

STUDY GUIDE
100 REASONS WHY
Most Americans living in the 50 states of the union
ARE NOT LIABLE FOR PAYING THE
FEDERAL INCOME TAX

Professional legal research on the subject of “who is” and “who is not” liable for filing a form 1040 with the I.R.S. related to the Revocation of Election (R.O.E.) documents herein and your present “non-taxable” tax status with the I.R.S. includes the following information in support of your legal “non-taxpayer” status:

Title 26 U.S.C. is correctly known as “prima facie” law or “color of law,” meaning that it will operate as the “suggested” tax regulations (law) related to Subtitle A form 1040 filing “volunteers,” unless rebutted. The R.O.E. will sufficiently rebut all of 26 U.S.C. and the I.R.C. and any past incorrect presumptions the I.R.S. has made regarding your tax status pertaining to form (1040).

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

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

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

As an R.O.E. filer, you can appreciate the I.R.S. for telling the truth about Title 26 not being “law” in section 7806(b) above. Title 26 is not law (re: income tax law related to living men and women without (not within) the I.R.S. form 1040 taxing jurisdiction), associated with Americans with no domicile in D.C. or income being derived from a government source in D.C. or from holding a “public office”. Also, 26 U.S.C. has never been promulgated in the Federal Register; hence, it is not “positive law” applicable to non-statutory, non-U.S. citizens or “non-persons” etc., living and working in the “private sector” with their earnings being their “private property” (not “privileged”) and, thus, not income taxable.

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

If section 7806(b) of Title 26 (above) is not sufficient to cause your legal non-taxpayer (income tax) status, and with your R.O.E. notice duly received by the I.R.S. Officers assigned with the duty to immediately change your tax status to non-taxable or to a similar classification, then the following 100 or so reasons why you are not “subject to” or “liable for” the form 1040 type income tax, is also presented here to further confirm your “non-taxpayer” tax status - applicable to I.R.C. Subtitle A and form 1040.

Your R.O.E. references to anything pertaining to 26 U.S.C or the I.R.C., or any other U.S.C. Titles, DOES NOT MEAN THAT YOU ARE ACKNOWLEDGING OR AGREEING THAT THE TITLES BEING REFERENCED HAVE ANY JURISDICTION OVER YOU AS A LEGAL NON-TAXPAYER OR AS BEING THE SOLE LEGAL REFERENCE SOURCE BOOKS IN WHICH YOU ARE BASING YOUR NON-TAXABLE STATUS UPON.

As a legal non-taxpayer related to form 1040, nothing in Title 26 or the I.R.C. applies to legal non-taxpayers, as 26 U.S.C. only applies to those “persons” who are “taxpayers.” **The references to Title 26 or any of its sections therein, are only made in the R.O.E. documents to show how certain sections within Title 26 also acknowledge and agree that you are a legal non-taxpayer.**

100 REASONS WHY YOU ARE A LEGAL NON-TAXPAYER, even though one reason - 26 U.S.C. 7806(b) above should be all the proof one needs to prove their non-taxable status.

1. The definition of a “taxpayer” within the Internal Revenue Code (I.R.C.) has its foundation deeply rooted in the matter of “jurisdiction,” it can be simply stated that jurisdiction and one’s “Domicile” related to one’s income tax liability, is one of the most important elements in law when it comes to “who is” and “who is not” liable as a form 1040 “taxpayer.” You are not within the I.R.S.’ I.R.C. subtitle A form 1040 jurisdiction.

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

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

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

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

5. *Black’s Law Dictionary*, 6th Ed., clearly defines “foreign state” as follows:

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

6. The I.R.S. and its affiliated offices in D.C. are in a venue that is “foreign” to you as a living man or woman living on the “land” jurisdiction of your state and not domiciled in the STATE OF (YOUR STATE Inc.), or any other “federal zone” incorporated State according to the Buck Act and

referred to therein as the two-letter abbreviated designation – such as C.A., TX, FL etc. Thus, **you will proceed at all times with explicit reservation of all your unalienable rights to due process of law, (outside) D.C.’s Admiralty, statutory, and “municipal” / “territorial” law jurisdiction.**

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

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

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

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

Said unalienable rights include exchanging one’s labor property for other properties including financial instruments like Federal Reserve Notes (F.R.N.’s) notwithstanding the private and foreign nature of F.R.N.’s.

