

L. Sam
FILED

08 APR 28 PM 3:49

1 John-Chester: Stuart
2 c/o: 21001 N. Tatum Blvd.,
3 Suite 1360472
4 Phoenix, Arizona state
5 Pro Per

6 SUPERIOR COURT OF THE STATE OF ARIZONA

7 IN AND FOR THE COUNTY OF MARICOPA

8 STATE OF ARIZONA,
9 Plaintiff,

10 vs.

11 JOHN C. STUART,
12 Defendant.

Case No.: CR-2008-006332-001DT

Petition to Dismiss

with Prejudice

13 John Stuart, Real Party in
14 Interest/Third Party Intervener
having all right

15 Third Party Intervener appears and petitions, in the nature of a
16 motion, specifically and not generally, to Dismiss with Prejudice
17 for multiple and continuous violations of Due Process
18 of law, including without limitations: Rule 15.2(a); and
19 denial of both Amendment rights; abusing torture and starvation,
20 to secure a plea; and failure to comply with discovery; and
21 failure to allow accused party to face accuser; and failure
22 to properly identify the accused party; and wrongfully
23 imprisoning the wrong party; and purposely confusing the
24 court as to who the correct party is; and unlawfully
25 making a private matter public, et al.

[Signature]
John Stuart
man

1 John-Chester: Stuart
2 c/o: 21001 N. Tatum Blvd.,
3 Suite 1360472
4 Phoenix, Arizona state
5 Pro Per

6 John Stuart, the man, is, as evidenced by this and other
7 documents written by him while unlawfully imprisoned,
8 **COMPOS MENTIS** and **IN PROPRIA PERSONA**
9 not needing to be re-presented by any fiction.
10 **SUPERIOR COURT OF THE STATE OF ARIZONA**

11 **IN AND FOR THE COUNTY OF MARICOPA**

12 STATE OF ARIZONA,

13 legal Fiction Plaintiff,
14 vs.

15 JOHN C. STUART,

16 legal Fiction Defendant.

17 John Stuart, Real Party in
18 Interest/Third Party Intervener
19 having all rights

20 Case No.: CR-2008-006332-001DT

21 Petition to Dismiss or in the

22 Alternative Remand to Grand

23 Jury for unlawful and
24 purposeful denial of Due

25 Process of law and charge

Prosecutor with human rights
violations

Third Party Intervener appears and petitions, in the nature of a
motion, specifically and not generally, to Dismiss or in the

Alternative Remand to grand jury for unlawful and

purposeful denial of due process of law and

charge prosecutor with human rights violations.

Be it known that this issue was a private issue

unlawfully transferred to the public side by Pros.

Chochol' in an attempt to unlawfully imprison

Stuart so as to prevent him from preparing an

adequate defense and/or remaining in the private

sector. Stuart is being held against his will, is not

cooperating and only responds in defense of

his life and liberty and all that he does, he

does, **VI ET ARMIS.**

1 This Petition, and all previous in this matter, are
2 being written while under unlawful detention
3 with no assistance of counsel and therefore
4 may only be judged on their own merits.

5 I, John Stewart, hereby inform the court I am
6 innocent of all charges and claims made by
7 Pros. Charbel. Such claims by Charbel are
8 fraudulent and are nothing more than an attempt
9 by Charbel to somehow imprison Stewart, the man.
10 This is Charbel's second attempt at falsely
11 detaining Stewart, the previous one quickly
12 failed. Charbel has once again violated
13 laws, withheld exculpatory evidence, committed
14 perjury and the like to cause the unlawful
15 arrest and unlawful detention of Stewart.

16 I, John Stewart, the man, not a legal fiction, am
17 a living breathing human being and I am
18 being unlawfully held against my will as a
19 Political Prisoner by Charbel for my
20 knowledge and documentation that proves
21 that Courts operate under Admiralty
22 Jurisdiction and so called "criminal cases"
23 are nothing more than commercial acts. I will
24 present evidence proving such statements and
25 even attesting to the fact that this countries
money is no longer backed by GOLD, but is
now backed by PRISONERS. Hence, the STATE is
hiding me in jail.

1 Prosecutor Charbel et al. has purposely violated
2 the sanctity of the judicial system by converting
3 the grand jury from an independent investigative
4 structure to nothing more than what Americans
5 would normally call a third world dictator's
6 secret tribunal used to imprison religious
7 leaders and government dissidents.

8 The old saying that a prosecutor "can
9 indict a ham sandwich" is remiss in its
10 explanation. To expand on such so as any lawyer
11 may understand what our grand jury must have
12 become if Charbel's false indictment against
13 Stuart is allowed to stand one must really
14 say "all the prosecutor has to do is withhold
15 evidence, commit and suborn perjury, misquote
16 or leave out the appropriate laws, etc."

17 All of which Charbel has purposely and
18 with malice aforethought done against Stuart.

19 Charbel's actions constitute the most
20 heinous of acts, using color of authority
21 to wrongfully imprison someone who is innocent
22 and Charbel knows cannot get a lawful
23 conviction against

24 For a lawful conviction to occur, and for
25 the prosecution to have a prima facie case
there must be both actus reus and mens rea.
There is neither in this case, which is

1 obviously why Charbel secretly went to the
2 grand jury with out informing Stuart, the man,
3 or his counsel on another matter, even when
4 Charbel was the prosecutor on the other matter.
5 Such is prima facie evidence of Charbel's
6 conversion of the grand jury's original intent
7 to that of a prosecutor controlled secret
8 tribunal.

9 Charbel's intent of imprisoning Stuart, the
10 man, to appease the press and to prevent
11 Stuart from preparing his defense has
12 been effective. Such also worked for Hitler,
13 Stalin, Mao, Edi Ammin, Hussein, various
14 Ayatollah's, etc. If Stuart is not released
15 forthwith and charges dismissed with
16 prejudice the court is in essence admitting
17 that Arizona's judicial system, like its jail
18 system, is no different than that of a
19 vicious tyrannical leader.

20 The jail unlawfully holding Stuart has
21 reportedly denied. All of Stuart's lawful
22 request for documents. Such is prima
23 facie evidence of Charbel's illicit plan
24 and conspiracy with others to prevent
25 Stuart from preparing a defense. This
unlawful imprisonment of a man who has
not violated even one element of the

1 elements that must be violated for the
2 act to be consider a crime is beyond
3 reprehensible and is in fact evidence of
4 criminal behavior of Charbel, et al. Even more
5 disconcerting is the fact that such behavior
6 appears to be repetitive for Charbel at
7 least for the past two (2) months. It also
8 appears that Arizona's judicial systems
9 lack of accountability for its officers
10 has reached a point similar to that of
11 1930's Germany. At point is the fact that
12 a cursory study of Hitler's court tactics
13 against the "Jewish" population are identical
14 to Charbel's tactics against Stuart:

- 15 i) use of "secret tribunals" to issue warrants; and
- 16 ii) commit perjury to the "secret tribunal"; and
- 17 iii) corrupt evidence given to the "secret tribunal"; and
- 18 iv) imprison people to prevent them from
19 defending themselves; and
- 20 v) use "Kangaroo courts" whose judges don't
21 even listen to the man brought before
22 them; and
- 23 vi) prevent, withhold and/or destroy exculpatory
24 evidence; etc.

25 All of the previous statements are as
accurate for Charbel and the court's
treatment of Stuart as it was for Hitler's

1 Treatment of Jews. Although Germany did
2 eventually become violent beyond description,
3 their condition previous to the Holocaust was
4 almost identical to the system being used
5 to wrongfully imprison Stuart.

6 In reality, it would be obvious to any
7 reasonable man and thus it should be obvious
8 to this court; Charbel has trumped up a
9 charged Charbel knows Stuart did not
10 violate. If Charbel believed said crime
11 actually occurred then why did she:

- 12 i) remove the most important page of the document? and
- 13 ii) not charge the people who wrote the document? and
- 14 iii) repetitively seal and unseal the documents? and
- 15 iv) use a grand jury instead of a preliminary
- 16 hearing; and v) not charge judge that signed the document; and
- 17 vi) not inform Stuart's and/or counsel? and

18 Such questions bring to light Charbel's
19 obvious intention to use her authority to
20 trample Stuart's rights and use the States
21 facilities to deprive Stuart of his liberty
22 in a blatant act of vengeance and narcissistic
23 self enrichment. Such is the most heinous
24 acts that may be committed by an officer
25 of the court and is a violation of Charbel's
oath and every all concepts of justice
and decency. Simply put, Charbel's actions

1 are beyond criminal in nature, they are
2 heinous and treasonous. Charbel's actions
3 if committed by one other than a government
4 employee, would possibly garner a life sentence.
5 The fact Charbel feels secure enough in
6 her position to commit such heinous acts
7 with no fear of retribution is an insult
8 to the writers of the constitution and
9 an important sign for all freedom loving
10 people in Arizona.

11 **IN THE INTEREST OF JUSTICE**
12 **AND HUMAN DECENCY THIS COURT**
13 **MUST STOP CHARBEL AND HER**
14 **MAD ASSAULT ON Stuart's HUMAN**
15 **RIGHTS.**

16
17 The following precedents, quotes, etc will show
18 how prosecutors and grand juries are
19 expected to work independantly to obtain
20 justice for people, NOT in unison to
21 obtain indictments for rogue prosecutors.

22
23
24
25
① US v. Will 499 US 200, 216 101 S. Ct. (1990)
Cohens v. Virginia 19 US (1821)

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Precedents Proving Prosecutorial Misconduct by Charbel

i) Although the county attorney is not explicitly assigned the task of informing the grand jury that the defendant wishes to appear or submit exculpatory evidence^①, we have recognized that due process may require the county attorney to do so especially when requested.

see *Crimmins v. Superior Court*, 137 Ariz 39

43-44 668 P.2d 882, 886-87 (1983)

ii) prosecutor need not actually present exculpatory evidence. he must inform grand jury^② of its existence and give grand jury opportunity to order its production

see generally 384 U.S. Grand Jurors §§ 168 & 169 (1996)

iii) prosecutor's presentation must be fair and impartial^③

1) Charbel purposefully went to the grand jury with out informing Stuart so Charbel could alter the evidence by removing the exculpatory aspects.

2) must inform is exactly opposite of purposefully withhold.

3) fair and impartial would by definition prohibit withholding exculpatory evidence and/or altering non-decisive evidence into incriminating evidence.

1 The following is an abbreviated list of the
2 requirements of a prosecutor presenting to the
3 grand jury as set by precedents:

4 1) presentation must be fair and impartial;

5 *Crimmins* 137 Ariz @ 41, 68 P.2d @ 884

6 2) prosecutor to instruct the grand jury on all
7 the laws applicable to the facts of the case;

8 *Id* @ 42, 668 @ 885

9 3) grand jury is neither an arm nor a servant
10 of the prosecution;

11 *Id* @ 43, 44, 668 P.2d @ 886-87

12 4) prosecutor's discretion is to be used in
13 assisting the grand jury;

14 *Id* @ 43, 44, 668 P.2d @ 886-87

15 (*Quoting Gershon v. Broomfield*, 131 Ariz. 507,

16 509, 742 P.2d 852, 854 (1982))

17 5) duty is to assist the grand jury in its
18 investigation;

19 6) may not exercise dominion over grand
20 jury investigations for evading the grand
21 jury's will.

22 *Gershon*, 131 Ariz @ 510, 642 P.2d @ 885

23 7) obliged to inform the grand jury of the nature
24 and existence of evidence reasonably tending
25 to negate a defendant's guilt;

California Supreme Court on 939.7 of
California's Penal Code

8) reason that the grand jury can not be expected to request evidence of which it is ignorant;

Cal. S.C. - 939.7

9) the adversary system does not extend to grand jury proceedings;

10) when seeking an indictment evidence reasonably tending to negate guilt he [prosecutor] is obligated to inform the grand jury, so the grand jury may... order the evidence.

15. CAL. 3d 248, 254, 539 P.2d 792, 796, 124

Cal. Rptr. 32 (1975)

11) prosecutor, as an officer of the court... is not just an adversary... but include serving the interest of justice;

Id

12) exculpatory information... provided by the police requires it to be presented to the grand jury... [the rule should not] be different when the prosecutor receives such information from a defendant

Harrel v. Sergeant 944 P.2d 1241 1997

Ariz.

13) county attorneys MUST inform the grand jury that the defendant has requested to appear or has submitted exculpatory evidence. Without such responsibility, ARS § 21-412 and Rule 12.6 are rendered meaningless.

1 state v. Just 128 Ariz 534, 540, 675 P.2d
2 1253, 1359 (App. 1983)

3 14) grand jury is free to either grant or deny
4 defendant's request, but this choice is for
5 the grand jury and not for the county
6 attorney;

7 Id

8 15) A.R.S. § 21-412 is obviously to give the
9 grand jury the opportunity to hear the
10 evidence it deems necessary to make its
11 probable cause determination;

12 16) grand jury's primary function is to determine
13 "whether probable cause exists to believe that a
14 crime has been committed and that the
15 individual being investigated was the
16 one who committed it.

17 State v. Raumann 125 Ariz 409, 408
18 610 P.2d 38, 42 (1980)

19 The preceding list of precedents and
20 requirements for the prosecutor in regards
21 to the grand jury reads like a factual
22 statement of purposeful violations committed
23 with malice by Charbel. There is no
24 requirement nor precedent that prosecutor
25 Charbel has not used her authority to violate to
unlawfully imprison Stuart.

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1 Charbel's violations of requirements per precedents

2 1) Withholding exculpatory evidence is not fair and
3 impartial:

4 2) Charbel purposely failed to inform grand jury
5 that not one of the four (4) elements to the
6 crime were violated:

7 3) Charbel fraudulently used its grand jury in
8 violation of its design to further her
9 career:

10 4) Charbel used her discretion to break the
11 law, not to assist anything other than
12 her narcissistic goals:

13 5) Charbel corrupted, not assisted, the investigation.

14 6) Charbel's act of "willful deceit" was a ploy
15 to exercise dominion and negate the grand
16 jury's independence:

17 7) Charbel purposely withheld any and all
18 evidence proving Stuart's innocence:

19 8) Charbel purposely kept the grand jury
20 ignorant:

21 9) Charbel was exceedingly adversarial in the
22 grand jury:

23 10) Charbel violated her obligation to inform
24 the grand jury:

25 11) Charbel, with malice aforethought, as evidenced
by her prior "bad acts" against Stuart,
used her position as an officer of the

1 court to commit's heinous acts of injustice:

2 12) Charbel not only fraudulently withheld
3 exculpatory evidence, Charbel withheld
4 exculpatory evidence issued by the court,
5 and Charbel then unlawfully with malice
6 aforethought tampered with said evidence;

7 13) If this court does not immediately
8 dismiss with prejudice this matter it
9 will have assisted Charbel in destroying
10 the validity of ARS §21-412 and Rule 12.6
11 and accordingly made a mockery of
12 Arizona's whole judicial system.

13 14) Charbel denied the grand jury its
14 opportunity to choose, thus Charbel
15 denied Stuart's due process of law:

16 15) Charbel denied the grand jury its ability
17 to make a correct determination by
18 denying the grand jury the facts:

19 16) Absent actus reus there is no crime,
20 absent mens rea there is no criminal,
21 ARS 39-161 was not violated and Stuart
22 never knowingly attempted to violate it,
23 thus the only crime here is unlawful
24 imprisonment of Stuart and the main
25 criminal is Charbel, who has numerous
co-conspirators.

Charbel's violations of precedents

1) Charbel used her authority to purposely bypass this ruling by not informing Stuart and/or counsel of her intent on indicting Stuart. Such behavior is contemptuous at best and malum in se in concept and flat out treasonous at worst;

2) Charbel not only failed to inform the grand jury of exculpatory evidence, she with malice aforethought altered and/or tampered with and/or destroyed evidence. Said act is felonious and since the act was done with malice and was purposeful Charbel has **NO IMMUNITY** and has voluntarily resigned her office;

3) Charbel's actions are by definition exactly the opposite of fair and impartial.

1 List of exculpatory evidence

2 purposely withheld from the
3 grand jury by Prosecutor Charbel:

4 i) Order releasing John Stuart, the man,
5 from liability, signed by Judge Steinley;

6 2) Four elements of 39-161: see Az v. BOGAR

7 i) that the instrument was forged;

8 **FACT:** Charbel is well aware no part of
9 the document used to fraudulently obtain
10 the indictment against Stuart was
11 forged;

12 ii) that it was filed in the office of the state
13 treasurer

14 **FACT:** Charbel is well aware said document
15 was entered into the court record and
16 **NOT** filed with the state treasurer;

17 iii) that defendant knew of its falsity;

18 **FACT:** Charbel knows the document is not
19 false and thus knows that Stuart
20 can not know the document is false;

21 iv) that so knowing he filed or caused
22 it to be filed.

23 **FACT:** Charbel knows, as evidenced by court
24 record, Stuart did not file the document
25 as Stuart was in Phoenix Arizona and
the document was filed by officers of
the court in California, and the document
was only filed in the court.

1 The court should note the BOND DOCUMENTS
2 purposely tampered with by Charbel are
3 legal and valid. There is a typographical
4 error, a scribe's error, made by accident
5 by an book keeper. Said error was neither
6 made by or verified by Stuart, and was
7 simply a clerical error. It would not be
8 possible for Stuart to control where Charbel
9 or the court records said document. Stuart
10 is simply responsible for the document being
11 given to the prosecution. Said documents were
12 presented to the prosecution using Stuart's
13 lawful valid administrative remedy to settle
14 and close a case, to assist the prosecution
15 to avoid any future embarrassment.

16 ANY ERROR IN THE AMOUNT IS AN ADMINISTRATIVE
17 ISSUE MAY ONLY BE PURSUED WITH AN
18 ADMINISTRATIVE REMEDY.

19 PROSECUTOR CHARBEL PURPOSELY, IN VIOLATION
20 OF LAWS AND JURISDICTION, USED HER AUTHORITY
21 TO MOVE A PRIVATE MATTER INTO PUBLIC; AND
22 UNLAWFULLY IMPRISONED Stuart IN AN ATTEMPT
23 TO USE TERRORISM AND TORTURE TO FORCE
24 Stuart TO ACCEPT IN PUBLIC A PRIVATE
25 ISSUE. Stuart HEREBY DECLINES SUCH OFFER
EVEN UNDER CHARBEL'S CONTINUED TORTURE.

1 ANY AND ALL MISCONCEPTIONS BY THE COURT
2 THAT STUART IS IN PUBLIC IS HEREBY
3 CORRECTED. STUART CLAIMS VIET ARMIS
4 AND IS BY DEFINITION MORE A POLITICAL
5 PRISONER THAN AN ARRESTED CRIMINAL.
6 IN PROPRIA CAUSA NEMO IUDEX

7 IF Judge Steink does not dismiss the case
8 he must therefore recuse himself due to
9 his conflict of interest in this matter. The
10 document proving Stuart's innocence was
11 signed by Judge Steink and then was
12 repetatively sealed and unsealed by Judge Steink.
13 Such, if not actual evidence of collusion
14 between Pres. Charbel and Judge Steink, it at
15 the very least gives the appearance of
16 partiality and would make a reasonable man
17 believe Stuart would not be able to receive
18 a fair trial in Judge Steink's court; S.C.O.T.U.S.
19 has repeatedly stated the lack of appearance
20 of impartiality, and not impartiality itself, is
21 enough to require the dismissal and/or recusal
22 of a case. Stuart is unable to list the exact
23 sites due to his unlawful detainment by
24 Charbel, which was done by Charbel to
25 prevent Stuart from preparing an
adequate defense.

① No one can be judge in his own case.

Summary

A.R.S. 39-161 was not violated by Stuart in any way. Stuart never knowingly and/or willingly and/or unwillingly did any act that may lawfully be considered as violating any one (2) of the four (4) elements needed to charge Stuart. Neither actus reus nor mens rea applies to Stuart in this case.

Alternatively, actus reus and mens rea both apply to Prosecutor Charbel's violations of ARS 13-2702 through 13-2707, et al. Charbel has knowingly, with malice aforethought, usurped the integrity of the judicial system and independence of the grand jury to fraudulently obtain invalid indictments against Stuart.

It should disgust this court, and all who read of Charbel's exploits against Stuart, that Charbel is not in prison instead of Stuart. Charbel is obviously, by her own statements, guilty of a plethora of crimes yet is not being charged simply because she is an officer of the court. Stuart, a man who has not just created doubt, but can actually prove his innocence with the very document Charbel altered to indict Stuart, is unlawfully imprisoned and tortured almost daily.

1 Pros. Charbel went beyond an adversarial role
2 as a prosecutor to what may only be defined
3 as a terrorist acting to violate human rights.
4 Charbel's acts are not slight infringements
5 of Constitutional and human rights, but
6 are truly so heinous in nature they are
7 not excusable and not easily explained in
8 any logical manner. The fact Charbel's
9 actions are repetitive and continuous
10 against one man is proof positive Charbel's
11 actions are not derived as an attempt at
12 justice, but are actually either a personal
13 vendetta or evidence of Charbel's total
14 lack of respect for the law and rights
15 of the people.

1 Note:

2 The court has still not released the grand jury
3 transcripts, not complied with any discovery
4 request, failed to fulfill request for documents,
5 and in numerous other ways prevented Stuart
6 from preparing a proper defense.

7
8 If the court does decide to pursue
9 the "criminal charges" against Stuart
10 it **MUST IN THE INTEREST OF**
11 **JUSTICE** at the very least release Stuart
12 so he may prepare his defense. There is
13 currently a plethora of evidence proving
14 it will be impossible for Stuart to get
15 a fair and impartial trial and be adequately
16 prepared for such while under the unlawful
17 detention of the very ones he is being
18 charged by.

19 Absent the dismissal of this case and/or
20 release of Stuart, this court is making the
21 public proclamation Prosecutors are above
22 the law and Americans are now to go the
23 way of past centuries German Jews.
24
25

1 Charbel's illicit acts have also caused Stuart's
2 bond to be dropped thus causing those that posted
3 the bond to lose the 10% (\$23,000). Charbel
4 obviously knew such would be caused by her
5 criminal behavior and therefore Charbel is
6 liable personally civilly and criminally for
7 said loss.

8 The court should, in the interest of justice,
9 then as hereby moved by Stuart, after the bond
10 requirements on the other case Charbel is
11 prosecuting Stuart, and release Stuart on his
12 own recognizance or dismiss said case
13 forthwith.

14 Charbel's use of the courts, and the courts
15 cooperation with Charbel, to deny Stuart
16 any possibility of justice and due process of
17 law is reprehensible. Charbel has used her
18 authority, under color of law, not to pursue
19 justice but to inflict misery, by attempting
20 to destroy Stuart and his family, financially,
21 physically, emotionally and spiritual.

22 If the court does not release Stuart and
23 dismiss this matter it is by acquiescence
24 admitting the court is nothing more than
25 a vehicle to convey torture and misery on
the people as a means to give the government
and its most evil agents unlimited and
unrestrained.

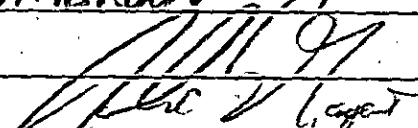
1 power to enslave and destroy anyone it chooses.

2 Charbel has in fact converted the whole
3 judicial branch to a "tyrannical regime" bent
4 on usurping the courts original intent and
5 the constitution to deny the people, in this
6 instant case Stuart, due process of law
7 and human rights.

8 Stuart has been unlawfully imprisoned,
9 yet has committed no crime, for over 3 weeks
10 in a jail considered the worst in this country
11 for human rights violations. As a witness to the
12 jails treatment, Stuart can testify that if
13 prisoners of war or animals were treated
14 similar, the jailers would be charged with
15 criminal acts.

16 Charbel is obviously aware of the condition
17 of the jail and is therefore accountable for
18 the treatment of Stuart since it was Charbel's
19 criminal behavior that caused the innocent
20 man to be unlawfully imprisoned.

21 If this court is at all interested in justice
22 and decency it must forthwith **RELEASE** Stuart,
23 **DISMISS THIS CASE WITH PREJUDICE AND**
24 **INVESTIGATE CHARBEL FOR NUMEROUS**
25 **CRIMINAL ACTS.**


John Stuart, the man

1 Note:

2 Stuart, the man, has written this and
3 all other petitions for his defense on his
4 own with no assistance of counsel, while
5 unlawfully imprisoned, being starved,
6 sleep deprived and physically and
7 psychologically tortured on a daily basis.
8 Stuart, the man, has been purposely
9 denied his due process rights, his
10 religious diet, access to legal research,
11 any and all discovery processes and
12 documents.

13 Charbel's purposeful intent of using the
14 jail system to get vengeance against Stuart,
15 a man Charbel knows is innocent as
16 evidence by Charbel's multiple counts of
17 perjury and evidence tampering, has come
18 to fruition.

19 Charbel's unlawful imprisonment of Stuart
20 has made it almost humanly impossible for
21 Stuart to prepare Stuart's defense. The court is
22 hereby informed, and it would behoove the court
23 to take note, this and all previous and future
24 Petitions have been written after prayer and
25 with the blessings of YHWH, the God of David
and His Son, the Christ. The court is well advised
to act accordingly.

1 As evidence of the fraud committed upon the
2 court by Charbel, et al, and the lack of true
3 standing in and out of court of any and all
4 attorneys, attached is a copy of the original
5 13th Amendment that somehow was removed
6 from the Federal constitution shortly after
7 the "civil war" ending in 1867.

8 SEE Exhibit 1 3 pages

9
10 Order signed by Judge Steinkley releasing Stuart,
11 the man, from liability. This document was purposely
12 removed by Charbel, with malice aforethought, from
13 the documents presented to the grand jury. This
14 is prima facie evidence of Charbel's intent to
15 use the grand jury to assist Charbel in criminal
16 activity and other heinous acts. Said order also
17 proves the matter is settled on the private
18 side and Charbel is unlawfully forcing Stuart into
19 the public side

20 SEE Exhibit 2 1 page.

1 List of other Exhibits

2	3) Fraud Cites	3 pages
3	4) Statutory Instrument 1997 No. 1778	15 pages
4	5) Educate yourself	7 pages
5	6) Gene Keating on BID Bonds	6 pages
6	7) Paying for Prisons	3 pages
7	8) Blank BID BOND Forms	8 pages
8	9) Inmate legal Request denials	7 pages
9	10) IRS 1099 OIG instructions	31 pages

John C. Stuart, *Sui Juris*, sovereign American
c/o 21001 N. Tatum Blvd., Ste. 1360472
Phoenix, Arizona state

In His Own Stead, under Protest,
and by Special Appearance only,

* *All Rights Reserved*
without Prejudice under UCC 1-207

SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF MARICOPA

<p>STATE OF ARIZONA, Plaintiff vs. JOHN C. STUART, Defendant.</p>	<p>Case # CR2008-00633001DT NOTICE OF REFUSED FOR CAUSE RE: PLAINTIFF'S</p>
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This is part of discovery and must be answered and returned to Stuart.

