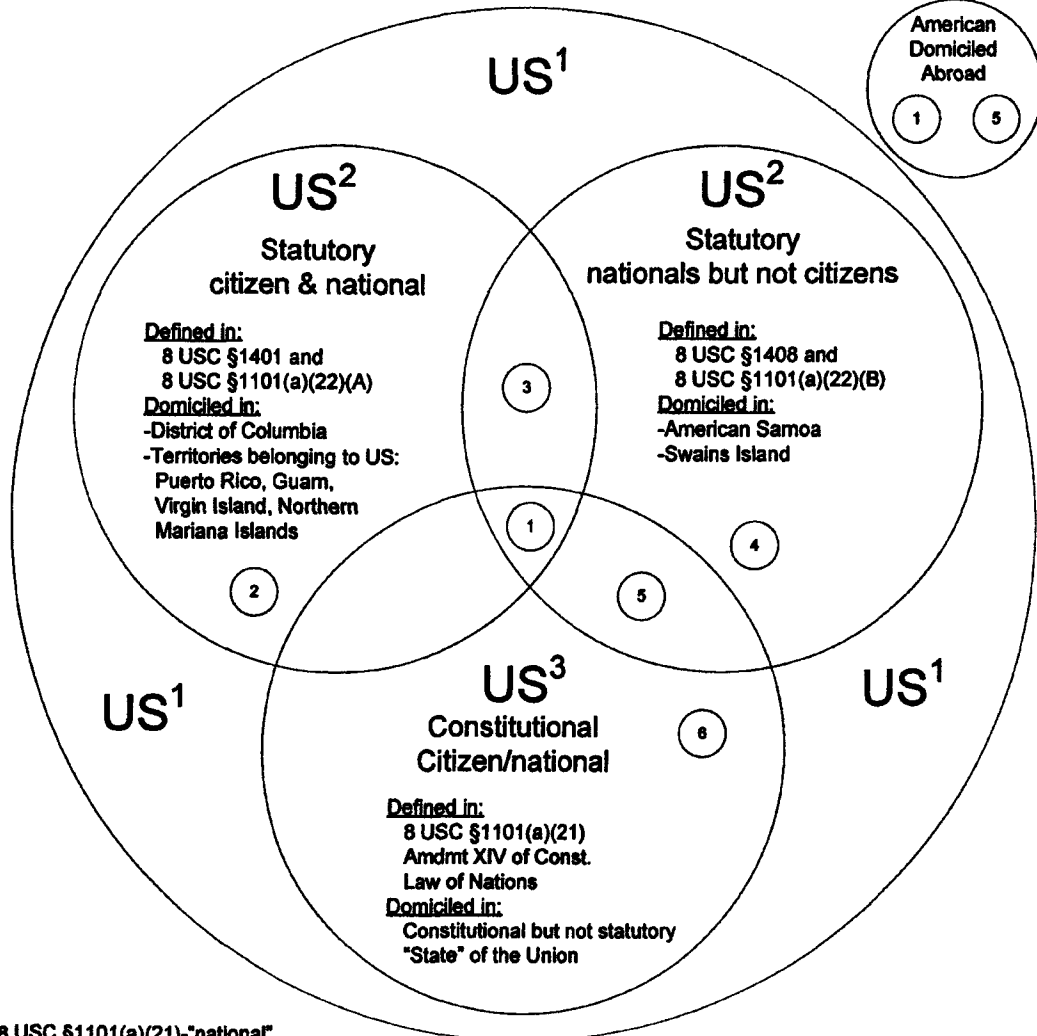
Citizenship, Domicile, and Tax Status Options Summary, Form #10 003
<http://sedm.org/Forms/FormIndex.htm>

Figure 2: Federal Statutory Citizenship Statuses

FEDERAL STATUTORY CITIZENSHIP STATUSES

"The term 'United States' may be used in any one of several senses. 1) It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. 2) It may designate the territory over which the sovereignty of the United States extends, or 3) it may be the collective name of the states which are united by and under the Constitution." [Numbering Added] [Hooven & Allison Co. v. Evatt, 324 U.S. 652, (1945)]

- US¹** - Context used in matters describing our sovereign country within the family of nations.
- US²** - Context used to designate the territory over which the Federal Government is sovereign.
- US³** - Context used regarding the sovereign states of the Union united by and under the Constitution.



American Domiciled Abroad
 ① ⑤

- ① 8 USC §1101(a)(21)-"national"
- ② 8 USC §1401-"citizen & national of the United States"²
- ③ 8 USC §1101(a)(22)-"national of the United States"²
- ④ 8 USC §1408-"national of the United States"² at birth"
- ⑤ 8 USC §1452-"non-citizen national"
- ⑥ 8 USC §1101(a)(3)-"alien"

① and ⑤ Describe those born within and domiciled within states of the Union

Rev 9/16/09



**OFFICIAL RECORDS OF
PINAL COUNTY RECORDER
LAURA DEAN-LYTTLE**

When recorded return to:

JANICE SUE TAYLOR
PO BOX 982
FLORENCE AZ 85132

DATE/TIME: 05/05/2010 1418
FEE: \$13.00
PAGES: 4
FEE NUMBER: 2010-043069



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AFFIDAVIT

DOCUMENT TITLE

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Form RE-49

Janice Sue Taylor
%Post Box 982
Florence, Arizona 85132

NOTICE BYAFFIDAVIT OF RENUNCIATION OF RESIDENT/AGENCY STATUS

I, Janice Sue Taylor, being of sound mind and competent age to make this affidavit with personal knowledge of the facts contained herein and in my private capacity states the following:

- (1) That the law discharges the contract or presumption of agency as it does other contracts (real or quasi) on the grounds of public policy or necessity if the law makes the act for which the agency was created an illegal act and is terminated by operation of law.
- (2) That the law of principal and agent provides for the renunciation by the agent of their agency and it can be terminated at the will of either party.
- (3) That it is the generally adopted international law in this country that the existence of a state of war between the country of the principal (the United States, Inc, it's political subdivision State's Inc. and the political instrumentality's of the state incorporations - cities, towns, counties, etc.) hereafter referred to as governments and that of the agents (private Americans), terminates the agency. This is because of the international rule, which prohibits all trading or commercial intercourse between the countries at war.
- (4) That the governments as described in paragraph (3) have shadowed in a de facto form, the de jure states and the United States of America governments. Which guaranteed the life, liberty and property (pursuit of happiness) of the private American people as well as the guarantee of a republican form of government in the Constitution for the United States of America at Article 4, Section 4. The de facto governments as described in paragraph (3) have created an illegal act by coercing, unduly influencing and forcing the private American people to contract by registration, of themselves and their fairly and honestly acquired properties with various departments of the de facto governments. This illegal act of the de facto governments terminates all contractual or presumed agency of the private American people with these de facto governments by operation of law in accordance with public policy and the doctrine of necessity.
- (5) That the resident/agency status of this Affiant is gratuitous and purely voluntary although by mistake due to the coercion, undue influence and threatening force of these de facto governments. Thus the agent can, by law, renounce the authority of the principal de facto government at any time and by the will of the agent.
- (6) That these de facto governments described in paragraph (3) have declared the private American people to be the enemy of the governments in the Trading with the Enemy Act of 1917 and its later amendments. That further acts of war have been perpetrated by these de facto governments against this Affiant and the rest of the private American people (a) forcing the registration of our bodies and the rest of our fairly and honestly acquired private properties for the commercial use and benefit to tax and regulate without paying just compensation for the taking; (b) further act of war was the taking of the wealth of the private American people by removing the coin of the realm which is real value, and with no authority to replace said value coin with worthless paper notes and to further declare that said paper notes are to be equal to money; (c) further act of war was to send gunmen in uniform out on the roadways of America for the governments purpose of extorting more of the private