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

10. You have never knowingly, willingly, or voluntarily relinquished your unalienable rights “status” granted to you by your Creator, to adhere to the D.C.’s “federal” municipal jurisdiction, well-known to be “foreign” to you. You were never provided sufficient “full disclosure” when you inadvertently and mistakenly were misled by I.R.S. agents as to your correct non-taxable tax status, which is a fundamental violation of the law of contracts.

Your intent is to rectify this incorrect tax status issue by lawfully being removed from the IRS's "municipal" and or "territorial" and foreign jurisdictions.

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

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

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

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

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

14. The term one uses to describe their non-taxable tax status, "American," is similar in certain ways to the I.R.C. term "nonresident alien individual" (with no federal government connection resulting in a tax obligation). Thus, this term confirms that the I.R.C. and the I.R.S. acknowledge and admit to the fact that certain "natural-born" nonresident aliens (not legally connected to D.C.), and certain men and women living in the union states / Americans are also "non-taxable."

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

15. By your birth and/or parentage and according to *American Jurisprudence 2d.*, Sec. 2689 and 8 U.S.C. 1401(a), you are not someone “within” (inside) the income taxing jurisdiction of the United States - defined as the District of Columbia per 26 U.S.C. 7408(d).

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

According to higher Court decisions and rulings which held that you have no lawful obligation to “prove a negative” - that you don’t owe an income tax - the “burden of proof” falls completely 100% upon the I.R.S. to prove that you are a “taxpayer” and not an American “non- taxpayer.” **The “proponent” of the (tax) rule always has the 100% burden of proof that their tax laws apply to whomever they are claiming owes the tax.** In this context, we believe that it is also correct that RRA98 Section 3001 has shifted the burden of proof on to the Secretary of the Treasury.

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

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

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

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

20. Due to your free will unalienable Right to choose a political affiliation, you affirm that you are not now, nor have ever knowingly chosen or elected, to be a Fourteenth Amendment “indentured” federal citizen, as you have no intention to ever relinquish your “inalienable” God-given Rights in exchange for limited federal government “privileges” that can be taken away at the government’s whim.

Your Notice to I.R.S. of your “non-statutory” American status is Notice of your correct political and jurisdictional affiliation as it relates to your abode “without” (outside) the I.R.S.’s “domestic” municipal jurisdiction.

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

The I.R.S.’s foreign jurisdiction and their Roman Civil Law forum in an undisclosed “Constructive Trust” format is “without” (outside) your American non-statutory domicile and beyond your willingness or lawful requirement with which to comply.

22. You come to the I.R.S. Commissioner and DIRECTOR in your unlimited and unincorporated liability status at peace with the I.R.S. and in “good faith,” to cause I.R.S. officials to fulfill their duty as public Officers to **change your I.R.S. files and records to a non-taxable status as per your Revocation of Election AFFIDAVIT in support thereof.**

23. You solemnly affirm that you are NOT a “political terrorist” or an “enemy combatant” or a member of any jural society or sovereign political group scheming against your country or the Federal Government or the I.R.S. You have never participated in any terrorist activities or marches or protests any Government. You have never been involved with any proposed government rebellion, takeover, or coups, now or intended in the future. You just want your legal non-taxpayer tax status to be acknowledged and recognized by the I.R.S. You trust that the I.R.S. will abide by a high standard of ethics and fulfill their duties to change your income tax status to “non-taxable” or to a similar designation related to form 1040.

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

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

25. Your R.O.E. is your Notice to the I.R.S. that you wish to discontinue volunteering to “donate” your personal “private property” in the form of Federal Reserve Notes - debt instruments (taxes) to a foreign treasury, effective immediately.

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

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

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

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

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

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

30. Because form 1040 must satisfy IRC 6065, an American – a living man or woman without D.C.’s jurisdiction, cannot sign and execute form 1040 without committing perjury, insofar as you are not a statutory federal citizen or resident alien. A form 1040 was designed to be signed by a “federal” statutory citizen “Individual” under 28 U.S.C. 1746 (2). As an American and not a “federal” statutory “Individual,” you can only autograph documents according to 28 U.S.C. 1746(1), meaning “WITHOUT” (not within) the I.R.S.’s and D.C.’s jurisdiction.

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

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

As an American, you do not live or work in D.C. or in one of its possessions or territories, thus, the I.R.S.’s jurisdiction does not apply to your jurisdiction.

A “person” as defined in 26 U.S.C. 7701(a)(1) refers only to “statutory” legal “fictions” “subject to” the federal government and the I.R.S. located in D.C. You are not a “person” as defined in sec. 7701 (a)(1). You cannot be both a living man or woman, and a government created dead “FICTION” entity / “person.”.

