
New York State Supreme Court
Westchester County

111 Dr. Martin Luther King Jr. Blvd., White Plains NY.10601

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INDEX No: _____

SUMMONS

10

RESPONDENTS: Raymond Roberts, Douglas O'Donnell, Chase Bank, Bank of Greene County, Westchester County Clerk Timothy C. Itoni, and SSA Commissioner Kilolo Kijakazi

15

YOU ARE HEREBY SUMMONED to appear and answer this endorsed summons in the New York Supreme Court, County of Westchester, Court of Record; located at 111 Dr. Martin Luther King Jr. Blvd., White Plains NY.10601;

You must answer within 30 days after service of this summons on you (not counting the day you received it) and you must serve on the plaintiff an answer to the attached action.

TAKE NOTE Motions in order to avoid an answer are not permitted under common law.

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Upon your failure to appear and answer, judgment will be taken against you for the relief demanded in the complaint, together with the cost of this action.

You also must file your answer with the above said court.

Seal

New York, Westchester County

Date _____

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Anthony J Futia Jr., in pro per

**New York State Supreme Court
Westchester County**

111 Dr. Martin Luther King Jr. Blvd., White Plains NY.10601

INDEX No: _____

COVER SHEET

REGARDING: VERIFIED ACTION AT LAW

JURISDICTION: NEW YORK STATE SUPREME COURT, WESTCHESTER COUNTY
111 DR. MARTIN LUTHER KING JR. BLVD, WHITE PLAINS, NY 10601
COURT OF RECORD, A/K/A COMMON LAW

TRIBUNAL: Jury

PLAINTIFF Anthony J Futia Jr.
34 Custis Ave, N. White Plains, NY. 10603-1703

RESPONDENTS: Revenue Officer Raymond Roberts
300 Commerce Drive, New Windsor, NY. 12553-6928

Douglas O'Donnell
300 Commerce Drive, New Windsor, NY. 12553-6928

Chase Bank,
RCO Centralized Mail, Mail Code LA4-7200, 700 Kansas Lane
Monroe, LA 71203-4774

Bank of Greene County
P.O. Box 470, Catskill, NY 12414

Westchester County Clerk Timothy C. Idoni
110 Martin Luther King Jr. Blvd., White Plains, NY 10601

Social Security Administration, Acting SSA Commissioner Kilolo Kijakazi
1100 West High Rise, 6401 Security Blvd, Baltimore, MD 21235

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ATTACHMENTS

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- Affidavit of Anthony J Futia Jr. in Support of Action (pages)
- Memorandum of Law Memorandum of Law concerning oaths and bonds; (5 pages)
- Memorandum of Law Memorandum of Law Concerning Petit Jury (16 pages)
- Memorandum of Law Rule 12(b)(6) (4 pages)

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- Memorandum of Law Concerning the IRS Fraud (35 pages)
- Exhibit A – Petit Jury Handbook (41 pages)
- Exhibit B –IRS Form 4490 (1 page)
- Exhibit C – Form 56 (2 pages)

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- Exhibit D – IRS Form 2039 (3 pages)
- Exhibit E – IRS Notice 609 (2 pages)
- Exhibit F – Notice of Lien (1 pages)
- Exhibit G – Bank of Green County (6 pages)
- Exhibit H – Chase Bank (3 pages)

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- Exhibit I – SSA Garnishment (5 pages)
- Exhibit J – 16th Amendment Not ratified (2 pages)
- Exhibit K – The Law That Never Was a two vol book (723 pages)

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New York State Supreme Court
Westchester County

111 Dr. Martin Luther King Jr. Blvd., White Plains NY.10601

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Anthony J Futia Jr.

Plaintiff

JURISDICTION: Court of Record,¹
a/k/a Common Law

- against -

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Raymond Roberts, Douglas O'Donnell, Chase Bank,
Bank of Greene County, Westchester County Clerk
Timothy C. Idoni, SSA Commissioner Kilolo Kijakazi

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Defendants

VERIFIED ACTION AT LAW²

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Upon the affidavit³ of Anthony J. Futia Jr., see attached Affidavit in Support of Action, hereinafter plaintiff in the above matter, and upon the exhibits annexed thereto in this “Court of Record” sues Revenue Officer Raymond Roberts, Commissioner Douglas O'Donnell, Westchester County Clerk Timothy C. Idoni, Bank of Greene County, Chase Bank, hereinafter defendants.

COURT IS TO TAKE JUDICIAL NOTICE⁴ OF THE LAW OF THE CASE

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a) LAW – This Action proceeds under the “Law of the Land,” a/k/a Common Law and the “Rules of Common Law” and not civil law. There is a “Common Law Maxim” that states, “*A thing similar is not necessarily the same thing.*” Therefore, this case stands on the right to be heard, the Law, and its own facts and NOT precedent from case law. Only American Jurisprudence

¹ **COURT OF RECORD:** Proceeding according to the course of common law – Jones v. Jones, 188 Mo.App. 220, 175 S.W. 227, 229; Ex parte Gladhill, 8 Metc. Mass., 171, per Shaw, C.J. See, also, Ledwith v. Rosalsky, 244 N.Y. 406, 155 N.E. 688, 689; Black's Law Dictionary, 4th Ed., 425, 426

² **AT LAW:** [Bouvier's] This phrase is used to point out that a thing is to be done according to the course of the common law; it is distinguished from a proceeding in equity.

³ “*An affidavit uncontested un rebutted un answered stands as truth*” [United States v. Kis, 658 F.2d 526, 536 (7th Cir. 1981); Cert. Denied, 50 U.S. L. W. 2169; S. Ct. March 22, 1982 1982]; “*Allegations in affidavit in support of motion must be considered as true in absence of counter-affidavit.*” [Group v Finletter, 108 F. Supp. 327 Federal case of Group v Finletter, 108 F. Supp. 327]

⁴ **JUDICIAL COGNIZANCE:** (Black's Law) Judicial notice, or knowledge upon which a judge is bound to act without having it proved in evidence.

should be garnered from case law in order to establish meanings, law, and authorities. Because all defendants were proceeding in their official and or commercial capacity, they are subject to codes, statutes, regulations, as well as the Law of the Land which is paramount;

- 180 b) JURISDICTION – “Because Federal courts are limited in jurisdiction, the presumption is that it is without jurisdiction unless the contrary affirmatively appears.”⁵ It is the authority by which courts and judicial officers take cognizance of and decide cases.; “Court must prove on the record, all jurisdiction facts related to the jurisdiction asserted.”⁶ “The law requires proof of jurisdiction to appear on the record of the administrative agency and all administrative proceedings.”⁷ “When a judge knows that he lacks jurisdiction, or acts in the face of clearly valid statutes expressly depriving him of jurisdiction, judicial immunity is lost.”⁸ Courts without authority are null "Under federal Law, which is applicable to all states, the U.S. Supreme Court stated that "if a court is without authority, its judgments and orders are regarded as nullities. They are not voidable, but simply void, and form no bar to a recovery sought, even prior to a reversal in opposition to them. They constitute no justification and all persons concerned in executing such judgments or sentences are considered, in law, as trespassers."⁹
- 185
- 190 c) OATHS & BONDS – All officer of this court and any defendant that is a government agent is to file a copy of their oaths, bonds and financials with this court. This Notice requires that you provide to the plaintiff with said copies to be certified under penalty of perjury and exemplified in accordance with 1 Stat 122 and 2 Stat 298 and FRCP Rule 902, 8 USC §1361¹⁰ under Article VI of the Constitution of the United States for the United States of America. See attached Memorandum of Law Concerning Oaths and Bonds.
- 195
- d) SILENCE – “Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading.”¹¹
- 200 e) COURT OF RECORD – Plaintiff has chosen to proceed in the jurisdiction of a Court of Record and therefore, the Tribunal is an untainted jury of the People. This unalienable right of

⁵ Grace v. American Central Insurance Co., 109 U.S. 278;

⁶ Lantanav. Hopper, 102 F2d 188; Chicagov. New York, 37 F Supp 150.;

⁷ Hagans v. Lavine, 415 U.S. 528;

⁸ Zeller v. Rankin, 101 S.Ct. 2020, 451 U.S. 939, 68 L.Ed 2d 326.

⁹ Basso v. UPL, 495 F. 2d 906; Brook v. Yawkey, 200 F. 2d 633; Elliot v. Piersol, 1 Pet. 328, 340, 26 U.S. 328, 340 (1828)

¹⁰ 28 U.S. Code § 1361; Action to compel an officer of the United States to perform his duty; The district courts shall have original jurisdiction of any action in the nature of mandamus to compel an officer or employee of the United States or any agency thereof to perform a duty owed to the plaintiff.

¹¹ US v Tweel, 550 F.2d 297, 299. See also US v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932

Common Law and Jury is protected by Amendment VII that states “In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise reexamined in any Court of the United States, then according to the Rules of the Common Law.” Therefore, all pleadings are required by Law to state the jurisdiction in caption, see attached Memorandum of Law Concerning Petit Jury and Exhibit A, Petit Jury Handbook.

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f) RULES – This court being a Court of Record is to proceed according to the Rules of the Common Law and NOT the rules of civil procedure.

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g) RULE 12(b)(6) FAILURE TO STATE A CLAIM UPON WHICH RELIEF CAN BE GRANTED is a civil law rule unknown by the Rules of Common Law. Therefore, Rule 12(b)(6) is not the Law of the Land and is repugnant to the Constitution because it denies unalienable right of due process and the right to be heard and thereby is null and void as per Marbury vs. Madison, Miranda vs. Arizona, and Hoke vs. Henderson. Which states, “that statutes [or rule] which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land.” “By the law of the land is more clearly intended the general law, a law which hears before it condemns; which proceeds upon inquiry and renders judgment only after trial.” see attached Memorandum of Law Concerning Rule 12(b)(6).

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h) DUTY OF COURTS – “It is the duty of the courts to be watchful for the Constitutional rights of the citizen and against any stealthy encroachments thereon”¹² “It will be an evil day for American Liberty if the theory of a government outside supreme law finds lodgment in our constitutional jurisprudence. No higher duty rests upon this Court than to exert its full authority to prevent all violations of the principles of the Constitution.”¹³ “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.”¹⁴ “It may be that it is the obnoxious thing in its mildest form; but illegitimate and unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions for the security

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¹² Boyd v. United States, 116 U.S. 616, 635

¹³ Downs v. Bidwell, 182 U.S. 244 (1901)

¹⁴ Cohen v. Virginia, (1821), 6 Wheat. 264 and U.S. v. Will, 449 U.S. 200

230 of persons and property should be liberally construed. A close and literal construction deprives
them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more
in sound than in substance. It is the duty of the Courts to be watchful for the Constitutional
Rights of the Citizens, and against any stealthy encroachments thereon. Their motto should be
Obsta Principiis."¹⁵ Lat. Withstand beginnings; resist the first approaches or encroachments. ¹⁶

235 i) COURTS THAT RESIST THE CONSTITUTION – “If then the courts are to regard the constitution;
and the constitution is superior to any ordinary act of the legislature; the constitution, and not
such ordinary act, must govern the case to which they both apply. Those then who resist the
principle that the constitution is to be considered, in court, as a paramount law, are reduced to
240 the necessity of maintaining that courts must close their eyes on the constitution, and see only
the law. This doctrine would subvert the very foundation of all written constitutions. It would
declare that an act, which, according to the principles and theory of our government, is entirely
void, is yet, in practice, completely obligatory. It would declare, that if the legislature shall do
what is expressly forbidden, such act, notwithstanding the express prohibition, is in reality
245 effectual. It would be giving to the legislature a practical and real omnipotence with the same
breath which professes to restrict their powers within narrow limits. It is prescribing limits,
and declaring that those limits may be passed at pleasure.” ... "It is in these words: 'I do
solemnly swear that I will administer justice without respect to persons, and do equal right to
the poor and to the rich; and that I will faithfully and impartially discharge all the duties
incumbent on me as according to the best of my abilities and understanding, agreeably to the
250 constitution and laws of the United States.' Why does a judge swear to discharge his duties
agreeably to the constitution of the United States, if that constitution forms no rule for his
government? if it is closed upon him and cannot be inspected by him. If such be the real state
of things, this is worse than solemn mockery. To prescribe, or to take this oath, becomes
equally a crime."¹⁷

255 j) REMEDY FOR EVERY INJURY – William Blackstone - a legal maxim - Every right when with-
held must have a remedy, and every injury it's proper redress.; "... In the third volume of his
Commentaries, page 23, Blackstone states two cases in which a remedy is afforded by mere

¹⁵ Boyd v. United, 116 U.S. 616 at 635 (1885)

¹⁶ Bradley, J., Boyd v. U. S., 116 U.S. 635, 6 Sup.Ct. 535, 29 L.Ed. 746.

¹⁷ MARBURY v. MADISON, 5 U.S. 137 (1803) 5 U.S. 137 (Cranch) 1803

operation of law. "In all other cases," he says, it is a general and indisputable rule that where there is a legal right, there is also a legal remedy by suit or action at law whenever that right is invaded. And afterwards, page 109 of the same volume, he says, I am next to consider such injuries as are cognizable by the Courts of common law. And herein I shall for the present only remark that all possible injuries whatsoever that did not fall within the exclusive cognizance of either the ecclesiastical, military, or maritime tribunals are, for that very reason, within the cognizance of the common law courts of justice, for it is a settled and invariable principle in the laws of England that every right, when withheld, must have a remedy, and every injury its proper redress"... "The Government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation if the laws furnish no remedy for the violation of a vested legal right." ... "*The Government of the United States has been emphatically termed a government of laws, and not of men. It will certainly cease to deserve this high appellation if the laws furnish no remedy for the violation of a vested legal right*¹⁸." ... *that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land*¹⁹." "*Henceforth the writ which is called Praecipe shall not be served on any one for any holding so as to cause a free man to lose his court.*²⁰" "The innocent individual who is harmed by an abuse of governmental authority is assured that he will be compensated for his injury."²¹

k) SUMMARY PROCEEDINGS are not permitted under Common Law. "Any proceeding by which a controversy is settled, case disposed of, or trial conducted, in a prompt and simple manner, without the aid of a jury, without presentment or indictment, or in other respects out of the regular course of the common law."²² "As to the construction, with reference to Common Law, an important canon of construction is that constitutions must be construed to reference to the Common Law. The Common Law, so permitted destruction of the abatement of nuisances by summary proceedings and it was never supposed that a constitutional provision was intended to interfere with this established principle and although there is no common law of the United States in a sense of a national customary law as distinguished from the common law of

¹⁸ Marbury v. Madison, 5 U.S. 137 (1803)

¹⁹ Hoke vs. Henderson, 15, N.C. 15, 25 AM Dec 677

²⁰ Magna Carta, Article 34

²¹ Owen v. City of Independence

²² Sweet see Phillips v. Phillips, 8 N.J.L. 122.

England, adopted in the several states. In interpreting the Federal Constitution, recourse may still be had to the aid of the Common Law of England. It has been said that without reference to the common law, the language of the Federal Constitution could not be understood.”²³

- 290 l) STANDING (Black Law) – “Standing to sue doctrine in action in federal constitutional court by citizen against a government officer, complaining of alleged unlawful conduct there is no justiciable controversy unless citizen shows that such conduct invades or will invade a private substantive legally protected interest of plaintiff citizen.”²⁴ In this case Plaintiff alleges and provides substantial proof herein how all defendants violated plaintiff’s substantive legally protected interest, namely rights secured by the Bill of Rights.
- 295 m) SOVEREIGN IMMUNITY – “The doctrine of Sovereign Immunity is one of the Common-Law immunities and defenses that are available to the Sovereign.”²⁵ “The sovereignty of a state does not reside in the persons who fill the different departments of its government, but in the People, from whom the government emanated; and they may change it at their discretion Sovereignty, then in this country, abides with the constituency, and not with the agent; and this 300 remark is true, both in reference to the federal and state government.”²⁶ “It is the public policy of this state that public agencies exist to aid in the conduct of the people's business.... The people of this state do not yield their sovereignty to the agencies which serve them. ...at the Revolution, the sovereignty devolved on the people; and they are truly the sovereigns of the country, but they are sovereigns without subjects...with none to govern but themselves.”²⁷ The 305 US Supreme Court said, “Our own experience is fully consistent with the common law's rejection of a rule of judicial immunity. We never have had a rule of absolute judicial immunity. At least seven circuits have indicated affirmatively that there is no immunity... to prevent irreparable injury to a citizen's constitutional rights...” “Subsequent interpretations of the Civil Rights Act by this Court acknowledge Congress' intent to reach unconstitutional 310 actions by all state and federal actors, including judges... The Fourteenth Amendment prohibits a state from denying any person within its jurisdiction the equal protection under the laws. Since a state act only by its legislative, executive or judicial authorities, the constitutional provisions must be addressed to those authorities, including state and federal judges... We

²³ 16 American Jurisprudence 2d., Sec. 114

²⁴ Associated Industries of New York State v. Ickes, C.C.A.2, 134 F.2d 694, 702.

²⁵ Yick Wo v. Hopkins, 318 US 356, 371 and Terry v. Ohio, 392 US 1, 40;

²⁶ Spooner v. McConnell, 22 F 939 @ 943;

²⁷ CHISHOLM v. GEORGIA (US) 2 Dall 419, 454, 1 L Ed 440, 455 @DALL (1793) pp471-472.

conclude that judicial immunity is not a bar to relief against a judicial officer acting in her [his] judicial capacity.”²⁸ And 1985; “by law, a judge is a state officer. When a judge acts as a trespasser of the law, when a judge does not follow the law, the Judge loses subject-matter jurisdiction and the judges' orders are not voidable, but VOID, and of no legal force or effect. ... when a state officer acts under a state law in a manner violative of the Federal Constitution, he comes into conflict with the superior authority of that Constitution, and he is in that case stripped of his official or representative character and is subjected in his person to the consequences of his individual conduct. The State has no power to impart to him any immunity from responsibility to the supreme authority of the United States.”²⁹

n) TRIAL BY JURY – Amendment VII – In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise reexamined in any Court of the United States, then according to the rules of the common law.

JURISDICTION

SUBJECT MATTER JURISDICTION: The New York State Supreme Court has unlimited, original jurisdiction and can hear all cases except for those brought against the state of New York. This case is against individuals and corporations and seeks restitution over \$25,000.00. Plaintiff has properly commenced and served a copy of the summons with a copy of this Action at Law and all attachments upon all defendants. Therefore, this court has Subject Matter Jurisdiction.

Any state court will have personal jurisdiction over any individual who is a citizen of that state, as well as any business that conducts business in that state. This is true regardless of where the events that form the basis of the lawsuit occurred. If you would prefer to file your lawsuit in a different state, you may need to prove certain facts to show that jurisdiction is proper there.

PERSONAM JURISDICTION OVER THE DEFENDANTS: Defendants are engaged in a systematic and continuous course of conduct in New York and committed tortious acts against the plaintiffs within the state New York. All defendants have an office (presence) in New York. Plaintiff lives in Westchester County New York. The alleged crimes and injuries committed upon the plaintiff was

²⁸ Pulliam v. Allen, 466 U.S. 522 (1984); 104 S. Ct. 1781, 1980, 1981

²⁹ Scheuer v. Rhodes, 416 U.S. 232, 94 S. Ct. 1683, 1687 (1974)

perpetrated in Westchester County New York therefore the New York State Supreme Court has Personam Jurisdiction.

FACTS OF THE CASE

THE IRS IS A FOREIGN CORPORATION NOT AUTHORIZED TO DO BUSINESS IN NEW YORK, NYC
345 §1301:³⁰ – IRS operates through the Capital Trust Corporation, D.C., which is an off-shore entity. The IRS is a trust created in the Philippines and another in Puerto Rico, see attached Memorandum of Law Concerning the IRS Fraud. IRS and the BATF are one and the same organization, see 27 U.S.C.A. Section 201. The Federal Reserve Central Banks is owned by Rothschild Bank of London Warburg Bank of Hamburg Rothschild Bank of Berlin Lehman Brothers of New York Lazard
350 Brothers of Paris Kuhn Loeb Bank of New York Israel Moses Seif Banks of Italy Goldman, Sachs of New York Warburg Bank of Amsterdam Chase Manhattan Bank of New York (Reference 14, P. 13, Reference 12, P. 152).

The income tax de facto laws apply only to the Philippines, Puerto Rico, District of Columbia, Virgin Islands, Guam, Northern Mariana Islands, territories, and insular possessions. The de facto
355 income tax laws have always applied only to the Philippines, Puerto Rico, District of Columbia, Virgin Islands, Guam, Northern Mariana Islands, territories, and insular possessions. All of the taxes covered by these laws concerned the imposts, excise taxes, and duties to be collected by the Bureau of Internal Revenue for such items as narcotics, alcohol, tobacco, and firearms.

"The general rule is that, when a foreign corporation transacts some substantial part of its
360 ordinary business in a state, continuous in character, it is doing, transacting, carrying on, or engaging in business therein, within the meaning of the statutes under consideration." 20 C.J.S. Corporations § 1829, at 46 (1940); Id. at 103, 75 N.E. at 936. §1312. Actions or special proceedings by unauthorized foreign corporations. (a) A foreign corporation doing business in this state without authority shall not maintain any action or special proceeding in this state unless and until such
365 corporation has been authorized to do business in this state and it has paid to the state all fees and

³⁰ NYC §1301: Authorization of foreign corporations: (a) A foreign corporation shall not do business in this state until it has been authorized to do so as provided in this article. A foreign corporation may be authorized to do in this state any business which may be done lawfully in this state by a domestic corporation, to the extent that it is authorized to do such business in the jurisdiction of its incorporation, but no other business.

taxes imposed under the tax law or any related statute, as defined in section eighteen hundred of such law, as well as penalties and interest charges related thereto, accrued against the corporation. This prohibition shall apply to any successor in interest of such foreign corporation.

370 Revenue Officer Raymond Roberts, and Commissioner Douglas O'Donnell claim to be federal agents when in fact are not, whereas the IRS is a private collection agency for a foreign privately owned bank, namely the "Federal Reserve" that both fraudulently gives the appearance of being government agencies. The alleged agents stepped outside the law and committed an act of fraud and extortion and if they were federal agents, they no longer have the advantage of any federal protection. Whereas, whenever agents in concert under the color of law exceed their jurisdiction, 375 the individuals exercising such acts loses the protection of the office they claim to be acting on behalf of, see Law of the case k - Sovereign Immunity.

Alleged government agents created and filed a fraudulent "Notice of Lien" under color of law³¹ as a levy with the Westchester County clerk. Whereas "Affidavit Form 4490 Proof of Claim," see Exhibit B form 4490; "Affidavit Form 56 proving a Fiduciary Relationship," see Exhibit C form 380 56; and a court order was never filed in the Southern District Federal Court. Therefore, no lawful lien exists. Additionally said agents then by-passed the Sheriff, who is the only "Law Enforcer" who can execute a lawful levy, and then served the fraudulent levy themselves, posing as government agents, upon Chase Bank and Bank of Greene County. These were acts of fraud upon the plaintiff and the filing of a fraudulent instrument with the county clerk.

385 Whereas, Plaintiff has not seen any documentary evidence (form 4490), from a competent fact witness, with firsthand knowledge, showing the existence of a proof of claim. Plaintiff has not seen any documentary evidence (form 56), from a competent fact witness, with firsthand knowledge, showing the existence of any fiduciary relationship. Defendants ignored codes statutes and regulations that govern them and for vindictive reasons set out, exercising Marxist evil 390 schemes, to destroy plaintiff financially.