Janice Sue Taylor
%Post Box 982
Florence, Arizona 85132

roadways of America for the governments purpose of extorting more of the private American people's wealth under the pretense of taxes, fines, fees in violation of the real laws' (d) further act of war was to turn the courts of this country into a collection agency for the enforcement of the taxes, fines and fees that have been imposed upon the private American people and their fairly and honestly acquired private property in direct violation of the real laws and the guarantee of a republican form of government.

(7) Further; Know all persons by these presence that:

Due to the above stated facts and in accord with the law of principal and agent, this Affiant does by his absolute will renounce and thus terminate any contractual or presumed benefits, privileges, or opportunities of resident/agent status with all of the above names de facto governments, ab initio.

Further, that I do solemnly attest that the foregoing facts contained herein are true, correct and complete to the best of my knowledge and belief under the penalty of perjury in accordance with the laws of the United States of America, 1791 A.D.

Further; Notice to the principal is notice to all the agents and notice to the agents is notice to the principal.

Further; Affiant sayeth not.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 5th May day of May 2010.

Janice Sue Taylor
(Name)

Signed and sealed

In the presence of

Wendy Birdsong
(Name)

In the State of ARIZONA :

In the County of Pinal :

On this, the 5 day of May 2010,

before me, a Notary Public, the undersigned, personally appeared JANICE Sue TAYLOR Known to me to be the person whose name is subscribed to within instrument and acknowledged that he/she executed the same for the purposes therein contained.

In Witness Whereof, I have hereunto set my hand and notarial seal.



Wendy Birdsong
(Notary Public)

My commission expires _____ Date

Janice Sue Taylor
%Post Box 982
Florence, Arizona 85132

CC to

President Barack Obama
The White House
1600 Pennsylvania Avenue NW
Washington, DC 20500

Secretary of State Hillary Rodham Clinton
U. S. Department of State
2201C Street NW
Washington, DC 20520

Secretary of Arizona State, Ken Bennett
Capitol Executive Tower, 7th Floor
1700 West Washington Street
Phoenix, AZ 85007-2888

The Honorable Jan Brewer
Governor of Arizona
1700 West Washington
Phoenix, Arizona 85007

Internal Revenue Districts

The US government has decided to play a little trick on you. But don't worry, it only allows them to scour the country for so-called "tax evaders" (who aren't actually evading anything), summons people for books and records the IRS has no right to see, assess taxes that aren't really owed, create liens they have no legal right to exist, and levy upon your property without any legitimate right to do so.

All of the activities listed above begin with "canvassing" and "examination", which requires you or your business to be within an internal revenue district. Of course that would lead us to ask where such revenue districts are located. Although that's a reasonable question, the first question we need to ask should actually be, "Who is authorized by law to establish internal revenue districts and has that person actually established any"?

There are several legal documents that speak to this subject, but one should start with the tax code. Section 7621 authorizes the President to establish internal revenue districts:

The President shall establish convenient internal revenue districts for the purpose of administering the internal revenue laws. The President may from time to time alter such districts.

Has the President actually done that? Well, sort of. While the President hasn't actually created any internal revenue districts, he delegated that particular job to another member of the government. The note at the bottom of 7621 states:

For delegation to Secretary of the Treasury of authority vested in President by this section, see section 1(g) of Executive Order No. 10289

So we know that the President delegated this task to one of his cabinet officers – the Secretary of the Treasury. The next prudent question is; has the Secretary actually established internal revenue districts, and if so, where?

The answer to that question is "yes", the Secretary has established internal revenue districts. He has done so in Treasury Order 150-01. In T.O. 150-01 we find that the Secretary has created 33 internal revenue districts that span the nation and cover every state in the Union. O.K., so what's the problem?

Although many Americans are aware of it, all written authorities (except Acts of Congress) that purport to have "general applicability" upon any person or group of persons, must have corresponding "regulations", and these regulations must be published in the Federal Register. There are however a few exceptions.

Section 7621 does not require regulations for two reasons. First, the statute is so short and clear that no regulations are required; additionally it has no impact on the public generally because it simply "authorizes" the President to do something and does not lay any duty upon the public.

However, once the President delegated that authority to the Secretary, the Secretary needed to create regulations to let the public know exactly what he was doing and how it would (or might) affect the public. Accordingly, the Secretary created regulations associated with the authority delegated to him by the President in Executive Order 10289.

The regulations the Secretary created for EO 10289 are found in Title 19 of the Code of Federal Regulations (CFR), Part 101. We know this because the nice folks at the National Archive and Records Administration (NARA) have very kindly provided us with a cross-reference index that shows us which regulations correspond to which statutes or Executive Orders (EO). This index is known as the "Parallel Table of Authority and Rules". Here is the entry for EO 10289:

E.O. 1028919 Part 101

So, what does 19 CFR, Part 101, say? Here is the opening statement that defines the scope of the Part 101:

Scope. This part sets forth general regulations governing the authority of Customs officers, and the location of Customs ports of entry, service ports and of Customs stations. It further sets forth regulations concerning the entry and clearance of vessels at Customs stations and a listing of Customs pre-clearance offices in foreign countries. In addition, this part contains provisions concerning the hours of business of Customs offices, the Customs seal, and the identification cards issued to Customs officers and employees. [underlines added]

As you can see, the Secretary has not chosen to create internal revenue districts for general tax purposes, but has created said districts *only* for certain matters pertaining to the customs laws of the United States – including the collection of customs duties (taxes).

This dovetails perfectly with the CFR's Parallel Table of Authority and Rules entries for "canvassing" and "examinations". According to the National Archive and Records Administration (the nice folks who compile and publish the CFR and the Federal Register) the only "implementing regulations" for 26 USC 7601 and 7602 are for issues pertaining to alcohol importation:

7601—760627 Part 70
760227 Parts 170, 296

Since the Secretary's regulations designate only certain "places" as internal revenue districts, I have underlined the phrases (in "Scope" above) that designate the places the Secretary has established as U.S. internal revenue districts.