You do not consent to being defined as a “legal fiction” as “fictions” are dead (on paper only) entities with no unalienable rights and it is a legal impossibility to be both a “living man or woman” with unalienable rights while also being considered “dead” by D.C.’s foreign I.R.S. officials.

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

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

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

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

The I.R.S.’s definitions of “persons” and “taxpayers” **make no reference to a tax liability for Americans or natural living men and women**, who are sovereigns by birth in one of the 50 states of the union, or by birth of one or both parents in one of the 50 states of the union.

36. It is our understanding that 26 U.S.C. 6013(g)(4)(A) allows certain “nonresident alien individuals” and American living men and women, to terminate their voluntary election to be taxed “as though” they were a federal person “taxpayer.”

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

37. Your Revocation of Election notice--not to be classified as a “taxpayer” from the day I.R.S. receives your R.O.E., and from that day forward, you effectively rebut any further “presumptions” by the I.R.S. that you are a “taxpayer” and you require said change in your tax status to be duly noted and made in all of the I.R.S.’s files and databases related to your tax status.

38. The main purpose of giving Notice to the I.R.S. Commissioner and DIRECTOR, is to give your authority and consent to these parties to recognize everything within your collective Revocation of Election documents and to cause your I.R.S. files to be changed accordingly.

39. Americans and certain “nonresident alien individuals” (I.R.S. term), with no federal income connections and their free will choice rights to not be taxed or compelled to make an election to be taxed, was very clearly established by the legislative intent of the Sixteenth Amendment.

Americans and the people of the 50 states of the union have always been defined as “non-taxpayers” related to form 1040 (until they volunteered to be taxpayers) and they were explicitly excluded from being “subject to” D.C.’s Sixteenth Amendment and its limited jurisdiction applications. See legislative “intent” written by President William Taft in the U.S. Senate Congressional records of June 16, 1909 on pages 3344-3345.

40. You have never knowingly performed the functions of “public office,” the statutory definition of a “trade or business” per 26 U.S.C. 7701(a)(21).

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

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

The expression “**may elect**” above is vitally important as it clearly proves that there is **no “mandatory” obligation on an American** to file a form 1040 and pay an income tax. A non-taxable (form 1040) American or a qualified “nonresident alien individual” “**may elect**” to be treated as a “federal” person and “volunteer” to file a tax return but they have “**no mandatory obligation to do so.**”

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

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

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

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

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

46. You are not a “tax protester” as long as you agree to paying all taxes lawfully owed in your jurisdiction. See # 45 above - IRC 7701 is saying that the Estates of state Citizens (living people – not government created juristic fiction entities) are considered to be Foreign Estates, meaning “foreign” to the jurisdiction of the I.R.S. - headquartered in that “foreign enclave” being “foreign” to the 50 states of the union and known as the District of Columbia. As a “non-taxable” American and according to the I.R.C. and your delivery of your R.O.E., you cannot be a “tax protester” when there is no income tax imposed upon Americans to protest. (See RRA98 re: the I.R.S. orits agents calling people “illegal tax protesters”).

47. Tax “evasion” is a crime of evading a “lawful” tax. This crime can only be committed by persons who first have a legal liability to pay a tax. You cannot be “evading” income taxes when the I.R.C. clearly defines an American with a properly executed R.O.E. sent to the I.R.S., as a legal “non- taxpayer.”

48. You are not employed as defined by the Public Salary Tax Act and has no “income” as defined in the I.R.C. - *U.S. v. Ballard* 535 F, 2d 400, 404 (8th Circuit, 1926).

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

50. Subtitle A income taxes have no effective date of enactment or enforcement published in the Federal Register, a requirement imposed upon the Department of Treasury by 44 U.S.C. 1505 and 26 CFR 601.702(a)(2)(ii), which proves it is not applicable law within the 50 states of the union for living Americans.

51. The words of the Sixteenth Amendment unequivocally prove that the “federal” D.C. income tax does not apply to Americans who are not federally connected.

“The Congress shall have the power to lay and collect taxes [type of tax not defined] on income, from whatever sources derived, without apportionment among the several States, and without regard to any census or enumeration.”

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

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

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

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

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

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

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

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

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

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

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

52. Based on your free will choice to choose your political affiliations, you are not a Fourteenth Amendment “federal” citizen under D.C.’s federal jurisdiction as this “municipal” Amendment would attempt to define you as a “federal” citizen subject to an income (excise) tax liability based on the amount of “income” you earned.