ESTABLISHING INTENT

Stuart hereby states that it is not, now, nor has it ever been his intention to avoid any obligation or duty that he is required to perform. It is Stuart's duty and his intent to uphold the law, as it applies to Stuart.

1. Is it your intent, Judge Stienle, to abide by your oath to uphold the Constitution for the United States and the STATE OF ARIZONA while in the performance of your official duties and scope of employment? **Yes or No**

2. It is Stuart's understanding that any officer or employee of the STATE OF ARIZONA who ever falsely assumes or pretends to be an officer or employee acting under the authority of STATE OF ARIZONA or any department, agency or officer thereof, and acts as such, or in such pretended character demands or obtains any money, paper, document, or thing of value, shall be fined or imprisoned or both. **Yes or NO**

3. Is it your intent, Judge Stienle, to obey all laws that apply to you? **Yes or No**

4. Is your action being done in good faith? **Yes or No**

5. Is Stuart entitled to a fair trial? **Yes or No**

6. Is Stuart entitled to a meaningful hearing? **Yes or No**

7. Is Stuart presumed innocent? **Yes or No**

8. Is Stuart presumed innocent of every element of the alleged crime? **Yes or No**

9. Is Stuart entitled to be informed of the nature and cause of this matter? **Yes or No**

Stuart does not understand the nature and the cause of the proceedings.

NOTICE OF DISPUTED CLAIM

If at any time it appeared that I intended to subject myself to your jurisdiction, that was not my intention. I did not intend to waive of my rights or to consent to any agreement or obligation. This is notice that your claim is disputed.

REQUEST FOR VERIFICATION OF CONTRACTUAL DUTY OR OBLIGATION

I am not aware that I have knowingly and voluntarily entered into any contracts with the STATE OF ARIZONA, it agencies or its subsidiaries.

I need verified documents or information clearly showing how I might be obligated to the STATE OF ARIZONA.

1. Do we have an agreement, maybe a contract in writing?
2. What is the nature of your business?
3. Are you a depository or lending institution?
4. Did you provide me any services or products?
5. If you did, please list them and be specific.
6. What did I buy from you? Did either of us rely upon the other to perform?
7. When did you solicit my business or do you have any records showing that I solicited your business?
8. what is your duty or obligation to me?

Your failure to satisfy this request for disclosure within the requirements of the federal and state Fair Debt Collection Practices Act, the Uniform Commercial Code, STATE OF ARIZONA policy and U.S. Supreme Court ruling will be construed as your absolute waiver of all claims against me, and your tacit agreement to compensate me for your unlawful torts against me, costs, and attorney fees.

REQUEST FOR VERIFICATION OF BEING CONNECTED TO STATE OF ARIZONA

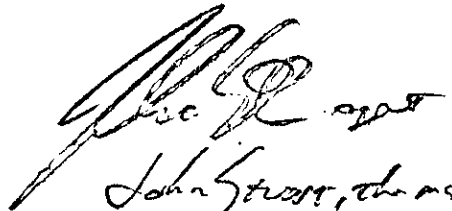
1. Is it your contention that Stuart was within the STATE OF ARIZONA when the alleged crime occurred? Yes or No
2. Is it your contention that Stuart is engaged in any STATE OF ARIZONA related activity, event, or commodity? Yes or NO
3. Is it your contention that Stuart is a STATE OF ARIZONA employee, officer, agent, or employer subject to its congress? Yes or No
4. Is it your contention that I reside or work within STATE OF ARIZONA property
5. Is it your contention that this court has jurisdiction to render decisions, or to make judgments, or to issue arrest warrants, or to order coercive incarceration without due process, and without a trial by a jury of Stuart's peers. Yes or No

"Where there is clearly no jurisdiction over the subject-matter* any authority exercised is a usurped authority, and for the exercise of such authority, when the want of jurisdiction is known to the judge, no excuse is permissible." Bradley v. Fisher, 80 U.S. 335 (1871)

6. Is it your contention that this court has lawful standing to order Stuart to do that which no law compels ~~him~~ to do.

^{him} "The individual may stand upon his Constitutional right as a Citizen. He is entitled to carry on his private business in his own way. His power to contract is

unlimited. He owes no duty to the State or to his neighbors to divulge his business or to open his doors to investigation. He owes no duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the Law of the Land, long antecedent to the organization of the State, and can only be taken from him by due process of the law and in accordance with the Constitution. He owes nothing to the public so long as he does not trespass upon their rights." [Supreme Court, Hale v. Henkle 201 U.S. 43 at 74.]



John Gross, the man



TERRITORY
1861

STATE
1876

DEPARTMENT OF PERSONNEL & ADMINISTRATION

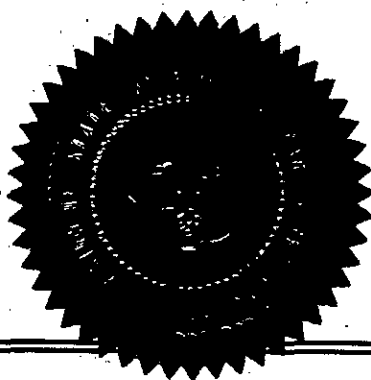
DIVISION OF
INFORMATION TECHNOLOGIES

STATE ARCHIVES AND PUBLIC RECORDS

I Herby certify that the annexed copy (or each of the annexed copies) is a true copy of a record in the legal custody of the State Archivist of Colorado, and is filed among the records of
THE LEGISLATIVE ASSEMBLY, TERRITORY OF COLORADO
deposited therein

GENERAL LAWS, JOINT RESOLUTION, MEMORIALS, AND PRIVATE ACTS PASSED AT THE SIXTH SESSION
CONVENED AT GOLDEN CITY, ON THE THIRD DAY OF DECEMBER, 1866, TOGETHER WITH THE DECLARATION
OF INDEPENDENCE, THE CONSTITUTION OF THE UNITED STATES AND THE ORGANIC ACT OF THE TERRITORY
WITH THE AMENDMENTS THERETO.
PRINTED 1867.

EXCERPT.
AMENDMENTS TO THE CONSTITUTION OF THE UNITED STATES, ARTICLES XIII AND XIV.
COVER PAGE AND PAGE 28.
TOTAL 2 PAGES.



Terry Ketelsen

TERRY KETELSEN
STATE ARCHIVIST OF COLORADO

January 30, 2008

DATE

GENERAL LAWS,
JOINT RESOLUTIONS, MEMORIALS, AND PRIVATE ACTS,
PASSED AT THE
SIXTH SESSION
OF THE
LEGISLATIVE ASSEMBLY
OF THE
TERRITORY OF COLORADO.

CONVENED AT GOLDEN CITY, ON THE THIRD DAY OF DECEMBER, 1866.

TOGETHER WITH THE DECLARATION OF INDEPENDENCE, THE
CONSTITUTION OF THE UNITED STATES,

AND THE

ORGANIC ACT OF THE TERRITORY,

WITH THE AMENDMENTS THERETO.

PUBLISHED BY AUTHORITY.

CENTRAL CITY:

DAVID C. COLJER, PRINTER, MINERS' REGISTER OFFICE.

1867.

AMENDMENTS TO THE CONSTITUTION.

ber of senators, and a majority of the whole number shall be necessary to a choice.

3. But no person constitutionally ineligible to the office of president, shall be eligible to that of vice-president of the United States.

ARTICLE XIII

In what cases persons forfeit their citizenship.

1. If any citizen of the United States shall accept, claim, receive, or retain any title of nobility or honor, or shall, without the consent of congress, accept and retain any present, pension, office or emolument of any kind whatever, from any emperor, king, prince, or foreign power, such person shall cease to be a citizen of the United States, and shall be incapable of holding any office of trust or profit under them, or either of them.

[NOTE.—The 11th article of the amendments to the constitution was proposed at the second session of the third congress; the 12th article, at the first session of the eighth congress; and the 13th article, at the second session of the eleventh congress.]

13th
until
1867

ARTICLE XIV.

Slavery abolished and prohibited.

1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

2. Congress shall have power to enforce this article by appropriate legislation.

1
2
3 SUPERIOR COURT OF THE STATE OF ARIZONA

4 IN AND FOR THE COUNTY OF MARICOPA

5 STATE OF ARIZONA,

6 Plaintiff,

7 vs.

8 JOHN C. STUART,

9 Defendant.

) Case No.: CR-2008-106594

) ORDER TO SUPERSEDE AND RETIRE ALL
) PREVIOUS BONDS

) AND

) RELEASE REAL PARTY IN
) INTEREST/THIRD PARTY INTERVENER

10 John Stuart, Real Party in

11 Interest/Third Party Intervener

12 The Court having read and considered Real Party in Interest/Third
13 Party Intervener's PETITION TO SUPERSEDE AND RETIRE ALL PREVIOUS BONDS
14 AND RELEASE REAL PARTY IN INTEREST/THIRD PARTY INTERVENER and being
15 fully advised in the premises and good cause appearing therefore;

16 IT IS HEREBY ORDERED that Real Party in Interest/Third Party
17 Intervener's bonds shall supersede all other bonds in this case; and

18 IT IS HEREBY ORDERED that Real Party in Interest/Third Party
19 Intervener, John-Chester: Stuart, the man, is hereby ordered released
20 from any further liability.

21 DONE IN OPEN COURT this March 24, 2008.

22
23 
24 Judge
25

FRAUD CITES

Caselaw to use in court, support your case, exercise your rights

From: Marcel Bendshadler KC7AQK@worldnet.att.net

Marbury v. Madison, 5 US 137

“The Constitution of these United States is the supreme law of the land. Any law that is repugnant to the Constitution is null and void of law.”

Murdock v. Penn., 319 US 105

“No state shall convert a liberty into a privilege, license it, and attach a fee to it.”

Shuttlesworth v. Birmingham, 373 US 262

“If the state converts a liberty into a privilege, the citizen can engage in the right with impunity.”

U.S. v. Bishop, 412 US 346

If you have relied on prior decisions of the supreme Court, you have the perfect defense for willfulness.

Owen v. Independence, 100 S.C.T. 1398, 445 US 622

“Officers of the court have no immunity, when violating a Constitutional right, from liability. For they are deemed to know the law.”

Scheuer v. Rhodes, 416 U.S. 232, 1974 Expounds upon Owen

Byers v. U.S., 273 U.S. 28

Unlawful search and seizure. Your rights must be interpreted in favor of the citizen.

Boyd v. U.S., 116 U.S. 616

“The court is to protect against any encroachment of Constitutionally secured liberties.”

Miranda v. Arizona, 384 U.S. 436

“Where rights secured by the Constitution are involved, there can be no rule making or legislation, which would abrogate them.”

Norton v. Shelby County, 118 U.S. 425

“An unconstitutional act is not law; it confers no rights; it imposes no duties; affords no protection; it creates no office; it is in legal contemplation, as inoperative as though it had never been passed.”

Miller v. U.S., 230 F.2d. 486, 489

“The claim and exercise of a Constitutional right cannot be converted into a crime.”

Brady v. U.S., 397 U.S. 742, 748

“Waivers of Constitutional Rights, not only must they be voluntary, they must be knowingly intelligent acts done with sufficient awareness.”

“If men, through fear, fraud, or mistake, should in terms renounce or give up any natural right, the eternal law of reason and the grand end of society would absolutely vacate such renunciation. The right to freedom being a gift of ALMIGHTY GOD, it is not in the power of man to alienate this gift and voluntarily become a slave.”

—Samuel Adams, 1772

United States v. Sandford, Fed. Case No.16, 221 (C.Ct.D.C. 1806)

“In the early days of our Republic, ‘prosecutor’ was simply anyone who voluntarily went before the grand Jury with a complaint.”

Cooper v. Aaron, 358 U.S. 1, 78 S.Ct. 1401 (1958).

“No state legislator or executive or judicial officer can war against the Constitution without violating his undertaking to support it.”

United States v Dougherty, 473 F 2d 1113, 1122.

The court states, “...Judge Miller, joined by Judges Prettyman, Danaher And Bastian, stated that the pro se right is statutory only, and therefore (a) defendant must assert the right in order to be entitled to it and (b) in any event no reversal was required since no prejudice could be discerned” “The Government says the pro se right is statutory and subject to ‘extensive qualifications,’ discerning in the decisions seven ‘factors’ on the basis of which the pro se right may be partially or entirely denied.”

“A bill of attainder is defined to be ‘a legislative Act which inflicts punishment without judicial trial’”

“...where the legislative body exercises the office of judge, and assumes judicial magistracy, and pronounces on the guilt of a party without any of the forms or safeguards of a trial, and fixes the punishment.”

In re De Giacomo, (1874) 12 Blatchf. (U.S.) 391, 7 Fed. Cas No. 3,747, citing Cummings v. Missouri, (1866) 4 Wall, (U.S.) 323.

US v Will, 449 US 200,216, 101 S Ct, 471, 66 LEd2nd 392, 406 (1980) Cohens V Virginia, 19 US (6 Wheat) 264, 404, 5LEd 257 (1821)

“When a judge acts where he or she does not have jurisdiction to act, the judge is engaged in an act or acts of treason.”

Mattox v. U.S., 156 US 237, 243.

“We are bound to interpret the Constitution in the light of the law as it existed at the time it was adopted.”

S. Carolina v. U.S., 199 U.S. 437, 448 (1905).

“The Constitution is a written instrument. As such, its meaning does not alter. That which it meant when it was adopted, it means now.”

United States v. Cruikshank, 92 U.S. 542 (1876).

“The people of the United States resident within any State are subject to two governments: one State, and the other National, but there need be no conflict between the two.”

Grosjean v. American Press Co., 56 S.Ct. 444, 446, 297 U.S. 233, 80 LEd 660

“Freedom in enjoyment and use of all of one’s powers, faculties and property.”

ARGERSINGER v. HAMLIN, 407 U.S. 25 (1972)

“The right of an indigent defendant in a criminal trial to the assistance of counsel, which is guaranteed by the Sixth Amendment... is not governed by the classification of the offense or by whether or not a jury trial is required. No accused may be deprived of his liberty as the result of any criminal prosecution, whether felony or misdemeanor, in which he was denied the assistance of counsel.”

U.S. v. Prudden, 424 F.2d. 1021; U.S. v. Tweel, 550 F. 2d. 297, 299, 300 (1977)

Silence can only be equated with fraud when there is a legal and moral duty to speak or when an inquiry left unanswered would be intentionally misleading. We cannot condone this shocking conduct... If that is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately.

Morrison v. Coddington, 662 P. 2d. 155, 135 Ariz. 480(1983).

Fraud and deceit may arise from silence where there is a duty to speak the truth, as well as from speaking an untruth.

In regard to courts of record: "If the court is not in the exercise of its general jurisdiction, but of some special statutory jurisdiction, it is as to such proceeding an inferior court, and not aided by presumption in favor of jurisdiction." 1 Smith's Leading Cases, 816

In regard to courts of inferior jurisdiction, "if the record does not show upon its face the facts necessary to give jurisdiction, they will be presumed not to have existed." Norman v. Zieber, 3 Or at 202-03

It is interesting to note the repeated references to fraud in the above quotes. Therefore the meaning of fraud should be noted:

Fraud. An intentional perversion of truth for the purpose of inducing another in reliance upon it to part with some valuable thing belonging to him or to surrender a legal right. A false representation of a matter of fact... which deceives and is intended to deceive another so that he shall act upon it to his legal injury. ... It consists of some deceitful practice or willful device, resorted to with intent to deprive another of his right, or in some manner to do him injury... (Emphasis added) –Black's Law Dictionary Fifth Edition, page 594.

Then take into account the case of McNally v. U.S., 483 U.S. 350, 371-372, Quoting U.S. v Holzer, 816 F.2d. 304, 307

Fraud in its elementary common law sense of deceit... includes the deliberate concealment of material information in a setting of fiduciary obligation. A public official is a fiduciary toward the public,... and if he deliberately conceals material information from them he is guilty of fraud.

STATUTORY INSTRUMENTS

1997 No. 1778

SOCIAL SECURITY

The Social Security (United States of America) Order 1997

Made 22nd July 1997

Coming into force 1st September 1997

At the Court at Buckingham Palace, the 22nd day of July 1997

Present,

The Queen's Most Excellent Majesty in Council

Whereas at London on the 13th February 1984 an Agreement on social security between the Government of the **United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America** (hereinafter referred to as "the Agreement") and an Administrative Agreement for the implementation of the Agreement (hereinafter referred to as "the Administrative Agreement")[1] were signed on behalf of those Governments and effect was given to the Agreement by the Social Security (United States of America) Order 1984 (hereinafter referred to as "the Principal Order")[2]:

And Whereas at London on 6th June 1996 a Supplementary Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America (which Supplementary Agreement is set out in Schedule 1 to this Order and is hereinafter referred to as "the Supplementary Agreement") amending the Agreement and a Supplementary Administrative Agreement amending the Administrative Agreement (which Supplementary Administrative Agreement is set out in Schedule 2 to this Order and is hereinafter referred to as "the Supplementary Administrative Agreement")[3] were signed on behalf of those Governments:

And Whereas by Article 3 of the Supplementary Agreement it is provided that the Supplementary Agreement shall enter into force on the first day of the third month following the month in which each Government has received from the other Government written notification that all statutory and constitutional requirements have been complied with for entry into force of the Supplementary Agreement:

And Whereas by Article 2 of the Supplementary Administrative Agreement it is provided that the Supplementary Administrative Agreement shall enter into force on the date of entry into force of the Supplementary Agreement:

And Whereas written notification in accordance with Article 3 of the Supplementary Agreement was received by each Government on 20th June 1997 and accordingly the Supplementary Agreement and the Supplementary Administrative Agreement enter into force on the 1st September 1997:

And Whereas by section 179(1)(a) and (2) of the Social Security Administration Act 1992[4] it is provided that Her Majesty may by Order in Council make provision for modifying or adapting that Act and the Social Security Contributions and Benefits Act 1992[5] in their application to cases affected by agreements with other Governments providing for reciprocity in matters specified in the said section:

Now, therefore, Her Majesty, in pursuance of section 179(1)(a) and (2) of the Social Security Administration Act 1992 and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows: -

Citation and commencement

1. This Order may be cited as the Social Security (United States of America) Order 1997 and shall come into force on 1st September 1997.

Modification of the Social Security Administration Act 1992 and the Social Security Contributions and Benefits Act 1992 and amendment of the Principal Order

2. The Social Security Administration Act 1992 and the Social Security Contributions and Benefits Act 1992 shall be modified and the Principal Order shall be amended so as to give effect to the Agreement as modified by the Supplementary Agreement set out in Schedule 1 to this Order and to the Administrative Agreement as modified by the Supplementary Administrative Agreement set out in Schedule 2 to this Order, so far as the same relate to England, Wales and Scotland.

Amendment of Order

3. The reference to the Social Security (United States of America) Order 1984 shall be omitted in the Schedule to the Social Security (Reciprocal Agreements) Order 1988[6] and in Schedules 2 and 3 to the Social Security (Reciprocal Agreements) Order 1995[7].

N.H. Nicholls

Clerk of the Privy Council

SCHEDULE 1

Article 2

SUPPLEMENTARY AGREEMENT AMENDING THE AGREEMENT ON SOCIAL SECURITY BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America;

Having considered the Agreement on Social Security which was signed on their behalf at London on 13th February 1984 (hereinafter referred to as "the Agreement");

Having recognised the need to revise certain provisions of the Agreement;

Have agreed as follows:

Article 1

1. Article 1 of the Agreement shall be revised as follows:

(a) Paragraph 1 shall be revised to read as follows:

" 1. "Territory" means,

as regards the United States, the States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa and the Commonwealth of the Northern Mariana Islands, and

as regards the United Kingdom, England, Scotland, Wales, Northern Ireland, and also the Isle of Man, the Island of Jersey, and the Islands of Guernsey, Alderney, Herm and Jethou; and references to the "United Kingdom" or to "territory" in relation to the United Kingdom shall include the Isle of Man, the Island of Jersey, and the Islands of Guernsey, Alderney, Herm and Jethou where appropriate;"

(b) Paragraph 3 shall be revised to read as follows:

" 3. "Competent Authority" means,

as regards the United States, the Commissioner of Social Security, and

as regards the United Kingdom, the Department of Social Security for Great Britain, the Department of Health and Social Services for Northern Ireland, the Department of Health and Social Security of the Isle of Man, the Employment and Social Security Committee of the States of the Island of Jersey or the Guernsey Social Security Authority as the case may require;"

(c) Paragraph 7 shall be revised to read as follows:

" 7. As regards the United Kingdom:

(a) "insurance period" means,

a contribution period or an equivalent period;

(b) "contribution period" means,

a period in respect of which contributions appropriate to the benefit in question are payable, have been paid or treated as paid;

(c) "equivalent period" means,

a period for which contributions appropriate to the benefit in question have been credited;

(d) "survivor's benefit" means,

widow's allowance, widow's payment, widowed mother's allowance and widow's pension;

(e) "child's survivor benefit" means,

guardian's allowance and child's special allowance;

(f) "laws on coverage" means,

the laws and regulations relating to the imposition of liability for the payment of social security contributions;

(g) "qualifying period" for invalidity benefit means,

(i) a period of incapacity of 364 days under the laws of Great Britain, Northern Ireland or the Isle of Man, or

(ii) a period of incapacity of 364 days under the laws of Jersey, or

(iii) a period of incapacity of 156 days, excluding Sundays, under the laws of Guernsey;

(h) "first contribution condition" means,

(i) under the laws of Great Britain, Northern Ireland or the Isle of Man, that a person has paid at least 52 Class I or Class II contributions at any time before 6 April 1975, or has paid, in one contribution year, Class I or Class II contributions producing an earnings factor of at least 50 times that year's lower earnings limit in a tax year beginning on or after 6 April 1975, or

(ii) under the laws of Jersey, that a person has paid contributions prior to the end of the relevant quarter and the annual contribution factor derived from these contributions is not less than 0.25, or

(iii) under the laws of Guernsey, that a person has paid at least 26 reckonable contributions since 4 January 1965 or the date of his entry into the Guernsey scheme;

(i) "second contribution condition" means,

(i) under the laws of Great Britain, Northern Ireland or the Isle of Man, that a person has either paid or been credited with Class I or Class II contributions producing an earnings factor of at least 50 times the lower earnings limit in each of the last 2 complete contribution years before the relevant benefit year, or

(ii) under the laws of Jersey, that a person has paid or been credited with contributions in respect of the relevant quarter and the quarterly contribution factor derived from those contributions is 1.00, or

(iii) under the laws of Guernsey, that a person has paid or been credited with at least 26 reckonable contributions in the relevant contribution year;

(j) a "qualifying year" means,

(i) at least 50 weeks of insurance for periods before 6 April 1975, or that the person has received, or been treated as having received, earnings of at least 52 times the lower earnings limit in a tax year after 5 April 1978 under the laws of Great Britain, Northern Ireland and the Isle of Man, or

(ii) an annual contribution factor of 1.00 under the laws of Jersey, or

(iii) 50 weeks under the laws of Guernsey;

(k) a "reckonable year" means a tax year between 6 April 1975 and 5 April 1978 during which contributions have been paid on earnings received (or treated as received) of at least 50 times the lower earnings limit for that year;

(l) "prescribed period" means, in relation to Jersey and Guernsey, the period commencing on the same date under the laws of Jersey or Guernsey, as the case may be, as the relevant period for the purposes of old age pension and ending on 31 December next preceding the date on which entitlement to invalidity benefit first arose;

(m) "sickness benefit" means,

(i) short-term incapacity benefit at the lower, higher or long-term rate payable under the legislation of Great Britain, Northern Ireland or the Isle of Man, or

(ii) sickness benefit payable under the legislation of Jersey or Guernsey;

(n) "invalidity benefit" means,

(i) long-term incapacity benefit, additional pension, invalidity allowance and incapacity age addition payable under the legislation of Great Britain, Northern Ireland or the Isle of Man, or

(ii) invalidity benefit payable under the legislation of Jersey or Guernsey."

2. In paragraph 1(a)(ii) of Article 2 of the Agreement, "1954" shall be replaced by "1986".

3. Paragraph 1(b) of Article 2 of the Agreement shall be revised to read as follows:

" (b) As regards the United Kingdom,

(i) the Social Security Administration Act 1992, the Social Security Contributions and Benefits Act 1992, the Social Security (Consequential Provisions) Act 1992 and the Social Security (Incapacity for Work) Act 1994;

(ii) the Social Security Administration (Northern Ireland) Act 1992, the Social Security Contributions and Benefits (Northern Ireland) Act 1992, the Social Security (Consequential Provisions) (Northern Ireland) Act 1992 and the Social Security (Incapacity for Work) (Northern Ireland) Order 1994;

(iii) the Social Security Administration Act 1992, the Social Security Contributions and Benefits Act 1992, the Social Security (Consequential Provisions) Act 1992 and the Social Security (Incapacity for Work) Act 1994 (Acts of Parliament) as those Acts apply to the Isle of Man by virtue of Orders made, or having effect as if made, under the Social Security Act 1982 (an Act of Tynwald);

(iv) the Social Security (Jersey) Law, 1974;

(v) the Social Insurance (Guernsey) Law, 1978;

and the laws which were repealed or consolidated by those Acts, Laws or Orders or repealed by legislation consolidated by them."

4. In paragraph 2 of Article 4 of the Agreement, the word "normally" shall be added immediately before the words "employed by".

5. Article 4 paragraph 3 of the Agreement shall be revised to read as follows:

" 3. A person who is covered under the laws on coverage of either Party with respect to self-employment shall be subject only to the laws on coverage of the Party in whose territory he ordinarily resides."

6. Article 7 paragraph 2 of the Agreement shall be revised to read as follows:

" 2. Subject to the provisions of paragraph 3 of this Article and the provisions of Article 14, a person who would be entitled to receive an old age pension, a retirement pension, a survivor's benefit or invalidity benefit under the laws of the United Kingdom if he were in the United Kingdom shall be entitled to receive that pension or benefit while he ordinarily resides in the territory of the United States, as if he were in the United Kingdom."

7. Article 11 paragraph 3 of the Agreement shall be revised to read as follows:

" 3. Where the periods of coverage completed by a person under the laws of:

(i) either Great Britain, Northern Ireland or the Isle of Man amount to less than one reckonable year, or, as the case may be, qualifying year, or relate only to periods before 6 April 1975 and in aggregate amount to less than 50 weeks, or

(ii) Jersey amount to less than an annual contribution factor of 1.00, or

(iii) Guernsey amount to less than 50 weeks,

those periods shall be aggregated as if they had all been completed under the laws of any part of the territory of the United Kingdom under which a pension is payable or would be payable if the periods were aggregated, or, where two such pensions are or would be payable, under the laws of that part which, at the date on which entitlement first arose or arises, is paying or would pay the greater amount. Where the aggregate of the periods of coverage is less than one qualifying year or reckonable year, this Article and Article 9 shall not apply."

8. Article 14 of the Agreement shall be revised to read as follows:

" 1. The provisions of paragraphs 2 to 5 of this Article shall apply to claims for invalidity benefit under the laws of Great Britain, Northern Ireland or the Isle of Man.