Then in concert, both Chase Bank and the Bank of Greene County ignored the improper service of a levy by said agents and not the Sheriff," ignored the "Safe Harbor Act," ignored the "Fourth

³¹ COLOR OF LAW. The appearance or semblance, without the substance, of legal right. State v. Brechler, 185 Wis. 599, 202 N.W. 144, 148.

Amendment,” ignored the “Fifth Amendment,” and ignored the “lack of a lien,” “a notice of lien is not a lien” and thereby participated in the breaking of an entry and robbery of the plaintiffs’ monies all under the color of law.

Revenue Officer Raymond Roberts, and Commissioner Douglas O'Donnell, appearing as government agents conspired to defraud, intimidate, extort, injure, rob, and defraud plaintiff in violation of 42USC §1983,³² 18USC §872,³³ 18USC §241,³⁴ 18USC §242,³⁵ 18USC §1341.³⁶ Plaintiff being in communications with the IRS agents for many years with questions, concerning the law that they claimed to be acting upon. Whereas, the conspirators refuse to answer but instead

³² 42 USC §1983 deprivation of rights - Civil action for Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a judicial officer for an act or omission taken in such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a statute of the District of Columbia.

³³ 18 USC §872 – Extortion by officers or employees of the United States: Whoever, being an officer, or employee of the United States or any department or agency thereof, or representing himself to be or assuming to act as such, under color or pretense of office or employment commits or attempts an act of extortion, shall be fined under this title or imprisoned not more than three years, or both; but if the amount so extorted or demanded does not exceed \$1,000, he shall be fined under this title or imprisoned not more than one year, or both.

³⁴ 18USC §241 – CONSPIRACY AGAINST RIGHTS: If two or more persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory, Commonwealth, Possession, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured – They shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to commit aggravated sexual abuse, or an attempt to kill, they shall be fined under this title or imprisoned for any term of years or for life, or both, or may be sentenced to death.

³⁵ 18USC §242 – Deprivation of rights under color of law: Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.

³⁶ 18USC §1341 – Frauds through postal service: Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.

continued their battering and intimidating plaintiff with demands for money! Plaintiff at all times maintained an intent to obey any law that plaintiff might be required to obey and therefore, unlike the conspirators, proceeds in obedience to the law as plaintiff understands it. The conspirators having a duty to explain the law that requires the plaintiff to file and open personal records to agents; Whereas, conspirators, having a duty to speak, remained silent which is an act of fraud and for these reasons conspirators ceased to allegedly represent the government.

SAFE HARBOR PRIVACY PRINCIPLES³⁷

The Safe Harbor Privacy Principles states “*individuals must have the ability to opt out of the collection and forward transfer of the data to third parties.*” The right to recover damages for invasion of personal privacy is well established under Law. - Use of personal information in a manner inconsistent with the safe harbor principles can give rise to legal liability under a number of different legal theories. For example, both the transferring data controller and the individuals affected could sue the safe harbor organization which fails to honor its safe harbor commitments for misrepresentation.

Defendants have fraudulently³⁸ concealed from plaintiff under fiction of law,³⁹ that they have been spying on plaintiffs’ financial activities and have reported plaintiffs’ personal pecuniary activities to a third party, IRS, without permission or notification of the plaintiff.

AMENDMENT IV “The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.”

³⁷ **Safe Harbor Privacy Principles** - (1) Notice - Individuals must be informed that their data is being collected and about how it will be used. (2) Choice - Individuals must have the ability to opt out of the collection and forward transfer of the data to third parties. (3) Onward Transfer - Transfers of data to third parties may only occur to other organizations that follow adequate data protection principles. (4) Security - Reasonable efforts must be made to prevent loss of collected information.(5) Data Integrity - Data must be relevant and reliable for the purpose it was collected for. (6) Access - Individuals must be able to access information held about them, and correct or delete it if it is inaccurate. (7) Enforcement - There must be effective means of enforcing these rules.

³⁸ “Fraud” means an intentional misrepresentation, deception or concealment of a material fact known to the person with the intent to deprive another person of his or her rights or property or to otherwise injure another person.

³⁹ FICTION OF LAW. Something known to be false is assumed to be true. [**Rvan v. Motor Credit Co., 130 N.J.Eq. 531, 23 A.2d 607, 621**] ... that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land. [**Hoke vs. Henderson,15, N.C.15,25 AM Dec 677**].

There is a Maxim, "for every injury there must be a remedy", plaintiff has been injured and defendants have trespassed upon the case in violation of plaintiff(s)' unalienable rights, and the safe harbor principles.⁴⁰

425 Any communications with financial institutions sharing plaintiffs' papers (financial data) without a warrant upon probable cause and supported by Oath would be a violation of plaintiffs' unalienable right protected under the 5th Amendment and Safe Harbor Privacy Principles.

430 Plaintiff has not participated in any commerce that Congress has the authority to make laws and regulate. The Internal Revenue has no authority under 26 U.S. Code §7602 to summons plaintiff(s)' financial information without due process. Financial institutions have no authority to collect and forward plaintiffs' data to the IRS under 26 USC §7604.

Any financial institution that fails to honor its safe harbor commitments by sharing plaintiffs' financial information conspired with the IRS to violate plaintiffs' unalienable right of privacy.

TITLE 26 IS NOT LAW

435 26 USC 7806(b) says that Title 26 is not law, as we read: "No inference, implication or presumption of legislative construction⁴¹ shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title..." N.B. "legislative construction" means "law" and the following United States Supreme Court unmistakably states the same conclusion: "The fact that 26 USCS Sec. 4161(a) is located in part of Code dealing with
440 recreational equipment and sporting goods is of little significance in determining applicability of tax to lures used in commercial fishing since Sec. 7806 provides that nothing is to be inferred from

⁴⁰ **Safe Harbor Privacy Principles** - (1) Notice - Individuals must be informed that their data is being collected and about how it will be used. (2) Choice - Individuals must have the ability to opt out of the collection and forward transfer of the data to third parties. (3) Onward Transfer - Transfers of data to third parties may only occur to other organizations that follow adequate data protection principles. (4) Security - Reasonable efforts must be made to prevent loss of collected information.(5) Data Integrity - Data must be relevant and reliable for the purpose it was collected for. (6) Access - Individuals must be able to access information held about them, and correct or delete it if it is inaccurate. (7) Enforcement - There must be effective means of enforcing these rules.

⁴¹ **CONSTRUCTION:** Blacks 4th The process of bringing together and correlating a number of independent entities, so as to form a definite entity. The Dredge A, D.C.N.C., 217 F. 617, 631.; The process, or the art, of determining the sense, real meaning, or proper explanation of obscure or ambiguous terms or provisions in a statute ... or the application of such subject to the case in question, by reasoning in the light derived from extraneous connected laws or writings bearing upon the same or a connected matter, or by seeking and applying the probable aim and purpose of the provision. Koy v. Schneider, 110 Tex. 369, 221 S.W. 880, 884.

grouping or indexing of any particular section.” -- Nordby Supply Co. v United States (1978, CA9 Wash) 572 F2d 1377, cert den 439 US 861, 58 L Ed 2d 170, 99 S Ct 182.

THE IRS HAS NO ENFORCEMENT OVER THE PEOPLE FOR FAILURE TO FILE

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Whenever the IRS serves notice of enforcement of summons to People for income-tax they include “Form 2039 Provisions of the Internal Revenue Code,” see Exhibit D - IRS Form 2039 where they quote “Enforcement of Summons” under USC Title 26 §7604⁴² as their authority to enforce. This is the epitome of the proverbial “*Emperor has no Clothes*,” used to describe a situation in which the general population is unable or unwilling (*possibly due to mass hypnosis driven and supported by fear*) to recognize or admit the obvious. Whereas, said enforcement refers to a tax for Commercial Activities on fuels, alcohol, tobacco products, and firearms, not a tax on salaries, the IRS has No enforcement authority over the People. Which states,

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26 USC §7604 Enforcement of summons (b) Enforcement Whenever any person summoned under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner for the district within which the person so summoned resides or is found for an attachment against him as for a contempt.

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§6420⁴³ Referenced in §7604 provides for enforcement for person liable for tax on gasoline used for farming purposes, see foot note.

⁴² **26 USC §7604** - Enforcement of summons (a) Jurisdiction of district court. If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data. (b) Enforcement Whenever any person summoned under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, rec-ords, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States magistrate judge for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or magistrate judge to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States magistrate judge shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempt, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

⁴³ **26 USC §6420** - Gasoline used on farms (c) Meaning of terms for purposes of this section- (1) Use on a farm for farming purposes Gasoline shall be treated as used on a farm for farming purposes only if used (A) in carrying on a trade or business, (B) on a farm situated in the United States, and (C) for farming purposes. (2) Farm The term ‘farm’ includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.; (e) Applicable laws (1) In general – All provisions of law, including penalties, applicable in respect of the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed. (2) Examination of books and witnesses – For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have

- §4081⁴⁴ Referenced in §6420 provides for enforcement of summons for person liable for tax on fuel for removal, entry, or sale from any refinery, terminal or entry into the United States for consumption, use, or warehousing, see foot note.
- 465 §6421⁴⁵ Referenced in §7604 provides for enforcement of summons for person liable for tax on gasoline used for certain non-highway purposes, by local transit systems, or sold for certain exempt purposes, see foot note.
- §6427⁴⁶ Referenced in §7604 provides for enforcement of summons for the sale of any fuel not used for taxable purposes and tobacco products and firearms under 27 CFR, see foot note.
- 470 §7602⁴⁷ Referenced in §7604 provides for enforcement of summons for the examination of books and witnesses for determining the liability of any person relating to tobacco products and cigarette papers and tubes, see foot note.
- §4041⁴⁸ Referenced in §6427 provides for the imposition of tax on diesel fuels, kerosene and certain liquids used as a fuel in aviation, see foot note.

the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

⁴⁴ **26 USC §4081** - Imposition of tax (a) Tax imposed (1) Tax on removal, entry, or sale (A) In general There is hereby imposed a tax at the rate specified in paragraph (2) on (i) the removal of a taxable fuel from any refinery, (ii) the removal of a taxable fuel from any terminal, (iii) the entry into the United States of any taxable fuel for consumption, use, or warehousing, and (iv) the sale of a taxable fuel to any person who is not registered under section 4101 unless there was a prior taxable removal or entry of such fuel under clause (i), (ii), or (iii).

⁴⁵ **26 USC §6421** - (a) Non-highway uses - Except as provided in subsection (i), if gasoline is used in an off-highway business use, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons so used by the rate at which tax was imposed on such gasoline under section 4081. Except as provided in paragraph (2) of subsection (f) of this section, in the case of gasoline used as a fuel in an aircraft, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons of gasoline so used by the rate at which tax was imposed on such gasoline under section 4081.; (g) Applicable laws (1) In general - All provisions of law, including penalties, applicable in respect to the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed. (2) Examination of books and witnesses - For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

⁴⁶ **26 USC §6427** - Fuels not used for taxable purposes (a) Nontaxable uses Except as provided in subsection (k), if tax has been imposed under paragraph (2) or (3) of section 4041(a) or section 4041(c) on the sale of any fuel and the purchaser uses such fuel other than for the use for which sold, or resells such fuel, the Secretary shall pay (without interest) to him an amount equal to - (1) the amount of tax imposed on the sale of the fuel to him, reduced by (2) if he uses the fuel, the amount of tax which would have been imposed under section 4041 on such use if no tax under section 4041 had been imposed on the sale of the fuel.

⁴⁷ **26 USC §7602** - Examination of books and witnesses (a) Authority to summon, etc. For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry; This is a list of parts within the Code of Federal Regulations for which this US Code section provides rulemaking authority. This list is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office]. 27 CFR - Alcohol, Tobacco Products and Firearms; Part 46 - miscellaneous regulations relating to tobacco products and cigarette papers and tubes.

⁴⁸ **26 USC §4041** - Imposition of tax (a) Diesel fuel and special motor fuels (1) Tax on diesel fuel and kerosene in certain cases (A) In general There is hereby imposed a tax on any liquid other than gasoline (as defined in section 4083) - (c) Certain liquids used as a fuel in aviation.

475 §6601⁴⁹ Referenced for interest for nonpayment provides for interest on underpayment,
nonpayment, or extensions, regulations for §6601 that authorizes the collection of interest
is under 27 CFR for Alcohol, Tobacco and Firearms, see foot note.

§6651⁵⁰ provides for penalties on underpayment, nonpayment, or extensions, regulations for
§6651 that authorizes the collection of penalties is under 27 CFR for Alcohol, Tobacco
480 and Firearms, see foot note.

In conclusion nowhere in “26 USC §7604 Enforcement of Summons” with all its legislative
constructive references namely §6420, §4081, §6421, §6427, §7602, §4041, §6601, and §6651 do
we find enforcement of summons for person liable for tax, being We the People! We do find
persons required to answer a summons to File a Return under §7604 and said references are:

- 485 a) A person liable for tax on fuel for removal, entry, or sale from any refinery, terminal or entry
into the United States,
b) A person liable for tax for consumption, use, or warehousing liable for tax on gasoline used
for farming purposes,
c) A person liable for tax for diesel fuels, kerosene and certain liquids used as a fuel in aviation,
490 and
d) A person liable for tax on Alcohol, Tobacco and Firearms.

Therefore, only the People participating in the aforesaid commercial activities are required to
file a return for the collection of taxes.

IRS HAS NO AUTHORITY TO ASK PEOPLE FOR INFORMATION

495 Whenever the IRS serves notice to the People for income tax information, they include a two-
page notice titled IRS Notice 609, see Exhibit E - IRS Notice 609; which states that their legal
right to ask is found in IRS Code §6001, §6011, and §6012 and their regulations, whereas:

⁴⁹ **USC §6601(a)** - General rule If any amount of tax imposed by this title (whether required to be shown on a return, or to be paid
by stamp or by some other method) is not paid on or before the last date prescribed for payment, interest on such amount at the
underpayment rate established under section 6621 shall be paid for the period from such last date to the date paid.

⁵⁰ **26 USC §6651 (a)** - Addition to the tax In case of failure (1) to file any return required under authority of subchapter A of chapter
61 (other than part III thereof), subchapter A of chapter 51 (relating to distilled spirits, wines, and beer), or of subchapter A of
chapter 52 (relating to tobacco, cigars, cigarettes, and cigarette papers and tubes), or of subchapter A of chapter 53 (relating to
machine guns and certain other firearms).

500 §6001⁵¹ States every person liable for any tax... shall keep records, render statements, make returns, and comply with such rules and regulations as the Secretary may from time to time prescribe, see foot note.

§6011⁵² States that when required by regulations prescribed by the Secretary any person made liable for any tax... shall make a return or statement according to the forms and regulations prescribed by the Secretary, see foot note..

§6012⁵³ States persons required to make returns of income..., see foot note.

505 The key phrase in §6001, §6011, and §6012 is “PERSON LIABLE OR REQUIRED” who would then be susceptible to enforcement under the above mentioned §7604 if they do not comply. However, IRS enforcement refers to a tax for persons participating in the aforesaid commercial activities; for fuel for removal, entry, or sale from any refinery, terminal or entry into the United States, for consumption, use, or warehousing liable for tax on gasoline used for farming purposes, for diesel
510 fuels, kerosene and certain liquids used as a fuel in aviation, and for Alcohol, Tobacco and Firearms. Therefore, the IRS has No enforcement authority over the People because they are not liable or required to file a return or pay a tax on said commercial activities.

515 Furthermore, it is in the Treasury regulations, which are not law, prescribed by the Secretary, where it fraudulently gives the appearance that taxpayers are “We the People” who are required to comply, when in fact they are not. The Treasury Secretary cannot make or add too law. Whereas the Supreme Court said,

520 “In construing federal revenue statute, Supreme Court gives no weight to Treasury regulation which attempts to add to statute something which is not there.”⁵⁴ “In numerous cases where the IRS has sought enforcement of its summons pursuant to statute, courts have held that a taxpayer may refuse production of personal books and records by assertion

⁵¹ **26 USC §6001:** Notice or regulations requiring records, statements, and special returns Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

⁵² **26 USC §6011:** General requirement of return, statement, or list When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

⁵³ **26 USC §6012:** Persons required to make returns of income (a) General rule Returns with respect to income taxes under subtitle A shall be made by the following: (1) (A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual.

⁵⁴ United States v. Calamaro, 354 U.S. 351 (1957), 1 L. Ed. 2d 1394, 77 S. Ct. 1138 (1957).

of his privilege against self-incrimination.”⁵⁵ “To penalize the failure to give a statement which is self-incriminatory, is beyond the power of Congress.”⁵⁶

WE THE PEOPLE CAN REFUSE TO PRODUCE RECORDS TO IRS AGENTS –

525 The United States Supreme Court said, “If the People had a subjective good faith belief, no matter how unreasonable, that he was not required to file a tax return, the government cannot establish that the defendant acted willfully.”⁵⁷ “The Fifth Amendment applies alike to criminal and civil proceedings.”⁵⁸ “The [5th Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information which may incriminate.”⁵⁹ “Only the rare taxpayer would be likely to know that he could refuse to produce
530 his records to Internal Revenue Service agents.”⁶⁰ “Who would believe the ironic truth that cooperative taxpayer fares much worse than the individual who relies upon his Constitutional rights.”⁶¹ “The requirement of an offense committed willfully is not met, therefore, if a taxpayer has relied in good faith upon a prior decision of this court.”⁶² “This ‘willful’ qualification fully protects one whose refusal is made in good faith and upon grounds which entitle him to the
535 judgment of the court before obedience is compelled.”⁶³ “There can be no sanction or penalty imposed upon one because of his exercise of Constitution rights.”⁶⁴

The de facto⁶⁵ IRS cannot seize property or access one of the Peoples’ financial institutions that are not commercially participating in the business of fuels, alcohol, tobacco products, and firearms. Therefore, the IRS has No enforcement authority over the People because they are not
540 liable or required to file a return or pay a tax as aforesaid under 26 USC §7604.

⁵⁵ Hill v. Philpott, 445 F2d 144, 146.

⁵⁶ United States v. Lombardo, 228 F. 980,981.

⁵⁷ Cheek v. United States, 498 U.S. 192.

⁵⁸ McCarthy v. Arndstein, 266 U.S. 34.

⁵⁹ Boyd vs. United States, Supra’ Brown vs. Walerk, 161,U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221,U.S. 612; United Station vs. Sischo.262 U.S. 165; McCarthy vs Arndstein,266 U.S. 34; United States vs. Lombardo, 228 Fed. 980; United States vs.Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United Statesvs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed, 684.

⁶⁰ United Station vs. Dickerson,413 F 2D 1111.

⁶¹ U.S. vs. Dickerson413 F 2D 1111.

⁶² U.S. vs Bishop, 412, U.S. 346 (1973) at 2017.

⁶³ Federal Power Commissions v. MetropolitanEdison Co. 304 U.S. 375.

⁶⁴ Sherar vs. Cullen 481 F 2D 946, (1973).

⁶⁵ De Facto, (Blacks 4th): In fact, in deed, actually. This phrase is used to characterize an officer, a government, a past action, or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. In this sense it is the contrary of de jure, which means rightful, legitimate, just, or constitutional.

FIFTH AMENDMENT – The de facto IRS cannot lawfully proceed against the People to seize property or access financial records without giving their victims due process in a court of law. Amendment V of the Constitution of the United States provides that: “*No person shall be deprived of life, liberty, or property without due process of law.*” A similar provision exists in all the state
545 constitutions;

*“Due course of law, this phrase is synonymous with ‘due process of law’ or ‘law of the land’ and means law in its regular course of administration through courts of justice.”*⁶⁶
*“No man shall be deprived of his property without being heard in his own defense.”*⁶⁷

The US Supreme Court ruled: “The individual may stand upon his constitutional rights as a
550 citizen. He is entitled to carry on his private business in his own way. He has no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to incriminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of this life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and in accordance with the Constitution. Among
555 his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrestor seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights...an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute...”⁶⁸ “We are clearly of the opinion that no statute which leaves the party or witness subject to prosecution, after he answers the incriminating
560 question put to him, can have the effect of supplanting the privilege conferred by the Constitution of the United States... In view of the constitutional provision, a statutory enactment, to be valid, must afford absolute immunity against future prosecutions for the offense to which the question relates.”⁶⁹ “The privilege [of the 5th Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information
565 which may incriminate.”⁷⁰

⁶⁶ Kansas Pac. Ry. Co. v. Dunmeyer 19 KAN 542.

⁶⁷ Kinney V. Beverly, 2 Hen. & M(VA) 381, 336.

⁶⁸ Hale vs. Henkel, 201 U.S. 43 at page 74.

⁶⁹ Counselman vs. Hitchcock, 142 U.S. 547.

⁷⁰ Boyd vs. United States, Supra’ Brown vs. Walerk, 161,U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221,U.S. 612; United Station vs. Sischo.262 U.S. 165; McCarthy vs Arndstein,266 U.S. 34; United States vs. Lombardo, 228 Fed. 980; United States vs.Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United Statesvs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed, 684.

AMENDMENT XVI – “The 16th Amendment does not justify the taxation of persons or things previously immune. It was intended only to remove all occasions for any apportionment of income taxes among the states. It does not authorize a tax on a salary”⁷¹ “Income is not a wage or compensation from any type of labor”⁷² Tips are gifts and therefore are not taxable.⁷³ “The legal right of an individual to decrease or altogether avoid his/her taxes by means which the law permits cannot be doubted”⁷⁴ “In construing federal revenue statute, Supreme Court gives no weight to Treasury regulation which attempts to add to statute something which is not there.”⁷⁵ Congress cannot by any definition (of income in this case) it may adopt, conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully expressed.”⁷⁶ Additionally the 16th Amendment was never ratified, see Exhibit J 16th Amendment Never ratified and Exhibit K The Law That Never Was a two vol book.

ARGUMENT CONCLUSIONS AND RECAP

- The alleged government agents, hereinafter conspirators claim to be government agents but in reality, work for a private collection agency that extorts money on behalf of a privately owned foreign bank. And like a parasite, drains all hope of a “Tranquil Life” (that is secured by the Constitution) out of their victims, operating debtor’s courts, under the nonsensical USC 26, within all 94 federal district courts, giving the Appearance of a Court of Law. There is no greater fraud perpetrated upon the American People then this evil!
- As per USC Title 26 §7604 the IRS Has No Enforcement Over the People for Failure to File. Whereas, said enforcement refers to a tax for Commercial Activities on fuels, alcohol, tobacco products, and firearms, not a tax on salaries.
- The de facto IRS Has No Authority to Ask ‘People’ for Information. The only person liable for opening their financials to alleged agents are those operating certain commercial activities defined under USC Title 26 §6001, §6011, and §6012.

⁷¹ Evans V. Gore, 253 U.S. 245

⁷² Stapler v. United States, 21 F.Supp 737 at 739

⁷³ Olk vs. U.S., February 18,1975,Las Vegas, Nevada. (Wendell Olk) Judge Thomas W. Clary

⁷⁴ Gregory v. Helvering, 293 U.S. 465

⁷⁵ United States v. Calamaro, 354 U.S. 351 (1957), 1 L. Ed. 2d 1394, 77 S. Ct. 1138 (1957)

⁷⁶ Eisner v. Macomber, 252 U.S. 189

- 595 • It is in the Treasury regulations, which are not law, prescribed by the Secretary and not the legislators, where it fraudulently gives the appearance that taxpayers are “We the People” who are required to comply, when in fact they are not. The Treasury Secretary cannot make or add too law. Whereas the US Supreme court has ruled, “In construing federal revenue statute, Supreme Court gives no weight to Treasury regulation which attempts to add to statute something which is not there.” Congress cannot by any definition (of income in this case) it may adopt, conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully expressed.”
- 600 • The US Supreme Court ruled, “The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. He has no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to incriminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of this life and property.” Therefore, the conspirators violated

605 the protection of this life and property that is owed the People.