In short, the internal revenue districts named in T.O. 150-01 do not cover the entire area of a county, or part of a state, named as a district. These revenue districts are limited to the boundaries of "Customs ports of entry", "service ports" and "Customs stations".

As an example: the internal revenue district referred to in T.O. 150-01 as the "Los Angeles district" only embraces the Long Beach and Los Angeles harbors and the Los Angeles International Airport. A complete list of ports designated by the Secretary of the Treasury for customs purposes can be found in the 19 CFR, Part 101, pages 314 through 323 (1998 Ed.) Airports so designated can be found in regulations promulgated by the Secretary of Commerce.

In other words, while most IRS officers blindly believe that when they are assigned to the Los Angeles District Office they have authority to "canvass", and conduct "examinations", *anywhere* in the Los Angeles area, the law says something entirely different. The law says that such activities may only take place within "internal revenue districts" and that those "internal revenue districts" are specifically designated locations within the broad area known as the Los Angeles district.

Now that we know what the law actually says, lets look at the impact.

Internal Revenue Code, section 7601 - *The Secretary shall...cause officers or employees of the Treasury Department to proceed...through each internal revenue district and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax...*

If you only read T.O. 150-01, you'd think that is a blanket authority to canvass the entire country for people who may owe a tax. Having read the regulations for EO 10289 (which authorizes T.O. 150-01) we now know that such canvassing (and its associated "examinations") can only take place in a designated customs area, because those designated customs areas are the internal revenue districts, as established by the Secretary of the Treasury on behalf of the President.

An argument might be possible in which, because 19 CFR, Part 101, also establishes the general authority of customs officers, internal revenue districts exist wherever a customs officer is executing his official duties. However, even if that is so, the significance is still evident - places that might be considered an internal revenue district would be such place as where a customs officer is conducting his official duty. That still means that there are no internal revenue districts established for any other tax purpose.

Ed Note: Within the last few years it appears that Executive Order 10289 has been cancelled, as was Treasury Order 150-01 in March of 2001. This information is provided solely to educate people concerning the limited jurisdiction of the IRS in most matters. Researchers are currently attempting to determine where these "authorities" can be found now. Interestingly, the statutes that rely on these important authorities have not been amended since the underlying E.O. and T.O. disappeared. MORE BAD FAITH!!! DECEPTION IS RAPID IN GOVERNMENT.

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Exhibit "D"

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UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA

United States of America,
 Plaintiff,
 v.
 Sue J. Taylor,
 aka Janice Sue Taylor,
 Defendant.

NO. CR 10 - 400 - PHX - MHM (ECV)

INDICTMENT

VIO: 26 U.S.C. § 7201
(Evasion of Assessment)
Counts 1-4

26 U.S.C. § 7203
(Willful Failure to File Return)
Counts 5-8

THE GRAND JURY CHARGES:

INTRODUCTION

At all times material to this Indictment:

1. Defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, was a resident of Gilbert or Florence, Arizona.
2. The Internal Revenue Service (IRS) is an agency of the United States Department of Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the Treasury of the United States.
3. National Landbank LLC was a limited liability company organized under the laws of the State of Arizona and for which Articles of Organization were filed on February 27, 1995 with the Arizona Corporation Commission. The two members of National Landbank listed in the Articles of Organization were TAYLOR and Speck Trust. National Landbank filed

1 Articles of Termination/Winding Up on or about November 22, 2006 with the Arizona
2 Corporation Commission.

3 4. An Employer Identification Number (EIN) is used by the IRS to identify a
4 business entity. On or about October 13, 1995, TAYLOR applied for an EIN for National
5 Landbank and was assigned EIN 48-1173566.

6 5. During the years 2003, 2004, 2005, and 2006, TAYLOR represented National
7 Landbank to be a real estate brokerage or agency through which she did business and earned
8 commissions as a licensed real estate broker or agent. TAYLOR did not report these earnings
9 to the IRS on any tax forms issued by National Landbank or on a personal tax return as required
10 by law.

11 6. During the years 2003, 2004, 2005, and 2006, TAYLOR profited from real estate
12 transactions in which she held an ownership interest. TAYLOR did not report these earnings to
13 the IRS. Instead, TAYLOR hid her ownership interest in the properties from the IRS and from
14 other participants in the transaction through the use of trusts and other business entities. For
15 example, on or about July 1, 2004, TAYLOR obtained an ownership interest in real property
16 purchased for \$500,000 by "CG 40 Hilltop Trust," an entity associated with TAYLOR.
17 TAYLOR paid for a portion of the purchase price through her National Landbank account.
18 TAYLOR told the seller that the buyer was a very wealthy client and did not disclose her
19 ownership interest. On or about November 4, 2005, the property sold for \$2.4 million, and
20 TAYLOR's \$72,000 commission along with \$1.3 million in proceeds from the sale were
21 diverted to "Burning Bush Ministries," another entity associated with TAYLOR.

22 **COUNT ONE**
23 **(Attempt to Evade and Defeat Assessment of Tax)**
24 **26 U.S.C. § 7201**

25 7. The factual allegations in paragraphs 1-6 of the Indictment are incorporated by
26 reference and re-alleged as though fully set forth herein.

27 8. During the calendar year 2003, in the District of Arizona and elsewhere,
28 defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received taxable

1 income on which she owed income tax to the United States of America. Well-knowing and
2 believing that she had taxable income and a tax due and owing, defendant TAYLOR willfully
3 attempted to evade and defeat the proper assessment and determination of the tax due and owing
4 by her to the United States of America for calendar year 2003. She did so by failing to make an
5 income tax return on or before April 15, 2004, as required by law, to any proper officer of the
6 IRS or other proper officer of the United States, by failing to pay to the IRS the tax due and
7 owing, and by committing the following affirmative acts of evasion, the likely effect of which
8 would be to mislead or conceal her true and correct income tax due from proper officers of the
9 United States of America:

- 10 A. Throughout 2003, TAYLOR (1) deposited commission checks written to
11 National Landbank and diverted the funds for personal use, (2) used cash
12 transactions, cashier's checks, and nominee entities to receive income and pay
13 for goods and services, and (3) used trusts and other business entities to conceal
14 her ownership interest in and profits realized from sales of real property.
- 15 B. Throughout 2003, TAYLOR directed that commissions from real estate
16 transactions be paid to National Landbank so that the earnings would be
17 reported, if at all, through the National Landbank EIN and not associated with
18 TAYLOR's social security number. National Landbank did not issue TAYLOR
19 any tax forms for real estate commissions as required by law.
- 20 C. On or about July 31, 2003, in First American Title Insurance Company escrow
21 number 206-4134682, TAYLOR concealed her earned commission of
22 approximately \$2798 by directing that it be applied to reduce the closing costs
23 to nominee and purported buyer Herbal Research Institute.
- 24 D. On or about January 3, 2005, TAYLOR wrote a letter to Bank of America
25 threatening legal action and requesting that it not respond to an IRS summons
26 seeking TAYLOR'S bank records for 2003.