2. A person who has satisfied the first contribution condition for sickness benefit as defined in Article 1 using contributions under the laws of Great Britain, Northern Ireland or the Isle of Man only, who is in the territory of the United States and is not subject to the

laws on coverage of Great Britain, Northern Ireland or the Isle of Man under Articles 4, 5 or 6 of this Agreement, shall be entitled to receive invalidity benefit under the laws of Great Britain, Northern Ireland or the Isle of Man provided that:

(a) the second contribution condition for sickness benefit under the laws of the United Kingdom is satisfied using relevant periods of coverage under the laws of the United Kingdom and, if necessary, the United States, and

(b) the person is incapacitated for work and has been so incapacitated throughout the qualifying period for invalidity benefit, in which case the person shall be treated as if sickness benefit followed by invalidity benefit, under the laws of Great Britain, Northern Ireland or the Isle of Man, had been paid throughout that period of incapacity.

For the purposes of sub-paragraph (a), a person will be considered to meet the second contribution condition if he is credited with at least 2 quarters of coverage under the laws of the United States in each of the last 2 complete contribution years before the relevant benefit year. The relevant Competent Authority of Great Britain, Northern Ireland or the Isle of Man will reallocate any quarter of coverage credited to a person under the laws of the United States within a calendar year to any other calendar quarter within that year if it is needed to satisfy the second contribution condition in a relevant contribution year, as long as it has not been used to satisfy the second contribution condition in any other relevant contribution year.

The rate of the invalidity benefit payable shall be that which would be paid under the laws of Great Britain, Northern Ireland or the Isle of Man without the application of this Agreement unless a disability benefit under the laws of the United States is in payment, whether or not under the provisions of this Agreement, in which case the rate of invalidity benefit payable shall be determined in accordance with the provisions of paragraph 3 of this Article.

3. Taking account of sub-paragraphs (a) and (b) of this paragraph, the relevant Agency of Great Britain, Northern Ireland or the Isle of Man shall ascertain the proportion of invalidity benefit provided under its laws in the same ratio as the total of the periods of coverage completed under its laws bears to the total periods of coverage completed under the laws of both Parties.

(a) The provisions of paragraphs 1, 2 and 5 of Article 9 and the provisions of paragraphs 4, 6 and 7 of Article 11 of this Agreement shall apply to periods of coverage credited under the laws of the United States as if the references in those Articles to an old age pension, a retirement pension or a pension were references to invalidity benefit.

(b) For the purpose of calculating the proportion of benefit referred to above, no account shall be taken of any period of coverage completed after the day on which a person's incapacity commenced.

The amount of benefit calculated in accordance with the above provisions of this paragraph shall be the amount of invalidity benefit actually payable to that person.

4. Where a person in the territory of Great Britain, Northern Ireland or the Isle of Man, or a person outside the territory of Great Britain, Northern Ireland or the Isle of Man who is entitled to an invalidity benefit under the relevant legislation other than under paragraph 2 of this Article, is in receipt of invalidity benefit under the laws of Great Britain, Northern Ireland or the Isle of Man and also is in receipt of a disability benefit under the laws of the United States, whether or not under the provisions of this Agreement, the rate of invalidity benefit under the laws of Great Britain, Northern Ireland or the Isle of Man shall be determined in accordance with the provisions of paragraphs 3 and 5 of this Article.

5. Where a person to whom the provisions of paragraph 4 apply:

(a) would have been entitled to receive invalidity benefit under the laws of Great Britain, Northern Ireland or the Isle of Man, without recourse to this Agreement; and

(b) is entitled to receive both invalidity benefit under paragraph 3 and a disability benefit under the laws of the United States, whether or not under the provisions of this Agreement, and the sum of these two benefits is less than the amount of invalidity benefit to which the person would otherwise have been entitled under (a);

the competent authority of Great Britain, Northern Ireland or the Isle of Man shall calculate the difference between the amounts of benefit calculated in accordance with subparagraphs (a) and (b), on the date that entitlement to invalidity benefit payable under paragraph 3 first arose, and shall pay that amount in addition to the invalidity benefit payable. The additional sum will remain in payment under the same conditions as the invalidity benefit and subject to the equivalent increases in amount, as appropriate.

6. Notwithstanding any other provision of this Agreement, invalidity benefit shall be payable under the laws of Jersey only in accordance with the provisions of paragraphs 7 to 9 of this Article.

7. For the purpose of qualifying for invalidity benefit, a person who is in the territory of the United States and

(a) has satisfied the first contribution condition for invalidity benefit using contributions under the laws of Jersey only; and

(b) has satisfied the second contribution condition for invalidity benefit using relevant periods of coverage under the laws of either Party; and

(c) is incapable of work, and has been so incapable throughout the qualifying

period for invalidity benefit;

shall be treated as if he had been entitled to sickness benefit throughout that period.

For the purposes of sub-paragraph (b), a person will be considered to meet the second contribution condition if he is credited with at least 2 quarters of coverage under the laws of the United States in each of the last 2 complete calendar years before the calendar year in which the claim for benefit was made.

8. Where a person has satisfied the conditions set out in paragraph 7, the Competent Authority of Jersey shall determine the actual rate of invalidity benefit payable as the amount that bears the same relation to the standard rate of benefit as the life average contribution factor during the prescribed period bears to 1.00, except that no benefit shall be payable where the factor is less than 0.1.

9. Where a person who is in Jersey is entitled to invalidity benefit under the laws of Jersey, that benefit shall be payable.

10. Notwithstanding any other provision of this Agreement, invalidity benefit shall be payable under the laws of Guernsey only in accordance with the provisions of paragraphs 11 to 13 of this Article.

11. For the purpose of qualifying for invalidity benefit, a person who is in the territory of the United States or Guernsey and

(a) has satisfied the first contribution condition for sickness benefit using contributions under the laws of Guernsey only; and

(b) has satisfied the second contribution condition for sickness benefit using relevant periods of coverage under the laws of either Party; and

(c) is incapable of work, and has been so incapable throughout the qualifying period for invalidity benefit;

shall be treated as if he had been entitled to sickness benefit throughout that period.

For the purposes of sub-paragraph (b), each quarter of coverage credited under the laws of the United States in the relevant contribution year shall be treated as if it had been a contribution period of thirteen weeks completed as an employed or self-employed person in the relevant contribution year.

12. Where a person has satisfied the conditions set out in paragraph 11, the Competent Authority of Guernsey shall:

(a) deem the contribution conditions for the payment of invalidity benefit satisfied provided that the periods of coverage under the laws of Guernsey total one

qualifying year; and

(b) calculate the amount of invalidity benefit to be paid, subject to paragraph 13, as being the proportion, not exceeding 100%, of the standard rate which the total number of contributions paid or credited in Guernsey during the prescribed period bears to the product of the number of years in that period and fifty: save that if the amount so calculated is less than one-twentieth of the standard rate, no benefit shall be payable.

13. Where a person is in Guernsey and

(a) is entitled to invalidity benefit under the laws of Guernsey solely through the application of paragraphs 11 and 12, or has been entitled to such a benefit in relation to the claim in question solely through the application of those paragraphs; and

(b) is in receipt of a disability benefit under the laws of the United States, whether or not by virtue of this Agreement;

the amount of the invalidity benefit payable under the laws of Guernsey shall be reduced by the amount by which the aggregate of both benefits exceeds the standard rate of invalidity benefit under the laws of Guernsey.

14. No person in relation to whom invalidity benefit is payable under the provisions of this Agreement shall receive a contribution credit from Jersey or Guernsey unless present in Jersey or Guernsey, as the case may be.

15. Where a person's periods of coverage under the laws of a part of the United Kingdom total less than one qualifying year, or one reckonable year, these periods shall be aggregated as if they had all been completed under the laws of any part of the territory of the United Kingdom under which a sickness benefit or an invalidity benefit is payable or would be payable if the periods were aggregated, or, where two such benefits are or would be payable, under the laws of that part which, at the date on which entitlement first arose or arises, is paying or would pay the greater amount. Where the aggregate of the periods of coverage is less than one qualifying year, or one reckonable year, this Article shall not apply.

16. Notwithstanding any other provision of this Article, a person in the territory of the United States who is subject to the laws on coverage of the United Kingdom by virtue of any of the Articles 4 to 6 of this Agreement and who satisfies the contribution conditions applicable to sickness benefit under those laws shall, for the purpose of determining his entitlement to invalidity benefit under those laws:

(a) be treated as if he were in the territory of the United Kingdom; and

(b) each day of incapacity for work while in the territory of the United States may,

where appropriate, be treated as if it were a day for which he had received sickness benefit under the laws of the United Kingdom.

17. Any restriction which would otherwise be applicable under the laws of the United Kingdom in the rate of benefit payable to persons who are not ordinarily resident in the territory of the United Kingdom shall not apply to persons in the territory of the United States who are in receipt of invalidity benefit under the laws of the United Kingdom by virtue of the provisions of this Agreement."

9. Article 21 paragraph 2 of the Agreement shall be revised to read as follows:

" 2. If a disagreement cannot be resolved through negotiation, the Competent Authorities will endeavour to settle the issue through arbitration, mediation, or other mutually agreed procedure."

Article 2

The application of this Supplementary Agreement shall not result in any reduction in the amount of a benefit to which entitlement was established prior to its entry into force.

Article 3

This Supplementary Agreement shall enter into force on the first day of the third month following the month in which both Governments shall have informed each other by a formal exchange of notes that the steps necessary under their national statutes to enable the Supplementary Agreement to take effect have been taken.

IN WITNESS WHEREOF, the undersigned, being duly authorised thereto by their respective Governments, have signed this Supplementary Agreement.

DONE in duplicate at London on 6th June 1996.

FOR THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND:

William Marsden,
(Americas Director, FCO)

FOR THE GOVERNMENT OF THE UNITED STATES OF AMERICA:

Timothy E. Deal,
(Minister, Embassy of the United States of America)

SCHEDULE 2

Article 2

SUPPLEMENTARY ADMINISTRATIVE AGREEMENT AMENDING THE
ADMINISTRATIVE AGREEMENT FOR THE IMPLEMENTATION OF THE AGREEMENT
ON SOCIAL SECURITY BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF
GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE
UNITED STATES OF AMERICA

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America;

In accordance with Article 15(a) of the Agreement on Social Security between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America signed on their behalf at London on 13th February 1984 (hereinafter referred to as "the Agreement") as amended by the Supplementary Agreement of this date;

Have agreed to amend the Administrative Agreement for the implementation of the Agreement as follows: -

Article 1

1. Article 2 paragraph 1 of the Administrative Agreement shall be revised to read as follows:

" 1. The liaison agencies referred to in Article 15 of the Agreement shall be:

(a) for the United States,

the Social Security Administration,

(b) for the United Kingdom,

(i) in Great Britain,

For all contingencies except Articles 4 to 6 of the Agreement and the provision of United Kingdom insurance records for Disability Benefit,

Department of Social Security Pensions and Overseas Benefits
Directorate, Tyneview Park, Whitley Road, Benton Newcastle upon Tyne,
England NE98 1BA;

For Articles 4 to 6 of the Agreement and to provide United Kingdom insurance records for Disability Benefit,

Contributions Agency International Services, Longbenton, Newcastle upon Tyne, England NE98 1YX

(ii) in Northern Ireland, Social Security Agency Overseas Branch, Commonwealth House, Castle Street, Belfast, Northern Ireland BT1 1DX

(iii) in the Isle of Man, Department of Health and Social Security, Markwell House, Market Street, Douglas, Isle of Man IM1 2RZ

(iv) in Jersey, Employment and Social Security Department, Philip Le Feuvre House, La Motte Street, St Helier, Jersey, Channel Islands JE4 8PE

(v) in Guernsey, Guernsey Social Security Authority, Edward T Wheadon House, Le Truchot, St Peter Port, Guernsey, Channel Islands GY1 3WH."

2. Article 9 paragraph 1 of the Administrative Agreement shall be revised by adding the following sentence at the end thereof:

" However, the Agencies of the two Parties may agree on a different allocation of expenses for medical examinations arranged under this paragraph."

Article 2

This Supplementary Administrative Agreement shall enter into force on the date of entry into force of the Supplementary Agreement of this date amending the Agreement.

DONE at London on 6th June 1996 in duplicate.

FOR THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND:

William Marsden,
(Americas Director, FCO)

FOR THE GOVERNMENT OF THE UNITED STATES OF AMERICA:

Timothy E. Deal,
(Minister, Embassy of the United States of America)

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the modification of the Social Security Administration Act 1992 and the Social Security Contributions and Benefits Act 1992 so as to give effect to the Supplementary Agreement on social security (which is set out in Schedule 1 to this Order) made between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the United States of America. The Supplementary Agreement amends the Agreement on social security set out in Schedule 1 to the Social Security (United States of America) Order 1984 to take into account changes in United Kingdom legislation, in particular as relates to incapacity benefit.

There are also set out in Schedule 2 to this Order the provisions of a Supplementary Administrative Agreement amending the Administrative Agreement set out in Schedule 2 to the Social Security (United States of America) Order 1984.

This Order does not impose any costs on business.

Notes:

[1] Cmnd. 9443.[back](#)

[2] S.I. 1984/1817.[back](#)

[3] Cm 3374, publishes both the Supplementary Agreement and the Supplementary Administrative Agreement.[back](#)

[4] 1992 c.5.[back](#)

[5] 1992 c.4.[back](#)

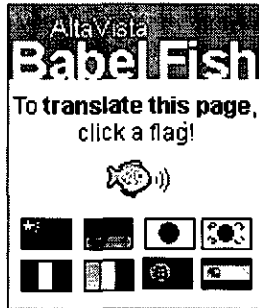
[6] S.I. 1988/591.[back](#)

[7] S.I. 1995/767.[back](#)

ISBN 0 11 064698 3

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How a Prisoner Funds America

[Editor's Note: In the mid 1990's, I began finding out information about an educational process called 'Redemption' which referred to taking back your sovereign rights as a natural born citizen of America due to a deception that was perpetuated on the American people by the Illuminati during the 1930's. A number of legal 'fictions' were created at that time by federal fiat that declared that the U. S. was in a state of bankruptcy and that a 'policy' would now take over that established all legal matters-from civil to criminal-to be under the jurisdiction of the Uniform Commercial Code, the UCC, which is created by statutory laws ('laws' created by legislatures without approval -and usually without knowledge-of the general public), in place of Constitutional law which was created with the approval of the American people. This fiction took *you*, the flesh and blood creation of God out of the picture and substituted in your place something called 'the straw man'. Whenever you get a summons to appear in court, your name is printed in all capital letters because that is how the 'straw man' is distinguished from the flesh and blood, God-created man. Since you show up and answer to your all-capital name on the docket, the court accepts you as the 'representative' of the straw man and proceeds to play the game with you. If you don't show up, they're still arrest you for failure to appear, because the state has already recognized you as the representative of the straw man-unless you learn how to break that connection (called a 'nexus') and take back your straw man from state 'ownership'. I know it sounds complicated and you weren't told a thing about it, but I did tell you it was a *deception*, remember?

If you don't realize that you are 'owned' by the state, then consider this: whenever you go to a car dealer and buy a new car, the *deed* (from the manufacturer) of that car is sent by the car dealer to the Secretary of State of the state in which you live. It's recorded and then destroyed. You, in turn, are given a *title of certificate* by your state which says that you have a legal right to possess and use this car which is now *owned by the state* who received its deed. *Your* ownership of the car is an *illusion*, the reality is-the state owns the car. Same for a marriage licence. You are asking the state to give you permission to become man and wife. By seeking out said marriage licence, you are affirming to the state that your are slaves of the state ("chattel") and you recognize that the 'massah' has authority over you for such things, otherwise you wouldn't be asking for its 'permission' in the first place. Beginning to see the big picture, Bunky?

To learn more, type in "redemption + straw man" into Google and see what comes up. Don't forget, the debunkers are there too to dissuade you about the Redemption process, so don't let a little sand in your eyes throw you for a loop...Ken]

By Lynn Schmaltz <lynnsch@spinn.net>
<http://educate-yourself.org/cn/prisonersfundamerica03oct04.shtml>
 October 3, 2004

Hi--here's some interesting research on 'crimes'. It appears that all crimes are commercial and have a commercial value to them. It makes you look at improvements to the freeways, cities and towns in a different light.....especially when those improvements are funded by 'municipal bonds.' You'll also understand why there's no hurry to end the war in Iraq, and you may ask the question "who is shooting whom?" Take care, Lynn

Gxxx is investigating more into the criminal jail/prosecution aspects. The results are incredible. His strawman is currently on probation from activities that were the result of Cxxxx prosecution of 17 to 18 people who were attempting to help patriots to buy Cadillacs. He was put in jail for a year, then a half way house. He's been researching admiralty. When he was ready to leave the half way house he was caught on the computer creating a bill of exchange and the guards and matrons thought it was criminal activity so they jerked him back into jail for violating his probation for putting a blank bill of exchange. Jxxx had advised him that he had to quit fighting these people or he'd be in dishonor under admiralty and he had to keep raising questions rather than fighting and denying the charges. He was only in jail about 4 or 5 days and when they tried to interrogate him to get him ready for his hearing where the judge would eventually put him back into prison. He started using the correct tactic of accepting and asking questions. He got the prosecutor (assistant) to throw up her hands and scream he was too smart for her, to just get out. He's been in a half way house since May.

The last time he had a probation hearing with his officer in Cxxxx, he'd gone to the meeting personally. Before he went, he'd written a letter to her, the judge, the prosecutor, and others, and said that he requested that they deliver to him the bonds from CUSIP which were being used to underwrite his time in prison and his time on probation. He wanted them to deliver the bonds being held by CUSIP and other government agencies so he could accept them for settlement and closure. When he went to his probation officer meeting he was disappointed because his probation officer wasn't there to meet with him. He filled out a form and left. It seems that no one wants to talk with him or meet with him now that he's asked for the CUSIP bonds so he can settle and close the bonds.

CUSIP is an acronym. Gxxx is telling us that all criminal prosecution is for the purpose for raising revenue for the United States of America and he'll tell us who that is. Now you'll have a better understanding of why people are in jail, why they are in prison, why they are on probation and why they are charged with everything from jaywalking on up through murder one. Jack further heard from others researching, and Gxxx is also saying that every American soldier who dies in Afghanistan and Iraq probably carries a \$10 million life insurance on him carried by our government. After all, every soldier, marine, or air force person is an asset to the United States of America. They have a huge investment in that particular soldier and his activity and it can explain why it is that the US is not so anxious to withdraw its troops from that area. It's a money making activity and they don't want to talk about the fact that they are making money on death and that they are making money the incarceration and imprisonment on otherwise good hearted people.

Gxxx:

The key to finding out what you want on the Internet is knowing how to put it into the computer. If you put the right information in there, you get the right answer. He's been finding out who the investor is, the 144 holders. They have a rule called the 144 holder. The rule is that they can't sell private investment securities that are not registered. The rule prohibits them from selling the prison bonds. They have to wait 6 months before they can sell a certain quantity of private securities without being registered, selling them as private securities. Basically there are 8 people on the board of directors of CCA (**Corrections Corporation of America**)-**Joseph E. Russell**, the top holder, and **John M Ferguson**. Russell owns 64,000 shares of CCA stock which is worth about \$70 million. Ferguson owns 34,000 shares valued at about \$37 million.

Fidelity Management and Research is the top stock holder, the top investment firm that is selling the bonds as investment securities. They pool them and sell them as mortgage backed securities. They also when they pool them, they sell them as mutual funds on the stock market. By pooling you mean the securities on the inmates. What they are doing is they are actually taking the mortgage backed securities, which are really bid bonds, performance bonds and payment bonds. They pool these bonds and when they pool them together they call them mortgage backed securities. They take these to TBA which is the Bond Market Association. It's an actual market for bonds. Anytime a bond is issued there has to be an underwriter. The bonds have to be underwritten. Bonds that are issued have to be indemnified so there has to be surety (spelling?) to indemnify the bonds. The brokerage houses and the insurance companies indemnify the bonds. They're called surety companies.

After the surety companies indemnify the bonds, which is underwriting them, they do this through an investment banker or the banks themselves do this. They job it out to them. They buy up all these shares and turn around and sell them as investment securities. The shares represent the stock which represent the account of CCA. All of this has been funneled through CCA, the Corrections Corporation of America. What they are doing is selling stock in the prison system by selling the prisoners' accounts as securities through the securities exchange. They are making huge amounts of money off it. They privatize the prisoners' accounts and bring all these investors in and what they are doing is underwriting all these prisoner's accounts (bonds). This is after the surety company guarantees the bonds. Then they are underwritten through an investment bank or banker. Then they are put out on the market and resold to the public. In other words the banks are buying up all the shares and then they resell them as investment securities to the public. The public then buys them as mutual funds or they can buy them as debt instruments, equity instruments. What they are really doing is they are buying up debt instrument. They are using the fiscal accounting cycle

of accrual and they sell the prisoner's 'capital and interest' as it is called in accrual accounting. They resell these to the public because the prisoner did not do full settlement and closure on the account. They sell the prisoner accounts as a commercial dishonor and sell it to the public as a commercial dishonor.

When you go in the courts they always say they are operating under a statute jurisdiction. The Black's Law Dictionary 4th edition says a statute is a bond or obligation of record. That's what all the criminal statutes are.....bonds or obligation of record. Go in and read the definition of a recognizance bond and you find that it is a bond or obligation of record. They are selling bonds. They are charging prisoners under a bond; the prisoner signs the bond and the bond becomes the agreement for the payback. This is done when the prisoner signs the final court papers at a sentencing hearing.

Just: how many of us remember when our government attempted to finance from the private sector during the second world war? Weren't they selling war bonds? They were soaking up the people's equity in terms of buying bonds, transferring your funds to the government. The government by purchasing those bonds, was promising to pay you back your investment at sometime in the future with interest. At that time what they were collecting from the people was their so-called cash equity. What Gene saying now is that people have gotten too poor, too stingy, too smart to buy bonds to finance the government. How long has it been since you heard the Post Office or anyone trying to get you down to buy US savings bonds? So what they are doing now instead of getting us to voluntarily give our cash equity to the government for a promise to be paid back in the future, they are securing from us some violation of a statute by which the law ascribes from us a penalty; i.e., the payment of a sum of money due. Instead of collecting the cash from us, they put us through a criminal procedure where we dishonor the system and what Gene said is what is happening is they are selling our capital and our interest. In other words, they are selling the liability you had in whatever charge was brought against your strawman. They are taking that capital and interest that you should pay and are grabbing that from us and selling it on the open market to bankers and investors to transfer their funds to government which is covered by the bond of the violation of your strawman of that statute. In order to secure the bond the living soul is placed in prison as the surety to back the bond which is financed on the investment of the public market place in terms of the sales of stocks and bonds.

The public doesn't directly bid on my (the prisoner's) debt. Your debt is assumed by the bankers. The bankers issue secondary paper that allows me to invest in what they are holding as the holder in due course of the claim against your strawman. The reason they are doing this is because you dishonored the post settlement procedures for settlement and closure of the account. The prisoner should have come in and accepted and used his exemption. Since the prisoner dishonored the post settlement proceedings, then the prisoner is in dishonor and the issuance of the bonds by the financing system was done in order to pass the punishment on to him because of his inability to fulfill his post settlement objectives.

If you get into to dishonor by nonacceptance, what they are trying to do is get an acceptor which is the same thing as a banker. They need someone to pay off the obligation and if you get into dishonor, they sell your dishonor and put you into prison as the collateral and they sell the bond. The bond is issued and they get a surety to underwrite the bid bond with a performance bond and then they get an underwriter to underwrite the performance and payment bonds. What the performance bond does is it guarantees the bid contract, or the bid bond. What the bid bond does is guarantee the payment of the performance bond. This is done through a surety company. Then they get an underwriter or an investment banker to

underwrite it. After it's underwritten, they sell it to the public as investment securities, debt instruments, or mutual backed securities.

It's all done through bonds...bonding. That's what all these municipal bonds are. What they doing is following everything through the prison system. The prison system is being privatized. Through privatization , private enterprise can fund the prison system cheaper than the government can. They are subsidizing everything through privatization.

ALEC does this; the **American Legislative Exchange Council**, promotes privatization through foundations like the **Reason Foundation** owned by David Knott. They get the foundations to promote this and gets investors to come in. Cornell was merged with **Trinity venture Company** which is an investment company. What they did was change their name to **Reid Trinity Venture** and then merged with **SB Warburg**. (Warburg was out of Germany or France and partnered with Rothschild). SB Warburg is in Chicago, Illinois, and they merged with BIF in Switzerland, which is a settlement and closure bank, and the biggest bank in the world for settlements. They are connected to **Cornell Company** which is owned by David Cornell.

Everyone is tied in. **Paine Webber Group** is the United States of America and all the big international corporations are the stockholders and own all the stock in CCA. Everyone is using our exemptions on the private side. They filed a 1096 tax return and show it as a prepaid account, as prepaid interest and they returned it back to the prisoner. They took the prisoners deduction for the exemption and they deduct the tax and the IRS bills the prisoner for the tax. So the corporations are stealing your exemption which is your intellectual property. What's wrong with this? They are not telling us what they are doing. It's all commercial. When you go into the court room everything is commercial. Vxxxxx in her seminar says the facts don't matter, the facts are on the moon. What matters is honor and dishonor. The courts have to dishonor the potential prisoner or get that 'person' to argue or get that 'person's' attorney to argue. Just like Martha Stewart. Argue and you're in dishonor and you'll end up in jail.

The attorneys are actors to make us think the whole process is a factual issue. They get us into the guilty/not guilty mode and they get into all the cloak and dagger or what evidence to present. It's a dog and pony show to cover up that they are after the debt money. All corporations work on a fiscal accounting year which means that they spend debt. They can't get rid of the debt and balance the books unless they run it through our accounts on the private side. We the people run on a calender year and the corporations run on the fiscal year. They can only balance their books is to run it through our accounts using our exemptions. Then they can do their reverse bookkeeping entry and go to post settlement and closure. They can't do that until the prisoners do the cceptance (if they do it). That what they are looking for in the court room under 3-410 is the acceptor. That means we are assuming the liability for the debt as the principal. A lot of times with debt the principal is always the primary libelant in the commercial setting. He has to assume the liability and then you get your remedy. Otherwise you don't get a remedy.

They sell your account to some corporation while you're sitting in prison. How many times has government ever had a case against anyone. The attorneys have to attempt to get you to go right into argument and trial and go into dishonor. Axxxx was given documents from Redwood Trust on a mortgage foreclosure. She did an conditional acceptance and she did a heck of a job. She stopped them cold and they took the property off the market. At the end she said if they didn't answer her within 14 days she was going to resort to notarial protest

and get remedy for dishonor. She went into the fact that their charter doesn't allow them to loan credit, she wanted to know the name of the company who was the source of the credit, she wanted the name of the account number, she wanted certified copies of the front and back of the promissory note. She was trying to get them to divulge that it was her secured party creditor that was the source of everything they were doing. She was forcing them to admit that it was her promissory note that was the basis of the credit instrument that they loaned and that they had already sold the note to someone else and they didn't have it in their possession. What they do is they sell the notes just as they do when you go into prison. They endorse the note and they no longer the holder of the note. The mortgage company wasn't involved in this process....the attorneys are doing all this. What they are doing is coming to the private side to get the debt without any permission from the mortgage company. IN this case they quoted from the UCC, and it's from Lex Mercatoria, the Law of the Merchant.