 - The conspirators have No enforcement authority to seize property or access one of the Peoples’ financial institutions without due process protected by the 4th and 5th Amendment.
 - The US Supreme court has ruled, “The 16th Amendment does not justify the taxation of persons or things previously immune. It was intended only to remove all occasions for any

610 apportionment of income taxes among the states. It does not authorize a tax on a salary”

 - The US Supreme court has ruled, “Income is not a wage or compensation from any type of labor” Tips are gifts and therefore are not taxable. “
 - The US Supreme court has ruled, “The legal right of an individual to decrease or altogether avoid his/her taxes by means which the law permits cannot be doubted”

615 • All defendants acted in concert under the color of law creating and filing fraudulent liens, without due process, without proof of claim, without fiduciary authority, without a court order, all executing a [fraudulent] levy without the Sheriff, and all participated in the breaking of an entry and robbery of the plaintiffs’ monies.

 - The conspirators stepped outside the law and committed an act of fraud and extortion as they

620 participate in building a case through a barrage of “Paper Terrorism” exciting and stirring up quarrels and suits, either at law or otherwise. Then, they either just raid and/rob their victim or

pass the case to a US Attorney, who is either ignorant or complicit, to maintain the extortion through litigation, using the Federal Judiciary to EMOTIONALLY BREAK, INSLAVE, and DESTROY the livelihood and all HOPE of their victims thus, turning the “American Dream” into an “American Nightmare.” This is the epitome of Barratry, Maintenance, and Champerty!

- Revenue Officer Raymond Roberts, and Commissioner Douglas O'Donnell, appearing as government agents conspired to defraud, intimidate, extort, injure, rob, and defraud plaintiff in violation of 42USC §1983, 18USC §872, 18USC §241, 18USC §242, 18USC §1341.

– CAUSES OF ACTION AGAINST ALLEGED AGENTS –

**COUNT 1 – COUNTERFEITED SECURITY USED TO ROB
PLAINTIFF’S TWO BANK ACCOUNTS AND SOCIAL SECURITY**

In the case *Ethridge v. Rhodos*, DC Ohio 268 F Supp 83 (1967), *Whirl v. Kern* CA 5 Texas 407 F 2d 781 (1968) it was established that, "To maintain an action under 42 USC 1983, it is not necessary to allege or prove that the defendants intended to deprive plaintiff of his Constitutional rights or that they acted willfully, purposefully, or in a furtherance of a conspiracy. . . it is sufficient to establish that the deprivation. . . was the natural consequences of defendants acting under color of law..." When the defendants violated plaintiff’s inalienable rights secured by the Bill of Rights, they lost their immunity. "An officer who acts in violation of the Constitution ceases to represent the government." *Brookfield Co. v Stuart*, (1964) 234 F. Supp 94, 99 (U.S.D.C., Wash.D.C.)

When the Alleged Revenue Officers, appearing as government agents filed a Notice of Lien with the Westchester County Clerk who accepted said Notice as lien (see Exhibit - F Notice of Lien) when in fact no lawful due-process for a lien was filed in the district court that included affidavit form 4490 and affidavit form 56 along with a court order, which are all necessary to gain access to plaintiff’s accounts and file a lawful lien. Said lien is defective on its face.

This criminal act of constructive fraud created false securities using laws and codes that only apply to BATF Activities, CFR 70. The conspirators then used the unverified, unvalidated “Notice of Lien” and summons to levy the plaintiff’s two bank accounts, Bank of Green County, see Exhibits G and Chase Bank Exhibit H. This was a criminal act defined under Title 18 USC §513

to wit: “513(a) Whoever makes, utters or possesses a counterfeited security of a State or a political subdivision thereof or of an organization, or whoever makes, utters or possesses a forged security of a State or political subdivision thereof or of an organization, with intent to deceive another person, organization, or government shall be fined not more than \$250,000 or imprisoned not more than ten years, or both.”

COUNT 2 – DEPRIVATION OF RIGHTS UNDER COLOR OF LAW

Alleged Revenue Officers, appearing as government agents under color of regulations and pretense of office conspired to defraud, intimidate, extort, injure, rob, and defraud plaintiff. Thereby depriving plaintiff of his pursuit of tranquility and liberty by their constant badgering via threatening letters, demand for money and levied plaintiff’s bank accounts without due process in violation of 42USC §1983, 18USC §242, 18USC §241, 18USC §872, and 18USC §1341; And in violation of Amendment IV - The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized. And Amendment V - No person shall be ... deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

COUNT 3 – FRAUD THROUGH POSTAL SERVICE

Alleged Revenue Officers, appearing as government agents devised a scheme to rob the plaintiff of money by means of false pretenses; And did defraud the plaintiff, County Clerk, Social Security Administration and two banks under color of regulations using the US Postal Service to execute these fraudulent liens in violation of 18USC §1341.

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COUNT 4 – MALICIOUS ABUSE OF PROCESS⁷⁷

680 Alleged Revenue Officers, appearing as government agents defrauded plaintiff, Westchester
County Clerk, Chase Bank, the Bank of Greene County, and the Social Security Administration in
order to successfully rob the plaintiff using false documents to levy plaintiff's social security
income and two bank accounts. Said agents accomplished their scheme by perverting the seizure
process and filing a counterfeit levy via a "Notice of Lien," with the Westchester County Clerk,
see Exhibit F, the Bank of Greene County, see Exhibit G, Chase Bank, see Exhibit H, and the
Social Security Administration, see Exhibit I in order to successfully rob the plaintiff in the amount
685 of \$2524.17 from Bank of Greene County, \$6,064.74 from Chase Bank and \$1,538.20 each month
since August 2022 totaling \$7691.00 to date from plaintiffs social security. Conspirators
accomplished this scheme by serving a fake levy on the banks, county clerk, and the social security
administration and without the proper service of the County Sheriff. Filing false and fraudulent
documents violates Title 18 USC 1001.⁷⁸

690 COUNT 5 – DURESS⁷⁹

Alleged Revenue Officers, appearing as government agents under color of regulations and
pretense of office conspired and did coerce plaintiff to pay money without cause or a proof of
claim. Plaintiff communicated with agents who remained silent and only repeatedly demanded
money under threat of levy leaving plaintiffs accounts with no reasonable alternative. Agents,
695 without due process did levy plaintiffs bank accounts with a fraudulent lien.

⁷⁷ *Elements* - Plaintiff must establish the following elements and prove each and every essential fact necessary to allege all the elements. (1) Defendant illegally or improperly perverted the legal system against plaintiff; (2) Defendant had ulterior motive or purpose exercising such perverted use of the system; (3) Plaintiff suffered damage as a direct result. ***The gist of an action for "abuse of process" is improper use or perversion of process. *Publix Drug Co. v. Breyer Ice Cream Co.*, 347 Pa. 346, 32 A.2d 413, 415. A malicious abuse of legal process occurs where the party employs it for some unlawful object, not the purpose which it is intended by the law to effect; in other words, a perversion of it. *Lauzon v. Charroux*, 18 R.I. 467, 28 A. 975. *Vybiral v. Schildhauer*, 265 N.W. 241, 244, 130 Neb. 433; *Silverman v. Ufa Eastern Division Distribution*, 236 N.Y.S. 18, 20, 135 Misc. 814.

⁷⁸ **18 USC §1001** - Statements or entries generally: (a) Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully— (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than 5 years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than 8 years, or both. If the matter relates to an offense under chapter 109A, 109B, 110, or 117, or section 1591, then the term of imprisonment imposed under this section shall be not more than 8 years.

⁷⁹ *Elements* – (1) One side involuntarily accepted the terms of another; (2) Circumstances permitted no reasonable alternative. (3) Circumstances resulted from the coercive acts of the other.

COUNT 6 – FRAUD⁸⁰

Alleged Revenue Officers, appearing as government agents under color of regulations and pretense of office did knowingly file a fraudulent levy with the County Clerk, Bank of Green County, Chase Bank, Social Security with the intention that all parties including plaintiff would
700 rely on the lawful authority of the document for the purpose of defrauding plaintiff of his property.

COUNT 7 – INTENTIONAL INFLICTION OF EMOTIONAL DISTRESS⁸¹

Alleged Revenue Officers, appearing as government agents under color of regulations and pretense of office did knowingly and intentionally file a false lien with reckless disregard. Said agents took advantage of the fear People have of the IRS, thereby, using that fear to force the
705 plaintiff's obedience under the threat destroying the plaintiff financially. This was a vicious act that caused severe emotional distress upon the plaintiff as a direct result.

– CAUSES OF ACTION AGAINST CHASE BANK

COUNT 1 – ROBBERY THROUGH A FRAUDULENT LEVY

Defendant Chase Bank ignored the improper service of a levy via US Postal Service by said alleged agents and not the County Sheriff, ignored the Safe Harbor Act, ignored the Fourth Amendment, ignored the Fifth Amendment, and ignored the lack of a valid levy, a notice of levy is not a levy and thereby participated in the robbery of the plaintiffs' monies all under the color of
715 law.

As a fiduciary, a bank's primary duty is the management and care of property for the plaintiff. The Board of Directors and senior management must be able to identify, measure, monitor and

⁸⁰ *Elements* (1) A false statement (verbal or in writing); (2) The false statement concerns a material fact, i.e., a fact that goes to the heart of the plaintiff's damages; (3) Defendant knew the statement was false at the time he made the false statement; (4) Defendant intended the plaintiff to act in reliance on the false statement; (5) Plaintiff reasonably relied on the statement and acted upon it. (Some authorities say the reliance must be "justified." Reasonable or justified, it is the same meaning, and the plaintiff must act in reliance on the false statement of material fact; (6) Plaintiff suffered damages by relying on the false statement.

⁸¹ *Elements* – (1) The defendant's acts were performed intentionally or with reckless disregard. (2) The defendant knew or should have known the acts would foreseeably cause plaintiff severe emotional distress. (3) The conduct was outrageous, indecent, atrocious, odious, uncivilized, or intolerable. (4) Plaintiff suffered severe emotional distress as a direct result.

control the risks inherent in fiduciary activities, and respond appropriately to changing business conditions. A banker must act in the best interests of the client. This duty requires that bankers act in a trustworthy, honest and loyal manner. Some common services that banking institutions offer that may require a fiduciary relationship include the following: Trust administration, executor duties when closing an estate, bill paying services, and financial advisory services.

Defendant Chase Bank holding a duty of trust for the plaintiff knew or should have known that; “The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized,” – Amendment IV. And, “No person shall be deprived of life, liberty, or property, without due process of law,” – Amendment V.

Therefore, defendant Chase Bank did not take care in securing plaintiff’s private accounts and knew that, (a) a notice of lien is not a lien, (b) only the County Sheriff can serve a Levy whereas, alleged revenue officers, appearing as government agents under color of regulations and pretense of office, without jurisdiction served said levy by mail, (c) levy was not supported by Oath or affirmation, and (d) levy was not accompanied by a court order. Therefore, Chase Bank did break its Trust and assisted said agents in breaking an entry and robbery of plaintiff’s property that was in their trust.

– CAUSES OF ACTION AGAINST BANK OF GREEN

COUNT 1 – ROBBERY THROUGH A FRAUDULENT LEVY

Defendant Bank of Greene County ignored the improper service of a levy via US Postal Service by said alleged agents and not the County Sheriff, ignored the Safe Harbor Act, ignored the Fourth Amendment, ignored the Fifth Amendment, and ignored the lack of a valid levy, a notice of levy is not a levy and thereby participated in the breaking of an entry and robbery of the plaintiffs’ monies all under the color of law.

As a fiduciary, a bank's primary duty is the management and care of property for the plaintiff. The Board of Directors and senior management must be able to identify, measure, monitor and

control the risks inherent in fiduciary activities, and respond appropriately to changing business conditions. A banker must act in the best interests of the client. This duty requires that bankers act in a trustworthy, honest and loyal manner. Some common services that banking institutions offer that may require a fiduciary relationship include the following: Trust administration, executor duties when closing an estate, bill paying services, and financial advisory services.

Defendant Bank of Greene County holding a duty of trust for the plaintiff knew or should have known that; “The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized,” – Amendment IV. And, “No person shall be deprived of life, liberty, or property, without due process of law,” – Amendment V.

Therefore, defendant Bank of Greene County did not take care in securing plaintiff’s private accounts and knew that, (a) a notice of lien is not a lien, (b) only the County Sheriff can serve a Levy whereas, alleged revenue officers, appearing as government agents under color of regulations and pretense of office, without jurisdiction served said levy by mail, (c) levy was not supported by Oath or affirmation, and (d) levy was not accompanied by a court order. Therefore, Chase Bank did break its Trust and assisted said agents in breaking an entry and robbery of plaintiff’s property that was in their trust.

– CAUSES OF ACTION AGAINST SSA

COUNT 1 –ROBBERY THROUGH A FRAUDULENT LEVY

Defendant SSA Commissioner Kilolo Kijakazi ignored the improper service of a levy via US Postal Service by said alleged agents and not the County Sheriff, ignored the Safe Harbor Act, ignored the Fourth Amendment, ignored the Fifth Amendment, and ignored the lack of a valid levy, a notice of levy is not a levy. Plaintiff wrote a letter, **see Exhibit I** to defendant SSA Commissioner Kilolo Kijakazi and notified her that the law requires a court order in order to levy plaintiff’s social security. Whereas, defendant SSA Commissioner Kilolo Kijakazi ignored the law and thereby proceeded to participated in the robbery of the plaintiffs’ monies under the color of

law. Defendant SSA Commissioner Kilolo Kijakazi holding a duty of trust for the plaintiff. Said commissioner now being fully informed by said letter knew that; “The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized,” – Amendment IV. And, “No person shall be deprived of life, liberty, or property, without due process of law,” – Amendment V. Therefore, defendant SSA Commissioner Kilolo Kijakazi did not take care in securing plaintiff’s private accounts and knew that, (a) a notice of lien is not a lien, (b) only the County Sheriff can serve a Levy whereas, alleged revenue officers, appearing as government agents under color of regulations and pretense of office, without jurisdiction served said levy by mail, (c) levy was not supported by Oath or affirmation, and (d) levy was not accompanied by a court order. Therefore, SSA Commissioner Kilolo Kijakazi did break its Trust and assisted said agents in to rob plaintiff’s property that was in their trust.

790 **– CAUSES OF ACTION AGAINST WESTCHESTER COUNTY CLERK**

COUNT 1 – FILING A FRAUDULENT LIEN

Defendant Westchester County Clerk Timothy C. Idoni being an elected official knowingly accepted a fraudulent lien against the plaintiff, that was allegedly filled with the Clerk via the US Postal Service. Whereas, said Clerk took an oath and thereby has a duty to be trustworthy and is expected to know and apply the Law. The Clerk knowing that, “the right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, ...” – Amendment IV. And that, “No person shall be deprived of life, liberty, or property, without due process of law,” – Amendment V. Whereas, said fraudulent lien was defective on its face; It was not in an affidavit form or supported by proof of claim in affidavit form, nor was it accompanied by a court order proving due process. It is unconscionable that an elected County Clerk would accept and file such an obvious fraudulent document.

WHEREFORE, defendants are to pay plaintiff restitution as follows:

- 805 • DEFENDANT, RAYMOND ROBERTS IS TO PAY RESTITUTION TO PLAINTIFF IN REAL MONEY⁸²
\$25,000 face value in Morgan Silver Dollars; For violating plaintiff's unalienable right of
due process protected by Amendment V and violating plaintiff's unalienable right of
privacy protected by Amendment IV under color of Law, robbery and coercion. And
\$84,393.36 (amount of fake levy) for fraud and financial duress to be paid in Morgan Silver
810 Dollars which is about (in today's value) \$3,245.00 face value in Morgan Silver Dollars.
- DEFENDANT, DOUGLAS O'DONNELL IS TO PAY RESTITUTION TO PLAINTIFF IN REAL MONEY⁸³
\$25,000 face value in Morgan Silver Dollars; For violating plaintiff's unalienable right of
due process protected by Amendment V and violating plaintiff's unalienable right of
privacy protected by Amendment IV under color of Law, robbery and coercion. And
815 \$84,393.36 (amount of fake levy) for fraud and financial duress to be paid in Morgan Silver
Dollars which is about (in today's value) \$3,245.00 face value in Morgan Silver Dollars.
- DEFENDANT, TIMOTHY C. IDONI IS TO PAY PLAINTIFF RESTITUTION IN REAL MONEY⁷² \$1,000
face value in Morgan Silver Dollars; For collusion with alleged agents thereby filing a fake
levy. And, for violating plaintiff's unalienable right of due process protected by
820 Amendment V and violating plaintiff's unalienable right of privacy protected by
Amendment IV.
- DEFENDANT, CHASE BANK IS TO PAY PLAINTIFF RESTITUTION IN REAL MONEY⁷² \$1,000 face
value in Morgan Silver Dollars for not protecting plaintiffs right of due process. And
restore plaintiff tenfold of the amount unlawfully seized, \$6,064.74 (amount of fake levy)
825 for collusion, fraud, and financial duress to be paid in Morgan Silver Dollars which is about
(in today's value) \$2,330.00 in Morgan Silver Dollars.
- DEFENDANT, BANK OF GREENE COUNTY IS TO PAY PLAINTIFF RESTITUTION IN REAL MONEY²
\$1,000⁷² face value in Morgan Silver Dollars for not protecting plaintiffs right of due
process. And restore plaintiff tenfold of the amount unlawfully seized, \$2,524.17 (amount
830 of fake levy) for collusion, fraud, and financial duress to be paid in Morgan Silver Dollars
which is about (in today's value) \$970.00 in Morgan Silver Dollars.

⁸² Real money is not Federal Reserve Dollars, Real money is Morgan Silver Dollars.

⁸³ Real money is not Federal Reserve Dollars, Real money is Morgan Silver Dollars.

- DEFENDANT, KILOLO KIJAKAZI IS TO PAY PLAINTIFF RESTITUTION IN REAL MONEY²
\$1,000⁷² face value in Morgan Silver Dollars for not protecting plaintiff's right of due process. And restore plaintiff tenfold of the amount unlawfully seized, presently at
835 \$7,674.00 (amount of fake levy) for collusion, fraud, and financial duress to be paid in Morgan Silver Dollars which is about (in today's value) \$2,950.00 in Morgan Silver Dollars.

SEAL

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Anthony J. Futia Jr., In Pro Per

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NOTARY

In New York State, Westchester County, on this ____ day of _____, 2023, before me, the undersigned notary public, personally appeared Anthony J. Futia Jr., to me known to be the living
855 (wo)man described herein, who executed the foregoing instrument, and has sworn before me that he executed the same as his free will act and deed.

(Notary Seal)

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Notary

MEMORANDUM OF LAW CONCERNING OATHS & BONDS

36 USC 302 - National Motto "In God we trust" is the national motto.

The purpose of this Memorandum is to remind the Judges and all officers of the court (and all public officials) of their obligation to faithfully perform their duties under oath with integrity by upholding the “Law of the Land” a/k/a Common Law or Natural Law. Whereas their mandatory bonds guarantee against the public official’s fraud or dishonesty and cover loss arising from neglect or omissions.

THE PUBLIC OFFICIALS BOND A STATUTORY OBLIGATION REQUIRING “FAITHFUL PERFORMANCE,”

A public official’s bond refers to an instrument “by which a public officer and a secondary obligor undertake to pay up to a fixed sum of money if the officer does not faithfully discharge the duties of his or her office.”¹ A statutory public official’s bond is thus a public official’s bond mandated by statute. Black’s Law Dictionary defines “official bond” as “a bond given by a public officer, conditioned on the faithful performance of the duties of office.”² In the three-party surety structure, the public official is the principal, the bonding company is the surety (sometimes called the secondary obligor), and the government or, in many cases, the public being served by the official is the obligee.

Statutory bond requirements are found within the individual state codes.³ They are typically interspersed throughout the code, although there is typically a “Public Official” or “Public Office” chapter that has the general bond requirements and procedures as well as the authority for the issuance of such bonds. The requirements for the various individual officials, however, are found within the specific chapter relating to their office. In general, bonds for public officials that are required by statute (hereinafter, “Official Bond[s]” or “Public Officials bond[s]”) are mandatory for all elected and most public officials. This can range from the governor to local school board members. Statutes may require an Official Bond for an individual public official or may allow a blanket bond for a group of officials, such as the members of the board of directors.⁴ Depending on the statutory language, an Official Bond may be a “faithful performance bond,” “fidelity bond,” “public employees blanket bond,” or “public employee dishonesty policy.” While “faithful performance” bonds are by far the most common Official Bonds, the others may also be statutorily required.

“Statutory bonds” by definition, Official Bonds are required when a statute so dictates. Often, the bond is required to be effective before or upon the taking of the oath of office

¹ Restatement (Third) of Suretyship & Guaranty § 71 cmt. c (1996).

² BLACK’S LAW DICTIONARY 171 (7th ed. 1999).

³ All fifty states have statutory bond requirements.

⁴ Compare KAN. S TAT. ANN . § 19-4207 (2005) (excluding county treasurer from officials that may be bonded with a blanket bond) with KAN. S TAT. ANN . § 19-4203 (2005) (stating that for county officers and employees, a blanket bond may be purchased to cover both elected and appointed officers and employees).

by the employee or official. In other cases, an official bond may run indefinitely, covering each successive employee or official as they take office. The statutes will either mandate⁵ or authorize⁶ the procurement of a bond. If the controlling statutory language merely “authorizes” the issuance of a bond that bond will only be a statutory Official Bond to the extent the language of the bond reflects the requirements and intent of the statute.⁷ In *Price v. Arrendale* a bond was procured by the governmental entity to protect itself from losses caused by the employee’s failure to perform his duties. Because the bond did not meet the criteria set forth in the authorizing statute, it was held to be a non-statutory bond, not subject to the provisions of the code affecting official bonds.

The Public Officials bond is commonly issued to protect against conduct or omissions by the named public official that constitutes a breach of the public official’s duties of office. These bonds guarantee against more than the public official’s fraud or dishonesty and, in certain cases, can cover loss arising from neglect or omissions.

A Public Officials bond may be issued for the benefit of the governmental unit in which the principal holds office, but also it can provide coverage to the general public.⁸ The Bond is “in the nature of an Indemnity Bond rather than a Penal or Forfeiture Bond; it is, in effect, a contract between the officer and the government, binding the officer to discharge the duties of his or her office.”⁹ The Official Bond is not intended to protect the principal or the public official himself but rather is intended to protect the city or the entire citizenship served by the official.¹⁰

The Official Bond indemnifies those who have suffered a loss as a result of the official’s misconduct, and in many cases the state statute will include a provision specifically allowing a member of the public to bring suit against the bond, if that individual has suffered a loss resulting from the official’s misconduct.¹¹ To that end, while there is some varying degree of specificity in the statutory requirements, almost all satisfy the general purpose of requiring an official to issue a bond for the faithful performance of his or her duties. An Official Bond is taken “as assurance of compliance with the law.”¹² It is designed to ensure that the official or employee will faithfully perform his or her duties while in office.

⁵ See, e.g., A RK. CODE A NN . § 25-16-502 (2005) (“[T]he Auditor of State shall execute and deliver to the Governor a bond to the State of Arkansas ...”)