The 1868 Fourteenth Amendment (related to the I.R.S.’s jurisdiction) is federal, “non-positive” D.C. local law, foreign law to the union states. The 1868 Fourteenth Amendment was enacted to set up a voluntary “*Cestui Que Vie*” trust relationship between federal citizens and the federal government that any (white) state Citizen of the union states could participate in IF DESIRED and at their option.

If you accepted D.C.’s municipal law Fourteenth Amendment, it would shift your American constitutionally protected “rights” authority, into being an indentured Fourteenth Amendment “federal citizen” “within” the federal municipal government’s and the I.R.S.’s jurisdiction in D.C. You are not now and never intend to be a Fourteenth Amendment citizen.

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

Therefore, one day before the Fourteenth Amendment was passed, Congress (with guilty consciences) passed 15 Stat. 249-250, allowing state Citizens to remove themselves from the Fourteenth Amendment “public trust jurisdiction” (under the Doctrine of *Parens Patria* - the state is

the father) if they so desired and that legal option to not be a Fourteenth Amendment citizen still exists today.

53. We thank the federal government for offering this Fourteenth Amendment option of “cradle to grave” “privileges” however, you will respectfully decline the offer. You do not consent to relinquishing your God given unalienable rights with free will agency and dominion, in exchange for limited or no unalienable rights and limited government privileges that can be taken away at the whim of government. Government “privileges” can be taken away by governments where God given “unalienable rights” cannot be.

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

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

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

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

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

57. In the I.R.S. publication 519, “*A non-resident alien [American or State Citizen] participant who never worked in the U.S. Government in the United States [D.C.] will not be liable for the U.S. [D.C.] income tax.*”

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

59. On behalf of a past I.R.S. Commissioner Charles Rossotti, Director Cloonan stated in his letter to an American, *“Our system of taxation is dependent on the taxpayer’s belief that the laws they follow apply to everyone....”*

Mr. Rossotti, as a past I.R.S. Commissioner, must have known what he was talking about when referring to a system based on someone’s “belief” in what the law says. You, as an American, are not subject to or liable for the Subtitle A form 1040 income tax, or an “excise tax” or a “gift tax” and your Revocation of Election will remove you from the I.R.S.’s tax rolls.

Commissioner Rossotti also stated in a delegated response letter that: *“The law itself does not require individuals to file a Form 1040.”* We thank Mr. Rossotti for telling the truth on this subject; however, this truth never seems to be taught or trickle down to the lower-level I.R.S. agents.

60. In a letter from Mark L. Forman, Legislative Correspondent, U.S. Senate, dated 6/26/89, Mr. Forman wrote, *“Based on the research performed by the Congressional Research Service, there is no provision which specifically and unequivocally requires an individual to pay income taxes.”* Our country’s founding fathers never intended for state Citizens to be liable for an un-apportioned “federal” income tax and this kind of tax was strictly prohibited in the original Constitution.

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

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

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

64. The U.S. Tax Court in D.C. recognizes Americans as being “without” (not within) the I.R.S.’s jurisdiction. Many Americans have dealt with the U.S. Tax Court in D.C. when ‘assessed’ by the I.R.S., in order to get the I.R.S.’s (Notice of Deficiency) and certain other I.R.S. claims against them dismissed.

We are aware of someone who hadn’t filed 1040 forms since 2003 when they received a Notice of Deficiency (NOD) in July 2014 from the I.R.S., stating that he had 90 days to open a dispute challenge with the U.S. Tax Court in D.C. regarding this NOD with an amount due from the I.R.S.

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

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

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

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

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

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

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

69. In the case of *U.S. v. Mersky*, 361 US 431, I.R.C. Section 6001 can’t be enforced without there first being an “implementing” regulation promulgated in the Federal Register; therefore Section 6001 does not apply to Americans.

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

Only “fiction” *nom-de-guerre* entity “constructs” created by the municipal law D.C. government and the I.R.S. can be taxed, assuming “full disclosure” and mutual agreement is granted, as “privileges” granted from a “fiction” private municipal government and accepted by another “fiction” citizen, may be a binding contract. A living American man or woman (not fictions) without (not

within) D.C.'s jurisdiction, have their God given unalienable "right" to keep their earned or equal "exchanged for labor" private property (\$).

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

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

71. You are alive and well in the Constitutional land jurisdiction without (not within) the juristic statutory foreign jurisdiction of the I.R.S. and nothing in the I.R.C. applies to "natural persons" (unless by election) as said regulations would then be unlawful and repugnant to the Constitution (1787) as President William Taft and many higher court case rulings on income tax issues have so aptly pointed out.