If you read John Hall's book, it talks about *letter Rogatory*, indictments where you are indicted and brought into the court under a warrant. What the warrant is, is a demand for payment of debt. What they did under admiralty in the court room is they are demanding payment. You sign a bond to be released until the civil complaint is prosecuted and then they release you under the bond until civil bond is prosecuted. If you didn't pay the debt they put you in prison until the debt is paid. They use the same terms in this practice book from 1700. This is an actual practice book. It was written by Courts Practice who worked in the Court of Arches for the Crown as a registrant. This is a private book, not meant for public viewing. It laws out the whole practice of admiralty during the American Revolution.

Hall translated this and put it in put it in district court in Maryland in 1809. This was written in 1692. It's an actual practice. Benedict is not a practice; it gives information about what admiralty is. Admiralty is all debt and it's all civil; it becomes criminal when the prisoner gets a contempt charge when he refuses to pay. They can keep you in jail until you pay the debt. The initial get out of jail bond releases you until you've successfully paid the debt. This book goes into the history and practice of admiralty. It tells how to set the bond, and do court room procedure. The laws haven't changed; the circumstances of the government have changed so admiralty can be applied instead of constitutional law. Warden comes from admiralty-warden of the sea. The warden is the warehouse man who is warehousing all the goods; he's the bailee. The commitment order is your bailment, your contract for the commitment of the goods. Then they put the goods in a warehouse and store them there (prisoners stored in prisons, just like the people stored in the pods in the movie, The Matrix).

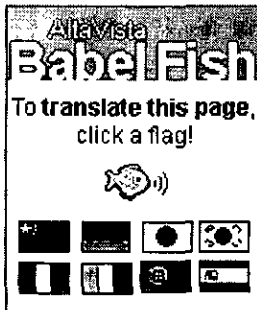
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Gene Keating workshop

Statutes are bonds. Courtroom charges are civil, not criminal. Clerk's Praxis was the court of arches under the king's bench at the time of Edward I. It's a court of probates. John Hall wrote this book. This was used in vice-admiralty courts in the colonies in the American Revolution and this is what caused the revolution.

Everything involves bonds. When you are arrested there are two different sets of bond. A bid bond is filled out when you are arrested. US District court uses forms used SF 273, 274, and 275. There is another set of bonds. Both sets are put out by the GSA. SF form 24 is the bid bond. The performance bond is SF form 25. The payment bond is SF form 25 A. These are all put out by the GSA, under the Comptroller of the Currency under the GAO (general accounting office).

SF 273, 274 and 275 are the bonds for federal level courts to use. What are they doing with these bonds? In the court room you are being sued for debt collection. It is an action in assumpsit. The word, presume, comes from assumpsit. "I agree, or I undertook to do..." Assumpsit means collection of debt.

All these bonds have a penal sum attached to it. If you go into default judgement, you end up in prison wondering what is going on. If you argue jurisdiction, or refuse to answer questions that the court addresses to you, you'll be in contempt of court and in jail. This goes back to Edward I and Clerk's Praxis. This is all civil and not criminal. It's a smoke screen to cover up what they are doing.

They brought someone to court under an arrest bond. There was a civil suit. Clerk's Praxis is Latin for practice. Praxis means practice. This book is an actual practice book that goes into everything Jack Smith teaches, letter rogatories. You are held until the suit is complete, they get a default judgment for failure to pay a debt and then you are put in prison. Attorneys are there as a smoke screen to cover up what is really done. They lead you into default judgment by argument (dishonor), you go to prison and then the default judgment is sold.

US District Court buys all the state court judgments. Type US Court in any search engine. After you get to US Courts there are 11 circuit courts of the US listed. Click on circuit 7 and that takes you into all the list of courts. To find Ohio/Illinois find circuit 7 is northern Illinois district courts, bankruptcy courts, etc and then you'll find a box that says clerks office. Scroll down and you'll see administrative offices and under that you'll see financial departments. It talks about the criminal justice acts, optional bids, it's all spelled out.

Go to List of sureties. Why would they have a list of sureties in a federal district court? When you click on this it takes you to www.FMS.Treas.Gov. This is department of treasury. Then you will see on the left hand side of the screen, admitted and reinsured. Under that is list of sureties. Under that is 'forms.' If you click on admitted, reinsureds, there are over 300 insurance companies. There's a complete list. There's also a list of Surety Companies. These are more insurance companies. Under Circular 750 the dept of treasury these insurance company have to be certified before they can purchase the bonds. They can't put up bonds unless they are certified by the secretary of the treasury.

Next you go to "forms." Click here it goes to the Miller Backed Reinsurance; it'll list three different type of bonds. You don't use a bid bond in district court. These bonds come out of the GSA. The 273, 274 and 275 bond forms are as follows: 273 is the reinsurance agreement with the US; 274 is the Miller Act Reinsurance Performance Bond; 275 is your payment bond—the Miller Act Reinsurance Payment Bond.

What are they doing with these bonds? They have regulations governing these bonds.....2,000 pages governing these bonds. Gene will sell these for \$50. If you go into these regulations they tell you they're buying up commercial items (actual words) 2.01 of these regulations. These regulations are divided into 50 parts. There are 1126 pages Volume1; 823 pages in volume 2.

Commercial items are nonpersonal property. Property that is not real estate, moveable property. Real estate is not moveable. These terms are defined in UCC.

Commercial items are commercial paper. This is the 8th edition of Black's Law which just came out. "Commercial items: it's commercial paper; negotiable instruments; anything you put your signature on is a negotiable instrument – lex mercatoria.(?) This is used in the courtroom because everyone of us is a merchant of law. Because I use commercial paper on a day-to-day schedule I am considered an expert. This is why they don't tell us what's going on in the court room. Every time we put our signature on a paper, we're creating negotiable and non negotiable instruments and that makes us experts. When I endorse it under 3-419 I'm an accommodation party or an accommodation maker. Anyone who loans his signature to another party is an accommodation party. This is in 3-419 of the UCC.

When you loan your signature to them, they can rewrite your signature on any document they want to. The federal courts buy up the state courts default judgments. These are civil and just being called criminal to cover up what they are doing. If you don't pay the debt you go to prison.

CUSIP is an identification system. DTC Depository Trust Corporation, and has several other monikers. Depository Trust Clearing Corporation. 1 trillion dollars a day goes through the DTC. Govt Clearing Securities Clearing Corporation is another day. CUSIP (committee on uniform identification processes) is a trademark of Standard and Poors and is on bottom floor of the building at Water Street in Washington DC. CUSIP cins (cusip international numbering system) is an international numbering system. Domestic securities have 6 digit numbers; international number (isid -- international securities identification division--plus) are a global networking system. Paine Webber, with 10,000 corporations in it, is the major stockholder of CCA, Corrections Corporation of America in Nashville, TN.

They have privatized the system. Ginnie Mae, Fannie Mae, HUD, are all international. Everyone is feeding off the prison system internationally. All major corporations are feeding off the prison system including REIT (Real Estate Investment Trust), PZN-Prison Trust. All real estate companies are holding bonds and the bonds are not redeemed and they haven't closed my account. Lehman Bros just gave \$6 billion. New York City had a \$3 billion deficit. Lehman Brothers gave NYC the money to build credit facility (not prison system). Lehman Brothers is underwriting the prison system. They buy up the bid bonds, the court judgments.

There are international treaties that are reinsurance treaties. Insurance Companies come in and act as sureties for the bid bonds. The performance, bid, and payment bonds are all surety bonds. All bid bonds must have a surety. The surety is guaranteeing the reinsuring of the bid bond by issuing the performance bond. They get an underwriter (investment broker or banker) to underwrite the performance bond which reinsures the bid bond. The underwriter takes the payment, performance and bid bonds and pools them into 'mortgage backed securities' which are called bonds and sold to TBA, The Bond Market Association, an actual corporation. After the payment bond is issued to reinsure or underwrite the performance bond, which reinsures the bid bond, the banks convert the bonds to investment securities. The banks and brokerage houses are selling these as investment securities. The prisoners are funding the whole enchilada. Because you got into default judgment when you went into the court room.

There are regulations governing these that are all in 48CFR, title 48 code of federal regulations. This is where Gene gets all the information. It's on his \$50 disc. Part 12 deals with commercial items, which are negotiable instruments, which are court judgments--the performance, payment and bid bonds. . Any time you deal in bonds you are dealing with risk management. A reinsurer and reinsurance means you are dealing in risk management. The reinsurer is assuming part of the risk of the bid bond; they give him a portion of the original premium. The original insurer gets part of the premium of the policy of the bid bond for acting as surety for the bid bond. The underwriter guarantees the resale of the bonds back to the public as investment securities.

To win in court you have to redeem the bond. Gene went to court and asked for his bid bond. He asked for post settlement closure of the account. This process is hypothecation. You have to know

how to hypothecate the bond. Banks make derivatives out of your promissory notes and sell them (mortgages, credit cards etc). These prison bonds are being monetized. They make an investment security out of it. They make a fortune off the prisoners. These bonds go international into sins and then into ANNA (annual numerical numbering association) in Brussels, Belgium with unlimited capital. This is where euro, yin, sterling, everything is under the prison system. All countries are feeding off it.

This is what was behind 911. State legislatures pass bond statutes so they can arrest people for paper terrorism. American Legislative Exchange Committee is behind all this. Paul Warrick owns this think tank. ALEC promotes privatization of the prison system. They go to the National Congress of Commissioners which are 72 judges and lawyers who 'grew up' under the UCC under lex mercatoria. "The principles of the law merchant are the rules of the decisions of all the courts." Everything is commercial. All crimes are commercial. All crimes....kidnaping, robbery, extortion, murder. You don't close the account, you go to prison. The bond gets sold domestically and internationally.

The bonds are sold on the NYSE. CCA (Corrections Corp of America) sells their stock and shares on the NYSE. John D. Russell owns 64 million shares of CCA. John Ferguson, VP, owns 5 million shares. They are on the CCA board of directors. The Dillon Corrections Corp is owned by David Dillon and merged with Trinity Ventures Investment who then became SB Warburg. That's part of the Warburg family, located in Chicago, Illinois. They are hooked up with the BIF bank, the bank of international settlements in Switzerland, one of the largest banks in the world. This is why people do not win in court. Trial and pre sentencing are just a dog and pony show.

Don't use a bond, Gene says. Use a bid bond. It has the word principle....I am the principal, the strawman is the surety. Put the strawman as the surety and myself as the principal. Then I fill out a performance bond which is a reinsurance bond for the bid bond. On the reinsurance bond I will put myself down as the guarantor or the reinsurer. The performance bond is 274. The payment bond underwrites the performance. I can underwrite the bid bond with the performance bond. That's the reinsurer. The courts do this for me, because I don't know this stuff. And then they make the money off me.

If you have a case pending, go into whatever district you are in. Find the court, type in the case number and it'll tell me who has my bond. Banks are all tied into this. Every time I sign a check, it's a promissory note, the bank makes a derivative out of it. The bank endorses it on the back, without recourse, and monetizes it by selling it as a derivative. They sell it internationally. My \$100 check is used by 20 or 30 corporations internationally. This is why we are not getting back our canceled checks. The reason is they are sold as promissory notes. The banks make derivatives out of them and sell them internationally. Therefore, I am loaning money to the bank. The bank re-loans it to other people. The CUSIP # is a 9 digit number. Internationally it's up into 12 digits, representing trillions of dollars.

start tape 2

What if you have a court case in default? Default is synonymous with dishonor. They are suing you civilly for collection of a debt. If you go into default judgment, if you have a claim, there mandatory rule 13. Rule 13 says that when a claim arises from the same transaction or occurrence it is mandatory that you file a counter claim. What is your counter claim? Post settlement and closure of the account under public policy. You're entitled to a discharge of the debt because you are the principle and the holder in due course of the original account; you own both sides of the account. You own the common stock and the preferred stock and you are the principal on the account which means you are the creditor. Everyone is acting like a debtor instead of a creditor. A creditor pays his debts.

You have to do the proper filing to establish your position. (UCC I—you have to be the secured party). You are the principal upon which all money circulates. This is the accrual method of accounting. Accruals are capital and interest from the principal. Any time you monetize debt you have a principal. You have to identify yourself as the principal. What they have to do is return all the capital and interest to you as the principal. This is the accrual method of accounting. When

you go to court and argue jurisdiction what you are saying is you aren't going to pay the debt. The strawman (all caps name) is the name they have a claim against because your mother signed the birth certificate with the state creating the strawman contract. They used your name in all capital letters. That makes you the fiduciary trustee of the account which means you pay all of your debts to honor the court. People in the redemption process are going into the court and arguing and getting into default judgment. If you don't give your name or argue jurisdiction you're causing problems. What you can do is give a conditional acceptance.

If they don't charge you, they don't have a claim against the strawman. But don't start arguing with the court about it. Do a conditional acceptance. "I'll be happy to give me my name, if you'll give me the charging paper." Rebut the presumption that they have charges against you. They work on presumption and they don't have to have anything. You have to rebut the presumption. Use a negative averment. The court is drafting you for performance. If you don't perform you get into dishonor by non-acceptance. They make a formal presentment under 3-501 of the UCC in order to charge and they use the word charge. They use the same commercial term on your indictments, complaints, your information. They use the word charge. The following charges.....two counts of RICO, etc. Gene Keating and Roger Elvick both had the same charges. Roger has been in jail 9 months, Roger hasn't been to trial yet. Gene is out of jail. Roger is arguing jurisdiction. He's arguing whether they are an article III court.

The have a business credit report on you. If the judge says he's going to do a psychiatric exam on you, you're arguing. You have to be a gentleman and not get belligerent. Be gentle as a dove and wise as a serpent. If you act like a belligerent they're going to beat you up. You're the fiduciary trustee and the principal and owner of the account.

Following is Gene's overlay (notes in () not to be included in the overlay—just emphasis). Tell them what to do. You want full settlement and closure of the account. You have to do this from the get-go. "I accept your charges for value and consideration (you must use value and consideration) in return for post-settlement and closure of account xxxxxxxxx (social security number with no dashes—the cusip is the SS # without the dashes) cusip and autotris (automated tracking identification system) number. Cusip is uniform security identification processes. Cusip uses you SS# to identify you because the birth certificate is an investment security. All these are registered at state level with department of human resources, then to department of commerce at federal level, and the to the DTC (Depository Trust Corporation on Water Street. CUSIP is a trademark of Standard and Poor. It is located under the DTC building at 55 Water Street in New York City. The 9 digit cusip is also used for isid (international numbering system).

"I accept the charges for value and consideration. In return please use my exemption and principal for post-settlement and closure of case number # _____ and cusip and autotris account #55555555 as this account is prepaid and exempt from levy." Then date it and place your signature it below the previous statement. (The case # references back to your SS#. That's why they always get your SS#). Endorse as the strawman by 'authorized by' or agent with your signature. Write "good as aval" after the signature. I'm the fiduciary trustee who is assuming responsibility for the strawman as the authorized representative. When you put the word by, and then authorized representative it means someone other than the strawman signed. Other way to do it is the real Christian appellation and you don't have to put 'by.' (John Peter; Public) Under 3-402 1a of UCC, "if a person acting as a representative or purporting to act as a representative signs an instrument the name of the signor the representative person is bound by the signature in the same extent a representative person would be bound by the signature on a simple contract." That is, you're not incurring any liability on the signature. (Lynn's note: look this up, the tape was hard to hear at this point) That's why you want to sign the strawman name and then by John Peter Public, authorized representative.

What they do is they put the autotris # in a manual in a module; every federal and state agency has my tracking number. They have it in the criminal task force. Passports, metro police, city, county, sheriff, FEMA, homeland security all use this #. Autotris was made in a forensics laboratory in Russia. It is owned by AD&M.(stopped between the two left arrows).

He used this on an ADA and it worked. They held him for 3 days and let him go. Judges and attorneys do not understand commercial law. They don't teach it in law school. No one uses it in a court room. Nobody knows this stuff and that's why Gene is teaching it. Because we are using commercial paper, the law assumes we understand what we are doing. You are responsible for your actions. If you use commercial paper on a daily basis, that makes you an expert by legal definition. They presume you know all this stuff when you go into a courtroom. The judges don't even know this stuff.

If you don't show up in court with an attorney, they grill you about competency and mental capacity. Here's what you are dealing with. You are arguing with these people. You don't want to argue in a commercial setting. What you want to do and the reason you have to have an attorney in a court room is that they are working on the public side and you are working on the private side. Everyone on the public side is insolvent or bankrupt. You are dealing in (Black's Law) a fiction of law: You are referred to legal fiction. Why do they call it legal fiction? Definition: (this is the reason why you can't argue venue and jurisdiction in a commercial setting) assumption that something is true even though it may be untrue. (In some aspects of admiralty you can argue venue and jurisdiction.) Made especially in judicial reasoning to alter how a legal rule operates, specifically a device by which a legal rule or institution is divergent from its original purpose to accomplish indirectly some other object. The constructive trust is an example of a legal fiction. Also termed a fiction of law.....fictio juris. They will not allow you to defeat this fiction of law. This came out of Erie vs. Thompkins and courts at all levels are using fictions of law because everything is colorable and has the appearance of being rule, but it's not real.

Gene worked with a case. Used a habeas corpus and the judge threw it out because Gene failed to give a colorable claim. How can you give color to a pleading? Confession and avoidance. Gene did a lot of research in this area. Confession and avoidance is a common law remedy. You avoid the consequences of the action by the plaintiff and you avoid by defenses. This has been changed to rule 8 concerning defenses federal rules of civil procedure.. Letter of affirmative defense, the law of discharge, the law merchant, the law of principle and equity, the law of satisfaction, the law of bankruptcy. Are they bankrupt? Sure they are. You don't want to rebut the presumption. You want to settle the account as the principle. When they monetize a debt they always have a principle on which they borrow all this money. Trafficant said we were going through the biggest bankruptcy and reorganization in the history of the US. He's in jail because he dishonored the court. All these judges know there's know money. Under common law only gold and silver is money. Title 12 section 211 and 212--The lawful money of the US is construed as gold and silver coin. Any federal reserve note is redeemable at any federal reserve bank or treasury office for lawful money. Title 31 section 5118 2d. HJR192.

They have to give you an out, a remedy. Affirmative defenses under rule 8 is my remedy for every commercial liability. These are prepaid accounts. The industrial society borrows money to manufacture product, like General Motors. They are on the public side of the accounting ledger. On one side of the ledger everything is private.

The principle is on one side, the debtor strawman is on the public side. That's in the bankruptcy. You are the principle and the owner. You're the stockholder, you're the bank. This is not opinion, this is what is going on. Gene owns his own bank and drew up his own charter. You are the lienholder in this system. You own preferred stock and the common stock. The strawman is the beneficiary. Your exemption is in a bridge between the private side and the public side. That's why you have the exemption.

Credits are liabilities and debits are assets. They can't pass from the credit to the debit side, because we are constantly in dishonor. Debits are private and credits are public. They're borrowing all this money using our credit. I am responsible for the strawman. The strawman name is on the complaint in court and the strawman is liable and has to pay. If the strawman doesn't pay, I pay for him because I didn't assume the responsibility as the fiduciary trustee and they sell the account. They don't need a real complaint or a real warrant. It's all colorable. They will not allow you to overcome them. You start arguing with them, not giving your name, they will drive you into submission and into contempt. Gene's done all this. You don't want to do this.

They will kill you and collect the insurance money. I am insured by the FDIC and the FDIA under title 12 with a \$10 million dollar policy. I'm worth more dead than alive. They'll kill you without batting an eyelash. They killed a young woman by shooting her in the face with a pellet after the Red Sox won and she wasn't doing anything.

The more people they kill the more money they make.

Judges and lawyers in Texas hired someone to shoot migrant workers and then they collected the insurance money on them. This is serious business. What does a creditor do? Pays his debts? I am the only one with any money. The banks don't have money, everyone on the public side is bankrupt. Everyone who goes into court and argues with the judge over how they spell their name (all caps, etc). When you have 'committed' a felony they will appoint counsel. What you do is a letter Rogatory, a letter of advice. What goes in this letter Rogatory? You instruct the attorney that you are doing an acceptance for honor and you want an accounting of the total amount of the bill for full settlement and closure of the account and you give the case #, the cusip # and the autotris #. The letter Rogatory is in Clerk's Praxis. What you say in the letter, you put your name in and "I _____ appoint _____ (attorney's name) as my fiduciary trustee, case #, autotris and cusip #, use my exemption for post settlement and closure of this case and account." Date this and endorse it.

I'm actually creating all the money for the bank. They make derivatives and fractionalize it and makes trillions of dollars off me. Gene issued an international bill of exchange for his APA (parole officer) and they stopped billing him. They closed the account. He's going after the bid bond, the performance bond and the payment bond—he wants them back. He's the principle and he wants his capital and interest back.. After he did the international bill of exchange they arrested him and then let him go after 3 days. They quit billing him, the weekly parole bills. Dec 8, 1988, the US became a party to the municipal convention on the international bills of exchange.

They have insurance on the strawman and when you go in as an insurgent or belligerent,..... There is the war powers act and trading with the enemy act and you are subject to seizure wherever they find you. If you don't allow them settlement and closure they will kill you without batting an eyelash. Don't fire the attorney. Tell the judge that you are appointing the attorney as fiduciary trustee. When you go into court you have to be a gentleman, and don't get vulgar. If you do things right you will not be held in contempt of court. Gene was charged with 3 counts of RICO, felony 1, 2 and 3, including intimidation. The only reason he spent any time in prison was that he couldn't get his paperwork. He served 5 months. They dropped the first 2 counts.

They arrest you and what you want to do is go after the bid bond. There are two sets of bonds, the GSA 25, SF (standard form). There are two sets of forms 24—bid bond, 25—performance bond, 25a is the payment bond.

Municipal convention supersedes article 3 of the UCC. This is in the official, master text of the UCC.

end of tape 2.

EZez



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Doing borrowed time: The high cost of back-door prison finance

BY STATE

BY ISSUE

BY PUBLICATION

The U.S. prison population doubled during the 1980s and nearly doubled again in the following decade. By the end of the 1990s the nation's prisons held more than 1.3 million prisoners while the total incarcerated population - including jails and detention centers - fell just short of two million.

Prison population growth has continued since the turn of the century but at a much slower pace. Average annual growth rates fell from nearly seven percent during the 1990s to just under two percent in the past half-decade.

Elected officials in a large majority of states responded by introducing reforms designed to cut costs and improve criminal justice outcomes. Some canceled or postponed plans for new prison construction while others cut costs by closing housing units or entire prisons. Yet despite tight budgets and growing public opposition to new prison spending, lawmakers in several states - including Arizona, California, Colorado, Florida, Oregon, North Carolina, and Washington - continue to pursue plans for thousands of new prison beds.

Voters would almost certainly have rejected these costly expansion plans if policymakers put the question on the ballot in the form of a prison bond referendum. Instead, officials in many states have employed a variety of "back-door" schemes to finance new prison construction. The mechanisms vary, from establishing non-profit shell corporations that issue bonds and "lease" prisons back to the state, to handing the whole enterprise over to private prison companies. But the consequences are the same: rapid prison expansion that takes place with little public involvement or oversight.

A review of recent prison, jail and detention expansion initiatives shows that such back-door financing mechanisms are becoming more common at the federal, state and local level. Behind this trend is a cottage industry of investment bankers, architects, building contractors and consultants who have made enormous profits by encouraging local and state governments to borrow tens and hundreds of millions of dollars to build prisons and detention centers that the public does not want and cannot afford.

Paying for prisons- Corrections takes the "public" out of public finance

Until the mid-1980s, prisons were generally built in one of two ways. State officials either took the "pay-as-you-go" approach by funding new construction out of general revenues; or they sought voter approval to borrow money through the sale of "general obligation bonds."

Revenue bonds - debt that is backed by project income rather than the full faith and credit of the government - and other back-door financing schemes became more popular during the 1990s when state officials found themselves squeezed by mounting corrections costs and a growing anti-tax chorus. The website PublicBonds.org reports that, by 1996, more than half of new prison debt was being issued in the form of certificates of participation, a variant of the lease-revenue bond.

No state has built a new prison with general obligation bonds since the turn of the century and few have put the question to voters. Instead, states pursuing a prison expansion agenda have done so through increasingly complex, and costly, back-door finance schemes. North Carolina, for example, has financed construction of five prisons since 2001 by engaging a private consortium to float bonds, build facilities and sell them to a state bonding authority.

Elsewhere lawmakers have tried to turn prison finance over to the private sector. During the last few years, Arizona has found itself caught between a rapidly growing prison population and budget deficits which were among the nation's largest. The legislature authorized the Department of Corrections to contract with private companies to design, build and operate two new facilities - a 1,400-bed prison for drunk drivers and a 3,200-bed private "superprison" for women.

While pushing up costs, back-door schemes do have benefits for policymakers in North Carolina, Arizona and other states where they have been employed. They can keep prison debt "off the books," avoiding constitutional caps, and concealing major long-term obligations from normal budget scrutiny. Decisions about prison expansion remain beyond the reach of the voters who will bear the costs of operating them. Finally, back-door finance schemes generate large transaction fees for investment bankers and others with deep pockets and close ties to state officials.

Federal, local and private sector join the back-door borrowing frenzy

Aside from its role in surreptitiously growing state prison systems, back-door financing is playing an

increasingly important role in prison and jail expansion at the federal and local level, as well as in the private sector. Officials in Shelby County, which includes the city of Memphis, Tennessee, were recently courted by the nation's leading private prison companies with offers to build a massive new jail. A plan advanced by The Geo Group (formerly Wackenhut Corrections) would have established a nonprofit bonding authority to issue revenue bonds, while Corrections Corporation of America offered to build the facility using its own credit line in exchange for a 50-year lease agreement. In 2005, CCA made a similar proposal to the leaders of Richmond, Virginia. Meanwhile, many smaller counties are being approached with proposals to finance larger jails that "pay for themselves" by renting beds to local, state and federal clients.

Even private prison companies, which can serve as vehicles for back-door prison financing, are themselves seeking ways to keep prison debt off their books and push risk back onto the public sector. Meanwhile, the explosion in the number of beds housing U.S. Marshals Service and Bureau of Immigrations and Customs Enforcements detainees has been financed almost entirely by counties and private prison companies.

A large majority of the more than 600 facilities housing federal detainees do so under Inter-Governmental Agreements, which allow the agencies to circumvent procedural safeguards such as public bidding. Inter-Governmental Agreements are much easier to procure than contracts but they offer few guarantees, making expansion plans that hinge on such agreements extremely risky. The promise of profitable federal detention business has spurred counties in Texas and elsewhere to "super-size" their jails and build facilities solely intended to serve the federal detention market.