⁶ See, e.g., A RK. CODE A NN . § 26-52-105 (2005) (“The [Income Tax Director] may require such of the officers, agents, and employees as he may designate to give bond for the faithful performance of their duties”)

⁷ See *Price v. Arrendale*, 168 S.E.2d 193 (Ga. Ct. App. 1969).

⁸ See Hugh E. Reynolds, Jr. & James Dimos, *Fidelity Bonds and the Restatement*, 34 W M. & MARY L. REV. 1249 (Summer 1993); 63C A M. J UR . 2 D Public Officers & Employees § 130 (2005).

⁹ 63C A M. J UR . 2 D Public Officers & Employees § 130 (2005).

¹⁰ *Id.*

¹¹ See, e.g., I DAHO CODE A NN . § 59-815 (2005) (“Every official bond executed by any officer pursuant to law is in force and obligatory upon the principal and sureties therein to and for the state of Idaho, and to and for the use and benefit of all persons who may be injured or aggrieved by the wrongful act or default of such officer in his official capacity, and any person so injured or aggrieved may bring suit on such bond, in his own name, without an assignment thereof.”).

¹² 12 A M. J UR . 2D Bonds § 6 (2005).

CODE OF CONDUCT¹³

The Code of Conduct for United States Judges includes the ethical canons that apply to federal judges and provides guidance on their performance of official duties and engagement in a variety of outside activities. Anyone who is an officer of the federal judicial system authorized to perform judicial functions is a judge for the purpose of this Code. All judges should comply with this Code.

CANON 1

A JUDGE SHOULD UPHOLD THE INTEGRITY & INDEPENDENCE OF THE JUDICIARY

An independent and honorable judiciary is indispensable to justice in our society. A judge should maintain and enforce high standards of conduct and should personally observe those standards, so that the integrity and independence of the judiciary may be preserved. The provisions of this Code should be construed and applied to further that objective.

CANON 2

A JUDGE SHOULD AVOID IMPROPRIETY & THE APPEARANCE OF IMPROPRIETY IN ALL ACTIVITIES

A judge should respect and comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the judiciary. A judge should not allow family, social, political, financial, or other relationships to influence judicial conduct or judgment. A judge should neither lend the prestige of the judicial office to advance the private interests of the judge or others nor convey or permit others to convey the impression that they are in a special position to influence the judge. A judge should not testify voluntarily as a character witness. A judge should not hold membership in any organization that practices invidious discrimination on the basis of race, sex, religion, or national origin.

CANON 3

A JUDGE SHOULD PERFORM THE DUTIES OF THE OFFICE FAIRLY, IMPARTIALLY AND DILIGENTLY

The duties of judicial office take precedence over all other activities. The judge should perform those duties with respect for others, and should not engage in behavior that is harassing, abusive, prejudiced, or biased. A judge should be faithful to, and maintain professional competence in, the law and should not be swayed by partisan interests, public clamor, or fear of criticism. A judge should hear and decide matters assigned, unless disqualified, and should maintain order and decorum in all judicial proceedings.

¹³ <https://www.uscourts.gov/judges-judgeships/code-conduct-united-states-judges#b>

A judge should be patient, dignified, respectful, and courteous to litigants, jurors, witnesses, lawyers, and others with whom the judge deals in an official capacity.

CANON 4

Complete separation of a judge from extrajudicial activities is neither possible nor wise; a judge should not become isolated from the society in which the judge lives. As a judicial officer and a person specially learned in the law, a judge is in a unique position to contribute to the law, the legal system, and the administration of justice, including revising substantive and procedural law and improving criminal and juvenile justice. To the extent that the judge's time permits and impartiality is not compromised, the judge is encouraged to do so, independently. Subject to the same limitations, judges may also engage in a wide range of non-law-related activities. ...

CANON 5

A JUDGE SHOULD REFRAIN FROM POLITICAL ACTIVITY

A judge should not: act as a leader or hold any office in a political organization; make speeches for a political organization or candidate, or publicly endorse or oppose a candidate for public office; or solicit funds for, pay an assessment to, or make a contribution to a political organization or candidate, or attend or purchase a ticket for a dinner or other event sponsored by a political organization or candidate.

PROFESSIONAL CONDUCT

A lawyer, as a member of the legal profession, is a representative of clients and an officer of the legal system with special responsibility for the quality of justice. As an officer of the legal system, each lawyer has a duty to uphold the legal process; to demonstrate respect for the legal system; to seek improvement of the law; and to promote access to the legal system and the administration of justice. In addition, a lawyer should further the public's understanding of and confidence in the rule of law and the justice system because in a "Constitutional Republic" you have a duty to uphold Justice even above the law.

The relative autonomy of the legal profession carries with it special responsibilities of self-governance. Every lawyer is responsible for observing the true rules of professional conduct established through reason. The "Rules of Law" must always be governed by morals founded on common law maxims and guided by ethics.

OATH OF OFFICE

Article VI of the Constitution states that other officials, including members of Congress, "shall be bound by Oath or Affirmation to support this constitution." An officer, within 30 days after the effective date of his appointment, shall file with the oath of office required by section 3331 of this title an affidavit that neither he nor anyone acting in his

behalf has given, transferred, promised, or paid any consideration for or in the expectation or hope of receiving assistance in securing the appointment.

5 U.S. Code § 3331 - Oath of office: An individual, except the President, elected or appointed to an office of honor or profit in the civil service or uniformed services, shall take the following oath: "I, AB, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God." This section does not affect other oaths required by law.

MEMORANDUM OF LAW CONCERNING THE PETIT JURY

FEDERAL TRIAL HANDBOOK TAMPERS WITH THE JURY AND ROBS THEIR SOVEREIGN RIGHT TO JUDGE

The purpose of this memorandum is to reveal the tainting and stacking of Petit Jury through instructions to the Jury in the "FEDERAL TRIAL HANDBOOK," in an effort to taint and control the jury, repeats twelve (12) times that the judge is to decide the law and not the jury. Joseph Goebbels, Adolf Hitler's Propaganda Minister, said: "*If you repeat a lie often enough, people will believe it, and you will even come to believe it yourself.*" Vladimir Lenin, the Russian communist revolutionary, said: "*A lie told often enough becomes the truth*".

It is also the purpose of this memorandum, to clarify for the court that the People being the author and source of law have the unalienable right as jurist to judge the law as well as the facts in controversy, to exercise its prerogative of nullification, sentencing, and to disregard instructions of the judge. It is the Jury that is the final arbitrator of all things and not the judge, this is government by consent! Any judge who forces his will upon the jury would be guilty of jury tampering. It would be an 'absurdity' for jurors to be required to accept the judge's view of the law against their own opinion, judgment, and conscience. Since natural law was thought to be accessible to the ordinary man, the theory invited each juror to inquire for himself whether a particular rule of law was consonant with principles of higher law.

THE MANTRA OF LIES [12] IN CIVIL LAW COURTS

Twelve Lies taught in the Federal Trial Jury Handbook, see evidence document at www.nationallibertyalliance.org/docket.

- Page 1 The JUDGE DETERMINES THE LAW to be applied in the case, while the jury decides the facts.
- Page 3 The JUDGE IN A CRIMINAL CASE TELLS THE JURY WHAT THE LAW IS. The jury must determine what the true facts are. On that basis, THE JURY HAS ONLY TO DETERMINE WHETHER THE DEFENDANT IS GUILTY OR NOT GUILTY of each offense charged. The subsequent SENTENCING IS THE SOLE RESPONSIBILITY OF THE JUDGE. In other words, in arriving at an impartial verdict as to guilt or innocence of a jury defendant, the JURY IS NOT TO CONSIDER A SENTENCE.
- Page 8 THE LAW IS WHAT THE PRESIDING JUDGE DECLARES THE LAW TO BE, NOT WHAT A JUROR BELIEVES IT TO BE or what a juror may have heard it to be from any source other than the presiding judge.

- Page 9 It is the jury’s duty to reach its own conclusion(s) based on the evidence. The verdict is reached without regard to what may be the opinion of the judge as to the facts maybe, although AS TO THE LAW, THE JUDGE’S CHARGE CONTROLS.
- Page 9 In both civil and criminal cases, it is the jury’s duty to decide the facts in accordance with the principles of LAW LAID DOWN IN THE JUDGE’S CHARGE to the jury. The decision is made on the evidence introduced, and the jury’s decision on the facts is usually final.
- Page 10 Jurors should give close attention to the testimony. They are sworn to disregard their prejudices and follow the court’s instructions. They must render a verdict according to their best judgment.
- A juror should also disregard any statement by a lawyer AS TO THE LAW OF THE CASE IF IT IS NOT IN ACCORD WITH THE JUDGE’S INSTRUCTIONS.
- Finally on page 12 we read: The Sixth Amendment’s guarantee of a trial by an impartial jury requires that a jury’s verdict must be based on nothing else but the evidence and law presented to them in court. The words of Supreme Court Justice Oliver Wendell Holmes, from over a century ago, apply with equal force to jurors serving in this advanced technological age: “The theory of our system is that the conclusions to be reached in a case will be induced only by evidence and argument in open court, and not by any outside influence, whether of private talk or public print.”

What the author of the repugnant handbook left out was that, Justice Oliver Wendell Holmes also said: “*The jury has the power to bring a verdict in the teeth of both the law and the facts.*” In conclusion, the federal trial handbook wars against We the Peoples’ unalienable right as the source and author of the Law of the Land in an attempt to subvert We the Peoples’ unalienable right of government by consent. None of our founding fathers or supporters of the Law of the Land, a/k/a common law, denies the unalienable right of We the Peoples’ right of nullification.

The Criminal Pattern Jury Instructions developed by the U.S. Court of Appeals for the 10th Circuit for use by U.S. District Courts state:

“You, as jurors, are the judges of the facts. But in determining what actually happened that is, in reaching your decision as to the facts—IT IS YOUR SWORN DUTY TO FOLLOW ALL OF THE RULES OF LAW AS I EXPLAIN THEM TO YOU. YOU HAVE NO RIGHT TO DISREGARD or give special attention to any one instruction, or to question the wisdom or correctness of any rule I may state to you. YOU MUST NOT SUBSTITUTE OR FOLLOW YOUR OWN NOTION OR OPINION AS TO WHAT THE LAW IS OR OUGHT TO BE. It is your duty to apply the law AS I EXPLAIN IT TO

YOU, REGARDLESS OF THE CONSEQUENCES. However, you should not read into these instructions or anything else I may have said or done, any suggestion as to what your verdict should be. That is entirely up to you. It is also your duty to base your verdict solely upon the evidence, without prejudice or sympathy. That was the promise you made and the oath you took.”

FEDERAL JURIST QUESTIONNAIRE PROFILES AND PROVIDES FOR JURY STACKING

The federal questionnaire for Jurists, which asks many inappropriate questions, becomes a tool of trial judges and prosecutors to profile and stack the jury for favorable results for political favors. Some of the questions we have found on these questionnaires are as follows:

Dates of birth, work and marital status of the potential juror and all members of the juror’s household; sex, age and employment of children who do not reside with the juror; education, knowledge of law, principal leisure time activities, civic, social, political or professional organizations to which the juror belong; lists of television and/or radio news programs, newspapers, magazines that the juror receives their propaganda from. Also, did the juror’s, or member of their family, ever own a gun or belong to any kind of anti-gun or pro-gun club or organization or military service? Have juror’s family members or friends ever been audited by or had a dispute with any agency or department of the United States Government including the IRS, Social Security Administration, Veterans Administration, etc. or any city or state government agency? Finally, the most revolting question which is couched in such a way that it leads the potential juror to conclude that the question is directly from the judge. “Do you have any ideas or prejudices that would hinder you from following the instructions that I [*judge*] will give as to the law?”

As Lysander Spooner, author of Trial by Jury 1852 so clearly pointed out: “governments cannot decide the law or exercise authority over jurors (the People) for such would be absolute government, absolute despotism”. Such is our condition today and we the People are determined to end it, here, today, at this cross road!

THE PEOPLE ARE THE AUTHOR & SOURCE OF LAW

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts, And the law is the definition and limitation of power...”¹

¹ Yick Wo v. Hopkins, 118 US 356, 370 Quotiens dubia interpretatio libertatis est, secundum libertatem respondendum erit.

“Sovereignty’ means that the decree of sovereign makes law, and foreign courts cannot condemn influences persuading sovereign to make the decree.”² “The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative.”³ And “the state cannot diminish the rights of the people.”⁴ “Supreme sovereignty is in the people and no authority can, on any pretense whatsoever, be exercised over the citizens of this state, but such as is or shall be derived from and granted by the people of this state.”⁵

We the People ordained and established the Constitution for the United States of America.⁶ We the People vested Congress with statute making powers⁷. We the People defined and limited that power of statute making⁸. We the People limited law making powers to ourselves alone.⁹ We the People did not vest the Judiciary with law making powers. We the People are the “judicial tribunal having attributes and exercising functions independently of the person of the magistrate designated generally to hold it, and proceeding according to the course of Natural Law.”¹⁰

“The constitutions of most of our states assert that all power is inherent in the people, that they may exercise it by themselves, in all cases to which they think themselves competent, as in electing their functionaries executive and legislative, and deciding by a jury of themselves, both fact and law, in all judiciary cases in which any fact is involved.”¹¹

² Moscow Fire Ins. Co. of Moscow, Russia v. Bank of New York & Trust Co., 294 N.Y.S. 648, 662, 161 Misc. 903.

³ Lansing v. Smith, 4 Wend. 9 (N.Y.) (1829), 21 Am. Dec. 89 10C Const. Law Sec. 298; 18 C Em.Dom. Sec. 3, 228; 37 C Nav.Wat. Sec. 219; Nuls Sec. 167; 48 C Wharves Sec. 3, 7.

⁴ Hurtado v. People of the State of California, 110 U.S. 516.

⁵ NEW YORK CODE - N.Y. CVR. LAW § 2: NY Code - Section 2.

⁶ We the people of the United States, in order to form a more perfect union, establish justice, insure domestic tranquility, provide for the common defense, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America. Preamble.

⁷ **Article I Section 1:** ALL LEGISLATIVE POWERS herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

⁸ **Article I Section 8:** To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

⁹ “Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts And the law is the definition and limitation of power...” Yick Wo v. Hopkins, 118 US 356, 370 Quotiens dubia interpretatio libertatis est, secundum libertatem respondendum erit.

¹⁰ Jones v. Jones, 188 Mo.App. 220, 175 S.W. 227, 229; Ex parte Gladhill, 8 Metc. Mass., 171, per Shaw, C.J. See, also, Ledwith v. Rosalsky, 244 N.Y. 406, 155 N.E. 688, 689.

¹¹ Thomas Jefferson, letter to John Cartwright; June 5, 1824.

THE JURY DECIDES LAW AND FACTS

The trial of all crimes ...shall be by jury.¹² “A trial is the judicial examination, in accordance with the law of the land, of a cause, either civil or criminal, of the issues between the parties, whether of law or fact, before a court that has jurisdiction over it.”¹³ “For purpose of determining such issue”¹⁴ “It includes all proceedings from time when issue is joined, or, more usually, when parties are called to try their case in court, to time of its final determination.”¹⁵ “And in its strict definition, the word “trial” in criminal procedure means the proceedings in open court after the pleadings are finished and the prosecution is otherwise ready, down to and including the rendition of the verdict.”¹⁶

- John Jay¹⁷ - “The jury has a right to judge both the law as well as the fact in controversy.”
- Samuel Chase - “The jury has the right to determine both the law and the facts.”¹⁸
- Oliver Wendell Holmes¹⁹ - “The jury has the power to bring a verdict in the teeth of both law and fact.”
- Kentucky Resolutions: A series of resolutions drawn up by Jefferson, and adopted by the legislature of Kentucky in 1799, protesting against the “alien and sedition laws...” declaring their illegality, announcing the strict constructionist theory of the federal government, and declaring “nullification” to be “the rightful remedy.”
- NY Constitution Article I §8: “... and the jury shall have the right to determine the law and the fact.”
- Marbury v. Madison - “All laws, rules and practices which are repugnant to the Constitution are null and void”.
- Miranda v. Arizona - “Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them.”

¹² Article III; Section 1.

¹³ People v. Vitale, 364 Ill. 589, 5 N.E. 2d 474, 475. Gulf, C. & S. F. Ry. Co. v. Muse, 109 Tex. 352, 207 S.W. 897, 899, 4 A.L.R. 613; State v. Dubray, 121 Kan. 886, 250 P. 316, 319; Photo Cines Co. v. American Film Mfg. Co., 190 Ill.App. 124, 128.

¹⁴ City of Pasadena v. Superior Court in and for Los Angeles County, 212 Cal. 309, 298 P. 968, 970; State ex rel. Stokes v. Second Judicial Dist. Court, in and for Washoe County, 55 Nev. 115, 127 P.2d 534.

¹⁵ Molen v. Denning & Clark Livestock Co., 56 Idaho 57, 50 P.2d 9, 11.

¹⁶ Thomas v. Mills, 117 Ohio St. 114, 157 N.E. 488, 489, 54 A. L.R. 1220.

¹⁷ John Jay, 1st Chief Justice United States Supreme Court, 1789.

¹⁸ Samuel Chase, U.S. Supreme Court Justice, 1796, Signer of the unanimous Declaration.

¹⁹ Oliver Wendell Holmes, U.S. Supreme Court Justice, 1902.

**JURY'S RESPONSIBILITY IS TO DELIVER JUSTICE
NOT UPHOLD THE LAW**

"The pages of history shine on instances of the jury's exercise of its prerogative to disregard instructions of the judge."

Jury Nullification, by Dr. Julian Heicklen

Jury nullification was introduced into America in 1735 in the trial of John Peter Zenger, Printer of The New York Weekly Journal. Zenger repeatedly attacked Governor William Cosby of New York in his journal. This was a violation of the seditious libel law, which prohibited criticism of the King or his appointed officers. The attacks became sufficient to bring Zenger to trial. He clearly was guilty of breaking the law, which held that true statements could be libelous. However Zenger's lawyer, Andrew Hamilton, addressed himself to the jury, arguing that the court's law was outmoded. Hamilton contended that falsehood was the principal thing that makes a libel. It took the jury only a few minutes to nullify the law and declare Zenger not guilty. Ever since, the truth has been a defense in libel cases.

Several state constitutions, including the Georgia Constitution of 1777 and the Pennsylvania Constitution of 1790 specifically provided that "the jury shall be judges of law, as well as fact." In Pennsylvania, Supreme Court Justice James Wilson noted, in his Philadelphia law lectures of 1790, that when "a difference in sentiment takes place between the judges and jury, with regard to a point of law,... The jury must do their duty, and their whole duty; they must decide the law as well as the fact." In 1879, the Pennsylvania Supreme Court noted that "the power of the jury to be judge of the law in criminal cases is one of the most valuable securities guaranteed by the Bill of Rights."

John Jay, the first Chief Justice of the U. S. Supreme Court stated in 1789, "The jury has the right to judge both the law as well as the fact in controversy." Samuel Chase, US. Supreme Court Justice and signer of the Declaration of Independence, said in 1796: "The jury has the right to determine both the law and the facts." U.S. Supreme Court Justice Oliver Wendell Holmes said in 1902: "The jury has the power to bring a verdict in the teeth of both law and fact." Harlan F. Stone, the 12th Chief Justice of the U.S. Supreme Court, stated in 1941: "The law itself is on trial quite as much as the cause which is to be decided."

In a 1972 decision (U.S. v Dougherty, 473 F 2nd 1113, 1139), the Court said: "The pages of history shine on instances of the jury's exercise of its prerogative to disregard instructions of the judge."

Likewise, the U.S. Supreme Court in *Duncan v Louisiana* implicitly endorsed the policies behind nullification when it stated, “If the defendant preferred the common-sense judgment of the jury to the more tutored but less sympathetic reaction of the single judge, he was to have it.”

In recent times, the courts have tried to erode the nullification powers of juries. Particular impetus for this was given by the fact that all-white juries in the southern states refused to convict whites of crimes against blacks. As a result, there is a practice of judges to incorrectly instruct the jury that the judge determines the law, and that the jury is limited to determining the facts. Such an instruction defeats the purpose of the jury, which is to protect the defendant from the tyranny of the state. The purpose of the jury is to protect the defendant from the tyranny of the law.

The problem with the all-white juries that refused to convict whites that committed crimes against blacks was not in jury nullification, but in jury selection. The jury was not representative of the community and would not provide a fair and impartial trial.

In recent years, jury nullification has played a role in the trials of Mayor Marion Barry of Washington, DC for drug use, Oliver North for his role in the Iran-Contra Affair, and Bernhard Goetz for his assault in a New York City subway.

In *Les Miserables*, Victor Hugo highlighted the difference between justice and law. The jury's responsibility is to deliver justice, not to uphold the law. Judges in Maryland and Indiana are required by law to inform the jury of its right to nullification. Article 23 of the Maryland Bill of Rights states:

“In the trial of all criminal cases, the Jury shall be the judge of Law, as well as of fact, except that the Court may pass upon the sufficiency of the evidence to sustain a conviction.”

Nullification applies just as much in other states, including Pennsylvania. Article I of the Constitution of the Commonwealth of Pennsylvania states in Section 6, “Trial by jury shall be as heretofore (emphasis mine), and the right thereof remain inviolate.” Section 25 states: “To guard against transgressions of the high powers which we have delegated, we declare that everything in this article is excepted out of the general powers of government and shall forever remain inviolate.” Taken together, these two sections mean that juries shall have the powers that they had “heretofore”, i. e. when the Constitution was adopted.

Judges usually do not inform the jury of this right. Even worse, some judges instruct the jury that it does not have the right to interpret or nullify the law, but only to determine the facts. Near the end of alcohol prohibition, juries refused to convict for alcohol violations. Has the time arrived for juries to do the same for marijuana violations?

NULLIFICATION WAS NEVER MOOT

“it would be an 'absurdity' for jurors to be required to accept the judge's view of the law, against their own opinion, judgment, and conscience” John Adams

“It is useful to distinguish between the jury’s right to decide questions of law and its power to do so. The jury's power to decide the law in returning a general verdict is indisputable. The debate of the nineteenth century revolved around the question of whether the jury had a legal and moral right to decide questions of law.”²⁰

“Underlying the conception of the jury as a bulwark against the unjust use of governmental power were the distrust of ‘legal experts’ and a faith in the ability of the common people. Upon this faith rested the prevailing political philosophy of the constitution framing era: that popular control over, and participation in, government should be maximized. Thus John Adams stated that 'the common people...should have as complete a control, as decisive a negative, in every judgment of a court of judicature' as they have, through the legislature, in other decisions of government.”²¹

“Since natural law was thought to be accessible to the ordinary man, the theory invited each juror to inquire for himself whether a particular rule of law was consonant with principles of higher law. This view is reflected in John Adams' statement that it would be an ‘absurdity’ for jurors to be required to accept the judge's view of the law, ‘against their own opinion, judgment, and conscience.’”²²

“During the first third of the nineteenth century,...judges frequently charged juries that they were the judges of law as well as the fact and were not bound by the judge's instructions. A charge that the jury had the right to consider the law had a corollary at the level of trial procedure: counsel had the right to argue the law, its interpretation and its validity to the jury.”²³

²⁰ ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 170, 1964):

²¹ ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 172, 1964):

²² ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 172, 1964):

²³ ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 174, 1964).