27 In violation of Title 26, United States Code, Section 7201.

COUNT TWO
(Attempt to Evade and Defeat Assessment of Tax)
26 U.S.C. § 7201

1
2
3
4 9. The factual allegations in paragraphs 1-6 of the Indictment are incorporated
5 by reference and re-alleged as though fully set forth herein.

6 10. During the calendar year 2004, in the District of Arizona and elsewhere,
7 defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received
8 taxable income on which she owed income tax to the United States of America. Well-
9 knowing and believing that she had taxable income and a tax due and owing, defendant
10 TAYLOR willfully attempted to evade and defeat the proper assessment and determination
11 of the tax due and owing by her to the United States of America for calendar year 2004. She
12 did so by failing to make an income tax return on or before April 15, 2005, as required by
13 law, to any proper officer of the IRS or other proper officer of the United States, by failing to
14 pay to the IRS the tax due and owing, and by committing the following affirmative acts of
15 evasion, the likely effect of which would be to mislead or conceal her true and correct
16 income tax due from proper officers of the United States of America:

17 A. Throughout 2004, TAYLOR (1) deposited commission checks written to
18 National Landbank and diverted the funds for personal use, (2) used cash
19 transactions, cashier's checks, and nominee entities to receive income and
20 pay for goods and services, and (3) used trusts and other business entities to
21 conceal her ownership interest in and profits realized from sales of real
22 property.

23 B. Throughout 2004, TAYLOR directed that commissions from real estate
24 transactions be paid to National Landbank so that the earnings would be
25 reported, if at all, through the National Landbank EIN and not associated
26 with TAYLOR's social security number. National Landbank did not issue
27 TAYLOR any tax forms for real estate commissions as required by law.

1 C. On or about December 20, 2004, in Lawyers Title of Arizona, Inc. escrow
2 number 01401945-700 G61, TAYLOR concealed her earned commission of
3 approximately \$8277 by directing that approximately \$4000 of it be disbursed
4 to Gerald Ricke.

5 In violation of Title 26, United States Code, Section 7201.

6 **COUNT THREE**
7 **(Attempt to Evade and Defeat Assessment of Tax)**
8 **26 U.S.C. § 7201**

9 11. The factual allegations in paragraphs 1-6 of the Indictment are incorporated
10 by reference and re-alleged as though fully set forth herein.

11 12. During the calendar year 2005, in the District of Arizona and elsewhere,
12 defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received
13 taxable income on which she owed income tax to the United States of America. Well-
14 knowing and believing that she had taxable income and a tax due and owing, defendant
15 TAYLOR willfully attempted to evade and defeat the proper assessment and determination
16 of the tax due and owing by her to the United States of America for calendar year 2005. She
17 did so by failing to make an income tax return on or before April 17, 2006, as required by
18 law, to any proper officer of the IRS or other proper officer of the United States, by failing to
19 pay to the IRS the tax due and owing, and by committing the following affirmative acts of
20 evasion, the likely effect of which would be to mislead or conceal her true and correct
21 income tax due from proper officers of the United States of America:

22 A. Throughout 2005, TAYLOR (1) cashed commission checks written to
23 National Landbank and diverted the funds for personal use, (2) used cash
24 transactions, cashier's checks, and nominee entities to receive income and
25 pay for goods and services, and (3) used trusts and other business entities to
26 conceal her ownership interest in and profits realized from sales of real
27 property.

- 1 B. Throughout 2005, TAYLOR directed that commissions from real estate
2 transactions be paid to National Landbank so that the earnings would be
3 reported, if at all, through the National Landbank EIN and not associated
4 with TAYLOR's social security number. National Landbank did not issue
5 TAYLOR any tax forms for real estate commissions as required by law.
- 6 C. On or about August 9, 2005, TAYLOR presented a real estate commission
7 check drawn on the account of First National Title Agency in the amount of
8 \$17,436 to be cashed at Sunstate Bank in Casa Grande, Arizona. Taylor
9 provided false information when bank employees informed Taylor that the
10 bank was required to report cash transactions exceeding \$10,000.
- 11 D. On or about November 3, 2005, in Fidelity National Title Agency of Pinal
12 County escrow number 978424-JS, TAYLOR concealed her earned
13 commission of approximately \$72,000 by directing that it be paid by check
14 written to Burning Bush Ministries.

15 In violation of Title 26, United States Code, Section 7201.

16 **COUNT FOUR**
17 **(Attempt to Evade and Defeat Assessment of Tax)**
18 **26 U.S.C. § 7201**

19 13. The factual allegations in paragraphs 1-6 of the Indictment are incorporated
20 by reference and re-alleged as though fully set forth herein.

21 14. During the calendar year 2006, in the District of Arizona and elsewhere,
22 defendant SUE J. TAYLOR, aka JANICE SUE TAYLOR, knowingly had and received
23 taxable income on which she owed income tax to the United States of America. Well-
24 knowing and believing that she had taxable income and a tax due and owing, defendant
25 TAYLOR willfully attempted to evade and defeat the proper assessment and determination
26 of the tax due and owing by her to the United States of America for calendar year 2006. She
27 did so by failing to make an income tax return on or before April 16, 2007, as required by

1 law, to any proper officer of the IRS or other proper officer of the United States, by failing to
2 pay to the IRS the tax due and owing and by committing the following affirmative acts of
3 evasion, the likely effect of which would be to mislead or conceal her true and correct
4 income tax due from proper officers of the United States of America:

- 5 A. Throughout 2006, TAYLOR (1) cashed commission checks written to
6 National Landbank and diverted the funds for personal use, (2) used cash
7 transactions, cashier's checks, and nominee entities to receive income and
8 pay for goods and services, and (3) used trusts and other business entities to
9 conceal her ownership interest in and profits realized from sales of real
10 property.
- 11 B. Throughout 2006, TAYLOR directed that commissions from real estate
12 transactions be paid to National Landbank so that the earnings would be
13 reported, if at all, through the National Landbank EIN and not associated
14 with TAYLOR's social security number. National Landbank did not issue
15 TAYLOR any tax forms for real estate commissions as required by law.

16 In violation of Title 26, United States Code, Section 7201.

17 **COUNT FIVE**
18 **(Willful Failure to File)**
19 **26 U.S.C. § 7203**

20 15. During the calendar tax year 2003, SUE J. TAYLOR, aka JANICE SUE
21 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
22 income in excess of \$7800, and by reason of such gross income she was required by law,
23 following the close of the calendar year 2003, and on or before April 15, 2004, to make an
24 income tax return to the Director, Internal Revenue Service Center, at Fresno, California or
25 to the District Director of the Internal Revenue Service for the Internal Revenue District of
26 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
27 of her gross income and any deductions and credits to which she was entitled; and well
28

1 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
2 return.