Cost #1- Policymakers binge on easy prison credit

The proliferation of back-door finance has important policy implications. Easy access to investment capital permits policymakers to commit to thousands of new prison beds that will cost billions of dollars to operate over the coming decades while putting, as they say in the car commercials, "nothing down." The lucrative nature of back-door prison finance deals also brings together set of powerful financial interests which have a large stake in pushing the deals through.

The result is a powerful cocktail of political opportunity and private profit that can encourage overbuilding and have a corrosive effect on criminal justice policymaking. Prison expansion is rarely the only option on the table. In both Arizona and North Carolina, bipartisan groups of legislators were considering sentencing reform proposals that could have reduced or eliminated the need for prison expansion. Given the intense budget pressures each state faces and the lack of public support for further prison spending, reform seemed to be the obvious choice. But once the big-ticket expansion plans gathered momentum, advocates of sentencing reform had difficulty getting a serious hearing for their ideas.

Cost #2- Back-door finance locks in excess prison capacity

State policymakers know only too well that pressure from local communities and other interested parties makes prisons easier to open than to close. Reginald Wilkinson, who until recently ran Ohio's Department of Rehabilitation and Corrections, had to go all the way to the Ohio Supreme Court to vindicate the department's right to close prisons over the opposition of the union that represents the state's prison guards.

But closing a prison, jail or detention center can be doubly difficult if the facility was financed "off the books." Louisiana lawmakers discovered this unfortunate fact when they tried to shut down the nation's most notorious juvenile detention center.

States that pursue private financing for prison expansion in order to save money and maximize flexibility are likely to find the opposite - risky and costly schemes which shackle them more closely to leased prisons than to the ones they own. Louisiana's experience demonstrates that each privately financed prison can turn into a political landmine that is difficult, if not impossible, to defuse.

Cost #3- Immigrant "gold rush" creates speculative detention bubble

The emergence of prison and detention markets and easy access to investment capital have combined to create the conditions for speculative expansion, especially at the local level. No state has seen more speculative prison growth - or more fallout from speculation - than Texas. The state made headlines in the early 1990s when a detention scheme promoted by a group of investment bankers and developers collapsed resulting in one of the largest-ever bond fraud and conspiracy cases.

A decade later, Texas' speculative detention market is hotter than ever thanks to a federal detention "gold rush." One group of investment bankers has played a particularly active role - helping to inflate the detention bubble by setting up a string of questionable deals that span the state. Over a five-year period, a Connecticut bond house known for putting together "tough" deals and a Dallas firm with substantial experience financing private prisons sold nearly \$200 million of revenue bonds for eight Texas counties and one small city with a combined resident population is just 111,000 (i.e. \$1,800 of debt per person). The proceeds of the bond deals underwritten by Herbert J. Sims & Co. and Municipal Capital Markets Group were used by the sparsely-populated localities - which count just over 100,000 residents between them - to build, acquire or refinance

for-profit jails and detention centers that derive the bulk of their income housing federal detainees or other states' prisoners.

The rapid growth of local detention finance schemes, most pronounced in Texas and elsewhere along the U.S.-Mexico border, is a recipe for disaster. As the Texas experience shows, the players driving the expansion have little stake in the financial stability of the projects, much less their social impact. A July 29, 2003 article in *The Bond Buyer* warned that experts believe "A wave of private jail construction designed to spur economic development in the rural Southwest poses a growing risk to bondholders and the counties that stand behind the projects".

Why the economics of prison expansion escape the bond markets

There is ample evidence that the current wave of prison expansion is financially unsound. On one hand, public enthusiasm for incarceration has waned and, while no one expects prison populations to return to 1970s levels any time soon, it is plausible that long-term demand for beds could fall below the current supply. Many state governments appear to have hit a ceiling in terms of the public's willingness to fund prison expansion. The federal appetite for new prison and detention beds continues unabated, but lawmakers have not yet shown a willingness to fund them at a level that would take up the slack in the much larger state market.

On the other hand, the supply of prison, jail and detention beds is growing, fueled by a myth of ever-rising demand and financing schemes that encourage state and local governments to build now and pay later. Lawmakers in states like Arizona, which can barely afford to run existing prisons, are bringing thousands of new beds online with no plans to fund the additional expense. Meanwhile counties are adding thousands of detention beds based on Inter-Governmental Agreements with the federal government that are not, for purposes of securing long-term debt, worth the paper they're written on.

The risks back-door prison finance poses to both investors and governments are not merely theoretical. A review by staff at Good Jobs First, a nonprofit economic development think-tank, found that prisons financed with certificates of participation accounted for a third of all lease-backed bond defaults in the 1990s. A decade ago, a \$74 million speculative scheme to build 500-bed prisons in six Texas counties collapsed when five of the six were unable to attract prisoners. The fiasco gave rise to one of the largest ever bond fraud and conspiracy cases and resulted in a partial bailout by the state which acquired facilities that failed to meet basic detention standards at 50 cents on the dollar.

Build it and they will come (but not in time to pay the mortgage)

The belief that prison expansion is inevitable could become a self-fulfilling prophecy, at least in part. Once prisons, jails and detention centers are built, the political pressure to fill them is enormous. Back-door financing only heightens these pressures by aligning bond investors, insurers and rating agencies with the communities that see prisons as a source of jobs and economic development.

Fortunately, activist and advocates across the country have begun to get what the financial markets are missing. They have developed strategies to challenge back-door financing of prisons, jails and detention centers by putting the public back in public finance.

Ultimately, increased attention to the may persuade both policymakers and Wall Street that back-door prison finance is not in anyone's long-term interest. If not, we will all pay the price for many years to come.

"Doing borrowed time" was authored by Justice Strategies analyst Kevin Pranis. A longer version will appear in the forthcoming *Prison Profiteers: Who Makes a Buck from Mass Incarceration* (The New Press). The author would like to acknowledge Judy Greene, May Va Lor, Mafruzha Khan and Phillip Mattera for their contributions to the growing body of prison finance knowledge.

NATIONAL | News | PRISON FINANCE | Publication

CONTACT:
Justice Strategies
199 Washington Avenue
Brooklyn, NY 11205
718.857.3316

BID BOND <i>(See instruction on reverse)</i>	DATE BOND EXECUTED <i>(Must not be later than bid opening date)</i>	OMB NO.: 9000-0045
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Public reporting burden for this collection of information is estimated to average 25 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the FAR Secretariat (MVR), Federal Acquisition Policy Division, GSA, Washington, DC 20405.

PRINCIPAL <i>(Legal name and business address)</i>	TYPE OF ORGANIZATION <i>("X" one)</i> <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> JOINT VENTURE <input type="checkbox"/> CORPORATION <hr/> STATE OF INCORPORATION
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SURETY(IES) *(Name and business address)*

PENAL SUM OF BOND				BID IDENTIFICATION		
PERCENT OF BID PRICE	AMOUNT NOT TO EXCEED				BID DATE	INVITATION NO.
	MILLION(S)	THOUSAND(S)	HUNDRED(S)	CENTS		
FOR <i>(Construction, Supplies, or Services)</i>						

OBLIGATION:
We, the Principal and Surety(ies) are firmly bound to the United States of America (hereinafter called the Government) in the above penal sum. For payment of the penal sum, we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally. However, where the Sureties are corporations acting as co-sureties, we, the Sureties, bind ourselves in such sum "jointly and severally" as well as "severally" only for the purpose of allowing a joint action or actions against any or all of us. For all other purposes, each Surety binds itself, jointly and severally with the Principal, for the payment of the sum shown opposite the name of the Surety. If no limit of liability is indicated, the limit of liability is the full amount of the penal sum.

CONDITIONS:
The Principal has submitted the bid identified above.

THEREFORE:
The above obligation is void if the Principal - (a) upon acceptance by the Government of the bid identified above, within the period specified therein for acceptance (sixty (60) days if no period is specified), executes the further contractual documents and gives the bond(s) required by the terms of the bid as accepted within the time specified (ten (10) days if no period is specified) after receipt of the forms by the principal; or (b) in the event of failure to execute such further contractual documents and give such bonds, pays the Government for any cost of procuring the work which exceeds the amount of the bid.

Each Surety executing this instrument agrees that its obligation is not impaired by any extension(s) of the time for acceptance of the bid that the Principal may grant to the Government. Notice to the surety(ies) of extension(s) are waived. However, waiver of the notice applies only to extensions aggregating not more than sixty (60) calendar days in addition to the period originally allowed for acceptance of the bid.

WITNESS:
The Principal and Surety(ies) executed this bid bond and affixed their seals on the above date.

PRINCIPAL				
SIGNATURE(S)	1. _____	2. _____	3. _____	<i>Corporate Seal</i>
	<i>(Seal)</i>	<i>(Seal)</i>	<i>(Seal)</i>	
NAME(S) & TITLE(S) <i>(Typed)</i>	1. _____	2. _____	3. _____	

INDIVIDUAL SURETY(IES)			
SIGNATURE(S)	1. _____	2. _____	
	<i>(Seal)</i>	<i>(Seal)</i>	
NAME(S) <i>(Typed)</i>	1. _____	2. _____	

CORPORATE SURETY(IES)				
SURETY A	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT (\$)
	SIGNATURE(S)	1. _____	2. _____	<i>Corporate Seal</i>
	NAME(S) & TITLE(S) <i>(Typed)</i>	1. _____	2. _____	

SURETY B	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT (\$)	<i>Corporate Seal</i>
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY C	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT (\$)	<i>Corporate Seal</i>
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY D	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT (\$)	<i>Corporate Seal</i>
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY E	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT (\$)	<i>Corporate Seal</i>
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY F	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT (\$)	<i>Corporate Seal</i>
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY G	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT (\$)	<i>Corporate Seal</i>
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		

INSTRUCTIONS

1. This form is authorized for use when a bid guaranty is required. Any deviation from this form will require the written approval of the Administrator of General Services.
2. Insert the full legal name and business address of the Principal in the space designated "Principal" on the face of the form. An authorized person shall sign the bond. Any person signing in a representative capacity (e.g., an attorney-in-fact) must furnish evidence of authority if that representative is not a member of the firm, partnership, or joint venture, or an officer of the corporation involved.
3. The bond may express penal sum as a percentage of the bid price. In these cases, the bond may state a maximum dollar limitation (e.g., (e.g., 20% of the bid price but the amount not to exceed _____ dollars).
4. (a) Corporations executing the bond as sureties must appear on the Department of the Treasury's list of approved sureties and must act within the limitation listed therein. Where more than one corporate surety is involved, their names and addresses shall appear in the spaces (Surety A, Surety B, etc.) headed "CORPORATE SURETY(IES)." In the space designated "SURETY(IES)" on the face of the form, insert only the letter identification of the sureties.

(b) Where individual sureties are involved, a completed Affidavit of Individual surety (Standard Form 28), for each individual surety, shall accompany the bond. The Government may require the surety to furnish additional substantiating information concerning its financial capability.
5. Corporations executing the bond shall affix their corporate seals. Individuals shall execute the bond opposite the word "Corporate Seal"; and shall affix an adhesive seal if executed in Maine, New Hampshire, or any other jurisdiction requiring adhesive seals.
6. Type the name and title of each person signing this bond in the space provided.
7. In its application to negotiated contracts, the terms "bid" and "bidder" shall include "proposal" and "offeror."

PERFORMANCE BOND
(See instructions on reverse)

DATE BOND EXECUTED (Must be same or later than date of contract)

OMB No.: 9000-0045

Public reporting burden for this collection of information is estimated to average 25 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the FAR Secretariat (MVR), Federal Acquisition Policy Division, GSA, Washington, DC 20405

PRINCIPAL (Legal name and business address)

TYPE OF ORGANIZATION ("X" one)

- INDIVIDUAL PARTNERSHIP
 JOINT VENTURE CORPORATION

STATE OF INCORPORATION

SURETY(IES) (Name(s) and business address(es))

PENAL SUM OF BOND

MILLION(S)	THOUSAND(S)	HUNDRED(S)	CENTS

CONTRACT DATE CONTRACT NO.

OBLIGATION:

We, the Principal and Surety(ies), are firmly bound to the United States of America (hereinafter called the Government) in the above penal sum. For payment of the penal sum, we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally. However, where the Sureties are corporations acting as co-sureties, we, the Sureties, bind ourselves in such sum "jointly and severally" as well as "severally" only for the purpose of allowing a joint action or actions against any or all of us. For all other purposes, each Surety binds itself, jointly and severally with the Principal, for the payment of the sum shown opposite the name of the Surety. If no limit of liability is indicated, the limit of liability is the full amount of the penal sum.

CONDITIONS:

The Principal has entered into the contract identified above.

THEREFORE:

The above obligation is void if the Principal -

(a)(1) Performs and fulfills all the undertakings, covenants, terms, conditions, and agreements of the contract during the original term of the contract and any extensions thereof that are granted by the Government, with or without notice to the Surety(ies), and during the life of any guaranty required under the contract, and (2) performs and fulfills all the undertakings, covenants, terms conditions, and agreements of any and all duly authorized modifications of the contract that hereafter are made. Notice of those modifications to the Surety(ies) are waived.

(b) Pays to the Government the full amount of the taxes imposed by the Government, if the said contract is subject to the Miller Act, (40 U.S.C. 270a-270e), which are collected, deducted, or withheld from wages paid by the Principal in carrying out the construction contract with respect to which this bond is furnished.

WITNESS:

The Principal and Surety(ies) executed this performance bond and affixed their seals on the above date.

PRINCIPAL

SIGNATURE(S)	1.	2.	3.	Corporate Seal
	(Seal)	(Seal)	(Seal)	
NAME(S) & TITLE(S) (Typed)	1.	2.	3.	Corporate Seal

INDIVIDUAL SURETY(IES)


SIGNATURE(S)	1.	2.
	(Seal)	(Seal)
NAME(S) (Typed)	1.	2.

CORPORATE SURETY(IES)

SURETY A	NAME & ADDRESS	STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	2.		
	NAME(S) & TITLE(S) (Typed)	2.		

CORPORATE SURETY(IES) (Continued)

SURETY B	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY C	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY D	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY E	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY F	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY G	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		

BOND PREMIUM		RATE PER THOUSAND (\$)	TOTAL (\$)
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INSTRUCTIONS

1. This form is authorized for use in connection with Government contracts. Any deviation from this form will require the written approval of the Administrator of General Services.

2. Insert the full legal name and business address of the Principal in the space designated "Principal" on the face of the form. An authorized person shall sign the bond. Any person signing in a representative capacity (e.g., an attorney-in-fact) must furnish evidence of authority if that representative is not a member of the firm, partnership, or joint venture, or an officer of the corporation involved.

3. (a) Corporations executing the bond as sureties must appear on the Department of the Treasury's list of approved sureties and must act within the limitation listed therein. Where more than one corporate surety is involved, their names and addresses shall appear in the spaces (Surety A, Surety B, etc.) headed "CORPORATE

SURETY(IES)." In the space designated "SURETY(IES)" on the face of the form, insert only the letter identification of the sureties.

(b) Where individual sureties are involved, a completed Affidavit of Individual Surety (Standard Form 28) for each individual surety, shall accompany the bond. The Government may require the surety to furnish additional substantiating information concerning their financial capability.

4. Corporations executing the bond shall affix their corporate seals. Individuals shall execute the bond opposite the word "Corporate Seal", and shall affix an adhesive seal if executed in Maine, New Hampshire, or any other jurisdiction requiring adhesive seals.

5. Type the name and title of each person signing this bond in the space provided.

PAYMENT BOND
(See instructions on reverse)

DATE BOND EXECUTED (Must be same or later than date of contract)

OMB No.: 9000-0045

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PRINCIPAL (Legal name and business address)	TYPE OF ORGANIZATION ("X" one) <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> JOINT VENTURE <input type="checkbox"/> CORPORATION STATE OF INCORPORATION																				
SURETY(IES) (Name(s) and business address(es))	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="4">PENAL SUM OF BOND</th> </tr> <tr> <td style="width:25%;">MILLION(S)</td> <td style="width:25%;">THOUSAND(S)</td> <td style="width:25%;">HUNDRED(S)</td> <td style="width:25%;">CENTS</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td colspan="2">CONTRACT DATE</td> <td colspan="2">CONTRACT NO.</td> </tr> <tr> <td colspan="2"> </td> <td colspan="2"> </td> </tr> </table>	PENAL SUM OF BOND				MILLION(S)	THOUSAND(S)	HUNDRED(S)	CENTS					CONTRACT DATE		CONTRACT NO.					
PENAL SUM OF BOND																					
MILLION(S)	THOUSAND(S)	HUNDRED(S)	CENTS																		
CONTRACT DATE		CONTRACT NO.																			

OBLIGATION:

We, the Principal and Surety(ies), are firmly bound to the United States of America (hereinafter called the Government) in the above penal sum. For payment of the penal sum, we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally. However, where the Sureties are corporations acting as co-sureties, we, the Sureties, bind ourselves in such sum "jointly and severally" as well as "severally" only for the purpose of allowing a joint action or actions against any or all of us. For all other purposes, each Surety binds itself, jointly and severally with the Principal, for the payment of the sum shown opposite the name of the Surety. If no limit of liability is indicated, the limit of liability is the full amount of the penal sum.

CONDITIONS:

The above obligation is void if the Principal promptly makes payment to all persons having a direct relationship with the Principal or a subcontractor of the Principal for furnishing labor, material or both in the prosecution of the work provided for in the contract identified above, and any authorized modifications of the contract that subsequently are made. Notice of those modifications to the Surety(ies) are waived.

WITNESS:

The Principal and Surety(ies) executed this payment bond and affixed their seals on the above date.

PRINCIPAL				
	SIGNATURE(S)	1. _____ (Seal)	2. _____ (Seal)	3. _____ (Seal)
	NAME(S) & TITLE(S) (Typed)	1. _____	2. _____	3. _____
				Corporate Seal
INDIVIDUAL SURETY(IES)				
	SIGNATURE(S)	1. _____ (Seal)	2. _____ (Seal)	
	NAME(S) (Typed)	1. _____	2. _____	
CORPORATE SURETY(IES)				
SURETY A	NAME & ADDRESS			STATE OF INC. LIABILITY LIMIT \$
	SIGNATURE(S)	1. _____	2. _____	Corporate Seal
	NAME(S) & TITLE(S) (Typed)	1. _____	2. _____	

CORPORATE SURETY(IES) (Continued)

SURETY B	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY C	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY D	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY E	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY F	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		
SURETY G	NAME & ADDRESS		STATE OF INC.	LIABILITY LIMIT \$	Corporate Seal
	SIGNATURE(S)	1.	2.		
	NAME(S) & TITLE(S) <i>(Typed)</i>	1.	2.		

INSTRUCTIONS

1. This form, for the protection of persons supplying labor and material, is used when a payment bond is required under the Act of August 24, 1935, 49 Stat. 793 (40 U.S.C. 270a-270e). Any deviation from this form will require the written approval of the Administrator of General Services.

2. Insert the full legal name and business address of the Principal in the space designated "Principal" on the face of the form. An authorized person shall sign the bond. Any person signing in a representative capacity (e.g., an attorney-in-fact) must furnish evidence of authority if that representative is not a member of the firm, partnership, or joint venture, or an officer of the corporation involved.

3. (a) Corporations executing the bond as sureties must appear on the Department of the Treasury's list of approved sureties and must act within the limitation listed therein. Where more than one corporate surety is involved, their names and addresses shall appear in the spaces (Surety A, Surety B, etc.) headed "CORPORATE SURETY(IES)." In the space

designated "SURETY(IES)" on the face of the form, insert only the letter identification of the sureties.

(b) Where individual sureties are involved, a completed Affidavit of Individual Surety (Standard Form 28) for each individual surety, shall accompany the bond. The Government may require the surety to furnish additional substantiating information concerning their financial capability.

4. Corporations executing the bond shall affix their corporate seals. Individuals shall execute the bond opposite the word "Corporate Seal", and shall affix an adhesive seal if executed in Maine, New Hampshire, or any other jurisdiction requiring adhesive seals.

5. Type the name and title of each person signing this bond in the space provided.

CONTINUATION SHEET
(For Standard Forms 24, 25, and 25A)

NAME OF PRINCIPAL (Legal name and business address)	TYPE OF BOND	<input type="checkbox"/> BID	<input type="checkbox"/> PERFORMANCE	<input type="checkbox"/> PAYMENT
	FURNISHED IN CONNECTION WITH -	<input type="checkbox"/> BID	<input type="checkbox"/> CONTRACT	
		DATED -		

CORPORATE SURETY(IES)

	Name & Address	STATE OF INC.	LIABILITY LIMIT	
SURETY H	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			
SURETY I	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			
SURETY J	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			
SURETY K	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			
SURETY L	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			
SURETY M	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			
SURETY N	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			
SURETY O	Signature(s)	1.	2.	<i>Corporate Seal</i>
	Name(s) & Title(s) (Typed)	1.	2.	
	Name & Address			

CORPORATE SURETY(IES) (Continued)

SURETY P	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY Q	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY R	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY S	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY T	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY U	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY V	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY W	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY X	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			
SURETY Y	Name & Address			STATE OF INC.	LIABILITY LIMIT \$	<i>Corporate Seal</i>
	Signature(s)	1.	2.			
	Name(s) & Title(s) <i>(Typed)</i>	1.	2.			

5 4th Request

INMATE LEGAL REQUEST

Name: called John Stewart Date: 4/24/08
 Booking #: P405881 Facility: 4th Ave
 Date of Birth: Born on June 21, 1962 Housing/Cell #: 3B1-4

PRO-PER STATUS:

CRIMINAL CR# 2008-006332-001DT CIVIL ACTION CV# CR 2008006332
 CIVIL RIGHTS _____ DOMESTIC DR# _____
 Atty: S. Banhashemi

CHECK APPROPRIATE BOX

INMATE LEGAL SERVICES REQUEST:

- | | | | |
|--------------------------------------|---|---|----------------------------------|
| <input type="checkbox"/> COPIES | <input type="checkbox"/> FORMS | <input type="checkbox"/> MAILINGS | <input type="checkbox"/> NOTARY |
| <input type="checkbox"/> DELIVERY | <input type="checkbox"/> LEGAL SUPPLIES | <input type="checkbox"/> MARRIAGE | <input type="checkbox"/> PICK-UP |
| <input type="checkbox"/> FILING | <input type="checkbox"/> LEGAL RESEARCH | <input type="checkbox"/> MISSING/LOST DOCUMENTS | <input type="checkbox"/> RETURNS |
| <input type="checkbox"/> OTHER _____ | | | |

I.L.S.
 REC'D APR 25 2008
 REC'D APR 25 2008

PRINT ONLY

PLEASE EXPLAIN YOUR REQUEST OR QUESTION: Forms 24, 25, 25A, 25B, et al.
All forms for this case with OMB # 9000-0045
Failure to supply said forms will be fourth failure and
evidence of denial due process of law with malice

INMATE'S SIGNATURE: [Signature] OFFICER'S SIGNATURE & A#: Carl A 8826 TIME AND DATE REC'D: 1600 4/24/08

DO NOT WRITE BELOW THIS LINE - FOR I.L.S. USE ONLY

~~You are represented by counsel and have access to the courts through him or her. Please refer these requests to your attorney.~~

Thank you.

B1300

NOTE: INMATE LEGAL REQUESTS THAT ARE NOT COMPLETELY FILLED OUT WITH INMATE'S NAME, BOOKING NUMBER, LOCATION, ETC. WILL BE RETURNED UNFILLED.

White - Officer Yellow - Inmate

2 Box Removed

INMATE LEGAL REQUEST

Name: known as John Stuart Date: 4/18/08
Booking #: P405881 Facility: 4th Ave
Date of Birth: Born 6/21/62 Housing/Cell #: 3B1.4

PRO-PER STATUS:

CRIMINAL CR# 2008-006582 CIVIL ACTION CV# _____
~~CRIMINAL~~ CR 2008-106594 DOMESTIC DR# _____

CHECK APPROPRIATE BOX

INMATE LEGAL SERVICES REQUEST:

- COPIES
- DELIVERY
- FILING
- OTHER
- FORMS
- LEGAL SUPPLIES
- LEGAL RESEARCH
- MAILINGS
- MARRIAGE
- MISSING/LOST DOCUMENTS
- NOTARY
- PICK-UP
- RETURNS

I.L.S.
REC'D APR 18 2008
RET'D APR 18 2008

PRINT ONLY

PLEASE EXPLAIN YOUR REQUEST OR QUESTION: Comptroller General - General Accounting Office - General Service Administration
Form 24 BID BOND(s) Form 25 PERFORMANCE BOND(s)
Form 25A PAYMENT BOND(s)

INMATE'S SIGNATURE

[Signature]

OFFICER'S SIGNATURE & A#

[Signature]

TIME AND DATE REC'D

1900 4/17/08

ILS does NOT handle.

DO NOT WRITE BELOW THIS LINE - FOR I.L.S. USE ONLY

ILS has no idea where your requests are.
All tank orders were forwarded to Bonds/
Fines.

SEMS DOES NOT PROVIDE THIS INFORMATION. Check Day Unit 4316

NOTE: INMATE LEGAL REQUESTS THAT ARE NOT COMPLETELY FILLED OUT WITH INMATE'S NAME, BOOKING NUMBER, LOCATION, ETC. WILL BE RETURNED UNFILLED.

C.O. Bonds/Fines

Final Request - Full Request Under ILS

INMATE LEGAL REQUEST

Name John STUART Date 4/15/08
 Booking # D405881 Facility San Juan
 Date of Birth 12/1/72 Housing/Cell # 36100 301-04

PRO-PER STATUS:

CRIMINAL CR# 2008 076332 CIVIL ACTION CV# _____
 CIVIL RIGHTS under 42 USC §1983 DOMESTIC DR# _____

CHECK APPROPRIATE BOX

REC'D APR 16 2008
 RET'D ADD ILS

INMATE LEGAL SERVICES REQUEST:

- COPIES
- FORMS
- MAILINGS
- DELIVERY
- LEGAL SUPPLIES
- MARRIAGE
- PICK-UP
- FILING
- LEGAL RESEARCH
- MISSING/LOST DOCUMENTS
- RETURNS
- OTHER I am Pro-Per & Not Re-represented by anyone on this matter

PRINT ONLY

PLEASE EXPLAIN YOUR REQUEST OR QUESTION:

1. A.R.S. Handbook - Newest edition
2. Rules on sealed documents 3. Grand Jury Transcripts 4. All Bonds
- BID - Payment - Performance - Administrative - for this case 5. 42 USC § 1983
6. Certified Copy of Prosecutor Charpe's date & Surety bond, and
underscribers name, address & Account number

INMATE'S SIGNATURE

OFFICER'S SIGNATURE & A#

TIME AND DATE REC'D

[Signature] [Signature] B1322 4/15/08 1330

DO NOT WRITE BELOW THIS LINE - FOR I.L.S. USE ONLY

See attached

NOTE: INMATE LEGAL REQUESTS THAT ARE NOT COMPLETELY FILLED OUT WITH INMATE'S NAME, BOOKING NUMBER, LOCATION, ETC. WILL BE RETURNED UNFILLED.