72. 26 U.S.C. has never been registered as "positive" law in the Federal Register, thus, 26 U.S.C. is nothing more than "*prima facie*" (acting as the law until rebutted) "municipal" law and it has no force and effect on Americans as will be rebutted by your R.O.E. Affidavit to break the presumption you are electing to be taxed as a federal citizen. Your R.O.E. will "revoke" the presumed election.

73. You are not an "individual" (as in Individual Income Tax) as defined at 5 U.S.C. sec. 552(a)(2) as this term effectively means a citizen of the United States [D.C.] with a legal domicile within a federal territory and who works for or is connected to the federal government either directly or indirectly.

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

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

76. The I.R.C. is only "*prima facie*" - "color of law" and not positive law as per 1 USC 204(a) and only a "presumption" or suggestion of law if not rebutted. You will rebut any claim from the ~~RS~~ that you are a "taxpayer" via your Revocation of Election. **If the I.R.S. does not rebut or challenge your "Revocation" AFFIDAVIT within the 60 day time frame once delivered, your R.O.E. will constitute a new contract with I.R.S., as everything stated in your AFFIDAVIT will stand as the truth in law. The failure of the I.R.S. to rebut your AFFIDAVIT will act as a legal DEFAULT by the ~~RS~~ and its tacit agreement to your non-taxable (form 1040) status.**

77. The I.R.S.'s definition of the term "taxpayer" means any person subject to any internal revenue tax. By the I.R.S.'s definition, An American with a Revocation of Election duly sent to

the I.R.S., cannot now be classified as a “taxpayer” as is not “subject to” any “internal” (to D.C.) revenue tax. The I.R.S. is “duty bound” and required to accept your Revocation of Election documents and change your tax records to indicate “non-taxable.”

78. You are technically and lawfully a “foreign estate” as defined by the I.R.S. with only earnings from sources without the United States [D.C.] and not connected with a “trade or business” within the United States [D.C.] and with no gross income under Subtitle A. You have no knowledge of willfully entering into any contract that would define you as a “transmitting utility” or any other contract with the I.R.S. or a federal agency that would construe you to be a Puerto Rican ESTATE trust. You have no knowledge of being, or having an agreement to be, a Warrant Officer in the Queen’s (England) Navy or Merchant Marine Service.

79. In 27 C.F.R. sec. 26.11, the definition of “Revenue Agent” is: “Any duly authorized Commonwealth Internal Revenue Agent” of the Department of the Treasury of Puerto Rico. The Secretary is defined as: Secretary of the Treasury of Puerto Rico. You do not live in Puerto Rico nor are you knowingly connected in any lawful way to Puerto Rico. You have no recollection of receiving any notices from the I.R.S. related to any contractual connection to Puerto Rico.

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

The I.R.S., domiciled in Puerto Rico, doesn’t have any “*personam*,” “venue,” or “subject matter” jurisdiction over you without your expressed consent, which you have never granted to the I.R.S. (see Clearfield Doctrine – the I.R.S. must have your agreement and consent to volunteer to be a “taxpayer”).

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

81. As a sentient man or woman, your organic name given to you at birth is NEVER correctly spelled in all capital letters. A name spelled in all capital letters according to government grammar and writing style manuals means, an “artificial” or “fictitious” or “dead” entity like a corporate person or trustee or partnership or *nom de guerre* – a thing that exists on paper only.

To the extent the I.R.S. claims a right to income tax the government’s created fiction (“res”- thing) named with an ALL-CAPITAL LETTER spelling, a *nom-de-guerre* fictional trust name, and claims that the living man or woman owes the government’s ALL-CAPITAL LETTER named trust’s income or excise tax, your AFFIDAVIT will rebut and deny the I.R.S.’s “presumed” Right to do so based on you never receiving adequate “full disclosure”. The I.R.S.’s deceptive actions were “imposed” upon you without your knowledge or consent. All taxing agreements must include “full disclosure” and a bilateral contractual agreement or they are invalid. The I.R.S. has never provided anything close to “full disclosure” to validate any alleged taxing agreement between the I.R.S. and you. The private corporation government in D.C. created and effectively owns and controls the ALL-CAPITAL LETTER NAMED trust that resembles your name, so if the I.R.S. thinks this “res” (thing) owes an income or excise tax, then I.R.S. should go to the government in D.C. who basically owns this trust and collect their alleged taxes from them.