3 In violation of Title 26, United States Code, Section 7203.

4 **COUNT SIX**
5 **(Willful Failure to File)**
6 **26 U.S.C. § 7203**

7 16. During the calendar tax year 2004, SUE J. TAYLOR, aka JANICE SUE
8 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
9 income in excess of \$7950, and by reason of such gross income she was required by law,
10 following the close of the calendar year 2004, and on or before April 15, 2005, to make an
11 income tax return to the Director, Internal Revenue Service Center, at Fresno, California or
12 to the District Director of the Internal Revenue Service for the Internal Revenue District of
13 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
14 of her gross income and any deductions and credits to which she was entitled; and well
15 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
16 return.

17 In violation of Title 26, United States Code, Section 7203.

18 **COUNT SEVEN**
19 **(Willful Failure to File)**
20 **26 U.S.C. § 7203**

21 17. During the calendar tax year 2005, SUE J. TAYLOR, aka JANICE SUE
22 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
23 income in excess of \$8200, and by reason of such gross income she was required by law,
24 following the close of the calendar year 2005, and on or before April 17, 2006, to make an
25 income tax return to the Director, Internal Revenue Service Center, at Fresno, California, or
26 to the District Director of the Internal Revenue Service for the Internal Revenue District of
27 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
28 of her gross income and any deductions and credits to which she was entitled; and well

1 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
2 return.


3 In violation of Title 26, United States Code, Section 7203.

4 **COUNT EIGHT**
5 **(Willful Failure to File)**
6 **26 U.S.C. § 7203**


7 18. During the calendar tax year 2006, SUE J. TAYLOR, aka JANICE SUE
8 TAYLOR, who was a resident of Gilbert or Florence, Arizona, had and received gross
9 income in excess of \$8450, and by reason of such gross income she was required by law,
10 following the close of the calendar year 2006, and on or before April 16, 2007, to make an
11 income tax return to the Director, Internal Revenue Service Center, at Fresno, California, or
12 to the District Director of the Internal Revenue Service for the Internal Revenue District of
13 Arizona, at Phoenix, or to any other proper officer of the United States, specifying the items
14 of her gross income and any deductions and credits to which she was entitled; and well
15 knowing and believing all of the foregoing, she did willfully fail to make such an income tax
16 return.

17 In violation of Title 26, United States Code, Section 7203.

18 A TRUE BILL

19
20 
21 FOREPERSON OF THE GRAND JURY
Date: March 30, 2010

22 DENNIS K. BURKE
23 United States Attorney
24 District of Arizona

25 
26 FRANK T. GALATI
27 JAMES R. KNAPP
Assistant U.S. Attorneys

28
9 I hereby attest and certify on 3-31-10
that the foregoing document is a full, true and correct
copy of the original on file in my office and in my custody.

CLERK, U.S. DISTRICT COURT
DISTRICT OF ARIZONA

By  Deputy

Exhibit "E"

**OFFICIAL RECORDS OF
PINAL COUNTY RECORDER
LAURA DEAN-LYTLER**

Sue Taylor
20 N. Gilbert
Gilbert, Arizona 85234

DATE/TIME: 09/20/2010 1316
FEE: \$56.00
PAGES: 8
FEE NUMBER: 2010-088845



April 29, 2005

Director of International Operations
Internal Revenue Service
Washington, DC. 20224

Certified Mail Return Receipt Requested
7005-0390-0004-1464-0056
RE: SUE TAYLOR
SSN# 556-56-3002

Firm Offer To Settle (Pay)

STATEMENT IN LIEU OF RETURN FOR TAX YEARS 1997 THROUGH 2005

Pursuant to 26 USC §§ 6011, 6012, 6103, 6213(g) and 7203.

Dear Director,

This is a return, for the years 1997 through 2005 as defined at 26 USC §§ 6103 and 6213(g) of the Internal Revenue Code, and 26 CFR § 301.72 16-1(b)(1). This return is filed in lieu of an Internal Revenue Service Form 1040 series and satisfies the requirements of IRC §6012. *I have read the law and understand that all past filings of Internal Revenue Service Form 1040 series that I have filed, have been in error, and signed by mistake not realizing they were signed under penalty of perjury. I, Sue Taylor, am not a officer, agent, or employee who is under oath of office and I have not taken any oath prior to signing past 1040 forms. It is my belief that fraud vitiates all transactions; and all the former filings were as a result of constructive fraud and therefore invalid. I am therefore declaring the withdrawal of my signature, endorsements, and waiver from all former 1040, 1040A forms submitted under fraud to IRS, and rendering them void and non-effective. My past misunderstanding of the law does not in any way reflect recognition on my part of any legal requirement or authorization to file Form 1040 and/or 1040A and/or 1040EZ and/or 1040SS. The assigned OMB number identifies the class of individual who is required to file those forms. I am claiming that I, Sue Taylor, am not of that class of individual defined.*

Title 26 USC § 6012, states that every person liable for any income (Internal Revenue) tax must file a return or statement as provided by law. For the reasons stated herein, I know that I am not liable for any Internal Revenue income tax or filing requirement. However, this statement is filed in order to avoid ambiguity or confusion regarding my filing requirement and status, as well as to avoid any possible sanctions for failure to file. If I am incorrect in my comprehension, I direct you to immediately inform Me, Sue Taylor, of any mistake and identify the Form or Statement I am required to file, if any.

Return. - The term "return" includes any return, statement, schedule, or list, and any amendment or supplement thereto, filed with respect to any tax imposed by Subtitle A or B or chapter 41,42,43, or 44. This Statement complies with all legal requirements and is a statement or return within the meaning of 26 USC §§ 6011,6012 and, 6213(g)

In Commissioner v. Lane-Ills Co., 321 U.S. 219, 222, 64 S.Ct. 511, 513 (1944), the Court noted that section 54 of the 1939 Internal Revenue Code, the predecessor for Internal Revenue Code § 6001, related to the filing requirement; see also Updike v. United States, 8 F.2d 913,915 (8th Cir. 1925). In True v. United States, 354 F.2d 323, 324 (Ct.Cl 1965), United States v. Carbon, 260 F.Supp. 423,425 (E.D.N.Y. 1966), White v. Commissioner, 72 U.S.T.C. 1126,1129 (1979), McCaskill v. Commissioner, 77 U.S.T.C. 689, 698 (1981), Counts v. Commissioner, 774 F.2d 426,427(11th Cir. 1985), Blount v. Commissioner, 86 U.S.T.C. 383,386(1986), and Beard v. Commissioner, 793 F.2d 139(6th Cir. 1986), these courts held that Internal Revenue Code §6011 related to the filing requirement. In United States v. Moore, 627 F.2d 830, 834 (7th Cir. 1980), United States v. Dals, 951 F.2d 1189, 1192, n. 3(10th Cir. 1991), and United States v. Hicks, 947 F.2d 1356, 1360 (9th Cir. 1991), those courts held that Internal Revenue Code §§ 6011 and 6012 governed this duty. In contrast, the cases of Steinbrecher v. Commissioner, 712 F.2d 195, 198 (5th Cir. 1983), United States v. BoIrs, 920 F.2d 220, 222 (4th Cir. 1990), and United States v. Neff, 954 F.2d 698,699 (11th Cir. 1992), held that only section 6012 governed this duty. But in United States v. Pilcher, 672 F.2d 875,877 (.11th Cir. 1982), none of the above sections are mentioned and it was held that §7203 required returns to be filed. It is apparent that there exists an extreme vicissitude of opinion in the federal courts regarding which statutes govern the requirement to file income tax returns.