White - Officer

Yellow - Inmate

Box Remove of **B0847**

SFOR212

CC - Bonds/Fines (SIMS)

CRT CR 2008006332001 4/30/08 0830 HEARING
1 PVB RCDS-FALSE INSTRUMENT. FILING
INIT APPEARANCE 4/09/08 1700

ARS 39-161

CR 2008 106594001 4/25/08 0830
1 MURDER 2ND DEGREE
BOND 184,000.00

② 1 DRIVE BY SHOOT

BOND 46,000.00

1 MURDER SECOND DEGREE

230,000 BOND TOTAL

INMATE LEGAL REQUEST

14

Name known as John Stewart Date 4/18/08
Booking # PY05881 Facility 4th Ave
Date of Birth Born 6/2/62 Housing/Cell # 3B14

PRO-PER STATUS:

CRIMINAL CR# 2008-006532 CIVIL ACTION CV# _____
~~CIVIL ACTION~~ & CR 2008-106594 DOMESTIC DR# _____

CHECK APPROPRIATE BOX

ILS

INMATE LEGAL SERVICES REQUEST:

- COPIES
- DELIVERY
- FILING
- OTHER
- FORMS
- LEGAL SUPPLIES
- LEGAL RESEARCH
- MAILINGS
- MARRIAGE
- MISSING/LOST DOCUMENTS
- NOTARY
- PICK-UP
- RETURNS

REC'D APR 18 2008
RET'D APR 18 2008

PRINT ONLY

PLEASE EXPLAIN YOUR REQUEST OR QUESTION: Comptroller General - General Accounting Office - General Service Administration
Form 24 BID BOND(s) Form 25 PERFORMANCE BOND(s)
Form 25A PAYMENT BOND(s)

INMATE'S SIGNATURE [Signature] OFFICER'S SIGNATURE & A# [Signature] TIME AND DATE REC'D 1908 4/17/08

ILS--does NOT handle.

DO NOT WRITE BELOW THIS LINE - FOR I.L.S. USE ONLY

ILS has no idea where your requests are.
All tank orders were forwarded to Bonds/
Fines.

NOTE: INMATE LEGAL REQUESTS THAT ARE NOT COMPLETELY FILLED OUT WITH INMATE'S NAME, BOOKING NUMBER, LOCATION, ETC. WILL BE RETURNED UNFILLED.

C.C. Bonds / Fines

INMATE LEGAL REQUEST

1.4

Name known as John Stuart Date 4/18/08
Booking # P4058817 Facility 4th Ave
Date of Birth Born 6/21/62 Housing/Cell # 3B1.4

PRO-PER STATUS:

CRIMINAL CR# 2008-006332 CIVIL ACTION CV# _____
~~CRIMINAL CR~~ & CR 2008-106594 DOMESTIC DR# _____

CHECK APPROPRIATE BOX

I.L.S.

INMATE LEGAL SERVICES REQUEST:

- COPIES
- DELIVERY
- FILING
- OTHER
- FORMS
- LEGAL SUPPLIES
- LEGAL RESEARCH
- MAILINGS
- MARRIAGE
- MISSING/LOST DOCUMENTS
- NOTARY
- PICK-UP
- RETURNS

REC'D APR 28 2008
RET'D APR 18 2008

PRINT ONLY

PLEASE EXPLAIN YOUR REQUEST OR QUESTION: Comptroller General - General Accounting Office - General Service Administration
Form 24 BID BOND(s) Form 25 PERFORMANCE BOND(s)
Form 25A PAYMENT BOND(s)

INMATE'S SIGNATURE [Signature] OFFICER'S SIGNATURE & A# Cell 99806 TIME AND DATE REC'D 1908 4/17/08

ILS does NOT handle.

DO NOT WRITE BELOW THIS LINE - FOR I.L.S. USE ONLY

ILS has no idea where your requests are.
All tank orders were forwarded to Bonds/
Fines.

NOTE: INMATE LEGAL REQUESTS THAT ARE NOT COMPLETELY FILLED OUT WITH INMATE'S NAME, BOOKING NUMBER, LOCATION, ETC. WILL BE RETURNED UNFILLED.

CC: Bonds/Fines

INMATE LEGAL REQUEST

Name John Stuart Date 4/13/08
Booking # P405881 Facility 4th Ave.
Date of Birth 6/21/62 Housing/Cell # 3B1.4

PRO-PER STATUS:

CRIMINAL CR# 2008-006332-001 DT CIVIL ACTION CV# _____
CIVIL RIGHTS _____ DOMESTIC DR# _____

CHECK APPROPRIATE BOX

INMATE LEGAL SERVICES REQUEST:

- | | | | |
|---|---|---|----------------------------------|
| <input type="checkbox"/> COPIES | <input type="checkbox"/> FORMS | <input type="checkbox"/> MAILINGS | <input type="checkbox"/> NOTARY |
| <input type="checkbox"/> DELIVERY | <input type="checkbox"/> LEGAL SUPPLIES | <input type="checkbox"/> MARRIAGE | <input type="checkbox"/> PICK-UP |
| <input type="checkbox"/> FILING | <input type="checkbox"/> LEGAL RESEARCH | <input type="checkbox"/> MISSING/LOST DOCUMENTS | <input type="checkbox"/> RETURNS |
| <input checked="" type="checkbox"/> OTHER | | | |

I.L.S.
REC'D APR 14 2008
RET'D APR 14 2008

PRINT ONLY

PLEASE EXPLAIN YOUR REQUEST OR QUESTION: All Accounting information on case.
Certified copies of: 1) BID BOND 2) PAYMENT BOND
3) PERFORMANCE BOND 4) ADMIRALTY BOND
NAME & address of "HOLDER IN DUE COURSE" OF ALL NOTES on ALL BONDS
Copies of ALL documents showing ties between JOHN STUART and the man, John Stuart

INMATE'S SIGNATURE [Signature] OFFICER'S SIGNATURE & A# [Signature] TIME AND DATE REC'D 1800/04/13/08

DO NOT WRITE BELOW THIS LINE - FOR I.L.S. USE ONLY

ILS does NOT handle.

NOTE: INMATE LEGAL REQUESTS THAT ARE NOT COMPLETELY FILLED OUT WITH INMATE'S NAME, BOOKING NUMBER, LOCATION, ETC. WILL BE RETURNED UNFILLED.

cc: Bonds / Fines

ILLEGIBLE DOCUMENTS

This document, papers, attachments or portions thereof are illegible because of the quality of the original document presented at the time of filing.

Documents: This image contains a true copy of the original document.

Photographs: This image contains the best possible image of the photograph submitted.

INMATE LEGAL REQUEST

Name John Swartz Date 4/12/08
Booking # D405881 Facility 4th Ave
Date of Birth 6/21/62 Housing/Cell # 3B100/382-4B

PRO-PER STATUS:

CRIMINAL CR# Unknown CIVIL ACTION CV# _____
CIVIL RIGHTS 1983 DOMESTIC DR# _____

CHECK APPROPRIATE BOX

INMATE LEGAL SERVICES REQUEST:

- COPIES FORMS MAILINGS MARRIAGE PICK-UP
 DELIVERY LEGAL SUPPLIES MISSING/LOST DOCUMENTS RETURNS
 FILING LEGAL RESEARCH NOTARY
 OTHER ① Grand jury transcripts, charging instrument, BID BOND

I.L.S.
REC'D APR 14 2008
RET'D APR 14 2008

PRINT ONLY

PLEASE EXPLAIN YOUR REQUEST OR QUESTION:

Pen Petitions (3) Motions (4)
*A.R.S. Hand book, legal pad, Pencils, eraser
*All Rules on sealed documents. Limits requirements.
how much time to apply to unseal after judge sealed
*Info on §1983 civil action

INMATE'S SIGNATURE [Signature] OFFICER'S SIGNATURE & # SPINNEL A1894 TIME AND DATE REC'D 1030 04-12-08

DO NOT WRITE BELOW THIS LINE - FOR I.L.S. USE ONLY

① MOTION TO REQUEST TRANSCRIPTS
② The information you requested is not available through
* You are represented by counsel and have access to the courts through him or her. Please I.L.S. refer these requests to your attorney.

NOTE: INMATE LEGAL REQUESTS THAT ARE NOT COMPLETELY FILLED OUT WITH INMATE'S NAME, BOOKING NUMBER, LOCATION, ETC. WILL BE RETURNED UNFILLED.



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You Searched for: **1099 old**

Summaries: [Show](#) | [Hide](#)

1966 results found, top 500 displayed

Sort by: [Relevance](#) | [Date](#)

Results: 1-10 ▶

- | | |
|---|--|
| <p>2008 Form 1099-OID </p> <p>Original Issue Discount</p> <p>... Form 1099-OID ... to issue or file Form 1099- OID showing the OID or stated interest allocable to ... Treasury -Internal Revenue Service Form 1099-OID \$ \$Form 1099-OID Original issue discount on U ...</p> <p>http://www.irs.gov/pub/irs-pdf/f1099oid.pdf - 58.1KB</p> | <p>7% </p> <p>04 Oct 07</p> <p>Highlight Term(s)</p> |
| <p>A Guide to Information Returns</p> <p>... 1099-R, 1099-LTC ... Original issue discount (OID) ... 1099-OID ...</p> <p>http://www.irs.gov/efile/article/0,,id=98114,00.html - 49.6KB</p> | <p>5% </p> <p>08 Nov 07</p> <p>Highlight Term(s)</p> |
| <p>2008 Instruction 1099-INT & OID </p> <p>Instructions for Forms 1099-INT and 1099-OID</p> <p>... Service 2008 Instructions for Forms 1099-INT and 1099-OID Interest excluded from reporting. You ... the taxable interest and the OID on Form 1099-OID. It is of your trade ... interest on Form interest, or 1099-INT and the OID on Form 1099-OID. 3. From whom you withheld ...</p> <p>http://www.irs.gov/pub/irs-pdf/i1099int.pdf - 62.0KB</p> | <p>5% </p> <p>02 Oct 07</p> <p>Highlight Term(s)</p> |
| <p>2007 Instruction 1099-INT & OID </p> <p>Instructions for Forms 1099-INT and 1099-OID</p> <p>... Service 2007 Instructions for Forms 1099-INT and 1099-OID • Electronic reporting requirements Section references ... for Box 1. on Forms 1099-INT and 1099-OID, respectively, if that amount interest ... INT is required to be 1099-INT and 1099-OID, as well as additional information ...</p> <p>http://www.irs.gov/pub/irs-pdf/i1099int_07.pdf - 66.9KB</p> | <p>5% </p> <p>04 May 07</p> <p>Highlight Term(s)</p> |
| <p>Instructions for Forms 1099-INT and 1099-OID (2008)</p> <p>... for Forms 1099-INT and 1099-OID (2008) ... Instructions for Forms 1099-INT and 1099-OID (2008) ... Instructions for Forms 1099-INT and 1099-OID - Introductory Material ...</p> <p>http://www.irs.gov/instructions/i1099int/index.html - 15.4KB</p> | <p>3% </p> <p>15 Mar 08</p> <p>Highlight Term(s)</p> |
| <p>Instructions for Forms 1099-INT and 1099-OID (2008)</p> <p>... the taxable interest and the OID on Form 1099-OID. It is not necessary to ... necessary to file both Forms 1099-INT and 1099-OID. On Form 1099-OID, report the interest in box ... report the interest on Form 1099-INT and the OID on Form 1099-OID. ...</p> <p>http://www.irs.gov/instructions/i1099int/ar02.html - 86.5KB</p> | <p>3% </p> <p>15 Mar 08</p> <p>Highlight Term(s)</p> |
| <p>Instructions for Forms 1099-INT and 1099-OID (2008)</p> <p>... for Forms 1099-INT and 1099-OID (2008) ... Instructions for Forms 1099-INT and 1099-OID - Introductory Material ... 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G ...</p> <p>http://www.irs.gov/instructions/i1099int/ar01.html - 14.9KB</p> | <p>3% </p> <p>15 Mar 08</p> <p>Highlight Term(s)</p> |
| <p>Missing a Form 1099?</p> <p>... a Form 1099? ... Missing a Form 1099? ... Form 1099-OID, Original Issue Discount ...</p> <p>http://www.irs.gov/newsroom/article/0,,id=106530,00.html - 13.4KB</p> | <p>3% </p> <p>05 Feb 08</p> <p>Highlight Term(s)</p> |
| <p>Instructions for Forms 1099-INT and 1099-OID (2008)</p> <p>... the taxable interest and the OID on Form 1099-OID. It is not necessary to ... necessary</p> | <p>3% </p> <p>15 Dec 07</p> |

to file both Forms **1099-INT** and **1099-OID**. On Form **1099-OID**, report the interest in box ... report the interest on Form **1099-INT** and the **OID** on Form **1099-OID**. ...
<http://www.irs.gov/instructions/i1099intvar02.html> - 86.5KB

Highlight Term(s)

2008 Form 1099-INT 

3% 

Interest Income

04 Oct 07

... Form **1099-INT** ... Treasury -Internal Revenue Service Form **1099-INT** Form **1099-INT** For Payer For Privacy ... the 2008 Instructions for Forms **1099-INT** and **1099-OID**. To order these instructions and ...
<http://www.irs.gov/pub/irs-pdf/i1099int.pdf> - 55.9KB

Highlight Term(s)



File Format Description

Results: 1-10 ▶

Attention:

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do not file copy A with the IRS. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty of \$50 per information return may be imposed for filing forms that cannot be scanned.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or Order Information Returns and Employer Returns Online, and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

9696

 VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2008	OMB No. 1545-0117	2008	Original Issue Discount
		\$	2 Other periodic interest		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		5 Description	\$		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations	\$		
City, state, and ZIP code		7 Investment expenses	\$		
Account number (see instructions)	2nd TIN not: <input type="checkbox"/>	[REDACTED]			

Form **1099-OID**

Cat. No. 14421R

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2008*	OMB No. 1545-0117 2008 Form 1099-OID	Original Issue Discount
		\$		
		2 Other periodic interest		
		\$		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Description	\$	
		6 Original issue discount on U.S. Treasury obligations*	\$	
		7 Investment expenses	\$	
Account number (see instructions)		* This may not be the correct figure to report on your income tax return. See instructions on the back.		

Form **1099-OID**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Original issue discount (OID) is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). OID is taxable as interest over the life of the obligation. If you are the holder of an OID obligation, generally you must include an amount of OID in your gross income each year you hold the obligation. Obligations that may have OID include a bond, debenture, note, certificate, or other evidence of indebtedness having a term of more than 1 year. For example, the OID rules may apply to certificates of deposit (CDs), time deposits, bonus savings plans, and other deposit arrangements, especially if the payment of interest is deferred until maturity. In addition, the OID rules apply to Treasury inflation-indexed securities. See Pub. 550, Investment Income and Expenses, for more information.

If, as the record holder, you receive Form 1099-OID showing amounts belonging to another person, you are considered a nominee recipient. Complete a Form 1099-OID for each of the other owners showing the amounts allocable to each. File Copy A of the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner as the "recipient." File Form(s) 1099-OID with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show amounts owned by the other. If you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file Form 1099-OID showing the OID or stated interest allocable to the seller/buyer of the obligation.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Box 1. Shows the OID on the obligation for the part of the year you owned it. Report the amount in box 1 as interest income on your income tax return. However, depending on the type of debt instrument, the issue or acquisition date, and other factors (for example, if you paid acquisition or bond premium, or the obligation is a

stripped bond or coupon), you may have to figure the correct amount of OID to report on your return. See Pub. 1212, Guide to Original Issue Discount (OID) Instruments, for details on how to figure the correct OID.

Box 2. Shows other interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your tax return. If you disposed of the obligation or acquired it from another holder during the year, see Pub. 550 for reporting instructions. If there is an amount in both boxes 2 and 6, the amount in box 2 is interest on a U.S. Treasury obligation and is exempt from state and local income taxes.

Box 3. Shows interest or principal forfeited if you withdrew the money before the maturity date of the obligation, such as from a CD. You may deduct this amount to figure your adjusted gross income on your income tax return. See the instructions for Form 1040 to see where to take the deduction.

Box 4. Shows backup withholding. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number (TIN) or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows the identification number (CUSIP number) or description of the obligation. The description may include the stock exchange, issuer, coupon rate, and year of maturity.

Box 6. Shows OID on a U.S. Treasury obligation for the part of the year you owned it. Report this amount as interest income on your federal income tax return, and see Pub. 1212 to figure any appropriate adjustments to this amount. This OID is exempt from state and local income taxes and is not included in box 1.

Box 7. Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 2.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2008	OMB No. 1545-0117
		2 Other periodic interest	2008 Form 1099-OID
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		\$	\$
		5 Description	6 Original issue discount on U.S. Treasury obligations
		7 Investment expenses	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	

Original Issue Discount

Copy C For Payer

Form 1099-OID

Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-OID are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 Instructions for Forms 1099-INT and 1099-OID. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have

software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

Foreign recipient. If the recipient is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Need help? If you have questions about reporting on Form 1099-OID, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.



A Guide to Information Returns

Introduction

The Information Reporting Program Website is designed to help you meet your Information Reporting Requirements. Included are help-line telephone numbers and direct links to aid you in reporting information returns. You will also find information about how to file returns electronically or magnetically.

What is an Information Return?

An information return is a tax document businesses are required to file to report certain business transactions to the Internal Revenue Service (IRS). The requirement to file Information Returns is mandated by the Internal Revenue Service and associated regulations.

Who must file Information Returns?

Any person, including a corporation, partnership, individual, estate, and trust, who make reportable transactions during the calendar year must file information returns to report those transactions to the IRS. Persons required to file Information Returns to the IRS must also furnish statements to the recipients of the income. Filers who have 250 or more must file these returns electronically or magnetically.

Types of Payments

Below is an alphabetical list of some payments and the forms to file and report them. However, it is not a complete list of all payments, and the absence of a payment from the list does not indicate that the payment is not reportable. For information on a specific type of payment, see the separate instructions for the form(s) listed.

Type of Payment	Report on Form
Abandonment	1099-A
Accelerated death benefits	1099-LTC
Advance earned income credit	W-2
Agriculture payments	1099-G
Allocated tips	W-2
Annuities	1099-R
Attorneys, fees and gross proceeds	1099-MISC
Auto reimbursements: Employee	W-2
Auto reimbursements: Nonemployee	1099-MISC
Awards: Employee	W-2
Awards: Nonemployee	1099-MISC
Barter exchange income	1099-B
Bonuses: Employee	W-2
Bonuses: Nonemployee	1099-MISC
Broker transactions	1099-B
Cancellation of debt	1099-C
Capital gain distributions	1099-DIV
Car expense: Employee	W-2
Car expense: Nonemployee	1099-MISC
Charitable gift annuities	1099-R
Commissions: Employee	W-2
Commissions: Nonemployee	1099-MISC
Commodities transactions	1099-B
Compensation: Employee	W-2
Compensation: Nonemployee	1099-MISC
Crop insurance proceeds	1099-MISC

Damages	1099-MISC
Death benefits	1099-R
Death benefits: Accelerated	1099-LTC
Debt cancellation	1099-C
Dependent care payments	W-2
Direct rollovers	1099-R, 5498
Direct sales of consumer products for resale	1099-MISC
Directors fees	1099-MISC
Discharge of indebtedness	1099-C
Dividends	1099-DIV
Education IRA contributions	5498
Education IRA distributions	1099-R
Education loan interest	1098-E
Employee business expense Reimbursement	W-2
Employee compensation	W-2
Excess deferrals, excess contributions, distributions of	1099-R
Fees: Employee	W-2
Fees: Nonemployee	1099-MISC
Fishing boat crew members proceeds	1099-MISC
Fish purchases for cash	1099-MISC
Foreclosures	1099-A
Foreign persons U.S source income	1042-S
401(k) contributions	W-2
404(k) dividend	1099-DIV
Gambling winnings	W-2G
Golden parachute: Employee	W-2
Golden parachute: Nonemployee	1099-MISC
Grants, taxable	1099-G
Health care services	1099-MISC
Income tax refunds, state and local	1099-G
Indian gaming profits paid to tribal members	1099-MISC
Interest income	1099-INT
Interest, mortgage	1098
IRA contributions	5498
IRA distributions	1099-R
Life insurance contract distributions	1099-R, 1099-LTC
Liquidation, distributions in	1099-DIV
Loans, distribution from pension plan	1099-R
Long-term care benefits	1099-LTC
Medical savings accounts: Contributions	5498-MSA
Medical savings accounts: Distributions	1099-MSA
Medicare+Choice Medical Savings Accounts: Contributions	5498-MSA
Medicare+Choice Medical Savings Accounts: Distributions	1099-MSA
Medical services	1099-MISC
Mileage: Employee	W-2
Mileage: Nonemployee	1099-MISC
Military retirement	1099-R
Mortgage interest	1098
Moving expense	W-2
Nonemployee compensation	1099-MISC
Nonqualified plan distribution	W-2
Nonqualified plan distribution: Beneficiaries	1099-R
Original issue discount (OID)	1099-OID
Patronage dividends	1099-PATR
Pensions	1099-R
Points	1098

Prizes: Employee	W-2
Prizes: Nonemployee	1099-MISC
Profit-sharing plan	1099-R
PS 58 costs	1099-R
Punitive damages	1099-MISC
Qualified plan distributions	1099-R
Qualified state tuition program payments	1099-G
Real estate transactions	1099-S
Recharacterized IRA contributions	1099-R, 5498
Refunds, state and local tax	1099-G
Rents	1099-MISC
Retirement	1099-R
Roth conversion IRA contributions	5498
Roth conversion IRA distributions	1099-R
Roth IRA contributions	5498
Roth IRA distributions	1099-R
Royalties	1099-MISC
Timber, pay-as-cut contract	1099-S
Sales: Real estate	1099-S
Sales: Securities	1099-B
Section 1035 exchange	1099-R
SEP contributions	W-2, 5498
SEP distributions	1099-R
Severance pay	W-2
Sick pay	W-2
SIMPLE contributions	W-2, 5498
SIMPLE distributions	1099-R
Student loan interest	1098-E
Substitute payments in lieu of dividends or tax-exempt interest	1099-MISC
Supplemental unemployment	W-2
Tax refunds, state and local	1099-G
Tips	W-2
Tuition	1098-T
Unemployment benefits	1099-G
Vacation allowance: Employee	W-2
Vacation allowance: Nonemployee	1099-MISC
Wages	W-2

Guide to Information Returns.

An information Return Guide is provided with a list of all the information returns and what is reported on them. 250 or more of any one type of these forms require electronic or magnetic media filing with IRS.

Form	Title	What to Report	Amounts to Report	Due Date to IRS	Due Date to Recipient (unless indicated otherwise)
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	Payments subject to withholding under Chapter 3 of the Code, including interest, dividends, royalties, pensions and annuities, gambling winnings, and compensation for personal	All amounts, except \$10 or more for interest on U.S. deposits paid to Canadian nonresident aliens.	March 15	March 15

		services.			
1098	Mortgage Interest Statement	Mortgage interest (including points) you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	February 28	(To Payer/Borrower) January 31
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	February 28	January 31
1098-T	Tuition Payments Statement	Qualified tuition and related expenses, reimbursements or refunds, and scholarships or grants (optional).	See instructions	February 28	January 31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are lender.	All amounts	February 28	(To borrower) January 31
1099-B	Proceeds from Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	February 28	January 31
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal government, a credit union, RTC, FDIC, NCUA, a military department, the U.S. Postal Service, the Postal Rate Commission, or any organization having a significant trade or business of lending money.	\$600 or more	February 28	January 31
1099-Div	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions, that were paid on stock, and liquidation distributions.	\$10 or more, except \$600 or more for liquidations	February 28	January 31
1099-G	Certain Government and Qualified State Tuition Program Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, taxable grants, and earnings from a qualified state tuition program	Any amount for a QSTP; \$10 or more for refunds and unemployment; \$600 or more for all others.	February 28	January 31

		(QSTP).			
1099-INT	Interest Income	Interest Income.	\$10 or more (\$600 or more in some cases)	February 28	January 31
1099-LTC	Long Term Care and Accelerated Death Benefits	Payments under a long term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	February 28	January 31
1099-MISC	Miscellaneous Income (Also, use this form to report the occurrence of direct sales of \$5000 or more of consumer goods for resale.)	Rent or royalty payments; prizes or awards that are not for services, such as winnings on TV or radio shows.	\$600 or more, except \$10 or more for royalties	February 28	January 31
		Payments to crewmembers by owners or operators of fishing boats including payments of proceed from sale of catch.	All amounts		
		Payments to a physician, physician's corporation, or other supplier of health or medical services. Issued mainly by medical assistance programs or health and accident insurance plans.	\$600 or more		
		Payments for services performed for a trade or business by people not treated as its employees. Example: fees to subcontractors or directors, and golden parachute payments.	\$600 or more		
		Fish purchases paid in cash for resale.	\$600 or more		
		Substitute dividend and tax-exempt interest payments reportable by brokers	\$10 or more		
		Crop insurance proceeds	\$600 or more		
		Gross Proceeds paid to attorneys	All amounts		
1099-MSA	Distributions From an MSA or Medicare+Choice MSA	Distributions from a medical savings account (MSA) or Medicare+Choice MSA	All amounts	February 28	January 31

1099-OID	Original Issue Discount	Original Issue Discount	\$10 or more	February 28	January 31
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from cooperatives to their patrons.	\$10 or more	February 28	January 31
1099-R	Distributions From Pensions, Annuities, Retirement or profit-sharing Plans, IRAs, Insurance Contracts, Etc.	Distributions from retirement or profit-sharing plans, any IRA, or insurance contracts, and IRA recharacterizations.	\$10 or more	February 28	January 31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate	Generally, \$600 or more	February 28	January 31
4789	Currency Transaction Report	Each deposit withdrawal, exchange or currency, or other payment or transfer by, through, or to financial institutions (other than casinos)	Over \$10,000	15 days after date of transaction	
5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations	U.S. Persons who are officers, directors, or shareholders in certain foreign corporations report information required by sections 6035, 6038, and 6046 and to compute income from controlled foreign corporations under sections 951-964.	See form instructions	Due date of income tax return	None
5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	Transactions between a 25% foreign-owned domestic corporation or a foreign corporation engaged in a trade or business in the United States and a related party as required by sections 6038A and 6038C.	See form instructions	Due date of income tax return	None
5498	IRA Contribution Information	Contributions (including rollover contributions) to any individual retirement arrangement (IRA) including SEP, SIMPLE, Roth IRA, and Ed IRA; Roth conversions; IRA recharacterizations; and the fair market value of the account.	All amounts	May 31	(To Participant) For value of account and for education IRA contributions, January 31; for all other contributions, May 31
5498-	MSA or	Contributions to a	All amounts	May 31	(To Participant)

MSA	Medicare+Choice MSA Information	medical savings account (MSA) and the fair market value of an MSA or Medicare+Choice MSA.			May 31
8027	Employer's Annual Information Return of Tip Income and Allocated Tips	Receipts from large food or beverage operations, tips reported by employees, and allocated tips	See separate instructions	Last day of February	Allocated tips are shown on Form W-2, due January 31
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	Payments in cash (including certain monetary instruments) or foreign currency received in one transaction, or two or more related transactions, in the course of a trade or business. Does not apply to banks and financial institutions filing Form 4789, and casinos that are required to report such transactions of Form 8362, Currency Transaction Report by Casinos, or, generally, to transactions outside the United States.	Over \$10,000	15 days after date of transaction	(To Payer) January 31
8308	Report of a Sale or Exchange of Certain Partnership Interests	Sale or exchange of a partnership interest involving unrealized receivables or inventory items.	(Transaction only)	Generally attach to Form 1065 or 1065-B	(To Transferor and Transferee) January 31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machings, sweepstakes, wagering pools, etc.	Generally, \$600 or more; \$1,200 or more from bingo or slot machines; \$1,500 or more from keno	February 28	January 31
926	Return by a U.S. Transferor of Property to a Foreign Corporation	Transfers of property to a foreign corporation and to report information under section 6038B.	See form instructions	Attach to tax return	None
W-2	Wage and Tax Statement	Wages, tips, other compensation; social security, Medicare, withheld income taxes; and advance earned income credit (EIC) payments. Include bonuses, vacation allowances, severance pay, certain moving	See separate instructions	To SSA Last day of February	January 31

		expense payments, some kinds of travel allowances, and third-party payments of sick pay.			
TD F 90-22.1	Report of Foreign Bank and Financial Accounts	Financial interest in or signature or other authority over a foreign bank account, securities account, or other financial account.	Over \$10,000	To Treasury Dept. June 30	None

2008



Department of the Treasury
Internal Revenue Service

Instructions for Forms 1099-INT and 1099-OID

Section references are to the Internal Revenue Code unless otherwise noted.