You are unaware of any income or excise tax agreements with the I.R.S. whereby said agreement says you will be the guarantor, surety, assignee, or the fiduciary party responsible for paying any alleged income or excise taxes imposed on the government's created and owned fiction entity named similar to your given name, and to the extent such an agreement allegedly exists according to the I.R.S., your AFFIDAVIT gives proper Notice to the I.R.S. that you no longer agree or consent to being the responsible "fiduciary" agent for any form 1040 income taxes legally or otherwise imposed on the government's owned creation.

The I.R.S. is a corporate "fiction" and "fictions" can only deal or interact with other "fictions" and not with "natural" living men and women/Americans without their consent. You do not consent to be converted from a living man or woman to a "fictitious" dead entity (existing on paper only) and you do not consent to being used as a "surety" or "guarantor" for the I.R.S.'s Admiralty Maritime law forum in its actions as an income-tax debt collector for "foreign" international bankers when you are a legal "non-taxpayer" with no taxes due.

82. From the moment the I.R.S. offices receive your Revocation of Election documents, no I.R.S. regulations related to I.R.C. Subtitle A income taxes will pertain to you as an American, and any references to I.R.S. regulations made by you are merely being made for the purpose of substantiating your non-taxable status.

Using said I.R.C. references is in no way meant to be interpreted or construed by the I.R.S. that you grant or acknowledge the I.R.S.'s jurisdiction over you because you will reference I.R.S. regulations to support your non-taxable status.

Not one sentence or paragraph in the I.R.C. or 26 U.S.C. has any legal application to you as an American with no income from a government source. Your quoting I.R.C. references will be only for the purpose of supporting your "non-taxable" status and not your agreement that the I.R.C. or 26 U.S.C. is the final law authority related to your Revocation of Election and your non-taxable status.

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

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

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

Without CFR 1.1-1 being promulgated (despite not being authorized and in violation of tax law passed by Congress), the tax code would not have falsely imposed an income tax on men and women without the I.R.S.'s income taxing jurisdiction. Because the I.R.S. is not a sovereign entity and nor is the U.S. government and both are operating within fictional "INCORPORATED" constructs, neither

entity has the lawful authority to act as a government agency. Once the government operates as a private corporation, their lawful status is REDUCED and is DIMINISHED down to the level of a “person” or that of a “mall cop” or any other corporation where their authority can only be derived by agreements and contracts with people who wish to contract with these diminished entities. Said entities have lost their sovereign authority to operate as an authentic government or as an I.R.S. “private corporation” debt collector from a foreign jurisdiction to the states of the union where non-juristic living men and women live.

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

84. According to 5 U.S.C. (a), under the Administrative Procedures Act, an “individual” means a “U.S. citizen,” a fictitious entity [adhesioned to D.C.’s federal jurisdiction] with no unalienable rights, i.e., a juristic statutory “person” effectively domiciled in the District of Columbia, regardless of whether said “individual” actually lives in D.C. You are not an “individual” and your AFFIDAVIT will rebut all attempted references by the I.R.S. to you being an “individual.” 5 U.S.C., therefore, does not apply to you as a living American.

85. The Buck Act has converted most people of the union states into being “domiciled” within D.C. without their awareness of this fact. You do not live in a Buck Act “federal zone” represented by a two capital letter federal zone designation for each of the 50 States, meaning, you do not reside or live in the “federal zone” designated by the two capital letters such as C.A., TX, FL etc. or in THE STATE OF CALIFORNIA or NEW YORK STATE, both incorporated and not sovereigns.

Instead, you live in a “Non-domestic” (not within a D.C “federal zip code zone”) land area called California, or Tennessee, or Maryland etc., zip code exempt, under the protections of the Constitution (1787) and your God given unalienable rights to choose your jurisdiction.

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

86. High-level I.R.S. personnel regularly state that the Federal individual income tax is “voluntary” for certain non-taxable people. Because you are not a “taxpayer” per your Revocation of Election, you agree with the I.R.S.’s position that form 1040 income tax filings are “voluntary” and you will deliver Notice of your intention to no longer ‘volunteer’ to file a form 1040 in the future unless the I.R.S. can rebut your non-taxable tax status position within the sixty (60) day time frame set forth in your ROE AFFIDAVIT.

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

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

89. As a living man or woman with unlimited liability and not requesting any government “privileges” or “benefits,” **you** do not own a social security card nor do **you** have a social security number.

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

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

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

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

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

Any natural-born man or woman or American not connected to the “foreign” federal government in D.C. and its “municipal” law jurisdiction (meaning limited and local) has the unalienable Right to choose their political and taxing jurisdiction. Your American status has no known or intended connection to the I.R.S.’s “federal” and “foreign” jurisdiction.