**NULLIFICATION
THE UNALIENABLE RIGHT OF THE PEOPLE
THIS IS GOVERNMENT BY CONSENT**

“The pages of history shine on instances of the jury's exercise of its prerogative to disregard instructions of the judge”²⁴. “It is presumed, that the juries are the best judges of facts; it is, on the other hand, presumed that the courts are the best judges of law. But still, both objects are within your power of decision. You have a right to take upon yourselves to judge of both, and to determine the law as well as the fact in controversy.”²⁵

- Thomas Jefferson²⁶ - *“I consider trial by jury as the only anchor ever yet imagined by man, by which a government can be held to the principles of its constitution.”*
- John Adams²⁷ - *“It's not only(the juror's) right, but his duty, in that case, to find the verdict according to his own best understanding, judgement, and conscience, though in direct opposition to the direction of the court.”*
- John Jay²⁸ - *“The jury has a right to judge both the law as well as the fact in controversy.”*
- Alexander Hamilton²⁹ - *Jurors should acquit even against the judge's instruction.... “if exercising their judgement with discretion and honesty they have a clear conviction that the charge of the court is wrong.”*
- Samuel Chase³⁰ - *“The jury has the right to determine both the law and facts.”*
- Justice Thurgood Marshall³¹ - *“Illegal and unconstitutional jury selection procedures cast doubt on the integrity of the whole judicial process. They create the appearance of bias in the decision of individual cases, and they increase the risk of actual bias as well.”*

²⁴ " U.S. v. Dougherty, 473 F.2d. 1113, 1139 (1972).

²⁵ US Supreme Court State of Georgia v. Brailsford, 3 DALL. 1,4.

²⁶ Thomas Jefferson (1789).

²⁷ John Adams (1771).

²⁸ John Jay (1794).

²⁹ Alexander Hamilton (1804).

³⁰ Samuel Chase (1804): (Justice, U. S. Supreme Court and signer of the Declaration of Independence).

³¹ Justice Thurgood Marshall (1972) Peters v. Kiff, 407 US 493, 502.

- Chief Justice Mathew³² - *“...it was impossible any matter of law could come in question till the matter of fact were settled and stated and agreed by the jury, and of such matter of fact they [the jury] were the only competent judges.”*
- Sir John Vaughan³³ - *“...without a fact agreed, it is impossible for a judge or any other to know the law relating to the fact nor to direct [a verdict] concerning it. Hence it follows that the judge can never direct what the law is in any matter controverted.”*
- Lysander Spooner³⁴ - *“The bounds set to the power of the government, by the trial by jury, as will hereafter be shown, are these -- that the government shall never touch the property, person, or natural or civil rights of an individual, against his consent, except for the purpose of bringing them before a jury for trial, unless in pursuance and execution of a judgment, or decree, rendered by a jury in each individual case, upon such evidence, and such law, as are satisfactory to their own understandings and consciences, irrespective of all legislation of the government.”*
- John Adams³⁵ - *“It is not only his right, but his duty...to find the verdict according to his own best understanding, judgment, and conscience, though in direct opposition to the direction of the court.”*
- William Kunstler³⁶ - *“Unless the jury can exercise its community conscience role, our judicial system will have become so inflexible that the effect may well be a progressive radicalization of protest into channels that will threaten the very continuance of the system itself. To put it another way, the jury is...the safety valve that must exist if this society is to be able to accommodate its own internal stresses and strains...[I]f the community is to sit in the jury box, its decision cannot be legally limited to a conscience-less application of fact to law.”*
- Lysander Spooner³⁷ - *“For more than six hundred years--that is, since Magna Carta, in 1215, there has been no clearer principle of English or American constitutional law, than that, in criminal cases, it is not only the right and duty of juries to judge what are the facts, what is the law, and what was the moral intent of the accused; but that it is also their right, and their primary and paramount duty, to judge of the justice of the law, and to hold all laws invalid, that are, in their*

³² Chief Justice Mathew Hale 2 Hale P C 312 1665.

³³ Sir John Vaughan, Lord Chief Justice ("Bushell's Case, 124 Eng Reports 1006; Vaughan Reports 135, 1670).

³⁴ Lysander Spooner (An Essay on the Trial by Jury, 1852).

³⁵ John Adams (Second President of U.S.) (1771) (Quoted in Yale Law Journal 74 (1964): 173).

³⁶ William Kunstler (quoted in Franklin M. Nugent, "Jury Power: Secret Weapon Against Bad Law," revised from Youth Connection, 1988).

³⁷ Lysander Spooner (An Essay on the Trial by Jury, 1852, p. 11).

opinion, unjust or oppressive, and all persons guiltless in violating, or resisting the execution of, such laws.”

- Alexander Hamilton³⁸ - *“That in criminal cases, nevertheless, the court are the constitutional advisors of the jury in matter of law; who may compromise their conscience by lightly or rashly disregarding that advice, but may still more compromise their consciences by following it, if exercising their judgments with discretion and honesty they have a clear conviction that the charge of the court is wrong.”*
- Alan Schefflin and Jon Van Dyke³⁹ - *“When a jury acquits a defendant even though he or she clearly appears to be guilty, the acquittal conveys significant information about community attitudes and provides a guideline for future prosecutorial discretion in the enforcement of the laws. Because of the high acquittal rate in prohibition cases during the 1920s and early 1930s, prohibition laws could not be enforced. The repeal of these laws is traceable to the refusal of juries to convict those accused of alcohol traffic.”*
- Clarence Darrow⁴⁰ - *“Why not reenact the code of Blackstone's day? Why, the judges were all for it -- every one of them -- and the only way we got rid of those laws was because juries were too humane to obey the courts. "That is the only way we got rid of punishing old women, of hanging old women in New England -- because, in spite of all the courts, the juries would no longer convict them for a crime that never existed.”*
- Oregon Constitution⁴¹ - *“...the jury shall have the right to determine the law, and the facts...”*
- Indiana Constitution⁴² - *“In all criminal cases whatsoever, the jury shall have the right to determine the law and the facts.”*
- New York Constitution⁴³ - *“...the jury shall have the right to determine the law and the fact.”*
- Constitution of Maryland⁴⁴ - *“In the trial of all criminal cases, the Jury shall be the Judges of Law, as well as of fact...”*

³⁸ Alexander Hamilton (as defense counsel for John Peter Zenger, accused of seditious libel, 7 Hamilton's Works (ed. 1886), 336-373):

³⁹ ("Jury Nullification: the Contours of a Controversy," Law and Contemporary Problems, 43, No.4, 71 1980):

⁴⁰ Clarence Darrow, (Debate with Judge Alfred J. Talley, Oct. 27, 1924):

⁴¹ Oregon Constitution, Article I bill of rights 16

⁴² Indiana Constitution Article 1, Section 19:

⁴³ New York Constitution Article I - Bill of Rights §8:

- Hansen v. U.S.⁴⁵ - *“Within six years after the Constitution was established, the right of the jury, upon the general issue, to determine the law as well as the fact in controversy, was unhesitatingly and unqualifiedly affirmed by this court, in the first of the very few trials by jury ever had at its bar, under the original jurisdiction conferred upon it by the Constitution.”*
- Morisette v. United States⁴⁶ - *“But juries are not bound by what seems inescapable logic to judges.”*
- U.S. v. DATCHER⁴⁷ - *“Judicial and prosecutorial misconduct still occur, and Congress is not yet an infallible body incapable of making tyrannical laws.”*
- U.S. v. WILSON⁴⁸ - *“In criminal cases, a jury is entitled to acquit the defendant because it has no sympathy for the government's position.”*

JURY TAMPERING

Thomas Jefferson - “To consider the judges as the ultimate arbiters of all constitutional questions is a very dangerous doctrine indeed, and one which would place us under the despotism of an oligarchy.”

- Theophilus Parsons⁴⁹ - *“If a juror accepts as the law that which the judge states then that juror has accepted the exercise of absolute authority of a government employee and has surrendered a power and right that once was the citizen's safeguard of liberty, -- For the saddest epitaph which can be carved in memory of a vanished liberty is that it was lost because its possessors failed to stretch forth a saving hand while yet there was time.”*
- C.J. O'Connel v. R.⁵⁰ - *“Every jury in the land is tampered with and falsely instructed by the judge when it is told it must take (or accept) as the law that which has been given to them, or that they must bring in a certain verdict, or that they can decide only the facts of the case.”*

⁴⁴ Constitution of Maryland Article XXIII:

⁴⁵ Justices Gray and Shiras, United States Supreme Court (Sparf and Hansen v. U.S., 156 U.S. 51, 154-155 (1894)).

⁴⁶ Justice Robert H. Jackson (Morisette v. United States, 342 U.S. 246).

⁴⁷ Judge Wiseman U.S. v. DATCHER 830 F.Supp. 411, 413, M.D. Tennessee, 1993.

⁴⁸ U.S. v. WILSON (629 F.2d 439, 443 (6th Cir. 1980).

⁴⁹ Theophilus Parsons (2 Elliot's Debates, 94; 2 Bancroft's History of the Constitution, p. 267).

⁵⁰ Lord Denman, (in C.J. O'Connel v. R. ,1884).

- *Taylor v. Louisiana*⁵¹ - “The purpose of a jury is to guard against the exercise of arbitrary power -- to make available the commonsense judgment of the community as a hedge against the overzealous or mistaken prosecutor and in preference to the professional or perhaps over conditioned or biased response of a judge.”
- *U.S. v. DATCHER*⁵² - “A defendant's right to inform the jury of that information essential to prevent oppression by the Government is clearly of constitutional magnitude.”

UNALIENABLE RIGHT OF THE JURY IN SENTENCING

“There is no statutory proscription against making the jury aware of possible punishment. Instead, courts that have disallowed juror awareness of sentencing contingencies have peremptorily resorted to the fact finding - sentencing dichotomy to justify this denial. For example, the Eighth Circuit, in *United States v. Goodface*, merely stated that ‘the penalty to be imposed upon a defendant is not a matter for the jury’ and so it was proper not to inform the jury of a mandatory minimum term.⁵³ No further justification is given. In making this facile distinction, the courts have created an artificial, and poorly constructed, fence around the jury's role.” “The Supreme Court has not mandated that juries be in the dark on the issue of sentence. Those courts so ruling have done so on unconvincing grounds. The power of jury nullification historically has extended to sentencing decisions, and it rightfully should extend to such decisions. This court finds no precedential rationale for rejecting the defendant’s motion.”⁵⁴

PROPER INSTRUCTIONS TO THE JURY

Instruction to Jurors in criminal cases in Maryland,⁵⁵ “Members of the Jury, this is a criminal case and under the Constitution and the laws of the State of Maryland in a criminal case the jury are the judges of the law as well as of the facts in the case. So that whatever I tell you about the law while it is intended to be helpful to you in reaching a just and proper verdict in the case, it is not binding upon you as members of the jury and you may accept or reject it. And you may apply the law as you apprehend it to be in the case.”

United States v. Moylan,⁵⁶ “If the jury feels the law is unjust, we recognize the undisputed power of the jury to acquit, even if its verdict is contrary to the law as given

⁵¹ Justice Byron White (1975): *Taylor v. Louisiana*, 419 US 522, 530.

⁵² Judge Wiseman (*U.S. v. DATCHER* 830 F.Supp. 411, 415, M.D. Tennessee, 1993).

⁵³ *See 835 F.2d at 1237.*

⁵⁴ Judge Wiseman (*U.S. v. DATCHER* 830 F.Supp. 411, 417 M.D. Tennessee, 1993).

⁵⁵ Instruction to Jurors in criminal cases in Maryland (Quoted by Alan Schefflin and Jon Van Dyke, "Jury Nullification: the Contours of a Controversy," *Law and Contemporary Problems*, 43, No.4, 83, 1980).

⁵⁶ 4th Circuit Court of Appeals (*United States v. Moylan*, 417F.2d1006, 1969).

by a judge, and contrary to the evidence...If the jury feels that the law under which the defendant is accused is unjust, or that exigent circumstances justified the actions of the accused, or for any reason which appeals to their logic or passion, the jury has the power to acquit, and the courts must abide by that decision.”

Alan Schefflin and Jon Van Dyke (“Jury Nullification: the Contours of a Controversy,” Law and Contemporary Problems, 43, No.4, 1980) - “The arguments for opposing the nullification instruction are, in our view, deficient because they fail to weigh the political advantages gained by not lying to the jury...What impact will this deception have on jurors who felt coerced into their verdict by the judge's instructions and who learn, after trial, that they could have voted their consciences and acquitted? Such a juror is less apt to respect the legal system.”

JURY DECISION IS FINAL THIS IS GOVERNMENT BY CONSENT

- Justice Kent⁵⁷ - *“The true criterion of a legal power is its capacity to produce a definitive effect, liable neither to censure nor review. And the verdict of not guilty in a criminal case, is, in every respect, absolutely final. The jury are not liable to punishment, nor the verdict to control. No attain lies, nor can a new trial be awarded. The exercise of this power in the jury has been sanctioned, and upheld in constant activity, from the earliest ages.”*
- H.G. Wells - *“The Jury is the Achilles heel of tyrants.”*

THE FINAL ARBITRATOR OF ALL THINGS

“The decisions of a superior court may only be challenged in a court of appeal. The decisions of an inferior court are subject to collateral attack. In other words, in a superior court one may sue an inferior court directly, rather than resort to appeal to an appellate court. Decision of a court of record [trial by jury] may not be appealed. It is binding on ALL other courts. However, no statutory or constitutional court (whether it be an appellate or Supreme Court) can second guess the judgment of a court of record. The judgment of a court of record [trial by jury], whose jurisdiction is final, is as conclusive on all the world as the judgment of this court would be. It is as conclusive on this court as it is on other courts. It puts an end to inquiry concerning the fact, by deciding it.”⁵⁸

⁵⁷ Justice Kent (New York Supreme Court 3 Johns Cas., 366-368 (1803)); Quoted in Sparf and Hansen v. U.S., 156 U.S.51, 148-149. (1894), Gray, Shiras dissenting.

⁵⁸ Ex parte Watkins, 3 Pet., at 202-203. [cited by SCHNECKLOTH v. BUSTAMONTE, 412 U.S. 218, 255 (1973).

We the People are the most qualified to make and decide law because we are the author of the Law and we vested Congress with statute making powers⁵⁹ that We the People in our courts of Justice reserve the right to consent or deny by nullification according to the facts of the case as we see fit. Furthermore, as a Nation, we called upon our Creator in our founding document to be the King of our courts of Justice and not man whereas we read:

When in the Course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.

We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed... - Declaration of Independence

And by His Grace and Holy Will, We the People in 1789, were gifted with His Liberty⁶⁰ to “be what man was meant to be, Free and Independent.” “A consequence of this prerogative is the legal ubiquity of the king. His majesty in the eye of the law is always present in all his courts, though he cannot personally distribute justice.”⁶¹ “His judges [We the People as Jury both grand and petit] are the mirror by which the king's image is reflected.”⁶²

Since then (1789), we have been engaged in a battle against the rulers of darkness over the control of our courts as the final day of leviathan draws nigh.⁶³ We the People ⁶⁴ sit on the Kings bench and are able to reflect His holy will as we read in His Word:

⁵⁹ *We the people of the United States, in order to form a more perfect union, establish justice, insure domestic tranquility, provide for the common defense, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America.* Preamble.

⁶⁰ **Leviticus 25:10** And ye shall hallow the fiftieth year, and proclaim liberty throughout all the land unto all the inhabitants thereof: it shall be a jubilee unto you; and ye shall return every man unto his possession, and ye shall return every man unto his family.

⁶¹ (Fortesc.c.8. 2Inst.186).

⁶² 1 Blackstone's Commentaries, 270, Chapter 7, Section 379.

⁶³ **Isaiah 27:1-4** In that day the LORD with his sore and great and strong sword shall punish leviathan the piercing serpent, even leviathan that crooked serpent; and he shall slay the dragon that [is] in the sea. In that day sing ye unto her, A vineyard of red wine. I the LORD do keep it; I will water it every moment: lest any hurt it, I will keep it night and day. Fury is not in me: who would set the briers and thorns against me in battle? I would go through them, I would burn them together. **Isaiah 14:1-4** For the LORD will have mercy on Jacob, and will yet choose Israel, and set them in their own land: and the strangers shall be joined with them, and they shall cleave to the house of Jacob.

“This shall be the covenant that I will make with the house of Israel; After those days, saith the LORD, I will put my law in their inward parts, and write it in their hearts; and will be their God, and they shall be my people.”
God, Jeremiah 31:33.

“This is the covenant that I will make with them after those days, saith the Lord, I will put my laws into their hearts, and in their minds will I write them.” - God, Hebrews 10:16.

Therefore, to permit the servant to rule the master is absurd, and as recent years have proven, the control of our courts by BAR members throughout the last quarter of the twentieth century has brought We the People under the rule of despotism of an oligarchy as Jefferson had warned.

HEREIN IS THE EPITOME OF GOVERNMENT BY CONSENT - We the People of the Kings bench (jury), being the source and arbiter of the law, have a duty and an unalienable right to judge and decide in all things, which includes the declaring of the Law as we see fit, reserve the unalienable right to nullify as we see fit, and reserve the unalienable right to sentencing with an eye on restitution, as the tribunal of all lawful courts. To deny our unalienable right of consent in these things is to war against the Law and We the People; thereby, our word is final.

And the people shall take them, and bring them to their place: and the house of Israel shall possess them in the land of the LORD for servants and handmaids: and they shall take them captives, whose captives they were; and they shall rule over their oppressors. And it shall come to pass in the day that the LORD shall give thee rest from thy sorrow, and from thy fear, and from the hard bondage wherein thou wast made to serve, That thou shalt take up this proverb against the king of Babylon, and say, How hath the oppressor ceased! the golden city ceased!

⁶⁴ Exodus 4:22 - And thou shalt say unto Pharaoh, Thus saith the LORD, Israel is my son, even my firstborn:

MEMORANDUM OF LAW

CONCERNING RULE 12 (b) (6)

Rule 12 (b) (6) Failure to state a claim upon which relief can be granted;

The purpose of this memorandum is to clarify the FACT that civil law Rule 12 (b)(6) is not the "Law of the Land." The Rules Enabling Act of 1934 should never have been passed by Congress. Said Act unlawfully gave the Supreme Court the power to make rules of procedure and evidence for federal courts as long as they did not "*abridge, enlarge, or modify any substantive right.*"

According to the Federal Judicial Center,¹ a government agency, on September 16, 1938, pursuant to its fictional authority under the repugnant Rules Enabling Act of 1934,

"The Supreme Court enacted uniform rules of procedure for the federal courts. Under the new rules, suits in equity and suits at common law were grouped together under the term "civil action," claiming that "rigid application of common-law rules brought about injustice," see attachment to this Memorandum of Law.

This was an Act of High Treason whereas the Supreme Court and Congress under the teachings and guidance of the treacherous subversive American BAR Association, in an Act of Treason, a silent coup, claiming the abrogation of Common Law, a/k/a "Natural Law," with its unalienable rights that are endowed by our Creator covertly substituted them with civil rights legislated by lawless men. Thereafter all fifty states, their counties, cities, towns, and villages having followed suite with the "Organic Act of 1871" incorporated thereby becoming municipalities which wrote "*municipal law*" a/k/a "*civil law*" and thereby unlawfully exercise the same.

"*Civil Law*," "*Roman Law*," "*Roman Civil Law*,"² Justinian Law, and Babylonian Law are exchangeable phrases more properly called "*municipal law*" to distinguish it from the "*law of nature*." Because the People have been kept ignorant of the law and are not taught

¹ **The Federal Judicial Center** is the research and education agency of the judicial branch of the United States Government. The Center supports the efficient, effective administration of justice and judicial independence. Its status as a separate agency within the judicial branch, its specific missions, and its specialized expertise enable it to pursue and encourage critical and careful examination of ways to improve judicial administration. The Center has no policy-making or enforcement authority; its role is to provide accurate, objective information and education and to encourage thorough and candid analysis of policies, practices, and procedures. <https://www.fjc.gov/history/timeline/federal-rules-civil-procedure-merge-equity-and-common-law>

² **CIVIL LAW:** "Civil Law," "Roman Law" and "Roman Civil Law" are convertible phrases, meaning the same system of jurisprudence. That rule of action which every particular nation, commonwealth, or city has established peculiarly for itself; more properly called "municipal" law, to distinguish it from the "law of nature," and from international law. See Bowyer, Mod. Civil Law, 19; Sevier v. Riley, 189. Cal. 170, 244 P. 323, 325.

civics or constitutional studies in school, they have no idea of their heritage, “*being Liberty under Common Law.*” Nor do they know what “*civil law*” is, which is used to control the behavior of the masses and fleece them of their property. Neither Congress nor the Judiciary had the authority to abrogate “*Common Law*” and it’s “*Common Law Rules,*” that is treason.

Rule 12 (b)(6) particularly is repugnant to the U.S. Constitution for many reasons three of which are;

- 1) Article I Section 1: “**ALL legislative powers shall be vested in Congress** ...” And, Article III Section 1 vested the Supreme Court with judicial powers and not legislate powers. The People did not give Congress any vesting powers. Therefore, Congress cannot apportion any legislative powers to the Supreme Court. There can be only one conclusion which is “*Rule 12 (b)(6) like all the rules is null and void*” because there is no constitutional authority for its existence.
- 2) The Supreme Courts Civil law rules abrogated the Common Law by claiming to combine “*Law and Equity*” under “*civil law.*” Combining Law and equity is like trying to combine water and oil it’s impossible! God’s Law is perfect whereas equity is “*flawed man’s*” law, they cannot mix. Furthermore, equity is applied upon fiction (*corporations and governments*) whereas Law is applied upon living souls. Samuel Adams one of our Founding Fathers who participated in the construction of the “*Law of the Land,*” said, “*The natural liberty of man is to be free from any superior power on Earth, and not to be under the will or legislative authority of man, but only to have the law of nature for his rule.*” Rule 12 is null and void because it is man’s law and would pollute God’s Law and man’s law cannot be applied upon the People.
- 3) The Supreme Court’s rules abrogated the “*Rules of Common Law*” and thereby the “*Common Law*” in violation of Amendments V, VI, VII and U.S. Constitution Article VI. “*Rule 12 is null and void*” because it alters Common Law process, eliminates evidence, and denies American Jurisprudence.
- 4) An affidavit in itself is sufficient to open a “Court of Record”³ and gives the People the right to enter a court of Justice and be heard and not be denied their right of due process by a rule which is not a law.

The Supreme Court’s rules deny due process because it abrogates our substantive right of due process protected by our 5th Amendment specifically the right to be heard. Any judge who entertains and executes Rule 12 (b)(6) to throw one of the People out of the People’s “*court of record*” wars against the constitution and the People.

³ “*Indeed, no more than affidavits is necessary to make the prima facie case.*” [United States v. Kis, 658 F.2d 526, 536 (7th Cir. 1981); Cert. Denied, 50 U.S. L. W. 2169; S. Ct. March 22, 1982]

We the People through the U.S. Constitution empowered elected and appointed servants to guard the same. The Constitution cannot be altered or abolished by the legislative servants who took an oath to protect it. “Any judge who does not comply with his oath to the Constitution for the United States wars against that Constitution and engages in acts in violation of the supreme law of the land. The judge is engaged in acts of treason.”⁴

There is a general rule that a ministerial officer, who acts wrongfully, although in good faith, is nevertheless liable in a civil action and cannot claim the immunity of the sovereign.⁵ “No man in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it.”