Reminder

General instructions. In addition to these specific instructions, you should also use the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G. Those general instructions include information about the following topics.

- Backup withholding.
- Electronic reporting requirements.
- Penalties.
- Who must file (nominee/middleman).
- When and where to file.
- Taxpayer identification numbers.
- Statements to recipients.
- Corrected and void returns.
- Other general topics.

You can get the general instructions from the IRS website at www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

Specific Instructions for Form 1099-INT

File Form 1099-INT, Interest Income, for each person:

1. To whom you paid amounts reportable in boxes 1, 3, and 8 of at least \$10 (or at least \$600 of interest paid in the course of your trade or business described in the instructions for *Box 1. Interest Income* on page 2),
2. For whom you withheld and paid any foreign tax on interest, or
3. From whom you withheld (and did not refund) any federal income tax under the backup withholding rules regardless of the amount of the payment.

Report only interest payments made in the course of your trade or business including federal, state, and local government agencies and activities deemed nonprofit, or for which you were a nominee/middleman. Report tax-exempt interest, including exempt-interest dividends from a regulated investment company (RIC), only on Form 1099-INT. You do not need to report tax-exempt interest that is original issue discount (OID). Report interest that is taxable OID in box 1 or 6 of Form 1099-OID, Original Issue Discount, not on Form 1099-INT.

Canadian nonresident aliens. If you pay U.S. bank deposit interest of at least \$10 to a nonresident alien who resides in Canada, you may have to report the interest on Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. This interest is not subject to backup withholding. See the Instructions for Form 1042-S.

Exceptions to reporting. No Form 1099-INT is required to be filed for payments made to exempt recipients or for interest excluded from reporting.

Exempt recipients. You are not required to file Form 1099-INT for payments made to certain payees including but not limited to a corporation, a tax-exempt organization, any IRA, Archer MSA, or health savings account (HSA), a U.S. agency, a state, the District of Columbia, a U.S. possession, a registered securities or commodities dealer, nominees or custodians, brokers, or notional principal contract (swap) dealers. For additional exempt recipients, see Regulations section 1.6049-4 for more information.

Interest excluded from reporting. You are not required to file Form 1099-INT for interest on an obligation issued by an individual, interest on amounts from sources outside the United States paid outside the United States by a non-U.S. payer or non-U.S. middleman, certain portfolio interest, interest on an obligation issued by an international organization and paid by that organization, and payments made to a foreign beneficial owner or foreign payee. See Regulations section 1.6049-5 for more information.

Other exception. Do not report tax-deferred interest, such as interest that is earned but not distributed from an IRA.

When is a payment made? Generally, interest is paid when it is credited or set apart for a person without any substantial limitation or restriction as to the time, manner, or condition of payment. The interest must be made available so that it may be drawn on at any time and its receipt brought within the control and disposition of the person.

For payments made on obligations subject to transactional reporting (for example, savings bonds, interest coupons, and other demand obligations), interest is paid at the time the obligation is presented for payment. For example, interest on a coupon detached from a bond is paid when it is presented for payment.

Reporting interest and OID. If you are reporting interest and original issue discount (OID) on any obligation, you may report both the taxable interest and the OID on Form 1099-OID. It is not necessary to file both Forms 1099-INT and 1099-OID. On Form 1099-OID, report the interest in box 2 and the OID in box 1 or 6. However, you may choose to report the interest on Form 1099-INT and the OID on Form 1099-OID.

Statements to recipients. If you are required to file Form 1099-INT, you must furnish a statement to the recipient. For more information about the requirement to furnish an official form or acceptable substitute statement to recipients in person, by statement mailing, or electronically, see part M in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G. If you have furnished Forms 1099-INT to a recipient for amounts received during the year at the time of the transactions, such as you might have done for window transactions, do not include these same amounts in a Form 1099-INT furnished to the same recipient for other payments during the year.

Account number. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one Form 1099-INT. Additionally, the IRS encourages you to designate an account number for all Forms 1099-INT that you file. See part L in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

2nd TIN not. You may enter an "X" in this box if you were notified by the IRS twice within 3 calendar years that the payee provided an incorrect taxpayer identification number (TIN). If you mark this box, the IRS will not send you any further notices about this account. However, if you received both IRS notices in the same year, or if you received them in different years but they both related to information returns filed for the same year, do not check the box at this time. For purposes of the two notices in 3-year rule, you are considered to have received one notice. You are not required to send a second "B" notice upon receipt of the second notice. See part N in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G for more information.



For information on the TIN Matching System offered by the IRS, see page 2 in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Payer's RTN (optional). If you are a financial institution that wishes to participate in the program for direct deposit of refunds, you may enter your routing and transit number (RTN).

Box 1. Interest Income

Enter interest not included in box 3. Include amounts of \$10 or more, whether or not designated as interest, that are paid or credited to the person's account by savings and loan associations, mutual savings banks not having capital stock represented by shares, building and loan associations, cooperative banks, homestead associations, credit unions, or similar organizations. Include interest on bank deposits, accumulated dividends paid by a life insurance company, indebtedness (including bonds, debentures, notes, and certificates other than those of the U.S. Treasury) issued in registered form or of a type offered to the public, or amounts from which you withheld federal income tax or foreign tax. In addition, report interest of \$10 or more accrued to a trust interest holder (TIH) of a widely held fixed investment trust (WHFIT), a real estate mortgage investment conduit (REMIC), a financial asset securitization investment trust (FASIT) regular interest holder, or paid to a collateralized debt obligation (CDO) holder, as explained below.

Also include interest of \$600 or more paid in the course of your trade or business not meeting the above criteria, such as interest on delayed death benefits paid by a life insurance company, interest received with damages, interest on a state or federal income tax refund, or interest attributable to a swap with significant nonperiodic payments.

Include in box 1 any accrued interest on bonds sold between interest dates (or on a payment date). Also show OID on short-term obligations of 1 year or less and interest on all bearer certificates of deposit.

Do not include in box 1 interest on tax-free covenant bonds or dividends from money market funds (which are reportable on Form 1099-DIV). Do not include any description in box 1.

Interest from clean renewable energy bonds and Gulf tax credit bonds. Report amounts of \$10 or more on clean renewable energy bonds and Gulf tax credit bonds. Treat these amounts as paid on the credit allowance date. The credit allowance dates are March 15, June 15, September 15, December 15, and the last day on which the bond is outstanding. For bonds issued during the 3-month period ending on a credit allowance date and for bonds which are redeemed or mature, the amount of the credit is determined ratably based on the portion of the 3-month period during which the bond is outstanding.

Generally, interest paid is not required to be reported to the list of recipients below. However, if they are holders of clean renewable energy bonds or Gulf tax credit bonds, the interest must be reported.

- A corporation,
- A dealer in securities or commodities required to register as such under the laws of the United States, a state, the District of Columbia, or a possession of the United States,
- A real estate investment trust as defined in section 856,
- An entity registered at all times during the tax year under the Investment Company Act of 1940,
- A common trust fund as defined in section 584(a), or
- Any trust which is exempt from tax under section 664(c).

Box 2. Early Withdrawal Penalty

Enter interest or principal forfeited because of an early withdrawal of time deposits, such as an early withdrawal from a certificate of deposit (CD), that is deductible from gross income by the recipient. Do not reduce the amount reported in box 1 by the amount of the forfeiture. For detailed instructions for determining the amount of forfeiture deductible by the depositor, see Rev. Ruls. 75-20, 1975-1 C.B. 29, and 75-21, 1975-1 C.B. 367.

Box 3. Interest on U.S. Savings Bonds and Treas. Obligations

Enter interest on U.S. Savings Bonds, Treasury bills, Treasury notes, and Treasury bonds. Do not include in box 1.

If you make payment on a U.S. Savings Bond or other U.S. obligation on which interest is reportable, enter your name, address, and federal identification number on Form 1099-INT and Form 1096, Annual Summary and Transmittal of U.S. Information Returns, not those of the U.S. Treasury Department or the Bureau of Public Debt.

Box 4. Federal Income Tax Withheld

Enter backup withholding. For example, if a recipient does not furnish its TIN to you in the manner required, you must backup withhold at a 28% rate on payments required to be reported in box 1 (which may be reduced by the amount reported in box 2), box 3, and box 8 on this form.

For information on requesting the recipient's TIN, see part J in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Box 5. Investment Expenses

For single-class REMICs only, see *Box 5. Investment Expenses* under *Rules for REMICs, FASITs, and Issuers of CDOs* below.

Box 6. Foreign Tax Paid

Enter any foreign tax withheld and paid on interest. Report this amount in U.S. dollars.

Box 7. Foreign Country or U.S. Possession

Enter the name of the foreign country or U.S. possession to which the withheld tax applies.

Box 8. Tax-Exempt Interest

Enter interest of \$10 or more that is credited or paid to the person's account if that interest is used to finance government operations and is issued by a state, the District of Columbia, a U.S. possession, an Indian tribal government, or a political subdivision. A political subdivision includes port authorities, toll road commissions, utility services authorities, community redevelopment agencies, and qualified volunteer fire departments. Include in box 8 any accrued interest on these bonds sold between interest dates (or on a payment date). Also include any exempt-interest dividends from a regulated investment company (RIC). Do not include any exempt-interest dividends on Form 1099-DIV, Dividends and Distributions.

No information reporting for tax-exempt OID under section 6049 will be required until such time as the IRS and Treasury provide future guidance.

Include specified private activity bond interest in box 9 and in the total for box 8. See the instruction for box 9 below.

Box 9. Specified Private Activity Bond Interest

Enter interest of \$10 or more of interest from specified private activity bonds. Generally, "specified private activity bond" means any private activity bond defined in section 141 and issued after August 7, 1986. See section 57(a)(5) for more details. Also see the Instructions for Form 6251, Alternative Minimum Tax—Individuals.

Include exempt-interest dividends paid by a RIC on specified private activity bonds to the extent that the dividends are attributable to interest on the bonds received by the RIC minus an allocable share of the expenses.

Rules for Widely Held Fixed Investment Trusts (WHFITs)

Trustees and middlemen must report the gross amount of interest attributable to the TIH for the calendar year on Form 1099-INT if that amount exceeds \$10. If the trustee provides WHFIT information using the safe harbor rules in Regulations section 1.671-5(f)(1) or (g)(1), the trustee or middleman must determine the amounts reported on Form 1099-INT under Regulations section 1.671-5(f)(2) or (g)(2), as appropriate.

Requirement to furnish a tax information statement to the TIH. A tax information statement that includes the information provided to the IRS on Form 1099-INT, as well as additional information identified in Regulations section 1.671-5(e) must be provided to TIHs. The written tax information statement must be furnished to the TIH by March 15. The amount of an item of a trust expense that is attributable to a TIH must be included on the tax information statement provided to the TIH and is not required to be included in box 5 on the Form 1099-INT.

For more filing requirements, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Rules for REMICs, FASITs, and Issuers of CDOs



These reporting rules apply only to FASITs in existence on October 22, 2004, to the extent that regular interests issued by the FASIT before that date continue to remain outstanding in accordance with the original terms of issue.

REMICs, holders of ownership interests in FASITs, issuers of CDOs, and any broker or middleman who holds as a nominee a REMIC or FASIT regular interest or CDO must file Form 1099-INT. The form is used to report interest of \$10 or more, other than OID, accrued to a REMIC or FASIT regular interest holder during the year or paid to a holder of a CDO. If you are also reporting OID, this interest and the OID can be reported on Form 1099-OID. You do not have to file both Forms 1099-INT and 1099-OID.

You are not required to file or issue Form 1099-INT for exempt recipients including but not limited to the following.

- A corporation.
- A broker.
- A middleman/nominee.
- A financial institution.
- Any IRA or Archer MSA.
- A tax-exempt organization.

For additional exempt recipients, see Regulations section 1.6049-7(c).

Box 1. Interest Income

Report in box 1 the amount of interest, other than OID, accrued to each REMIC or FASIT regular interest holder or paid to a CDO holder for the period during the year for which the return is made. If you are a single-class REMIC (as defined in Temporary Regulations section 1.67-3T(a)(2)(ii)(B)), increase the amount otherwise reportable in box 1 by the regular interest holder's share of investment expenses of the REMIC for the year. No amount should be reported in box 3.

Box 5. Investment Expenses

Enter the regular interest holder's *pro rata* share of investment expenses deductible by a single-class REMIC.

Statements to Holders

For each Form 1099-INT you are required to file, you must furnish a statement to the REMIC or FASIT regular interest holder or CDO holder identified on the form. The statement must contain the information shown on Form 1099-INT, including the legend shown on Copy B of the official Form 1099-INT, and an indication that these items are being furnished to the IRS. The statement also must show the information specified in Regulations section 1.6049-7(f)(2)(i). In addition, the statement furnished by a REMIC must show, for each calendar quarter, the information specified in Regulations section 1.6049-7(f)(3). Also see Regulations section 1.6049-7(f)(3)(ii) for information that may be required to be reported to a real estate investment trust (REIT) that holds a REMIC regular interest.

A single-class REMIC (as defined in Temporary Regulations section 1.67-3T(a)(2)(ii)(B)) must include in the statement the investment expenses paid or accrued during each calendar quarter by the REMIC for which the REMIC is allowed a deduction under section 212 and the proportionate share of those investment expenses allocated to the regular interest holder.

The statement must be furnished to holders by **March 15**. To meet the statement requirement, you may furnish a copy of Form 1099-INT and a separate statement containing the additional information to the REMIC or FASIT regular interest holder or CDO holder.

For information about reporting income to REMIC residual interest holders, see the instructions for Schedule Q (Form 1066), Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation, in the separate Instructions for Form 1066.

Form 8811 and Reporting by Brokers or Middlemen

REMICs and issuers of CDOs must also file Form 8811, Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations, within 30 days after the start-up date of the REMIC or issue date of a CDO. The IRS will use the information on Forms 8811 to update Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information, for use by certain brokers, middlemen, corporations, and others specified in Regulations section 1.6049-7(e)(4). Pub. 938 is available only on the IRS website at www.irs.gov/pub/irs-pdf/p938.pdf.

For the requirements that a REMIC or CDO issuer or a broker or middleman who holds a REMIC or FASIT regular interest or a CDO furnish certain information on request, see Regulations sections 1.6049-7(e) and 1.6049-7(f)(7).

Specific Instructions for Form 1099-OID

File Form 1099-OID, Original Issue Discount, if the original issue discount (OID) includible in gross income is at least \$10 and you are any of the following:

- An issuer with any bond outstanding or other evidence of indebtedness in registered or bearer form issued with OID;
- An issuer of a certificate of deposit (CD) made, purchased, or renewed after 1970 if the CD has OID and a term of more than 1 year (see *Caution* on page 4);
- A financial institution having other deposit arrangements, such as time deposits or bonus-savings plans, if the arrangements have OID and a term of more than 1 year;
- A broker or other middleman holding an OID obligation, including CDs, as nominee for the actual owner;
- A trustee or middleman of a WHFIT or widely held mortgage trust (WHMT); or,
- A real estate mortgage investment conduit (REMIC), a holder of an ownership interest in a financial asset securitization investment trust (FASIT), or an issuer of a collateralized debt obligation (CDO).

Also, file Form 1099-OID for any person for whom you withheld and paid any foreign tax on OID or from whom you withheld (and did not refund) any federal income tax under the backup withholding rules even if the amount of the OID is less than \$10.

Original issue discount. OID is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). A discount of less than $\frac{1}{4}$ of 1% of the stated redemption price at maturity, multiplied by the number of full years from the date of issue to maturity, is considered to be zero.

Reporting OID. You must prepare a Form 1099-OID for each person who is a holder of record of the obligation if the OID includible in the holder's gross income is at least \$10. See the instructions for box 1 on page 4.

Ordinarily, you will file only one Form 1099-OID for the depositor or holder of a particular obligation for the calendar year. If a person holds more than one discount obligation, issue a separate Form 1099-OID for each obligation. However, if a person holds more than one certificate of the same issue for the same period of time during the calendar year, and if Form 1099-OID amounts are proportional, you may treat all such certificates as one discount obligation and file a single Form 1099-OID.

For information about how to compute OID, see sections 1271–1275 and their regulations.

If you are a broker or middleman who holds a bank CD as nominee, whether or not you sold the CD to the owner, you must determine the amount of OID includible in the income of the owner, if any, and report it on Form 1099-OID.

Pub. 1212, Guide to Original Issue Discount (OID) Instruments, contains information on certain outstanding publicly offered discount obligations. It is available on the IRS website at www.irs.gov.

Issuers of certain publicly offered debt instruments having OID must file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments, within 30 days after the date of issuance. The information provided on that form will enable the IRS to update Pub. 1212. See Form 8281 for details.

Exceptions. You are not required to file Form 1099-OID for payments made to certain payees including a corporation, a tax-exempt organization, any IRA, an Archer MSA or Medicare Advantage MSA, a U.S. agency, a state, the District of Columbia, a U.S. possession, or a registered securities or commodities dealer.



Report interest on U.S. Savings Bonds on Form 1099-INT. Also report OID on obligations with a term of 1 year or less on Form 1099-INT.

Reporting interest and OID. If you are reporting stated interest and OID on an obligation, you may report both the taxable interest and the OID on Form 1099-OID. It is not necessary to file both Forms 1099-INT and 1099-OID. On Form 1099-OID, report the interest in box 2 and the OID in box 1 or 6. You may choose to report the interest on Form 1099-INT and the OID on Form 1099-OID. However, you cannot report tax-exempt interest on Form 1099-OID. See *Box 8. Tax-Exempt Interest* on page 2.

Statements to recipients. If you are required to file Form 1099-OID, you must furnish a statement to the recipient. For more information about the requirement to furnish an official form or acceptable substitute statement to recipients in person, by statement mailing, or electronically, see part M in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Account number. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one Form 1099-OID. Additionally, the IRS encourages you to designate an account number for all Forms 1099-OID that you file. See part L in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

2nd TIN not. You may enter an “X” in this box if you were notified by the IRS twice within 3 calendar years that the payee provided an incorrect taxpayer identification number (TIN). If you mark this box, the IRS will not send you any further notices about this account. However, if you received both IRS notices in the same year, or if you received them in different years but they both related to information returns filed for the same year, do not check the box at this time. For purposes of the two notices in 3-year rule, you are considered to have received one notice. You are not required to send a second “B” notice upon receipt of the second notice. See part N in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G for more information.



For information on the TIN Matching System offered by the IRS, see page 2 in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Box 1. Original Issue Discount for 2008

Report the OID on the obligation for the part of the year it was owned by the record holder. Do not include the amount reported in box 6. For a discussion of WHFITs, WHMTs, REMICs, FASITs, and CDOs, see the instructions below.

Box 2. Other Periodic Interest

Enter any stated interest (that is not OID) paid or credited on this obligation during the year. However, you may report any

stated interest that is not OID on Treasury Inflation-Indexed Securities in box 3 of Form 1099-INT rather than in box 2 of Form 1099-OID. Interest reported here must not be reported on Form 1099-INT. For a discussion of REMICs, FASITs, and CDOs, see the instructions below.

Box 3. Early Withdrawal Penalty

Enter interest or principal forfeited because of an early withdrawal, such as an early withdrawal from a CD, that is deductible from gross income by the recipient. Do not reduce the amounts in boxes 1 and 2 by the amount of the forfeiture. For detailed instructions for determining the amount of forfeiture deductible by the holder, see Rev. Ruls. 75-20, 1975-1 C.B. 29, and 75-21, 1975-1 C.B. 367.

Box 4. Federal Income Tax Withheld

Enter backup withholding. For example, if a recipient does not furnish its TIN to you in the manner required, you must backup withhold at a 28% rate. The 28% rate applies to amounts required to be reported in boxes 1, 2, and 6 but limited to the cash paid on these obligations. Before applying the 28% rate, you may reduce the amounts reported in boxes 1 and 2 by the amount reported in box 3.

For information on requesting the recipient's TIN, see part J in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Box 5. Description

Enter the CUSIP (Committee on Uniform Security Identification Procedures) number, if any. If there is no CUSIP number, enter the abbreviation for the stock exchange, the abbreviation for the issuer used by the stock exchange, the coupon rate, and the year of maturity (for example, NYSE XYZ 12½ 25). If the issuer of the obligation is other than the payer, show the name of the issuer.

Box 6. Original Issue Discount on U.S. Treasury Obligations

Enter the OID on a U.S. Treasury obligation for the part of the year it was owned by the record holder. Do not include this amount in box 1. You may enter any stated interest on the Treasury obligation in box 2.

If you make payment on a U.S. Treasury obligation on which OID is reportable, enter your name, address, and federal identification number on Forms 1099-OID and 1096, not those of the U.S. Treasury Department or the Bureau of Public Debt.

Box 7. Investment Expenses

For single-class REMICs only, see *Box 7. Investment Expenses* under *Rules for REMICs, FASITs, and Issuers of CDOs* below.

Rules for Widely Held Fixed Investment Trusts (WHFITs) and Widely Held Mortgage Trusts (WHMTs)

Trustees and middlemen must report the gross amount of OID of the WHFIT that is attributable to the TIH for the calendar year on Form 1099-OID if that amount exceeds \$10. If the trustee provides WHFIT information using the safe harbor rules in Regulations section 1.671-5(f)(1) or (g)(1), the trustee or middleman must determine the amounts reported on Form 1099-OID under Regulations section 1.671-5(f)(2) or (g)(2), as appropriate.

Reporting OID for a widely held mortgage trust (WHMT). If a WHMT has a start-up date before April 13, 1998, trustees and middlemen of the WHMT are not required to report OID information. If the WHMT has a start-up date on or after April 13, 1998, and on or before January 24, 2006, and the trustee has attempted in good faith, but without success, to obtain the historical information required to provide OID information, no penalties will be imposed if the trustee and middlemen of the WHMT do not provide OID information. The trustee must provide a statement to middlemen indicating that the trustee is not providing OID information because the trustee has attempted, in good faith, to obtain the information necessary to

calculate OID but has been unsuccessful. See Regulations section 1.671-5(m)(2).

Requirement to furnish a tax information statement to the TIH. A tax information statement that includes the information provided to the IRS on Form 1099-OID, as well as additional information identified in Regulations section 1.671-5(e) must be provided to TIHs. The written tax information statement must be furnished to the TIH by March 15. The amount of an item of a trust expense that is attributable to a TIH must be included on the tax information statement provided to the TIH and is not required to be included in box 7 on the Form 1099-OID.

For more filing requirements, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Rules for REMICs, FASITs, and Issuers of CDOs



These reporting rules apply only to FASITs in existence on October 22, 2004, to the extent that regular interests issued by the FASIT before that date continue to remain outstanding in accordance with the original terms of issue.

REMICs, holders of ownership interests in FASITs, issuers of CDOs, and any broker or middleman who holds as a nominee a REMIC or FASIT regular interest or CDO must file Form 1099-OID. The form is used to report OID of \$10 or more accrued to a REMIC or FASIT regular interest holder or to a holder of a CDO. Also use Form 1099-OID to report other interest accrued to a REMIC or FASIT regular interest holder during the year or paid to a holder of a CDO. You may use Form 1099-INT rather than Form 1099-OID to report interest for an instrument issued with OID if no OID is includible in the regular interest holder's or CDO holder's income for the year.

You are not required to file or issue Form 1099-OID for exempt recipients including but not limited to the following.

- A corporation.
- A broker.
- A middleman/nominee.
- A financial institution.
- Any IRA or Archer MSA.
- A tax-exempt organization.

For additional exempt recipients, see Regulations section 1.6049-7(c).

Box 1. Original Issue Discount for 2008

Report in box 1 the aggregate amount of OID includible in the gross income of each REMIC or FASIT regular interest or CDO holder for the period during the year for which the return is made. No amount should be reported in box 6.

Box 2. Other Periodic Interest

Report in box 2 any amount of interest, other than OID, accrued to each REMIC or FASIT regular interest holder or paid to each CDO holder. If you are a single-class REMIC (as defined in Temporary Regulations section 1.67-3T(a)(2)(ii)(B)), increase the amount otherwise reportable in box 2 by the regular interest holder's share of investment expenses of the REMIC for the year.

Box 7. Investment Expenses

Enter the regular interest holder's *pro rata* share of investment expenses deductible by a single-class REMIC.

Statements to Holders

For each Form 1099-OID you are required to file, you must furnish a statement to the REMIC or FASIT regular interest or CDO holder identified on the form. The statement must contain the information shown on Form 1099-OID, including the legend shown on Copy B of the official Form 1099-OID, and an indication that these items are being furnished to the IRS. The statement also must show the information specified in Regulations section 1.6049-7(f)(2)(ii). In addition, the statement furnished by a REMIC must show, for each calendar quarter, the information specified in Regulations section 1.6049-7(f)(3). Also see Regulations section 1.6049-7(f)(3)(ii) for information that may be required to be reported to a real estate investment trust (REIT) that holds a REMIC regular interest.

A single-class REMIC (as defined in Temporary Regulations section 1.67-3T(a)(2)(ii)(B)) must include in the statement the investment expenses paid or accrued during each calendar quarter by the REMIC for which the REMIC is allowed a deduction under section 212 and the proportionate share of those investment expenses allocated to the regular interest holder.