If the Federal District Courts, Tax Court, Court of Claims and the Supreme Court cannot definitively decide the fundamental question as to which section of the Internal Revenue Code requires the filing of an income tax return, whether the tax imposed is an excise or a direct tax, it is obvious that the average American, not educated in the law, will have great difficulty in understanding the tax imposed and this basic question on filing requirements, the species of the tax, among many other questions.

Since the courts are so deeply split over this issue, how can anyone understand the law in an atmosphere of judicial incertitude? Due process requires that the law be such that the duty imposed is unambiguous and those subject to it are able to understand the law. This is not the case with Title 26 USC or 26 CFR implementing regulations.

In 1913, a debate on the Senate floor, regarding the first income tax act under the 16th Amendment was held. Senator Elihu Root commented about the complexity of that first law:

"I guess you will have to go to jail. If that is the result of not understanding the Income Tax Law I shall meet you there. We shall have a merry, merry time, for all of our friends will be there. It will be an intellectual center, for no one understands the Income Tax Law except persons who have not sufficient intelligence to understand the questions that arise under it"

All the confusion over an eighty-page Act then, is exponentially compounded by the current ten thousand page, plus, Internal Revenue Code 26 USC, along with more than thirty thousand pages of implementing Internal Revenue regulations 26 CFR and some, unauthorized from 27 CFR.

In light of this judicial uncertainty, I am doing my best to comprehend and comply with the law and regulations. In light of the courts' and indeed of the Congress' inability to comprehend and agree with the interpretations within the Internal Revenue laws, *certainly I cannot be held responsible for any misunderstanding of Internal Revenue law, that I may have. Since there are no consistent rulings upon which I can depend*, I must do what I consider as true, correct and lawful. The Internal Revenue Services' guidance to me in this matter is absolutely essential and is hereby requested.

Title 26 USC § 7701(a) (14) defines a taxpayer as follows: The term "taxpayer" means any person subject to any "Internal Revenue Tax." The phrase "Internal Revenue Tax" does not appear in the Internal Revenue Code until Subtitle. E: Alcohol, Tobacco and Certain Other Excise Taxes. 26 USC § 5005, entitled "Persons Liable for Tax", provides that proprietors of distilled spirit plants are the persons liable for "Internal Revenue Tax". Since I am not an operator of a distilled spirit plant, I am not, by that definition, subject to any "Internal Revenue tax", and therefore, I am not, by definition, a "taxpayer".

Any past admissions that I was, or am at present, a "taxpayer" have been, made in error and according to the court: "In the interpretation of statutes levying taxes, it is the established rule not to extend their provisions, by implication, beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out". Gould v. Gould, 245 U.S., 151.

Therefore, I am not authorized to file any form in the Form 1040 series or any other form pertaining to any internal revenue tax for the following reasons:

1. I have not been able to identify any IRS form in the 1040 series, which displays an OMB number relevant to 26 CFR §1.1-1 and §1.11-1. *I cannot file under penalty of perjury a form, which I know to be the incorrect form.*
2. I find no section of Subtitle A which makes me liable for Subtitle A (Income) taxes and meets the requirements of the Paperwork Reduction Act in providing an OMB number which ties a liability section with Form 1040. Therefore, I firmly believe I have no liability for Subtitle A taxes, and therefore no requirement or authorization to file Form 1044) or any other form relative to Subtitle A (Tax Class 2).

This return has been mailed to the proper address published in 26 CFR, with copies to any other interested parties. The Internal Revenue Service Centers no longer have the authority to receive and process income tax returns. Delegation Order 99 which authorized the Service Centers to receive and process returns, was declared obsolete, such authority having been transferred via the functional statement published in IRM 1100, at §1117.22.

The IRM §1117.22 has also been declared obsolete, and no authority has superseded or replaced it. The only office listed as authorized to receive returns is the Director of International Operations according to 26 CFR § 1.6091-3.

Regulation at 26 CFR § 1.6091-4 provides an alternative to filing a return in a required district. Therefore, if this return, is filed in the incorrect venue, the director will please forward this return pursuant to 26 CFR § 1.6091-4(a) (2) to the proper destination and inform, me of that location.

As there are presently no “Internal Revenue Districts” authorized by law, it is difficult for one to know exactly what is to be filed, when or where. Perhaps a review of the following will explain My, Sue Taylor’s, confusion with the matter:

Title 26 USC § 7621 requires the President to establish “Internal Revenue Districts”. Even if I wanted to volunteer, it would be impossible to comply with any alleged requirement to file Form 1040, in that the Internal Revenue Service has no “Internal Revenue Districts” assigned and therefore no District Directors exist to whom I could possibly send a return Form 1040 as per the following:

1. **Section 7621— Internal Revenue Districts.**
(a) Establishment of Revenue Districts.

The President shall establish convenient “Internal Revenue Districts” for the purpose of administering the Internal Revenue laws. The President may from time to time alter such districts.

Via Reorganization Plan 3 of 1940, President Roosevelt reassigned duties of the Federal Alcohol Administration to the Bureau of Internal Revenue, thereby abolishing an agency Congress established by law in 1935. Then via Reorganization Plan 26 of 1950, President Harry S. Truman abolished offices of Internal Revenue assessors and collectors that had existed since 1862 legislation. But these changes did not adversely affect the American people at large. Since implementation of the Internal Revenue Code of 1954, there have been no “Federal Internal Revenue Districts” in the several States. The Internal Revenue Code limits IRS assessment and collection activity to whatever Revenue Districts are established under authority of 26 USC § 7621. The vast majority of Internal Revenue Code taxing authority is geographical in nature and is limited to the District of Columbia and insular possessions of the United States, exclusive of the 50 States of the Union.

In 1998, via Executive Order #10289, as amended, President William J. Clinton authorized the Secretary of the Treasury to establish Revenue Districts under authority of section 7621 of the Internal Revenue Code. Although section 7621 is not listed in the Parallel Table of Authorities and Rules, E.O. #10289 is listed. The implementing regulation is Title 19 of the Code of Federal Regulations (CFR) Part 101. The regulation establishes “Customs Collection Offices” in each state of the Union; it does not establish “Internal Revenue Districts”.

A note at Part 301.7621-1 of Title 26 of the Code of Federal Regulations confirms that “E.Q. #10289 is the only authority for establishing revenue districts”.

The Internal Revenue Service has no jurisdiction in Arizona State and other States of the Union to enforce the Internal Revenue Tax laws, as there are no “Internal Revenue Districts” pursuant to section §7621, within the 50 Union states.