“It is the only supreme power in our system of government, and every man who, by accepting office participates in its functions, is only the more strongly bound to submit to that supremacy, and to observe the limitations which it imposes on the exercise of the authority which it gives.”⁶ When a judge knows that he lacks jurisdiction, or acts in the face of clearly valid statutes expressly depriving him of jurisdiction, judicial immunity is lost.”⁷

“Due course of law, this phrase is synonymous with ‘due process of law’ or ‘law of the land’ and means law in its regular course of administration through courts of justice.”⁸ Under the “Law of the Land” there is a Common Law Maxim that states, “*For every injury there must be a remedy*” Rule 12(b)(6) denies the “*unalienable right of a remedy.*”

Rule 12(b)(6) is “*Obstruction of Justice*”⁹ thereby having no further force or effect because, clearly it abridges common law and thereby our founding documents.” Any judge denying a “Natural Law Court” is concealing courts of Law. Any judge proceeding under rule 2 wars against the Constitution. Congress was clear in that the “Rules Enabling Act of 1934” under §2072(b) which clearly stated;

*“Such rules **shall not abridge**, enlarge or **modify** any substantive right, all laws in conflict with such rules shall be of no further force or effect after such rules have taken effect.”*

⁴ Cooper v. Aaron, 358 U.S. 1, 78 S. Ct. 1401 (1958).

⁵ Cooper v. O’Conner, 99 F.2d 133

⁶ U.S. v. Lee, 106 U.S. 196, 220 1 S. Ct. 240, 261, 27 L. Ed 171 (1882)

⁷ Zeller v. Rankin, 101 S.Ct. 2020, 451 U.S. 939, 68 L.Ed 2d 326

⁸ Kansas Pac. Ry. Co. v. Dunmeyer 19 KAN 542.

⁹ OBSTRUCTION OF JUSTICE 18 USC § 1505: “*Whoever corruptly... obstruct[s], or imped[e]s the due and proper administration of the law under which any pending proceeding is being had before any department or agency of the United States, ... Shall be fined under this title, imprisoned not more than 5 years.*”

The conclusion cannot be denied by any rational mind in that Rule 12(b)(6) is not the Law of the Land and cannot be applied against the People. Rule 12(b)(6) is repugnant to the Constitution and therefore is null and void as per Marbury vs. Madison, Miranda vs. Arizona, and Hoke vs. Henderson.

"All laws, rules and practices which are repugnant to the Constitution are null and void" – Marbury v. Madison, 5th US (2 Cranch) 137, 180;

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them" – Miranda v. Arizona, 384 U.S. 436, 491;

"... that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land." – Hoke vs. Henderson, 15, N.C.15,25 AM Dec 677.

MEMORANDUM OF LAW

CONCERNING THE IRS FRAUD

The purpose of this memorandum is to expose the wide spread fraud perpetrated upon the People by the Internal Revenue Service. The IRS is not a government agency; it is a private corporation, that just appeared on June 6, 1972 among the lists of agencies without congressional authority, controlled by a board of directors and not the Federal Government.¹ The IRS is a collection agency and the "*Bureau of Alcohol Tobacco and Firearms*" is the enforcement arm for the privately owned Federal Reserve Bank. (*See "Federal Reserve Certificate of Corporation" attached*).

In 1913, federal legislators steered by the American BAR Association (ABA) in an act of treason passed the "*Federal Reserve Act*" without constitutional authority. Thereby surrendering control of the United States economy and printing of the dollar to the privately owned "*Federal Reserve Bank*."

In 1924, the first incarnation of the Tax Court was the "U.S. Board of Tax Appeals," established by Congress steered by the ABA in an act of treason passing the Revenue Act of 1924 (also known as the Mellon tax bill) in order to address the increasing complexity of tax-related litigation. Those serving on the Board were simply designated as "members." In 1942, Congress passed the Revenue Act of 1942, renaming the Board as the "Tax Court of the United States." With this change, the Members became Judges and the Chairman became the Presiding Judge. By 1956, overcrowding and the desire to separate judicial and executive powers led to initial attempts to relocate the court.

In 1986 federal legislators steered by the ABA concocted the incomprehensible USC26. The federal judiciary steered by the ABA without constitutional authority facilitated a tax court in all ninety-four federal district courts for the IRS thereby giving "*appearance of a lawful court and process*."

TITLE USC 26 IS NOT LAW

26USC §7806(b) establishes that Title 26 is NOT TO "infer imply or presume to be law," therefore it can-not have any legal effect because there exists no intent in law² and thereby

¹ On June 6, 1972, Acting Secretary of the Treasury Charles E. Walker signed Treasury Order Number 120-01 which established the Bureau of Alcohol, Tobacco and Firearms. He did this with the stroke of his pen, citing 'by virtue of the authority vested in me as Secretary of the Treasury, including the authority in Reorganization Plan No. 26 of 1950.' ... Walker seemed to branch the Internal Revenue Service (IRS), creating the Bureau of Alcohol, Tobacco and Firearms (BATF), and then, with that statement, joined them back together into one. In the Federal Register, Volume 41, Number 180, of Wednesday, September 15, 1976, we find: "The term 'Director, Alcohol, Tobacco and Firearms Division' has been replaced by the term 'Internal Revenue Service.'"

² INTENDMENT OF LAW: The true meaning, the correct understanding or intention of the law; a presumption or inference made by the courts. Co. Litt. 78.

the court cannot conclude presumption in law by the grouping of any particular section or provision or portion of Title 26

26 USC 7806(b) No inference³, implication⁴, or presumption⁵ of legislative⁶ [enactment of law] construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the side-notes and ancillary tables contained in the various prints of this Act before its enactment into law.

THE 16TH AMENDMENT DOES NOT AUTHORIZE A TAX ON A SALARY

16TH AMENDMENT: *The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.*

The United States Supreme Court said, “The 16th Amendment does not justify the taxation of persons or things previously immune. It was intended only to remove all occasions for any apportionment of income taxes among the states. It does not authorize a tax on a salary”⁷ “Income means gains/profit from property severed from capitol, however invested or employed. Income is not a wage or compensation from any type of labor”⁸ And that “Congress cannot by any definition [of income in this case] it may adopt, conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully expressed.”⁹

Furthermore the 16th Amendment was never ratified. (*See the 16th Amendment to the US Constitution was never ratified by a majority of the sovereign states attached*)

³ **INFERENCE:** In the law of evidence. A truth or proposition drawn from another which is supposed or admitted to be true. A process of reasoning by which a fact or proposition sought to be established is deduced as a logical consequence from other facts, or a state of facts, already proved or admitted. *Whitehouse v. Bolster*, 95 Me. 458, 50 A. 240; *Joske v. Irvine*, 91 Tex. 574, 44 S.W. 1059.

⁴ **IMPLICATION:** Intendment or inference, as distinguished from the actual expression of a thing in words. In a will, an estate may pass by mere implication, without any express words to direct its course. 2 Bl. Comm. 381.

⁵ **PRESUMPTION:** A ‘presumption’ and an ‘inference’ are not the same thing, a presumption being a deduction which the law requires a trier of facts to make, an inference being a deduction which the trier may or may not make, according to his own conclusions; a presumption is mandatory, an inference, permissible. *Cross v. Passumpsic*; **PRESUMPTIO JURIS.** A legal presumption or presumption of law; that is, one in which the law assumes the existence of something until it is disproved by evidence; a conditional, inconclusive, or rebuttable presumption. *Best, Ev. § 43.Fiber Leather Co.*, 90 Vt. 397, 98 A. 1010, 1014; *Joyce v. Missouri & Kansas Telephone Co.*, Mo.App., 211 S.W. 900, 901.

⁶ **LEGISLATIVE:** Making or giving laws; pertaining to the function of law-making or to the process of enactment of laws. See *Evansville v. State*, 118 Ind. 426, 21 N.E. 267, 4 L.R.A.93.

⁷ *Evans V. Gore*, 253 U.S. 245.

⁸ *Stapler v. United States*, 21 F.Supp 737 at 739.

⁹ *Eisner v. Macomber*, 252 U.S. 189.

IRS HAS NO ENFORCEMENT OVER THE PEOPLE FOR FAILURE TO FILE

The IRS quotes enforcement under USC Title 26 §7604

Said enforcement refers to a tax for Commercial Activities on fuels, alcohol, tobacco products, and firearms, not a tax on salaries, the IRS has No enforcement authority over the People. Whenever the IRS serves notice of enforcement of summons to People for income tax, they include Form 2039 'Notice Provisions of the IRS code. (See Form 2039 attached which states)

26 USC §7604 Enforcement of summons (b) Enforcement Whenever any person summoned under section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner for the district within which the person so summoned resides or is found for an attachment against him as for a contempt.

§6420¹⁰ [referenced in §7604] provides for enforcement for person liable for tax on gasoline used for farming purposes.

§4081¹¹ [referenced in §6420] provides for enforcement of summons for person liable for tax on fuel for removal, entry, or sale from any refinery, terminal or entry into the United States for consumption, use, or warehousing.

§6421¹² [referenced in §7604] provides for enforcement of summons for person liable for tax on gasoline used for certain non-highway purposes, by local transit systems, or sold for certain exempt purposes.

¹⁰ Gasoline used on farms (c) Meaning of terms for purposes of this section- (1) Use on a farm for farming purposes Gasoline shall be treated as used on a farm for farming purposes only if used (A) in carrying on a trade or business, (B) on a farm situated in the United States, and (C) for farming purposes. (2) Farm The term 'farm' includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.; (e) Applicable laws (1) In general – All provisions of law, including penalties, applicable in respect of the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed. (2) Examination of books and witnesses – For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

¹¹ 26 U.S. Code § 4081 Imposition of tax (a) Tax imposed (1) Tax on removal, entry, or sale (A) In general There is hereby imposed a tax at the rate specified in paragraph (2) on (i) the removal of a taxable fuel from any refinery, (ii) the removal of a taxable fuel from any terminal, (iii) the entry into the United States of any taxable fuel for consumption, use, or warehousing, and (iv) the sale of a taxable fuel to any person who is not registered under section 4101 unless there was a prior taxable removal or entry of such fuel under clause (i), (ii), or (iii).

¹² (a) Non-highway uses - Except as provided in subsection (i), if gasoline is used in an off-highway business use, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons so used by the rate at which tax was imposed on such gasoline under section 4081. Except as provided in paragraph (2) of subsection (f) of this section, in the case of gasoline used as a fuel in an aircraft, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons of gasoline so used by the rate at which tax was imposed on such gasoline under section 4081.; (g) Applicable laws (1) In general - All provisions of law, including penalties, applicable in respect to the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with

§6427¹³ [referenced in §7604] provides for enforcement of summons for the sale of any fuel not used for taxable purposes and tobacco products and firearms under 27 CFR.

§7602¹⁴ [referenced in §7604] provides for enforcement of summons for the examination of books and witnesses for determining the liability of any person relating to tobacco products and cigarette papers and tubes.

§4041¹⁵ [referenced in §6427] provides for the imposition of tax on diesel fuels, kerosene and certain liquids used as a fuel in aviation.

§6601¹⁶ [referenced for interest for nonpayment] provides for interest on underpayment, nonpayment, or extensions, regulations for §6601 that authorizes the collection of interest is under 27 CFR for Alcohol, Tobacco and Firearms.

§6651¹⁷ provides for penalties on underpayment, nonpayment, or extensions, regulations for §6651 that authorizes the collection of penalties is under 27 CFR for Alcohol, Tobacco and Firearms.

In conclusion nowhere in “26 USC §7604 Enforcement of Summons” with all its legislative construction references namely §6420, §4081, §6421, §6427, §7602, §4041, §6601, and §6651 do we find enforcement of summons for person liable for tax, being We the People! We do find persons required to answer a summons to File a Return under §7604 and said references are:

this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed. (2) Examination of books and witnesses - For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

¹³ 26 USC §6427 Fuels not used for taxable purposes (a) Nontaxable uses Except as provided in subsection (k), if tax has been imposed under paragraph (2) or (3) of section 4041(a) or section 4041(c) on the sale of any fuel and the purchaser uses such fuel other than for the use for which sold, or resells such fuel, the Secretary shall pay (without interest) to him an amount equal to - (1) the amount of tax imposed on the sale of the fuel to him, reduced by (2) if he uses the fuel, the amount of tax which would have been imposed under section 4041 on such use if no tax under section 4041 had been imposed on the sale of the fuel.

¹⁴ 26 USC §7602 Examination of books and witnesses (a) Authority to summon, etc. For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry; This is a list of parts within the Code of Federal Regulations for which this US Code section provides rulemaking authority. This list is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office]. 27 CFR - Alcohol, Tobacco Products and Firearms; Part 46 - miscellaneous regulations relating to tobacco products and cigarette papers and tubes.

¹⁵ 26 USC §4041 Imposition of tax (a) Diesel fuel and special motor fuels (1) Tax on diesel fuel and kerosene in certain cases (A) In general There is hereby imposed a tax on any liquid other than gasoline (as defined in section 4083) - (c) Certain liquids used as a fuel in aviation.

¹⁶ USC §6601(a) General rule If any amount of tax imposed by this title (whether required to be shown on a return, or to be paid by stamp or by some other method) is not paid on or before the last date prescribed for payment, interest on such amount at the underpayment rate established under section 6621 shall be paid for the period from such last date to the date paid.

¹⁷ **26 U.S. Code §6651: (a)** Addition to the tax In case of failure (1) to file any return required under authority of subchapter A of chapter 61 (other than part III thereof), subchapter A of chapter 51 (relating to distilled spirits, wines, and beer), or of subchapter A of chapter 52 (relating to tobacco, cigars, cigarettes, and cigarette papers and tubes), or of subchapter A of chapter 53 (relating to machine guns and certain other firearms).

- a) A person liable for tax on fuel for removal, entry, or sale from any refinery, terminal or entry into the United States,
- b) A person liable for tax for consumption, use, or warehousing liable for tax on gasoline used for farming purposes,
- c) A person liable for tax for diesel fuels, kerosene and certain liquids used as a fuel in aviation, and
- d) A person liable for tax on Alcohol, Tobacco and Firearms.

Therefore, only the People participating in the aforesaid commercial activities are required to file a return for the collection of taxes.

IRS HAS NO AUTHORITY TO ASK ‘PEOPLE’ FOR INFORMATION

Whenever the IRS serves notice to the People for income tax information, they include a two page notice titled IRS Notice 609, (*See IRS Notice 609 attached*) Which states that their legal right to ask is found in IRS Code §6001, §6011, and §6012 and their regulations, whereas:

§6001¹⁸ States every person liable for any tax... shall keep records, render statements, make returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

§6011¹⁹ States that when required by regulations prescribed by the Secretary any person made liable for any tax... shall make a return or statement according to the forms and regulations prescribed by the Secretary.

§6012²⁰ States persons required to make returns of income...

The key phrase in §6001, §6011, and §6012 is person liable or required who would then be susceptible to enforcement under §7604 if they do not comply. However, IRS enforcement refers to a tax for persons participating in the aforesaid commercial activities; for fuel for removal, entry, or sale from any refinery, terminal or entry into the United States, for consumption, use, or warehousing liable for tax on gasoline used for farming purposes, for diesel fuels, kerosene and certain liquids used as a fuel in aviation, and for Alcohol, Tobacco and Firearms. Therefore, the IRS has No enforcement authority

¹⁸ **26 U.S. Code § 6001:** Notice or regulations requiring records, statements, and special returns Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

¹⁹ **26 U.S. Code § 6011:** General requirement of return, statement, or list When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

²⁰ **26 U.S. Code § 6012:** Persons required to make returns of income (a) General rule Returns with respect to income taxes under subtitle A shall be made by the following: (1) (A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual.

over the People because they are not liable or required to file a return or pay a tax on said commercial activities.

Furthermore, it is in the Treasury regulations, which are not law, prescribed by the Secretary, where it fraudulently gives the appearance that taxpayers are “*We the People*” who are required to comply, when in fact they are not. The Treasury Secretary cannot make or add too law. Whereas the Supreme Court said,

“In construing federal revenue statute, Supreme Court gives no weight to Treasury regulation which attempts to add to statute something which is not there.”²¹ “In numerous cases where the IRS has sought enforcement of its summons pursuant to statute, courts have held that a taxpayer may refuse production of personal books and records by assertion of his privilege against self-incrimination.”²² “To penalize the failure to give a statement which is self-incriminatory, is beyond the power of Congress.”²³

WE THE PEOPLE CAN REFUSE TO PRODUCE RECORDS TO IRS AGENTS

The United States Supreme Court said, “*If the People had a subjective good faith belief, no matter how unreasonable, that he was not required to file a tax return, the government cannot establish that the defendant acted willfully.*”²⁴ “*The Fifth Amendment applies alike to criminal and civil proceedings.*”²⁵ “*The [5th Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information which may incriminate.*”²⁶ “*Only the rare taxpayer would be likely to know that he could refuse to produce his records to Internal Revenue Service agents.*”²⁷ “*Who would believe the ironic truth that cooperative taxpayer fares much worse than the individual who relies upon his Constitutional rights.*”²⁸ “*The requirement of an offense committed willfully is not met, therefore, if a taxpayer has relied in good faith upon a prior decision of this court.*”²⁹ “*This ‘willful’ qualification fully protects one whose refusal is made in good faith and upon grounds which entitle him to the judgment of the court before obedience is compelled.*”³⁰ “*There*

²¹ United States v. Calamaro, 354 U.S. 351 (1957), 1 L. Ed. 2d 1394, 77 S. Ct. 1138 (1957).

²² Hill v. Philpott, 445 F2d 144, 146.

²³ United States v. Lombardo, 228 F. 980,981.

²⁴ Cheek v. United States, 498 U.S. 192.

²⁵ McCarthy v. Arndstein, 266 U.S. 34.

²⁶ Boyd vs. United States, Supra’ Brown vs. Walerk, 161,U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221,U.S. 612; United Station vs. Sischo.262 U.S. 165; McCarthy vs Arndstein,266 U.S. 34; United States vs. Lombardo, 228 Fed. 980; United States vs. Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United Statesvs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed, 684.

²⁷ United Station vs. Dickerson,413 F 2D 1111.

²⁸ U.S. vs. Dickerson413 F 2D 1111.

²⁹ U.S. vs Bishop, 412, U.S. 346 (1973) at 2017.

³⁰ Federal Power Commissions v. MetropolitanEdison Co. 304 U.S. 375.

*can be no sanction or penalty imposed upon one because of his exercise of Constitution rights.”*³¹

FIFTH AMENDMENT

The de facto³² IRS cannot seize property or access one of the Peoples’ financial institutions that are not commercially participating in the business of fuels, alcohol, tobacco products, and firearms. Therefore, the IRS has No enforcement authority over the People because they are not liable or required to file a return or pay a tax as aforesaid under 26 USC §7604.

The de facto IRS cannot lawfully proceed against the People to seize property or access financial records without giving their victims due process in a court of law. Amendment V of the Constitution of the United States provides that:

“No person shall be deprived of life, liberty, or property without due process of law.”

A similar provision exists in all the state constitutions;

*“Due course of law, this phrase is synonymous with ‘due process of law’ or ‘law of the land’ and means law in its regular course of administration through courts of justice.”*³³ *“No man shall be deprived of his property without being heard in his own defense.”*³⁴

The US Supreme Court in the case of Hale vs. Henkel said:

“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. He has no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to incriminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of this life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrestor seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass

³¹ Sherar vs. Cullen 481 F 2D 946, (1973).

³² De Facto, (Blacks 4th): In fact, in deed, actually. This phrase is used to characterize an officer, a government, a past action, or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. In this sense it is the contrary of de jure, which means rightful, legitimate, just, or constitutional.

³³ Kansas Pac. Ry. Co. v. Dunmeyer 19 KAN 542.

³⁴ Kinney V. Beverly, 2 Hen. & M(VA) 381, 336.

upon their rights...an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute...”³⁵

“We are clearly of the opinion that no statute which leaves the party or witness subject to prosecution, after he answers the incriminating question put to him, can have the effect of supplanting the privilege conferred by the Constitution of the United States... In view of the constitutional provision, a statutory enactment, to be valid, must afford absolute immunity against future prosecutions for the offense to which the question relates.”³⁶ “The privilege [of the 5th Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information which may incriminate.”³⁷

IRS NOTICE OF LIEN IS A FELONY

*Filing false and fraudulent documents violates Title 18 USC 1001*³⁸

The de facto IRS filing of a claim with the County Clerk against the People without a “*Proof of Claim*” (form 4490) are a fraudulent filing of an instrument under color of law in violation of USC 18 §241³⁹, §242⁴⁰ and USC 42 §1983⁴¹, §1985⁴², §1986.⁴³

The de facto IRS has the power as the collecting agent for the de facto Federal Reserve by the de facto BATF, since all of these provisions under 26 CFR were transferred to Title 27 CFR part 70. Notice in the Administrative Procedure Act it was not necessary to publish this Decision as it was a mere transfer within the de facto Bureau of Internal Revenue as agents of the IRS can still collect for other agencies but not for their agency itself.

Take note, that the list of subjects in 27 CFR Part 70 that the IRS has authority to place a Notice of Lien/of Levy upon. There you will find subjects listed which includes Government employees, Law enforcement and Law enforcement officers. If you continue

³⁵ Hale vs. Henkel, 201 U.S. 43 at page 74.

³⁶ Counselman vs. Hitchcock, 142 U.S. 547.

³⁷ Boyd vs. United States, Supra’ Brown vs. Walerk, 161, U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221, U.S. 612; United States vs. Sischo, 262 U.S. 165; McCarthy vs Arndstein, 266 U.S. 34; United States vs. Lombardo, 228 Fed. 980; United States vs. Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United States vs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed, 684.

³⁸ 18 U.S. Code § 1001: Statements or entries generally: (a) Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully— (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than 5 years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than 8 years, or both. If the matter relates to an offense under chapter 109A, 109B, 110, or 117, or section 1591, then the term of imprisonment imposed under this section shall be not more than 8 years.

³⁹ 18, USC 241; Conspiracy against rights:

⁴⁰ 18 U.S. Code § 242 - Deprivation of rights under color of law:

⁴¹ 42 USC 1983; CIVIL ACTION FOR DEPRIVATION OF RIGHTS:

⁴² 42 USC 1985(3); CONSPIRACY TO INTERFERE WITH CIVIL RIGHTS:

⁴³ 42 USC §1986 - Action for neglect to prevent

to read all the parts you will not find the private man listed, as he is not in the list of subjects, to which any Notice of Lien or Notice of Levy applies.

One of the main and least understood problems is that the IRS has authority only over a certain distinct class of people, which is those involved in Alcohol Tobacco Firearm Manufacturing, Government employees, Law enforcement, Law enforcement officers and those private people who have a contract with any Federal or State government to do business with those legal entities, to actually place a “*Notice of Lien*,” provided they follow the UCC procedures meeting the three criteria stated below. This is found in the Federal Register of Wednesday, November 14, 1990, Vol. 55. No. 220 reveals proof of the only people the IRS has the authority to Lien/Levy upon.

After a series of form letters are fraudulently sent to the de facto IRS agent(s) victims’ to intimidate them into participating or overwhelm them with threats that often paralyze many from responding to their intimidating letters, and thereby claiming acquiesce to the IRS Gestapo after which the de facto IRS agent(s) files the dreaded de facto Notice of Lien!’ It is at this point that the predatory IRS strikes their victim as they feel confident that they can get away with their felonies. The IRS knows that the overwhelming majority of the propagandized BAR attorneys are compliant or too dumb to research the truth, and the few that do are intimidated and threatened by the judge in back room meetings, where they are told keep your mouth shut or face the wrath of the judge and the ABA.