The statement must be furnished to holders by **March 15**. To meet the statement requirement, you may furnish a copy of Form 1099-OID and a separate statement containing the additional information to the REMIC or FASIT regular interest or CDO holder.

For information about reporting income to REMIC residual interest holders, see the instructions for Schedule Q (Form 1066), Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation, in the separate Instructions for Form 1066.

Form 8811 and Reporting by Brokers or Middlemen

REMICs and issuers of CDOs must also file Form 8811, Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations, within 30 days after the start-up date of the REMIC or issue date of a CDO. The IRS will use the information on Forms 8811 to update Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information, for use by certain brokers, middlemen, corporations, and others specified in Regulations section 1.6049-7(e)(4). Pub. 938 is available only on the IRS website at www.irs.gov/pub/irs-pdf/p938.pdf.

For the requirements that a REMIC or CDO issuer or a broker or middleman who holds a REMIC or FASIT regular interest or a CDO furnish certain information on request, see Regulations sections 1.6049-7(e) and 1.6049-7(f)(7).



Instructions for Forms 1099-INT and 1099-OID (2008)

Section references are to the Internal Revenue Code unless otherwise noted.

2008

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Specific Instructions for Form 1099-INT

File Form 1099-INT, Interest Income, for each person:

1. To whom you paid amounts reportable in boxes 1, 3, and 8 of at least \$10 (or at least \$600 of interest paid in the course of your trade or business described in the instructions for *Box 1. Interest Income* on page 2),
2. For whom you withheld and paid any foreign tax on interest, or
3. From whom you withheld (and did not refund) any federal income tax under the backup withholding rules regardless of the amount of the payment.

Report only interest payments made in the course of your trade or business including federal, state, and local government agencies and activities deemed nonprofit, or for which you were a nominee/middleman. Report tax-exempt interest, including exempt-interest dividends from a regulated investment company (RIC), only on Form 1099-INT. You do not need to report tax-exempt interest that is original issue discount (OID). Report interest that is taxable OID in box 1 or 6 of Form 1099-OID, Original Issue Discount, not on Form 1099-INT.

Canadian nonresident aliens. If you pay U.S. bank deposit interest of at least \$10 to a nonresident alien who resides in Canada, you may have to report the interest on Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. This interest is not subject to backup withholding. See the Instructions for Form 1042-S.

Exceptions to reporting. No Form 1099-INT is required to be filed for payments made to exempt recipients or for interest excluded from reporting.

Exempt recipients. You are not required to file Form 1099-INT for payments made to certain payees including but not limited to a corporation, a tax-exempt organization, any IRA, Archer MSA, or health savings account (HSA), a U.S. agency, a state, the District of Columbia, a U.S. possession, a registered securities or commodities dealer, nominees or custodians, brokers, or notional principal contract (swap) dealers. For additional exempt recipients, see Regulations section 1.6049-4 for more information.

Interest excluded from reporting. You are not required to file Form 1099-INT for interest on an obligation

issued by an individual, interest on amounts from sources outside the United States paid outside the United States by a non-U.S. payer or non-U.S. middleman, certain portfolio interest, interest on an obligation issued by an international organization and paid by that organization, and payments made to a foreign beneficial owner or foreign payee. See Regulations section 1.6049-5 for more information.

Other exception. Do not report tax-deferred interest, such as interest that is earned but not distributed from an IRA.

When is a payment made? Generally, interest is paid when it is credited or set apart for a person without any substantial limitation or restriction as to the time, manner, or condition of payment. The interest must be made available so that it may be drawn on at any time and its receipt brought within the control and disposition of the person.

For payments made on obligations subject to transactional reporting (for example, savings bonds, interest coupons, and other demand obligations), interest is paid at the time the obligation is presented for payment. For example, interest on a coupon detached from a bond is paid when it is presented for payment.

Reporting interest and OID. If you are reporting interest and original issue discount (OID) on any obligation, you may report both the taxable interest and the OID on Form 1099-OID. It is not necessary to file both Forms 1099-INT and 1099-OID. On Form 1099-OID, report the interest in box 2 and the OID in box 1 or 6. However, you may choose to report the interest on Form 1099-INT and the OID on Form 1099-OID.

Statements to recipients. If you are required to file Form 1099-INT, you must furnish a statement to the recipient. For more information about the requirement to furnish an official form or acceptable substitute statement to recipients in person, by statement mailing, or electronically, see part M in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G. If you have furnished Forms 1099-INT to a recipient for amounts received during the year at the time of the transactions, such as you might have done for window transactions, do not include these same amounts in a Form 1099-INT furnished to the same recipient for other payments during the year.

Account number. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one Form 1099-INT. Additionally, the IRS encourages you to designate an account number for all Forms 1099-INT that you file. See part L in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

2nd TIN not. You may enter an "X" in this box if you were notified by the IRS twice within 3 calendar years that the payee provided an incorrect taxpayer identification number (TIN). If you mark this box, the IRS will not send you any further notices about this account. However, if you received both IRS notices in the same year, or if you received them in different years but they both related to information returns filed for the same year, do not check the box at this time. For purposes of the two notices in 3-year rule, you are considered to have received one notice. You are not required to send a second "B" notice upon receipt of the second notice. See part N in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G for more information.



For information on the TIN Matching System offered by the IRS, see page 2 in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Payer's RTN (optional). If you are a financial institution that wishes to participate in the program for direct deposit of refunds, you may enter your routing and transit number (RTN).

Box 1. Interest Income

Enter interest not included in box 3. Include amounts of \$10 or more, whether or not designated as interest, that are paid or credited to the person's account by savings and loan associations, mutual savings banks not having capital stock represented by shares, building and loan associations, cooperative banks, homestead associations, credit unions, or similar organizations. Include interest on bank deposits, accumulated dividends paid by a life insurance company, indebtedness (including bonds, debentures, notes, and certificates other than those of the U.S. Treasury) issued in registered form or of a type offered to the public, or amounts from which you withheld federal income tax or foreign tax. In addition, report interest of \$10 or more accrued to a trust interest holder (TIH) of a widely held fixed investment trust (WHFIT), a real estate mortgage investment conduit (REMIC), a financial asset securitization investment trust (FASIT) regular interest holder, or paid to a collateralized debt obligation (CDO) holder, as explained below.

Also include interest of \$600 or more paid in the course of your trade or business not meeting the above criteria, such as interest on delayed death benefits paid by a life insurance company, interest received with damages, interest on a state or federal income tax refund, or interest attributable to a swap with significant nonperiodic payments.

Include in box 1 any accrued interest on bonds sold between interest dates (or on a payment date). Also show OID on short-term obligations of 1 year or less and interest on all bearer certificates of deposit.

Do not include in box 1 interest on tax-free covenant bonds or dividends from money market funds (which are reportable on Form 1099-DIV). Do not include any description in box 1.

Interest from clean renewable energy bonds and Gulf tax credit bonds. Report amounts of \$10 or more on clean renewable energy bonds and Gulf tax credit bonds. Treat these amounts as paid on the credit allowance date. The credit allowance dates are March 15, June 15, September 15, December 15, and the last day on which the bond is outstanding. For bonds issued during the 3-month period ending on a credit allowance date and for bonds which are redeemed or mature, the amount of the credit is determined ratably based on the portion of the 3-month period during which the bond is outstanding.

Generally, interest paid is not required to be reported to the list of recipients below. However, if they are holders of clean renewable energy bonds or Gulf tax credit bonds, the interest must be reported.

- A corporation,
- A dealer in securities or commodities required to register as such under the laws of the United States, a state, the District of Columbia, or a possession of the United States,
- A real estate investment trust as defined in section 856,
- An entity registered at all times during the tax year under the Investment Company Act of 1940,
- A common trust fund as defined in section 584(a), or
- Any trust which is exempt from tax under section 664(c).

Box 2. Early Withdrawal Penalty

Enter interest or principal forfeited because of an early withdrawal of time deposits, such as an early withdrawal from a certificate of deposit (CD), that is deductible from gross income by the recipient. Do not reduce the amount reported in box 1 by the amount of the forfeiture. For detailed instructions for determining the amount of forfeiture deductible by the depositor, see Rev. Ruls. 75-20, 1975-1 C.B. 29, and 75-21, 1975-1 C.B. 367.

Box 3. Interest on U.S. Savings Bonds and Treas. Obligations

Enter interest on U.S. Savings Bonds, Treasury bills, Treasury notes, and Treasury bonds. Do not include in box 1.

If you make payment on a U.S. Savings Bond or other U.S. obligation on which interest is reportable, enter your name, address, and federal identification number on Form 1099-INT and Form 1096, Annual Summary and Transmittal of U.S. Information Returns, not those of the U.S. Treasury Department or the Bureau of Public Debt.

Box 4. Federal Income Tax Withheld

Enter backup withholding. For example, if a recipient does not furnish its TIN to you in the manner required, you must backup withhold at a 28% rate on payments required to be reported in box 1 (which may be reduced by the amount reported in box 2), box 3, and box 8 on this form.

For information on requesting the recipient's TIN, see part J in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Box 5. Investment Expenses

For single-class REMICs only, see *Box 5. Investment Expenses under Rules for REMICs, FASITs, and Issuers of CDOs* below.

Box 6. Foreign Tax Paid

Enter any foreign tax withheld and paid on interest. Report this amount in U.S. dollars.

Box 7. Foreign Country or U.S. Possession

Enter the name of the foreign country or U.S. possession to which the withheld tax applies.

Box 8. Tax-Exempt Interest

Enter interest of \$10 or more that is credited or paid to the person's account if that interest is used to finance government operations and is issued by a state, the District of Columbia, a U.S. possession, an Indian tribal government, or a political subdivision. A political subdivision includes port authorities, toll road commissions, utility services authorities, community redevelopment agencies, and qualified volunteer fire departments. Include in box 8 any accrued interest on these bonds sold between interest dates (or on a payment date). Also include any exempt-interest dividends from a regulated investment company (RIC). Do not include any exempt-interest dividends on Form 1099-DIV, Dividends and Distributions.

No information reporting for tax-exempt OID under section 6049 will be required until such time as the IRS and Treasury provide future guidance.

Include specified private activity bond interest in box 9 and in the total for box 8. See the instruction for box 9 below.

Box 9. Specified Private Activity Bond Interest

Enter interest of \$10 or more of interest from specified private activity bonds. Generally, "specified private activity bond" means any private activity bond defined in section 141 and issued after August 7, 1986. See section 57(a)(5) for more details. Also see the Instructions for Form 6251, Alternative Minimum Tax—Individuals.

Include exempt-interest dividends paid by a RIC on specified private activity bonds to the extent that the dividends are attributable to interest on the bonds received by the RIC minus an allocable share of the expenses.

Rules for Widely Held Fixed Investment Trusts (WHFITs)

Trustees and middlemen must report the gross amount of interest attributable to the TIH for the calendar year on Form 1099-INT if that amount exceeds \$10. If the trustee provides WHFIT information using the safe harbor rules in Regulations section 1.671-5(f)(1) or (g)(1), the trustee or middleman must determine the amounts reported on Form 1099-INT under Regulations section 1.671-5(f)(2) or (g)(2), as appropriate.

Requirement to furnish a tax information statement to the TIH. A tax information statement that includes the information provided to the IRS on Form 1099-INT, as well as additional information identified in Regulations section 1.671-5(e) must be provided to TIHs. The written tax information statement must be furnished to the TIH by March 15. The amount of an item of a trust expense that is attributable to a TIH must be included on the tax information statement provided to the TIH and is not required to be included in box 5 on the Form 1099-INT.

For more filing requirements, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Rules for REMICs, FASITs, and Issuers of CDOs



These reporting rules apply only to FASITs in existence on October 22, 2004, to the extent that regular interests issued by the FASIT before that date continue to remain outstanding in accordance with the original terms of issue.

REMICs, holders of ownership interests in FASITs, issuers of CDOs, and any broker or middleman who holds as a nominee a REMIC or FASIT regular interest or CDO must file Form 1099-INT. The form is used to report interest of \$10 or more, other than OID, accrued to a REMIC or FASIT regular interest holder during the year or paid to a holder of a CDO. If you are also reporting OID, this interest and the OID can be reported on Form 1099-OID. You do not have to file both Forms 1099-INT and 1099-OID.

You are not required to file or issue Form 1099-INT for exempt recipients including but not limited to the following.

- A corporation.
- A broker.
- A middleman/nominee.

- A financial institution.
- Any IRA or Archer MSA.
- A tax-exempt organization.

For additional exempt recipients, see Regulations section 1.6049-7(c).

Box 1. Interest Income

Report in box 1 the amount of interest, other than OID, accrued to each REMIC or FASIT regular interest holder or paid to a CDO holder for the period during the year for which the return is made. If you are a single-class REMIC (as defined in Temporary Regulations section 1.67-3T(a)(2)(ii)(B)), increase the amount otherwise reportable in box 1 by the regular interest holder's share of investment expenses of the REMIC for the year. No amount should be reported in box 3.

Box 5. Investment Expenses

Enter the regular interest holder's *pro rata* share of investment expenses deductible by a single-class REMIC.

Statements to Holders

For each Form 1099-INT you are required to file, you must furnish a statement to the REMIC or FASIT regular interest holder or CDO holder identified on the form. The statement must contain the information shown on Form 1099-INT, including the legend shown on Copy B of the official Form 1099-INT, and an indication that these items are being furnished to the IRS. The statement also must show the information specified in Regulations section 1.6049-7(f)(2)(i). In addition, the statement furnished by a REMIC must show, for each calendar quarter, the information specified in Regulations section 1.6049-7(f)(3). Also see Regulations section 1.6049-7(f)(3)(ii) for information that may be required to be reported to a real estate investment trust (REIT) that holds a REMIC regular interest.

A single-class REMIC (as defined in Temporary Regulations section 1.67-3T(a)(2)(ii)(B)) must include in the statement the investment expenses paid or accrued during each calendar quarter by the REMIC for which the REMIC is allowed a deduction under section 212 and the proportionate share of those investment expenses allocated to the regular interest holder.

The statement must be furnished to holders by **March 15**. To meet the statement requirement, you may furnish a copy of Form 1099-INT and a separate statement containing the additional information to the REMIC or FASIT regular interest holder or CDO holder.

For information about reporting income to REMIC residual interest holders, see the instructions for Schedule Q (Form 1066), Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation, in the separate Instructions for Form 1066.

Form 8811 and Reporting by Brokers or Middlemen

REMICs and issuers of CDOs must also file Form 8811, Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations, within 30 days after the start-up date of the REMIC or issue date of a CDO. The IRS will use the information on Forms 8811 to update Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information, for use by certain brokers, middlemen, corporations, and others specified in Regulations section 1.6049-7(e)(4). Pub. 938 is available only on the IRS website at www.irs.gov/pub/irs-pdf/p938.pdf.

For the requirements that a REMIC or CDO issuer or a broker or middleman who holds a REMIC or FASIT regular interest or a CDO furnish certain information on request, see Regulations sections 1.6049-7(e) and 1.6049-7(f)(7).

Specific Instructions for Form 1099-OID

File Form 1099-OID, Original Issue Discount, if the original issue discount (OID) includible in gross income is at least \$10 and you are any of the following:

- An issuer with any bond outstanding or other evidence of indebtedness in registered or bearer form issued with OID;
- An issuer of a certificate of deposit (CD) made, purchased, or renewed after 1970 if the CD has OID and a term of more than 1 year (see *Caution* on page 4);

- A financial institution having other deposit arrangements, such as time deposits or bonus-savings plans, if the arrangements have OID and a term of more than 1 year;
- A broker or other middleman holding an OID obligation, including CDs, as nominee for the actual owner;
- A trustee or middleman of a WHFIT or widely held mortgage trust (WHMT); or,
- A real estate mortgage investment conduit (REMIC), a holder of an ownership interest in a financial asset securitization investment trust (FASIT), or an issuer of a collateralized debt obligation (CDO).

Also, file Form 1099-OID for any person for whom you withheld and paid any foreign tax on OID or from whom you withheld (and did not refund) any federal income tax under the backup withholding rules even if the amount of the OID is less than \$10.

Original issue discount. OID is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). A discount of less than $\frac{1}{4}$ of 1% of the stated redemption price at maturity, multiplied by the number of full years from the date of issue to maturity, is considered to be zero.

Reporting OID. You must prepare a Form 1099-OID for each person who is a holder of record of the obligation if the OID includible in the holder's gross income is at least \$10. See the instructions for box 1 on page 4.

Ordinarily, you will file only one Form 1099-OID for the depositor or holder of a particular obligation for the calendar year. If a person holds more than one discount obligation, issue a separate Form 1099-OID for each obligation. However, if a person holds more than one certificate of the same issue for the same period of time during the calendar year, and if Form 1099-OID amounts are proportional, you may treat all such certificates as one discount obligation and file a single Form 1099-OID.

For information about how to compute OID, see sections 1271-1275 and their regulations.

If you are a broker or middleman who holds a bank CD as nominee, whether or not you sold the CD to the owner, you must determine the amount of OID includible in the income of the owner, if any, and report it on Form 1099-OID.

Pub. 1212, Guide to Original Issue Discount (OID) Instruments, contains information on certain outstanding publicly offered discount obligations. It is available on the IRS website at www.irs.gov.

Issuers of certain publicly offered debt instruments having OID must file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments, within 30 days after the date of issuance. The information provided on that form will enable the IRS to update Pub. 1212. See Form 8281 for details.

Exceptions. You are not required to file Form 1099-OID for payments made to certain payees including a corporation, a tax-exempt organization, any IRA, an Archer MSA or Medicare Advantage MSA, a U.S. agency, a state, the District of Columbia, a U.S. possession, or a registered securities or commodities dealer.



Report interest on U.S. Savings Bonds on Form 1099-INT. Also report OID on obligations with a term of 1 year or less on Form 1099-INT.

Reporting interest and OID. If you are reporting stated interest and OID on an obligation, you may report both the taxable interest and the OID on Form 1099-OID. It is not necessary to file both Forms 1099-INT and 1099-OID. On Form 1099-OID, report the interest in box 2 and the OID in box 1 or 6. You may choose to report the interest on Form 1099-INT and the OID on Form 1099-OID. However, you cannot report tax-exempt interest on Form 1099-OID. See *Box 8. Tax-Exempt Interest* on page 2.

Statements to recipients. If you are required to file Form 1099-OID, you must furnish a statement to the recipient. For more information about the requirement to furnish an official form or acceptable substitute statement to recipients in person, by statement mailing, or electronically, see part M in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Account number. The account number is required if you have multiple accounts for a recipient for whom you are filing more than one Form 1099-OID. Additionally, the IRS encourages you to designate an account number for all Forms 1099-OID that you file. See part L in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

2nd TIN not. You may enter an "X" in this box if you were notified by the IRS twice within 3 calendar years that the payee provided an incorrect taxpayer identification number (TIN). If you mark this box, the IRS will not send you any further notices about this account. However, if you received both IRS notices in the same year, or if you received them in different years but they both related to information returns filed for the same year, do not check the box at this time. For purposes of the two notices in 3-year rule, you are considered to have received one notice. You are not required to send a second "B" notice upon receipt of the second notice. See part N in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G for more information.



For information on the TIN Matching System offered by the IRS, see page 2 in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Box 1. Original Issue Discount for 2008

Report the OID on the obligation for the part of the year it was owned by the record holder. Do not include the amount reported in box 6. For a discussion of WHFITs, WHMTs, REMICs, FASITs, and CDOs, see the instructions below.

Box 2. Other Periodic Interest

Enter any stated interest (that is not OID) paid or credited on this obligation during the year. However, you may report any stated interest that is not OID on Treasury Inflation-Indexed Securities in box 3 of Form 1099-INT rather than in box 2 of Form 1099-OID. Interest reported here must not be reported on Form 1099-INT. For a discussion of REMICs, FASITs, and CDOs, see the instructions below.

Box 3. Early Withdrawal Penalty

Enter interest or principal forfeited because of an early withdrawal, such as an early withdrawal from a CD, that is deductible from gross income by the recipient. Do not reduce the amounts in boxes 1 and 2 by the amount of the forfeiture. For detailed instructions for determining the amount of forfeiture deductible by the holder, see Rev. Ruls. 75-20, 1975-1 C.B. 29, and 75-21, 1975-1 C.B. 367.

Box 4. Federal Income Tax Withheld

Enter backup withholding. For example, if a recipient does not furnish its TIN to you in the manner required, you must backup withhold at a 28% rate. The 28% rate applies to amounts required to be reported in boxes 1, 2, and 6 but limited to the cash paid on these obligations. Before applying the 28% rate, you may reduce the amounts reported in boxes 1 and 2 by the amount reported in box 3.

For information on requesting the recipient's TIN, see part J in the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Box 5. Description

Enter the CUSIP (Committee on Uniform Security Identification Procedures) number, if any. If there is no CUSIP number, enter the abbreviation for the stock exchange, the abbreviation for the issuer used by the stock exchange, the coupon rate, and the year of maturity (for example, NYSE XYZ 121/ 25). If the issuer of the obligation is other than the payer, show the name of the issuer.

Box 6. Original Issue Discount on U.S. Treasury Obligations

Enter the OID on a U.S. Treasury obligation for the part of the year it was owned by the record holder. Do not include this amount in box 1. You may enter any stated interest on the Treasury obligation in box 2.

If you make payment on a U.S. Treasury obligation on which OID is reportable, enter your name, address, and federal identification number on Forms 1099-OID and 1096, not those of the U.S. Treasury Department or the Bureau of Public Debt.

Box 7. Investment Expenses

For single-class REMICs only, see *Box 7. Investment Expenses* under *Rules for REMICs, FASITs, and Issuers of CDOs* below.

Rules for Widely Held Fixed Investment Trusts (WHFITs) and Widely Held Mortgage Trusts (WHMTs)

Trustees and middlemen must report the gross amount of OID of the WHFIT that is attributable to the TIH for the calendar year on Form 1099-OID if that amount exceeds \$10. If the trustee provides WHFIT information using the safe harbor rules in Regulations section 1.671-5(f)(1) or (g)(1), the trustee or middleman must determine the amounts reported on Form 1099-OID under Regulations section 1.671-5(f)(2) or (g)(2), as appropriate.

Reporting OID for a widely held mortgage trust (WHMT). If a WHMT has a start-up date before April 13, 1998, trustees and middlemen of the WHMT are not required to report OID information. If the WHMT has a start-up date on or after April 13, 1998, and on or before January 24, 2006, and the trustee has attempted in good faith, but without success, to obtain the historical information required to provide OID information, no penalties will be imposed if the trustee and middlemen of the WHMT do not provide OID information. The trustee must provide a statement to middlemen indicating that the trustee is not providing OID information because the trustee has attempted, in good faith, to obtain the information necessary to calculate OID but has been unsuccessful. See Regulations section 1.671-5(m)(2).

Requirement to furnish a tax information statement to the TIH. A tax information statement that includes the information provided to the IRS on Form 1099-OID, as well as additional information identified in Regulations section 1.671-5(e) must be provided to TIHs. The written tax information statement must be furnished to the TIH by March 15. The amount of an item of a trust expense that is attributable to a TIH must be included on the tax information statement provided to the TIH and is not required to be included in box 7 on the Form 1099-OID.

For more filing requirements, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Rules for REMICs, FASITs, and Issuers of CDOs



These reporting rules apply only to FASITs in existence on October 22, 2004, to the extent that regular interests issued by the FASIT before that date continue to remain outstanding in accordance with the original terms of issue.

REMICs, holders of ownership interests in FASITs, issuers of CDOs, and any broker or middleman who holds as a nominee a REMIC or FASIT regular interest or CDO must file Form 1099-OID. The form is used to report OID of \$10 or more accrued to a REMIC or FASIT regular interest holder or to a holder of a CDO. Also use Form 1099-OID to report other interest accrued to a REMIC or FASIT regular interest holder during the year or paid to a holder of a CDO. You may use Form 1099-INT rather than Form 1099-OID to report interest for an instrument issued with OID if no OID is includible in the regular interest holder's or CDO holder's income for the year.

You are not required to file or issue Form 1099-OID for exempt recipients including but not limited to the following.

- A corporation.
- A broker.
- A middleman/nominee.
- A financial institution.
- Any IRA or Archer MSA.
- A tax-exempt organization.

For additional exempt recipients, see Regulations section 1.6049-7(c).

Box 1. Original Issue Discount for 2008

Report in box 1 the aggregate amount of OID includible in the gross income of each REMIC or FASIT regular interest or CDO holder for the period during the year for which the return is made. No amount should be reported in box 6.

Box 2. Other Periodic Interest

Report in box 2 any amount of interest, other than OID, accrued to each REMIC or FASIT regular interest holder or paid to each CDO holder. If you are a single-class REMIC (as defined in Temporary Regulations

section 1.67-3T(a)(2)(ii)(B)), increase the amount otherwise reportable in box 2 by the regular interest holder's share of investment expenses of the REMIC for the year.

Box 7. Investment Expenses

Enter the regular interest holder's *pro rata* share of investment expenses deductible by a single-class REMIC.

Statements to Holders

For each Form 1099-OID you are required to file, you must furnish a statement to the REMIC or FASIT regular interest or CDO holder identified on the form. The statement must contain the information shown on Form 1099-OID, including the legend shown on Copy B of the official Form 1099-OID, and an indication that these items are being furnished to the IRS. The statement also must show the information specified in Regulations section 1.6049-7(f)(2)(ii). In addition, the statement furnished by a REMIC must show, for each calendar quarter, the information specified in Regulations section 1.6049-7(f)(3). Also see Regulations section 1.6049-7(f)(3)(ii) for information that may be required to be reported to a real estate investment trust (REIT) that holds a REMIC regular interest.

A single-class REMIC (as defined in Temporary Regulations section 1.67-3T(a)(2)(ii)(B)) must include in the statement the investment expenses paid or accrued during each calendar quarter by the REMIC for which the REMIC is allowed a deduction under section 212 and the proportionate share of those investment expenses allocated to the regular interest holder.

The statement must be furnished to holders by **March 15**. To meet the statement requirement, you may furnish a copy of Form 1099-OID and a separate statement containing the additional information to the REMIC or FASIT regular interest or CDO holder.

For information about reporting income to REMIC residual interest holders, see the instructions for Schedule Q (Form 1066), Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation, in the separate Instructions for Form 1066.

Form 8811 and Reporting by Brokers or Middlemen

REMICs and issuers of CDOs must also file Form 8811, Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations, within 30 days after the start-up date of the REMIC or issue date of a CDO. The IRS will use the information on Forms 8811 to update Pub. 938, Real Estate Mortgage Investment Conduits (REMICs) Reporting Information, for use by certain brokers, middlemen, corporations, and others specified in Regulations section 1.6049-7(e)(4). Pub. 938 is available only on the IRS website at www.irs.gov/pub/irs-pdf/p938.pdf.

For the requirements that a REMIC or CDO issuer or a broker or middleman who holds a REMIC or FASIT regular interest or a CDO furnish certain information on request, see Regulations sections 1.6049-7(e) and 1.6049-7(f)(7).

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