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

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

You, as an American, have never asked for “permission” from the federal government and the I.R.S., nor have you required permission from the government, hence, you have no “duty” to the federal government. As an American with God given unalienable rights, protected by the Constitution (1787), you do not have a lawful liability to file a form 1040 as the I.R.C. and 26 U.S.C. specifically and expressly do not include or define you to be a lawful “taxpayer” with a

mandatory and lawful obligation to file a form 1040.

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

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

96. The “federal” income tax laws that may be applicable to “volunteer” filers and federal citizens in Washington D.C. are not applicable to “non-statutory” people living in the 50 union states or American “**men**” and “**women**” when taxing codes do not conform to the original Constitutional income taxing restrictions and the Bill of Rights, and further, are not correctly or properly promulgated in the Federal Register to make said laws “positive” laws with legal force and effect. Said “positive” laws must adequately define the subject type of “citizens” or person the income tax law applies to with full disclosure.

97. The above stated Internal Revenue Code laws, rules, regulations, or more precisely, the lack of any promulgated “positive law” rules and regulations pertaining to I.R.C. Subtitle A individual incometaxes (form 1040) and court case rulings, confirms and substantiates your Revocation of Election rights and that the I.R.S.’s internal records must be changed to indicate that you and /or the government’s fictional creation identified by the ALL-CAPITAL LETTER spelling of your name are legal “non-taxpayers” with no further legal obligations to file a form 1040 tax return.

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

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

100. 26 U.S.C. sec. 6331 is not imposed upon Americans. *“Levy and distraint (a) Authority of Secretary ... Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia. ... ”* you cannot be levied against as you are not any of the above persons and furthermore, nothing in 26 U.S.C. applies to legal “non-taxpayers”.

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

Income tax law is a limited form of “private” law for the corporate State of Washington, D.C., according to the D.C. Organic Act of 1871 and the United States Codes. Said laws only apply to artificial and fictitious federal government (D.C.) created entities that exist as a “privilege” within the geographical boundaries of the private government’s jurisdiction - under Admiralty

“law of the sea” and not under the Constitutional “law of the land” within the states of the union. You and other living men and women live and work in the “private sector”; their “private” earnings are their “private property” and not excise or income taxable.

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

I.R.S. attempts to collect excise / income taxes after the I.R.S. receives your R.O.E., without having proper jurisdiction or bona fide mandatory laws to validate their collection actions – is **mail fraud** with a \$1,000,000 fine per violation (every letter the I.R.S. sends).

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

All you would have to do is ask what tax and the amount of the tax you allegedly owed under the Privacy Act (which deals with humans), and if they say they don't have that tax information (which they don't), the “unlawful” I.R.S. attempted tax collection crime has been committed.

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

Any letter, form, Notice, demand, or presentment document sent to you from the I.R.S. in the future - requesting information or a payment from you – must have a valid O.M.B. number on said document. See The Paperwork Reduction Act (1968) that requires each I.R.S. form or document sent to anyone to display a current and valid O.M.B. number or whoever receives it does not have to complete the form or respond to it.

No valid O.M.B. number means the I.R.S. document is a counterfeit document and the I.R.S. has no legal authority to send you said document or form. The form does not have to be completed, nor should any letter or form be sent to you, under any circumstances, once the I.R.S. receives your R.O.E. Affidavit, a non-negotiable “non-taxpayer” tax status notice.

The I.R.S.'s income taxing jurisdiction (form 1040) over you will be duly rebutted, respectfully denied in honor, and challenged. Your legal non-taxpayer tax status must be legally demonstrated by the I.R.S. to not exist-- the purveyor or proponent of any tax rule or regulation has 100% of the burden of proof that your legal tax status is something other than non-taxable. See 5 U.S.C. 556(d) re: the I.R.S. has 100% **burden of proof** that you are not a legal non-taxable living man or woman. You have no “burden of proof” that you are not a “taxpayer, as higher courts have ruled that you are not required to “prove a negative” - that you aren't a “taxpayer.”

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

Since in common usage [within the Internal Revenue Code] the term “person” does not include the living men and women sovereigns (not domiciled within the D.C. and I.R.S.'s “federal zone”

jurisdiction), statutes employing the word phrase “person” are ordinarily construed to exclude references to non-juristic living men and women. U.S. v. Fox 94 U.S. 315 (emphasis added).