The Federal tax enigma is resolved to a certain extent in understanding that there is another application of tax other than the geographical. Most of the reorganization plans, executive orders, etc. are intra-governmental in nature.

The application is for government agencies and personnel, not the general population of the 50 Union States of the United States of America.

The term “income” is not defined in the Internal Revenue Code; see United States v. Ballard, 535 F.2d 400, 404 (8th Cir. 1976). I did not receive “income” as defined in the Code of Federal Regulations at 26 CFR § 1.643(b)-1, which is the only definition of “income”, published in the Internal Revenue Code or its corresponding Internal Revenue regulations.

In Nicholas v. Fifteenth Street Inv. Co., (1939, CA10 Colo.) 105 F2d 289, 39-2 USTC ¶9571, it was ruled that the power of Congress to lay and collect tax on income cannot be extended by legislative definition of the term “income”.

Since I did not receive “income” or income from any “source”, as identified by the Secretary for purposes of the income tax, I did not receive “gross income”, and did not have “taxable income”. I have had no ‘earned income’, or income from any “source” as defined by 26 USC § 861 and 26 CFR 1.861-1. Et seq., as the only “source” for income tax purposes promulgated by the Secretary is contained in this section I have no federal income tax liability, as I had no income from any source listed. The term “earned income” means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered including the fair market value of all remuneration paid in any medium other than cash. Earned income is foreign earned income, and must come from sources wholly outside the United States, as evidenced by 26 CFR § 1.911-3, and 1RM 3(38) (147) 7.1.

The face of Form 1040 indicates that it originates with the “Department of the Treasury, Internal Revenue Service”. I cannot determine who or what this “agency” is, or when or how it originated. Apparently, neither the Department of Treasury nor the National Archives or Records Administration is able to determine who or what the “Internal Revenue Service” is?? I cannot file any private financial information with the “Department of the Treasury, Internal Revenue Service”, since the IRS and Commissioner of Internal Revenue Service are entities of unknown power and duties. No confidential financial information will be provided to either, nor agents of either, unless and until I can be provided with the documents which state the origin, powers and duties of these entities, duly recorded in the Federal Register.

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The Internal Revenue Service has no jurisdiction in Arizona State and other States of the Union to enforce the Internal Revenue Tax laws, as there are no “Internal Revenue Districts” pursuant to section §7621, within the 50 Union states.

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In Nicholas v. Fifteenth Street Inv. Co., (1939, CA10 Colo.) 105 F2d 289, 39-2 USTC ¶9571, it was ruled that the power of Congress to lay and collect tax on income cannot be extended by legislative definition of the term “income”.

Since I did not receive “income” or income from any “source”, as identified by the Secretary for purposes of the income tax, I did not receive “gross income”, and did not have “taxable income”. I have had no ‘earned income’, or income from any “source” as defined by 26 USC § 861 and 26 CFR 1.861.1. Et seq., as the only “source” for income tax purposes promulgated by the Secretary is contained in this section I have no federal income tax liability, as I had no income from any source listed. The term “earned income” means wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered including the fair market value of all remuneration paid in any medium other than cash. Earned income is foreign earned income, and must come from sources wholly outside the United States, as evidenced by 26 CFR § 1.911-3, and 1RM 3(38) (147) 7.1.

The face of Form 1040 indicates that it originates with the “Department of the Treasury, Internal Revenue Service”. I cannot determine who or what this “agency” is, or when or how it originated. Apparently, neither the Department of Treasury nor the National Archives or Records Administration is able to determine who or what the “Internal Revenue Service” is?? I cannot file any private financial information with the “Department of the Treasury, Internal Revenue Service”, since the IRS and Commissioner of Internal Revenue Service are entities of unknown power and duties. No confidential financial information will be provided to either, nor agents of either, unless and until I can be provided with the documents which state the origin, powers and duties of these entities, duly recorded in the Federal Register.

It appears that the "Internal Revenue" is the Puerto Rico special (trust) fund, as evidenced by 31 USC § 1321 (62), and "Internal Revenue" is the Philippines special (trust) fund, as evidenced by 31 USC § 1321 (2). I have incurred no liability to either the Philippines special fund or the Puerto Rico special fund. It may be a quaint notion, but possibly the Internal Revenue Service could publish in the Federal Register, it's Structure and field offices and other recordings which are mandated by Congress for Agencies of Government by Title 5 USC § 552(a). This certainly would be helpful to all, and reduce the uncertainty that I now feel with a purported agency of government, which is invisible to the law. The Form 1040, if processed, would be processed under the supervision and authority of the Commissioner, Internal Revenue Service. No authority appears to exist for this officer to administer taxes, other than wagering taxes under Treasury Delegation Order 221-3. I have had no wagering income. Therefore, I have no filing and/or tax liability with this officer.

Further, I have not been able to locate any statute, regulation or other document which authorizes and/or creates the office of Commissioner, Internal Revenue Service.

I have made no election for the Internal Revenue Service to make any return for me pursuant to 26 USC §§ 6014 or 6020. The Form 1040 is not approved by the Office of Management and Budget for use in either Substitute Return procedures under 26 USC § 6020(b) or deficiency/Substitute for Return procedures under 26 USC § 6211.

The Privacy Act System of Records 24.030, Individual Master File (IMF), Returns Processing - Treasury/IRS, is maintained on taxpayers who file Forms 1040 or power of attorney notifications. Since a taxpayer is defined by law as one who operates a distilled spirit Plant, and since I do not operate a distilled spirit Plant; the maintenance of any records in such system of records would violate the provisions of the Privacy Act and 31 CFR §§ 0.735-60 and 0.735-310. The records maintained would not be relevant, accurate or complete, and may be an indication of computer fraud.

First and foremost, I am, a woman of nature (natural person), and as such I am, a Citizen of Arizona State, and of the United states of America, and have been so since birth. I am a non-resident alien to the UNITED STATES (the Corporate UNITED STATES) and Its Territories, the situs of which is Washington, D.C. I am not a state or federal government employee or juristic personality and have informed the IRS of these facts on numerous occasions. I am not, nor have ever been, a non-resident alien "foreigner" for income tax purposes relative to the UNITED STATES. The non-resident alien "foreigner" may have an income tax liability to the UNITED STATES anywhere within the American Empire, regardless of the source of the income.

"No constitutional right exists under the Ninth Amendment, or to any other provision of the Constitution of the United States, "...to trust the Federal Government and to rely on the integrity of its pronouncements." MAPCO Inc. v Carter (1978, Em Ct App) 573 F2d 1268, cert den 437 us 904,57 L Ed 2d 1134, 98 S Ct 3090.

I will be the first to admit that I lack the intelligence to understand all tax law, as Senator Elihu Root commented in 1913. *I do however have the intelligence to ask questions.*

If there are any error(s) in my facts or in any of the conclusions drawn from them, please indicate in writing with great specificity, such error(s) and any applicable correction thereto, in conformance with Rev. Proc. 88-1, and 89-1, within 30 days, or the Commissioner will have acquiesced to the facts.