When a statute is referring to a “human” person, the term “natural person” is used. You, as a living breathing man or woman, are similar to a “natural person” but should not refer to oneself as a “person” because of the possible implication of being a “juristic” statutory “person” in status. There is nothing in the I.R.C. that imposes an income tax filing requirement on a “natural person” with no taxable excise / income or activity.

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

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

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

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

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

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

A corporate withholding agent “person” collecting W-4 withholding amounts from employees, is the **ONLY** person with any criminal tax liability. Withholding from one’s paychecks cannot be coerced, is only allowed if a W-4 is given to an employer upon employee’s request, 26 U.S.C. 3402(p) and 26 CFR 31.3401(p)-1. Withholdings from paychecks are considered to merely be “gifts” (donations) to the government according to Title 31. Since when are “donations” “mandatory”? You do not earn “WAGES” under Subtitle C unless you “volunteer” by submitting a W-4 form.

It is likely that your Individual Master File (I.M.F.) within the I.R.S.'s databases, classifies you much differently and not consistent with the I.R.S.'s typical tax collection activities. The I.R.S.'s failure to respond to your R.O.E. notice of your non-taxable tax status, in the way of a *bona fide* point-by point rebuttal, **will operate as estoppel** wherein the I.R.S. will be collaterally barred from objecting to your R.O.E. non-taxable status notice at some distant date beyond the sixty day period allotted to respond to your AFFIDAVIT. You will be the "holder- in-due-course" of the R.O.E. "contract" between you and the I.R.S. and your legal non-taxpayer tax status (form 1040) will be non-negotiable.

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

An I.R.S. agent's authority comes down from the Secretary of the Treasury, a foreign agent of the I.M.F. – see 22 U.S.C. 286 and 611, known as the Bretton Woods Agreement. As a foreign agent (dealing in foreign-based negotiable instruments, a.k.a., federal reserve notes), see 22 U.S.C. 611(c)(i)(iii), all I.R.S. agents are legally required to be registered as foreign agents under the Foreign Agents Registration Act (1938). To the extent I.R.S. agents are not registered as foreign agents, their daily tax collection activities are felony violations of the Registration Act, in addition to their violations of about another two dozen U.S.C. "code sections", and your unalienable rights to keep your private property earnings derived from the "private sector" not within the I.R.S.'s "public sector" foreign jurisdiction and not involving any government sources of excise taxable income(form 1040).

To summarize - should any I.R.S. agent in the future choose to disregard your R.O.E. legal "non-taxpayer" (form 1040) tax status and attempt to coerce or illegally impose an excise / income tax on you, **said I.R.S. agent would be committing multiple felonies - by acting as an illegal unregistered foreign agent debt collector** in violation of the Foreign Agents Registration Act (1938), as well as the F.D.C.P.A., by attempting to collect negotiable debt instruments for a foreign based I.M.F. principal by **attempting to collect** federal reserve notes, a.k.a. foreign private fiat debt instruments (not money), from a living non-statutory man or woman – a non-D.C. domiciled American - not in the I.R.S.'s jurisdiction, by using the private corporation I.R.S. foreign I.R.C. tax codes **never promulgated into "positive law" in the Federal Register, while representing** a private offshore Puerto Rico foreign trust jurisdiction **whose top official** (Secretary of the Treasury, a registered foreign agent according to 22 U.S.C. 611(c)(i)(iii)), is being paid a salary by a foreign offshore principal group of foreign banking families called the International Monetary Fund (I.M.F.), while "pretending-to-be-a-government-agency" (in violation of the **Clearfield Doctrine**) that has lost all semblances of their alleged sovereign government authority status when they act in the **diminished legal capacity of a "corporation"** while engaged in their income tax debt collection activities in violation of the Fair Debt Collection Practices Act, all without the legally required commercial "agreement" or "contract" with you whereby you agreed to "volunteer" to be under contract with the I.R.S. and to be within their jurisdiction and being treated "as though" you are a "U. S. citizen" fiduciary "agent" taxpayer with a legal obligation to file a form 1040.

There is a well-established Maxim of law that says; you cannot commit a crime and break the law while in the process of supposedly enforcing the law. The significance of this prophetic Maxim of

law is profound – meaning – even if NOTHING you present in your R.O.E. documents is true and couldn't be substantiated in law, the simple fact is – the I.R.S. would be violating too many laws to mention if or when they attempt to impose their foreign tax laws on you. Any future illegal I.R.S. enforcement actions would be more than enough to exonerate you against any possible wrong-doing claims the I.R.S. might choose to conjure up against you, merely because you are affirming your legal “non-taxpayer” statements.

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

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

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

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