Please supply documentation to support any contention on your part that I am, or may be in error in any of the foregoing conclusions. This is my firm offer to pay any tax I lawfully owe. This will be paid with the Director of International Operations signing under penalty of perjury that all amounts are true accurate and correct and all aspects of law have been met. If you do not respond to this return within 30 days, I will assume that I am correct in my understanding and in complete compliance with the law, and the Commissioner will be estopped from taking any action against Me regarding the years indicated herein.

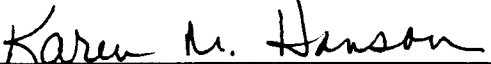
I hereby declare, pursuant to the common law of Arizona State and the United States of America that the forgoing is true, accurate, and complete to the best of my knowledge and belief.



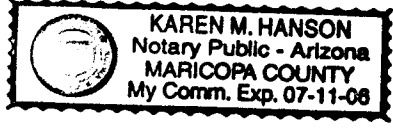
Sue Taylor, Sui Juris

State of Arizona)
)
County of Maricopa)

On this day, April 29, 2005, before me, a Notary Public, personally appeared Sue Taylor, personally known to me as the living soul whose name is subscribed to this instrument and acknowledged that Sue Taylor executed the same.



Notary Public



cc: David J. Villaverde, ID#86-167494

Exhibit *F*

The Hard Evidence That Form 1040 Has No Legal Authority

In their "Challenge of Authority" document, the Lears provide hard documentary evidence that IRS Form 1040 has NO legal authority.

This evidence was presented by contrasting archived government documents that have been filed pursuant to the federal Administrative Procedures Act (APA) and Paperwork Reduction Act (PRA).

Under the PRA, each and every government form that is used to collect information from the general public under law must be linked to its authorizing statutes and implementing regulations and have a valid Office of Management and Budget "OMB" Form number. This requirement of law provides an orderly means to identify which statutes, regulations and forms are related.

As one item of evidence, the Lears produced a stamped copy of a 1987 Treasury Department document entitled, "Request for OMB Review" which is required by the Paperwork Reduction Act. The request was for IRS Form "1040-NR", the tax form used by Non-Resident Aliens to report their "income".

Several things about this document are noteworthy:

1. The form used for the request is OMB Form "83"
2. On line 5 of Form 83, the administrative requester is **required to cite the statutes actually authorizing** the collection of the information. The authorizing statutes are, in fact, cited.
3. On line 27 of Form 83, the administrative requester is **required to cite the regulations actually authorizing** the collection of the information. The authorizing regulations are, in fact, cited.

Click Here to See the "OMB Form 83" Treasury request for IRS Form 1040-NR for use by Non-Resident Aliens

Here's where it gets very interesting:

The "Challenge of Authority" document *also* contains a similar Treasury PRA request from 1996, but this one is for the "regular" IRS Individual Form 1040 that millions of Americans file each year.

This Treasury administrative request is not made on OMB "Form 83" — but rather using an alternate OMB form, "83-1" titled, "Paperwork Reduction Act Submission".

Several very important differences between the OMB request forms need to be noted:

1. OMB Form 83-1 does **NOT require** any specific citation of statutory authority.
2. OMB Form 83-1 does **NOT require** any specific citation of regulatory authority.
3. In the "Certification" box found on page 2 of Form 83-1, there are specific references to both PRA Regulations "5 CFR 1320.9" and "5 CFR 1320.8(b)(3)."
4. The attachments to this OMB Form 83-1 request consist primarily of a list of Title 26 (Income Tax) regulations and statutes that are merely (quoting) "**associated**" with IRS Form 1040.

Click here to see the Treasury request using OMB Form **83-1** for the IRS Individual "Form 1040"

Here's the punch line:

IRS Form 1040-NR (for Non-Resident Aliens) is certified as complying with the requirements of the PRA found at regulation 5 CFR 1320.8. In its request to the OMB for IRS Form "1040-NR", the Department of Treasury (IRS) clearly cites both the statutory and regulatory authorities authorizing the use of the form to collect information and certifies its request as such.

Click Here to read the Paperwork Reduction Act (PRA) form disclosure requirements found at 5 CFR 1320.8.

Please specifically note that for the Treasury's request using alternative OMB Form 83-1 for IRS Individual Form 1040, the Treasury has formally certified the request under regulation 5 CFR 1320.9, which is explicitly reserved for "PROPOSED" government forms.

Printed just below is the title header for federal regulation "5 CFR 1320.9":

[Code of Federal Regulations]
[Title 5, Volume 3]

[Revised as of January 1, 2005]
From the U.S. Government Printing Office via GPO Access
[CITE: 5 CFR 1320.9]

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TITLE 5--ADMINISTRATIVE PERSONNEL

CHAPTER III--OFFICE OF MANAGEMENT AND BUDGET

PART 1320_CONTROLLING PAPERWORK BURDENS ON THE PUBLIC--Table of Contents

Sec. 1320.9 Agency certifications for **proposed** collections of information.

As part of the agency submission to OMB of a **proposed** collection of information, the agency (through the head of the agency, the Senior Official, or their designee) shall certify and provide a record supporting such certification) that the proposed collection of information [...]

In short, if IRS Individual Form 1040 was actually authorized under U.S. law, the Department of Treasury would have submitted it for OMB certification using OMB "Form 83" which requires explicit citation of the Form's authorizing statutes and regulations.

Instead, the IRS used alternative OMB Form "83-1" -- which is designated ONLY for "proposed" government forms -- and which does NOT require any formal citation of legal authority allowing its use.

Furthermore, even though an attachment to the Treasury's request for IRS Form 1040 (on OMB Form 83-1) contains a lengthy list of statutes and regulations, and "Box 12" on the form is marked indicating the form is "mandatory", a careful reading of the submission to OMB will make it clear that the Department of Treasury is ONLY certifying that:

1. Form 1040 is a "proposed form" and that, IF authorized, it would meet the collection criteria established by regulation 5 CFR 1320.9, and
2. That Form 1040 is only "**associated**" with the statutes and regulations cited in the 1040 request, and
3. If Form 1040 *were* actually authorized by law, it would be "mandatory".

As a final observation, it should be noted that both the 1987 Form 1040-NR request as well as the 1996 Form 1040 request were signed by the same IRS officials, one Garrick R. Shear, the IRS Reports Clearance Officer and one Lois K. Holland as/for the Departmental Reports Management Officer. Lear's pleadings contain additional OMB certifications, also signed by Shear & Holland.

In short, the Department of Treasury's clear and willful intent to use OMB Form 83-1 (rather than OMB Form 83) to legally certify IRS Individual Form 1040 as a valid government document, is compelling proof establishing that IRS Form 1040 is merely a PROPOSED tax form, and that there is NO LEGAL AUTHORITY that authorizes its use

From "We The People" 05-0521