De facto “*Notices of Liens*” are being filed by IRS agent(s) in violation of the Federal Tax Lien Act of 1966. Public Law 89–719, 80 Stat. 1125, in conjunction with the Legislative History, Senate Report No. 1708, which states, in part, at the very beginning of the Senate Report:

“Since the adoption of the Federal income tax in 1913, the nature of commercial financial transactions has changed appreciably. In an attempt to take into account these changed commercial transactions, and to secure greater uniformity among the several states, a Uniform Commercial Code was promulgated somewhat over 10 years ago by the American Law Institute and the national Conference of Commissioners on Uniform State laws. This bill is in part an attempt to conform the lien provisions of the internal revenue laws to the concepts developed in this Uniform Commercial Code. It represents an effort to adjust the provisions in the internal revenue laws relating to the collection of taxes of delinquent persons to the more recent developments in commercial practice (permitted and protected under State law) and to deal with a multitude of technical problems which have arisen over the past 50 years.”

Any Liens filed by the Internal Revenue Service agent or officer must meet the Uniform Commercial Code practices, hereinafter UCC, in Section 9. Within Section 9 there are three criteria that have to be met when filing a Notice of Lien. If the three criteria

are not met, there is a violation of the statute law. Filing false and fraudulent documents violates Title 18 USC 1001 and the various companion State laws. The Senate Report and the Public Law listed above, makes it clear the matter has to be contested in the State where the situs⁴⁴ of the property lies, both Real and personal property, as it does not lie in the venue of the United States, 28 USC 3002 (15). The three required criteria are:

- 1) There must be a valid UCC-1 Form filed, upon which is shown the alleged debtor's signature and the creditor's signature. Without these two signatures on this instrument, there is an invalid Notice of Lien filed.
- 2) There must be a financing statement/security agreement signed by the alleged debtor and the secured party, the IRS agent, as specified in Section 9-402 of the UCC. This financing statement is also mentioned in Section 9-403 of the UCC. Without this, any Notice of Lien filed, is invalid.
- 3) There must be a valid court order, based on a court judgment wherein the alleged debtor has had due process opportunity to contest the alleged debt. Without this instrument and due process, there is no lawful authority and the Notice of Lien is invalid.

Lack of any one of the above is sufficient cause for the recording officer to immediately reject any attempt to file a Notice of Lien by any IRS agent. There is no actual Lien placed upon any debtor until a court hearing and due process is afforded, otherwise it is an attempt of taking of property in violation of the 5th Amendment as stated in 26 CFR Part 600 at Section 601.106 (f) (1) I.

This means that the IRS agent must produce the supporting document adopted by the Congress to allow the IRS to file when filing a Notice of Lien under the UCC. This is to prove the validity of the Notice of Lien because the alleged debtor's signature MUST be on the document. A mere statement, even certified, that the alleged debtor owes a certain amount is not sufficient to overcome the requisites of the UCC and the Pub. Law mentioned, much less the requirement of due process.

IRS agent(s) never file the aforesaid valid UCC-1 Form, financing statement/security agreement, and a valid court order in the appropriate federal district court and with the County Clerk for a lawful lien and its collection. Proof of Claim Affidavit Form 4490 must be filed in order to start a tax claim against one of the People but IRS agent(s) never do because that would be another crime.

Additionally, in order for the IRS agent(s) to file a return for their victim or access their victim's financial records Form 56 Fiduciary Authority administrated by a court must be filed in the appropriate federal district court and this too is never filed. Therefore, IRS agents commit another crime when they break an entry into their victim's financial

⁴⁴ Situs: the place to which, for purposes of legal jurisdiction or taxation, a property belongs.

institution without Fiduciary Authority. IRS agents with their filing of a fake “*Notice of Lien*” with the County Clerk causes the clerk and the Sheriff, who will execute the collection to satisfy the lien, to participate in their crime.

INCOME TAX IS A DIRECT TAX FORBIDDEN UNDER THE CONSTITUTION

We the People via Article III Section 1⁴⁵ vested *one* Supreme Court with judicial power to all cases, in law and equity.⁴⁶ We vested Congress with power to constitute tribunals inferior to the Supreme Court via Article 1 Section 8 Clause 8;⁴⁷ whereas, Congress legislated 28 USC §132⁴⁸ creating ninety-four (94) Federal District Courts. We gave authority to Congress to make law under Article I Section 8 Clause 18.⁴⁹ The Constitution gave no authority to Congress to legislate a direct tax or create “*tax courts*.” Income tax is a direct tax. Enforcement of a direct tax is a slave tax, thereby an act of Treason. We the People clearly denied a direct tax via US Constitution Article 1 Section 9 Clause 4⁵⁰ where we said,

“No capitation, or other direct, tax shall be laid.”

FEDERAL JUDGES MAINTAIN THE STATUS QUO OVER THE CONSTITUTION - AN ACT OF TREASON!

Federal Judges owe allegiance to the United States but instead they adhere to the enemies of our Republic giving them aid and comfort within the United States and thereby have levied war against We the People, an act of Treason under 18 U.S. Code § 2381.⁵¹ In *Olmstead v. United States*, 277 U.S. 438 (1928) the United States Supreme Court said,

“Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously.’ [...Our Government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its

⁴⁵ **Article III Section 1:** The Judicial Power of the United States, shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish.

⁴⁶ **Article III Section 2:** The judicial power shall extend to all cases, in law and equity, arising under this Constitution.

⁴⁷ **Article 1 Section 8 Clause 8:** The Congress shall have power to constitute tribunals inferior to the Supreme Court.

⁴⁸ **28 U.S. Code § 132:** Creation and composition of district courts (a) There shall be in each judicial district a district court which shall be a court of record known as the United States District Court for the district. (b) Each district court shall consist of the district judge or judges for the district in regular active service. Justices or judges designated or assigned shall be competent to sit as judges of the court. (c) Except as otherwise provided by law, or rule or order of court, the judicial power of a district court with respect to any action, suit or proceeding may be exercised by a single judge, who may preside alone and hold a regular or special session of court at the same time other sessions are held by other judges.

⁴⁹ **Article I Section 8 Clause 18:** To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

⁵⁰ **Article 1 Section 9 Clause 4:** No capitation, or other direct, tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.

⁵¹ **18 U.S. Code § 2381:** Treason Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than \$10,000; and shall be incapable of holding any office under the United States. (June 25, 1948, ch. 645, 62 Stat. 807; Pub. L. 103-322, title XXXIII, §2330016(2)(J), Sept. 13, 1994, 108 Stat. 2148.)

example...] Crime is contagious. If the Government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that, in the administration of the criminal law, the end justifies the means -- to declare that the Government may commit crimes in order to secure the conviction of a private criminal -- would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face.”

Every ABA taught judge in America that upholds and supports rule 2 which claims to change the Law of the Land to “*repugnant civil law*” thereby abrogating Article III Section 2⁵² and Article VI Clause 2,⁵³ is guilty of treason. And because this is taught by the ABA and believed by all judges proves a conspiracy to subvert our Republic in violation of 18 U.S. Code § 2383 which states:

18 U.S. Code § 2383: Whoever incites, sets on foot, assists, or engages in any rebellion or insurrection against the authority of the United States or the laws thereof, or gives aid or comfort thereto, shall be fined under this title or imprisoned not more than ten years, or both; and shall be incapable of holding any office under the United States.

SAFE HARBOR PRIVACY PRINCIPLES⁵⁴

The Safe Harbor Privacy Principles states “*individuals must have the ability to opt out of the collection and forward transfer of the data to third parties.*” The right to recover damages for invasion of personal privacy is well established under U.S. common law. Use of personal information in a manner inconsistent with the safe harbor principles can give rise to legal liability under a number of different legal theories. For example, both the transferring data controller and the individuals affected could sue the safe harbor organization which fails to honor its safe harbor commitments for misrepresentation. According to the Restatement of the Law, Second, Torts:

⁵² **Article III Section 2:** The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States,...

⁵³ **Article VI Clause 2:** This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.

⁵⁴ **Safe Harbor Privacy Principles** - (1) Notice - Individuals must be informed that their data is being collected and about how it will be used. (2) Choice - Individuals must have the ability to opt out of the collection and forward transfer of the data to third parties. (3) Onward Transfer - Transfers of data to third parties may only occur to other organizations that follow adequate data protection principles. (4) Security - Reasonable efforts must be made to prevent loss of collected information. (5) Data Integrity - Data must be relevant and reliable for the purpose it was collected for. (6) Access - Individuals must be able to access information held about them, and correct or delete it if it is inaccurate. (7) Enforcement - There must be effective means of enforcing these rules.

The de facto IRS have fraudulently⁵⁵ concealed⁵⁶ from plaintiff(s)' under fiction of law⁵⁷, that they have been spying on the Peoples' financial activities and have reported Peoples' personal pecuniary activities to a third party, IRS, without permission or notification of the person protected by the 5th Amendment which states;

“The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.”

IRS Privacy Act Notice 609 which accompanies all IRS Summons, claiming IRS's authority to require Financial Institutions (banks) turning over plaintiff(s) private and personal financial data. In said Notice the IRS claims a legal right to ask for financial data from financial institutions under 26 USC §6001⁵⁸ but for Employers who keep records, collect, and report on tips for employees. Compliance for employers found under 26 USC §6053(a)⁵⁹ and compliance for employees is found under 26 USC §6053(c)⁶⁰. Also referenced is 26 USC §6011⁶¹ which details compliance with collection and reporting of tips; and 26 USC §6012⁶² details compliance for self-reporting gross income.

Clearly §6001, §6011 and §6012 gives no authority to the IRS to demand financial data from financial institutions but only from employers, and employees. Financial data from

⁵⁵ “Fraud” means an intentional misrepresentation, deception or concealment of a material fact known to the person with the intent to deprive another person of his or her rights or property or to otherwise injure another person.

⁵⁶ Safe Harbor Privacy Principles - (1) Notice - Individuals must be informed that their data is being collected and about how it will be used. (2) Choice - Individuals must have the ability to opt out of the collection and forward transfer of the data to third parties. (3) Onward Transfer - Transfers of data to third parties may only occur to other organizations that follow adequate data protection principles. (4) Security - Reasonable efforts must be made to prevent loss of collected information.(5) Data Integrity - Data must be relevant and reliable for the purpose it was collected for. (6) Access - Individuals must be able to access information held about them, and correct or delete it if it is inaccurate. (7) Enforcement - There must be effective means of enforcing these rules.

⁵⁷ FICTION OF LAW. Something known to be false is assumed to be true. [*Ryan v. Motor Credit Co.*, 130 N.J.Eq. 531, 23 A.2d 607, 621] ... that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land. [*Hoke vs. Henderson*, 15, N.C.15, 25 AM Dec 677].

⁵⁸ 26 USC §6001 Notice or regulations requiring records, statements, and special returns: Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

⁵⁹ 26 USC §6053 - Reporting of tips: (a) Reports by employees; Every employee who, in the course of his employment by an employer, receives in any calendar month tips which are wages (as defined in section 3121(a) or section 3401(a)) or which are compensation (as defined in section 3231(e)) shall report all such tips in one or more written statements furnished to his employer on or before the 10th day following such month. Such statements shall be furnished by the employee under such regulations, at such other times before such 10th day, and in such form and manner, as may be prescribed by the Secretary.

⁶⁰ 26 USC §6053 - Reporting of tips: (c) Reporting requirements relating to certain large food or beverage establishments.

⁶¹ 26 USC §6011 - General requirement of return, statement, or list (a) General rule; When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

⁶² 26 USC §6012 - Persons required to make returns of income; (a) General rule>Returns with respect to income taxes under subtitle A shall be made by the following:

financial institutions require a warrant upon probable cause, supported by Oath and a wet ink signature of a judge.

DEPRIVATION OF RIGHTS

42 USC 1983⁶³ Every person who, under color of any statute⁶⁴, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights ... shall be liable to the party injured in an action at law.⁶⁵

The de facto IRS has implemented an un-lawful intrusion upon the People's seclusion.⁶⁶ The monitoring of people's accounts by the de facto IRS is a violation of plaintiff(s)' unalienable rights protected and secured by Amendments IV⁶⁷ and V⁶⁸ thereby inflicting the following injuries upon the People: (1) Extortion, (2) intrusion upon our privacy, (3) trespass, (4) breach of trust, (5) violation of our unalienable rights, (6) violation of safe harbor principles, (7) emotional distress

Use of personal information in a manner inconsistent with the safe harbor principles can give rise to legal liability under a number of different legal theories. For example, both the transferring data controller and the individuals affected could sue the safe harbor organization which fails to honor its safe harbor commitments for misrepresentation. According to the Restatement of the Law, Second, Torts:

The de facto IRS has implemented an un-lawful intrusion upon the People's seclusion.⁶⁹ The de facto IRS has fraudulently⁷⁰ concealed⁷¹ from People under fiction of

⁶³ CIVIL ACTION FOR DEPRIVATION OF RIGHTS: Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a judicial officer for an act or omission taken in such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a statute of the District of Columbia. [42 USC 1983]

⁶⁴ COLOR OF LAW -- The appearance or semblance, without the substance, of legal right. [State v. Brechler, 185 Wis. 599, 202 N.W. 144, 148] Misuse of power, possessed by virtue of state law and made possible only because wrongdoer is clothed with authority of state, is action taken under "color of state law." (Atkins v. Lanning, 415 F. Supp. 186, 188).

⁶⁵ AT LAW. [Bouvier's Law, 1856 Edition] This phrase is used to point out that a thing is to be done according to the course of the common law; it is distinguished from a proceeding in equity.

⁶⁶ Invasion of Privacy, an act of trespass which is a Common Law Tort

⁶⁷ Amendment IV The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

⁶⁸ Amendment V - No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

⁶⁹ Invasion of Privacy, an act of trespass which is a Common Law Tort

⁷⁰ "Fraud" means an intentional misrepresentation, deception or concealment of a material fact known to the person with the intent to deprive another person of his or her rights or property or to otherwise injure another person.

⁷¹ Safe Harbor Privacy Principles - (1) Notice - Individuals must be informed that their data is being collected and about how it will be used. (2) Choice - Individuals must have the ability to opt out of the collection and forward transfer of the data to third parties. (3) Onward Transfer - Transfers of data to third parties may only occur to other organizations that follow adequate data protection

law⁷² that they have been spying on the People's financial activities and have reported the People's personal pecuniary activities to a third party without permission or notification of the People.

There is a Maxim - "*for every injury there must be a remedy,*" the People have been injured and the de facto IRS has trespassed upon the case in violation of plaintiff(s)' unalienable rights, and the safe harbor principles.⁷³

STATUTE WITHOUT REGULATIONS HAVE NO FORCE

"The act of regulating; a rule or order prescribed for management or government; a regulating principle; a precept.⁷⁴ Rule of order prescribed by superior or competent authority relating to action of those under its control."⁷⁵

"Here the statute is not complete by itself, since it merely declares the range of its operation and leaves to its progeny the means to be utilized in the effectuation of its command. But it is the statute which creates the offense of the willful removal of the labels of origin and provides the punishment for violations. The regulations, on the other hand, prescribe the identifying language of the label itself tags to their respective geographical areas. Once promulgated these regulations called for by the statute itself have the force of law, and violation thereof incur criminal prosecutions, just as if all the details had been incorporated into the Congressional language. The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force, In effect, therefore, the construction of one necessarily involves the construction of the other."⁷⁶

"Under the Act, the Secretary of the Treasury is authorized to prescribe by regulation certain recordkeeping and reporting requirements for banks and other financial institutions in this country. Because it has a bearing on our treatment of some of the issues raised by the parties, we think it important to note that the Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone."⁷⁷

principles. (4) Security - Reasonable efforts must be made to prevent loss of collected information.(5) Data Integrity - Data must be relevant and reliable for the purpose it was collected for. (6) Access - Individuals must be able to access information held about them, and correct or delete it if it is inaccurate. (7) Enforcement - There must be effective means of enforcing these rules.

⁷² FICTION OF LAW. Something known to be false is assumed to be true. [*Ryan v. Motor Credit Co.*, 130 N.J.Eq. 531, 23 A.2d 607, 621] ... that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land. [*Hoke vs. Henderson*,15, N.C.15,25 AM Dec 677].

⁷³ Safe Harbor Privacy Principles - (1) Notice - Individuals must be informed that their data is being collected and about how it will be used. (2) Choice - Individuals must have the ability to opt out of the collection and forward transfer of the data to third parties. (3) Onward Transfer - Transfers of data to third parties may only occur to other organizations that follow adequate data protection principles. (4) Security - Reasonable efforts must be made to prevent loss of collected information.(5) Data Integrity - Data must be relevant and reliable for the purpose it was collected for. (6) Access - Individuals must be able to access information held about them, and correct or delete it if it is inaccurate. (7) Enforcement - There must be effective means of enforcing these rules.

⁷⁴ *Curless v. Watson*, 180 Ind. 86, 102 N.E. 497, 499

⁷⁵ *State v. Miller*, 33 N.M. 116, 263 P. 510, 513

⁷⁶ *U.S. v. Mersky*, 361 U.S. 431 (1960)

⁷⁷ *CALIFORNIA BANKERS ASSN. v. SHULTZ*, 416 U.S. 21 (1974)

The following statutes have no force, because without regulations the Act itself could impose no authority over anyone.

- §6212 Notice of deficiency has “No Regulations”
- §6213 Deficiencies, petition to Tax Court has “No Regulations”
- §6214 Determinations by Tax Court has “No Regulations”
- §6215 Assessment of deficiency found by Tax Court has “No Regulations”
- §6420 Gasoline used on farms has “No Regulations”
- §6861 Jeopardy assessments of income, estate, and gift taxes has “No Regulations”
- §6902 Provisions of special application to transferees has “No Regulations”
- §7201 Attempt to evade or defeat tax has “No Regulations”
- §7203 Willful failure to file, supply information, or pay tax has “No Regulations”
- §7206 Fraud and false statements has “No Regulations”
- §7343 Definition of term “person” has “No Regulations”
- §7344 Extended application of penalties has “No Regulations”
- §7402 Jurisdiction of district courts has “No Regulations”
- §7454 Burden of proof in fraud has “No Regulations”

UNITED STATES TAX COURT

The Internal Revenue under 26 U.S. Code § 7441⁷⁸ fraudulently claims authority to establish a “*United States Tax Court*” under Article I of the Constitution which can only be referencing to Article Section 8 (9)⁷⁹ which states “*Congress has power to constitute Tribunals (a/k/a judges)*” that are inferior to the Supreme Court, which has supervisory control⁸⁰ over these tribunals (judges) to prohibit them from acting outside their jurisdiction, and to reverse their extra-jurisdictional acts.

Court creation powers are found in Article III Section 1⁸¹ not in Article I; whereas power is vested in one Supreme Court, and “*in inferior district courts that Congress may ordain and establish.*” When the tribunals of these inferior courts are “We the People” it

⁷⁸ **26 U.S. Code § 7441** - There is hereby established, under article I of the Constitution of the United States, a court of record to be known as the United States Tax Court. The members of the Tax Court shall be the chief judge and the judges of the Tax Court. The Tax Court is not an agency of, and shall be independent of, the executive branch of the Government.

⁷⁹ **Article Section 8 (9)** “The Congress shall have power to constitute tribunals inferior to the Supreme Court;”

⁸⁰ **SUPERVISORY CONTROL:** Control exercised by courts to compel inferior tribunals to act within their jurisdiction, to prohibit them from acting outside their jurisdiction, and to reverse their extra-jurisdictional acts. - State v. Superior Court of Dane County, 170 Wis. 385, 175 N.W. 927, 928.

⁸¹ **Article III Section 1: THE JUDICIAL POWER OF THE UNITED STATES**, shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish. The judges, both of the supreme and inferior courts, shall hold their offices during good behavior,...

is a court of record⁸² whose decisions are not appealable;⁸³ but when the tribunals of these inferior courts are appointed judges they are courts not of record but courts of equity without the authority to fine or incarcerate and whose decisions can be appealed.

Congress never established nor has Congress the authority to establish a “United States Tax Court.” We the People under Article III Section 1, under our own authority vested power in “One Supreme Court.” Under the same Article We the People vested Congress with the power to ordain and establish District Courts that are inferior to the “One Supreme Court under equity” and “One Supreme Court” under law. In other words the tribunal of the former is comprised of appointed judges, the tribunal of the latter is comprised of We the People ourselves as jurist.⁸⁴

THE CONSTITUTION IS SUPERIOR TO ANY ORDINARY ACT OF THE LEGISLATURE

THE UNITED STATES SUPREME COURT SAID: “If the courts are to regard the constitution; and the constitution is superior to any ordinary act of the legislature; the constitution, and not such ordinary act, must govern the case to which they both apply. Those then who resist the principle that the constitution is to be considered, in court, as a paramount law, are reduced to the necessity of maintaining that courts must close their eyes on the constitution, and see only the law. This doctrine would subvert the very foundation of all written constitutions. It would declare that an act, which, according to the principles and theory of our government, is entirely void, is yet, in practice, completely obligatory. It would declare, that if the legislature shall do what is expressly forbidden, such act, notwithstanding the express prohibition, is in reality effectual. It would be giving to the legislature a practical and real omnipotence with the same breath which professes to restrict their powers within narrow limits. It is prescribing limits, and declaring that those limits may be passed at pleasure... Thus, the particular phraseology of the constitution of the United States confirms and strengthens the principle, supposed to be essential to all written constitutions, that a law repugnant to the constitution is void, and that courts, as well as other departments, are bound by that instrument... It is in these words: ‘I do solemnly swear that I will administer justice without respect to persons, and do equal right to the poor and to the rich; and that I will faithfully and impartially discharge all the

⁸² **COURTS OF RECORD and COURTS NOT OF RECORD** – “*The former being those whose acts and judicial proceedings are enrolled, or recorded, for a perpetual memory and testimony, and which have power to fine or imprison for contempt. Error lies to their judgments, and they generally possess a seal. Courts not of record are those of inferior dignity, which have no power to fine or imprison, and in which the proceedings are not enrolled or recorded.*” -- 3 Bl. Comm. 24; 3 Steph. Comm. 383; The Thomas Fletcher, C.C.Ga., 24 F. 481; Ex parte Thistleton, 52 Cal 225; Erwin v. U.S., D.C.Ga., 37 F. 488, 2 L.R.A. 229; Heininger v. Davis, 96 Ohio St. 205, 117 N.E. 229, 231.

⁸³ “*The decisions of a superior court may only be challenged in a court of appeal. The decisions of an inferior court are subject to collateral attack. In other words, in a superior court one may sue an inferior court directly, rather than resort to appeal to an appellate court. Decision of a court of record may not be appealed. It is binding on ALL other courts. However, no statutory or constitutional court (whether it be an appellate or supreme court) can second guess the judgment of a court of record. “The judgment of a court of record whose jurisdiction is final, is as conclusive on all the world as the judgment of this court would be. It is as conclusive on this court as it is on other courts. It puts an end to inquiry concerning the fact, by deciding it.”* -- Ex parte Watkins, 3 Pet., at 202-203. cited by SCHNECKLOTH v. BUSTAMONTE, 412 U.S. 218, 255 (1973).

⁸⁴ **Amendment VII** “*In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise reexamined in any Court of the United States, than according to the rules of the common law.*”

duties incumbent on me as according to the best of my abilities and understanding, agreeably to the constitution and laws of the United States.’ Why does a judge swear to discharge his duties agreeably to the constitution of the United States, if that constitution forms no rule for his government? if it is closed upon him and cannot be inspected by him. If such be the real state of things, this is worse than solemn mockery. To prescribe, or to take this oath, becomes equally a crime⁸⁵.”

“Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them⁸⁶.” ... “No judicial process, whatever form it may assume, can have any lawful authority outside of the limits of the jurisdiction of the court or judge by whom it is issued; and an attempt to enforce it beyond these boundaries is nothing less than lawless violence⁸⁷.” ... “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 Constitution⁸⁸.” ... “that statutes which would deprive a citizen of the rights of person or property without a regular trial, according to the course and usage of common law, would not be the law of the land⁸⁹.”

“It will be an evil day for American Liberty if the theory of a government outside supreme law finds lodgment in our constitutional jurisprudence. No higher duty rests upon this Court than to exert its full authority to prevent all violations of the principles of the Constitution⁹⁰.” “It is in these words: ‘I do solemnly swear that I will administer justice without respect to persons, and do equal right to the poor and to the rich; and that I will faithfully and impartially discharge all the duties incumbent on me as according to the best of my abilities and understanding, agreeably to the constitution and laws of the United States.’ Why does a judge swear to discharge his duties agreeably to the constitution of the United States, if that constitution forms no rule for his government? If it is closed upon him and cannot be inspected by him. If such be the real state of things, this is worse than solemn mockery. To prescribe, or to take this oath, becomes equally a crime⁹¹.”

In conclusion the People are not tax payers according to USC 26 and income tax is a “*Direct Tax*” forbidden under the US Constitution. Any attempt by de facto IRS agents to harass and defraud the People is a crime.

⁸⁵ MARBURY v. MADISON, 5 U.S. 137 (1803) 5 U.S. 137 (Cranch) 1803

⁸⁶ Miranda v. Arizona, 384 U.S. 436, 491

⁸⁷ Ableman v. Booth, 21 Howard 506 (1859)

⁸⁸ Cohen v. Virginia, (1821), 6 Wheat. 264 and U.S. v. Will, 449 U.S. 200

⁸⁹ Hoke vs. Henderson, 15, N.C.15,25 AM Dec 677

⁹⁰ 5 Downs v. Bidwell, 182 U.S. 244 (1901)

⁹¹ Marbury v. Madison, 5 U.S. 137 (1803) 5 U.S. 137 (Cranch) 1803

THE IRS & BATF ARE NOT GOVERNMENT AGENCIES

Both the IRS & BATF are not listed in, USC 31, Chapter 3 as agencies of the Department of the Treasury. Therefore, the IRS & BATF are not government agencies and federal courts do not have jurisdiction on any IRS & BATF cases. This memorandum will show how the deep state defrauded the US Government and We the People by establishing lawless pseudo agencies without an act of Congress. Therefore in order for a federal court to have subject matter jurisdiction the court must first show on the record that the IRS is a government agency created by congress, they cannot!

THE COOPER FILE BATF/IRS -- CRIMINAL FRAUD

Veritas Veritas Magazine, Issue Number 6, September 1995

By William Cooper⁹², CAJI News Service

EXCLUSIVE, PONCA CITY, OKLAHOMA, FORWARD, By Dan Meador

The following report was sent via FAX from one of our IRS triage people in the Northeast; the FAX transmission was marginal grade and the original title was not included. There are a few holes where the type was not legible, so three or four lines are missing. The article appeared in the September 1995 issue of Veritas Magazine, published by William Cooper. The magazine can be secured by writing to P.O. Box 3390, St. Johns, Arizona, 85936. Cooper wrote the article; Cooper and Wayne Bentson did the research. I verified most material immediately in the federal depository at the Oklahoma State University library, and everything alleged in the article that I've had time to follow up on, including the fact that IRS and BATF are not listed in, USC 31, Chapter 3 as agencies of the Department of the Treasury for the United States, checks out.

Since receiving the article and doing preliminary follow-up research, I secured a book of documentation produced by Bentson some time prior to the Cooper article being published. The book has most Federal Register and Treasury Order materials mentioned in the article, although the contract for IRS collection on behalf of the Agency for International Development, the military arm of the United Nations, isn't produced in the book. In sum, however, everything in the following article that we've had time to verify stands as Cooper presents it.

Tom Dunn of Maine throws in another twist yet to be verified: IRS allegedly operates through the Capital Trust Corporation, D.C., which is allegedly another off-shore entity.

⁹² Milton William "Bill" Cooper (May 6, 1943 - November 5, 2001) was an American Shortwave Radio Broadcaster from Mesa Arizona, and author best known for his 1991 book Behold a Pale Horse, in which he warned of multiple global conspiracies. He Served in the United States Navy, the United States Air Force, and Naval Intelligence until his discharge in 1975; Served a tour of duty in Vietnam with two service medals. He then attended a junior college in California, and worked for several technical and vocational schools. In 1988. Cooper was shot and killed by law enforcement officials in 2001. He became convinced that he was being personally targeted by the Internal Revenue Service. In July 1998 he was charged with tax evasion; an arrest warrant was issued, but Cooper eluded repeated attempts to serve it. In 2000, he was named a "major fugitive" by the United States Marshals Service. On November 5, 2001, Apache County sheriff's deputies attempted to arrest Cooper at his Eagar, Arizona home where Cooper was fatally shot.

Dunn also links judges of “Nisi Prius” courts (statutory admiralty/contract) to Capital Trust, D.C. Our research demonstrates that the Department of Justice, when representing ... IRS, operates in an alter ego on behalf of what is described as the “General Authority” established under treaties on private international law (28 CFR Sec. 0.50), and that state district courts, via the various adopted acts implemented by the States, accommodate private international law (see “conflict of laws” as a subcategory to “statutes” in American Jurisprudence 2d). The following Article contributes significantly to documenting the pedigree of IRS, BATF, etc.

“The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defense and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;” – US Constitution Article I, §8, Clause 1

“No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration hereinbefore directed to be taken.” – US Constitution Article I, §9, Clause 4

CAJI INVESTIGATION - Investigation of the alleged Internal Revenue Service and the Bureau of Alcohol, Tobacco and Firearms has disclosed a broad, premeditated conspiracy to defraud the Citizens of the United States of America. Examination of the United States Code, the Code of Federal Regulations, the Statutes at Large, Congressional Record, the Federal Register, and Internal Revenue manuals too numerous to list, reveals a crime of such magnitude that words cannot adequately describe the betrayal of the American people. What we uncovered has clearly been designed to circumvent the limitations of the Constitution for the United States of America and to implement the Communist Manifesto within the 50 States. Marx and Engels claimed that, in the effort to create a classless society, a “graduated income tax” could be used as a weapon to destroy the middle class.

THE ART OF ILLUSION:

Magic is the art of illusion. Those who practice magic are called Magi. They have created a web of obfuscation and confusion in the law. When the courts have ruled them unconstitutional or unlawful, they merely stepped outside jurisdiction and venue. By fooling the people, they continued the crime. These Magicians have convinced Americans that we have a status we do not. We are led to believe we must do things that are not required. Through the clever use of language, the government promotes the fraud.

NOT CREATED BY CONGRESS:

The Bureau of Internal Revenue, and the alleged Internal Revenue Service, were not created by Congress. These are not organizations or agencies of the Department of the

Treasury, or of the federal government. They appear to be operated through pure trusts administered by the Secretary of the Treasury (the Trustee). The Settler of the trusts and the Beneficiary or Beneficiaries are unknown. According to the law governing trusts, the information does not have to be revealed.

NOT FOUND IN 31 U.S.C.:

The organization of the Department of the Treasury can be found in 31 United States Code, Chapter 3, beginning on page 7. You will not find the Bureau of Internal Revenue, the Internal Revenue Service, the Secret Service, or the Bureau of Alcohol Tobacco and Firearms listed. We learned that the Bureau of Internal Revenue, Internal Revenue, internal revenue, Internal Revenue Service, the Bureau of Internal Revenue Service, internal revenue service, Official Internal Revenue Service, the Federal Alcohol Administration, Director Alcohol Tobacco and Firearms Division, and the Bureau of Alcohol Tobacco and Firearms are all one organization. We found this obfuscated.

CONSTRUCTIVE FRAUD:

The investigation found that, except for the very few who are engaged in specific activities, the Citizens of the 50 States of the United States of America have never been required to file or to pay "income taxes." The Federal government is engaged in constructive fraud on a massive scale. Americans who have been frightened into filing and paying "income taxes" have been robbed of their money. Millions of lives have been ruined. Hundreds of thousands of innocent people have been imprisoned on the pretense they violated laws that do not exist. Some have been driven to suicide. Marriages have been destroyed. Property has been confiscated to pay taxes that were never owed.

LINCOLN'S WAR TAX:

During the Civil War, Abraham Lincoln imposed a war tax upon the citizens. The war tax lawfully applied only to those citizens who resided within the federal District of Columbia and the federally owned territories, dockyards, naval bases, or forts, and those who were considered to be in rebellion against the Union. Many Citizens of the several States volunteered to pay. After the war, the tax was repealed. This left the impression that the President and Congress could levy an unapportioned direct tax upon the Citizens of the several States, when, in fact, no such tax had ever been imposed. The Tax was not fraud, because nothing was done to deceive the people. Those who were deceived, in fact, deceived themselves.

PHILIPPINE -- TRUST #1

In the last century, the United States acquired by conquest the territory of the Philippine Islands, Guam, and Puerto Rico. The Philippine Customs Administrative Act was passed by the Philippine Commission during the period from September 1, 1900, to

August 31, 1902, to regulate trade with foreign countries and to create revenue in the form of duties, imposts, and excises. The Act created the federal government's first trust fund called Trust Fund #1, the Philippine special fund (customs duties), 31 U.S.C., Section 1321. The Act was administered under the general supervision and control of the Secretary of Finance and Justice.

PHILIPPINE TRUST #2 BUREAU OF INTERNAL REVENUE

The Philippine Commission passed another Act known as the Internal Revenue Law of Nineteen Hundred and Four. This Act created the Bureau of Internal Revenue and the federal government's second trust fund called Trust Fund #2, the Philippine special fund (internal revenue), 31 U.S.C., Section 1321. In the Act, Article I, Section 2, we find:

“There shall be established a Bureau of Internal Revenue, the chief officer of which Bureau shall be known as the Collector of Internal Revenue. He shall be appointed by the Civil Governor, with the advice and consent of the Philippine Commission, and shall receive a salary at the rate of eight thousand pesos per annum. The Bureau of Internal Revenue shall belong to the department of Finance and Justice.”

And in Section 3, we find: “The Collector of Internal Revenue, under the direction of the Secretary of Finance and Justice, shall have general superintendence of the assessment and collection of all taxes and excises imposed by this Act or by any Act amendatory thereof, and shall perform such other duties as may be required by law.”

CUSTOMS & BUREAU OF INTERNAL REVENUE MERGED

It is clear that the Customs Administrative Act was to fall within the jurisdiction of the Bureau of Internal Revenue which bureau was to be responsible for “all taxes and excises imposed by this Act,” which clearly included import and export excise taxes. This effectively merged Customs and Internal Revenue in the Philippines.

DEMON ALCOHOL

When Prohibition was ratified in 1919 with the 18th Amendment, the government created federal bureaucracies to enforce the outlaw of alcohol. As protest and resistance to prohibition increased, so did new federal laws and the number of bureaucrats hired to enforce them. After much bloodshed and public anger, Prohibition was repealed with the 21st Amendment, which was ratified in 1933.

FEDERAL ALCOHOL ACT

In 1933, President Roosevelt declared a “Banking Emergency.” The Congress gave the President dictatorial powers under the “War Powers Act of 1917.” Congress used the economic emergency as the excuse to give blanket approval to any and all Presidential

executive orders. Roosevelt, with a little help from his socialist friends, was prolific in his production of new legislation and executive orders. In 1935, the Public Administration Clearinghouse wrote, and Roosevelt introduced, the Federal Alcohol Act. Congress passed it into law. The Act established the Federal Alcohol Administration. That same year, the Supreme Court, in a monumental ruling, struck down the act, among many others on a long list of draconian and New Deal laws. The Federal Alcohol Administration did not go away, however; it became involved in other affairs, placed in a sort of standby status.

INTERNAL REVENUE (PUERTO RICO)

At some unknown date prior to 1940, another Bureau of Internal Revenue was established in Puerto Rico. The 62nd trust fund was created and named Trust fund #62 Puerto Rico special fund (Internal Revenue). Note that the Puerto Rico special fund has Internal Revenue, capital "I" and "R." The Philippine special fund (internal revenue) is in lower-case letters.

Between 1904 and 1938, the China Trade Act was passed to deal with opium, cocaine, and citric wines shipped out of China. It appears to have been administered in the Philippines by the Bureau of Internal Revenue.

CHINA TRADE ACT

We studied a copy of The Code of Federal Regulations of the United States of America in force June 1, 1938, Title 26 -- Internal Revenue, Chapter I -- (Parts 1-137). On page 65, it makes reference to the China Trade Act, where we find the first use of such terms as: income, credits, withholding, Assessment and Collection of Deficiencies, extension of time for payment, and failure to file return. The entire substance of Title 26 deals with foreign individuals, foreign corporations, foreign insurance corporations, foreign ships, income from sources within possessions of United States, citizens of the United States and domestic corporations deriving income from sources within a possession of the United States, and China Trade Act Corporations.

NARCOTICS, ALCOHOL, TOBACCO, FIREARMS

All of the taxes covered by these laws concerned the imposts, excise taxes, and duties to be collected by the Bureau of Internal Revenue for such items as narcotics, alcohol, tobacco, and firearms. The alleged Internal Revenue Service likes to make a big do about the fact that Al Capone was jailed for tax evasion. The IRS will not tell you that the tax Capone evaded was not "income tax" as we know it, but the tax due on the income from the alcohol which he had imported from Canada. If he had paid the tax, he would not have been convicted. The Internal Revenue Act of 1939 was clearly concerned with all taxes, imposts, excises, and duties collected on trade between the possessions and territories of the United States, and foreign individuals, foreign corporations, or foreign governments.

The income tax laws have always applied only to the Philippines, Puerto Rico, District of Columbia, Virgin Islands, Guam, Northern Mariana Islands, territories, and insular possessions.

FEDERAL ALCOHOL ADMINISTRATION BECOMES BUREAU OF INTERNAL REVENUE

Under the Reorganization Plan Number 3 of 1940 which appears at 5 United States Code Service, Section 903, the Federal Alcohol Administration, and offices of members and Administrator thereof, were abolished and their functions directed to be administered under direction and supervision of the Secretary of the Treasury through the Bureau of Internal Revenue. We found this history in all of the older editions of 27 USC, §201. It has been removed from current editions. Only two Bureaus of Internal Revenue have ever existed: one in the Philippines and another in Puerto Rico. Events that have transpired tell us that the Federal Alcohol Administration was absorbed by the Puerto Rico Trust #62.

VICTORY TAX ACT

World War II was a golden opportunity. Americans were willing to sacrifice almost anything if they thought that sacrifice would win the war. In that atmosphere, Congress passed the Victory Tax Act. It mandated an income tax for the years 1943 and 1944 to be filed and paid in the years 1944 and 1945. The Victory Tax Act automatically expired at the end of 1944. The federal government, with the clever use of language, created the myth that the tax was applicable to all Americans. Because of their desire to win the war, Americans filed and paid the tax. Because of their ignorance of the law, Americans filed and paid the tax. The government promoted the fraud and threatened those who objected. Americans forgot that the law expired in 2 years. When the date had come and gone, they continued to keep “records”; they continued to file; and they continued to pay the tax. The federal government continued to print returns and collect the tax. Never mind the fact that no Citizen of any of the several States of the Union was ever liable to pay the tax in the first place.

FEDERAL POWER LIMITED

The fiction, “that because it was an excise tax, it was legal,” is not true. The power of the federal government is limited to its own property, as stated in Article I, Section 8, Clause 17, and to “regulate Commerce with foreign Nations, and among the several States, and with the Indian tribes;” as stated in Article I, Section 8, Clause 3. 18 U.S.C., Section 921, Definitions, states, “The term ‘interstate or foreign commerce’ includes commerce between any place in a State and any place outside that State, or within any possession of the United States (not including the Canal Zone) or the District of Columbia, but such term does not include commerce between places within the same State but through any place outside of that State. The term ‘State’ includes the District of Columbia, the

Commonwealth of Puerto Rico, and the possessions of the United States (not including the Canal Zone).” Only employees of the federal government, residents of the District of Columbia, residents of naval bases, residents of forts, U.S. citizens of the Virgin Islands, Puerto Rico, territories, and insular possessions were lawfully required to file and pay the Victory Tax.

BUREAU OF INTERNAL REVENUE BECOMES INTERNAL REVENUE SERVICE

In 1953, the United States relinquished its control over the Philippines. Why do the Philippine pure Trusts #1 (customs duties) and #2 (internal revenue) continue to be administered today? Who are the Settlers of the Trusts? What is done with the funds in the Trusts? What businesses, if any, do these Trusts operate? Who are the Beneficiaries? Coincidentally, on July 9, 1953, the Secretary of the Treasury, G. K. Humphrey, by “virtue of the authority vested in me,” changed the name of the Bureau of the Internal Revenue, BIR, to Internal Revenue Service when he signed what is now Treasury Order 150-06. This was an obvious attempt to legitimize the Bureau of Internal Revenue. Without the approval of Congress or the President, Humphrey, without any legal authority, tried to turn a pure trust into an agency of the Department of the Treasury. His actions were illegal, but went unchallenged. Did he change the name of the BIR in Puerto Rico or the BIR in the Philippines? We cannot find the answer.

MUTUAL SECURITY ACT

In 1954, the United States and Guam became partners under the Mutual Security Act. The Act and other documents make reference to the definition of Guam and the United States as being mutually interchangeable. In the same year, the Internal Revenue Code of 1954 was passed. The Code provides for the United States and Guam to coordinate the “Individual Income Tax.” Pertinent information on the tax issue may be found in 26 C.F.R. 301.7654-1: Coordination of U.S. and Guam Individual income taxes, 26 C.F.R. 7654-1(e): Military personnel in Guam, and 48 U.S.C. Section 1421(i): “Income-tax laws” defined. The Constitution forbids unapportioned direct taxes upon the Citizens of the several States of the 50 States of the Union; therefore, the federal government must trick (read “defraud”) people into volunteering to pay taxes as “U.S. citizens” of either Guam, the Virgin Islands, or Puerto Rico. It sounds insane, and it is, but it is absolutely true.

BUREAU OF ALCOHOL TOBACCO AND FIREARMS FROM IRS

On June 6, 1972, Acting Secretary of the Treasury Charles E. Walker signed Treasury Order Number 120-01 which established the Bureau of Alcohol, Tobacco and Firearms. He did this with the stroke of his pen, citing “by virtue of the authority vested in me as Secretary of the Treasury, including the authority in Reorganization Plan No. 26 of 1950. He ordered the ... “transfer, as specified herein, the functions, powers and duties of the Internal Revenue Service arising under laws relating to alcohol, tobacco, firearms, and

explosives (including the Alcohol, Tobacco and Firearms Division of the Internal Revenue Service) to the Bureau of Alcohol, Tobacco and Firearms (hereinafter referred to as the Bureau) which is hereby established. The Bureau shall be headed by the Director, Alcohol, Tobacco and Firearms (hereinafter referred to as the Director). The Director shall perform his duties under the general direction of the Secretary of the Treasury (hereinafter referred to as the Secretary) and under the supervision of the Assistant Secretary (Enforcement, Tariff and Trade Affairs, and Operations) (hereinafter referred to as the Assistant Secretary).”

BUREAU OF ALCOHOL TOBACCO AND FIREARMS = IRS

Treasury Order 120-01 assigned to the new BATF Chapters 51, 52, and 53 of the Internal Revenue Code of 1954 and sections 7652 and 7653 of such code, chapters 61 through 80 inclusive of the Internal Revenue Code of 1954, the Federal Alcohol Administration Act (27 U.S.C. Chapter 8) (which, in 1935, the Supreme Court had declared unconstitutional within the several States of the Union), 18 U.S.C. Chapter 44, Title VII Omnibus Crime Control and Safe Streets Act of 1968 (18 U.S.C. Appendix, sections 1201-1203, 18 U.S.C. 1262-1265, 1952 and 3615, and etc.) Mr. Walker then makes a statement within T.O. 120-01 that is very revealing: “The terms ‘Director, Alcohol, Tobacco and Firearms Division’ and ‘Commissioner of Internal Revenue’ wherever used in regulations, rules, and instructions, and forms, issued or adopted for the administration and enforcement of the laws specified in paragraph 2 hereof, which are in effect or in use on the effective date of this Order, shall be held to mean ‘the Director.’”

Walker seemed to branch the Internal Revenue Service (IRS), creating the Bureau of Alcohol, Tobacco and Firearms (BATF), and then, with that statement, joined them back together into one. In the Federal Register, Volume 41, Number 180, of Wednesday, September 15, 1976, we find: “The term ‘Director, Alcohol, Tobacco and Firearms Division’ has been replaced by the term ‘Internal Revenue Service.’”

We found this pattern of deception and obfuscation everywhere we looked during our investigation. For further evidence of the fact that the IRS and the BATF are one and the same organization, check 27 U.S.C.A. Section 201.

THE GIFT OF THE MAGI

This is how the Magi perform magic. Secretary Humphrey, with no authority, creates an agency of the Department of the Treasury called “Internal Revenue Service,” out of thin air, from an offshore pure trust called “Bureau of Internal Revenue.” The “Settler” and “Beneficiaries” of the trust are unknown. The “Trustee” is the Secretary of the Treasury. Acting Secretary Walker further launders the trust by creating, from the alleged “Internal Revenue Service,” the “Bureau of Alcohol, Tobacco and Firearms.”

PERSON BECOMES THING

Unlike Humphrey, however, Walker assuaged himself of any guilt when he nullified the order by proclaiming: “The terms ‘Director, Alcohol, Tobacco and Firearms Division’ and ‘Commissioner of Internal Revenue’ wherever used in regulations, rules, and instructions, and forms, issued or adopted for the administration and enforcement of the laws specified in paragraph 2 hereof, which are in effect or in use on the effective date of this Order, shall be held to mean ‘the Director.’”

Walker created the Bureau of Alcohol, Tobacco and Firearms from the Alcohol, Tobacco and Firearms Division of Humphrey’s Internal Revenue Service. He then says that, what was transferred is the same entity as the Commissioner of Internal Revenue. He knew he could not legally create something from nothing without the authority of Congress and/or the President, so he made it look like he did something that he had, in fact, not done. To compound the fraud, the Federal Register published the unbelievable assertion that a person had been replaced with a thing: “the term Director Alcohol, Tobacco and Firearms Division has been replaced with the term Internal Revenue Service.”

STROKE OF GENIUS

The Federal Alcohol Administration, which administered the Federal Alcohol Act, and offices of members and Administrator thereof, were abolished and their functions were directed to be administered under direction and supervision of the Secretary of Treasury through the Bureau of Internal Revenue, now the Internal Revenue Service. The Federal Alcohol Act was ruled unconstitutional within the 50 States, so it was transferred to the BIR, which is an offshore trust, which became the IRS, which gave birth to the BATF and, somehow, the term Director, Alcohol, Tobacco and Firearms Division, which is a person within the BATF, spawned the alleged Internal Revenue Service via another flick of the pen on September 15, 1976.

In a brilliant flash of logic, Wayne C. Bentson determined that he could check these facts by filing a Freedom of Information Act (“FOIA”) request, asking the BATF to “name the person who now administers the Federal Alcohol Act.” If we were wrong, then a reply would state that no record exists as to any name of any person who administers the Act. The request was submitted to the BATF. The reply came on July 14, 1994, from the Secret Service, an unexpected source, which discloses a connection we had not suspected. The reply states that John Magaw of the Bureau of Alcohol, Tobacco and Firearms, of the Department of the Treasury, administers the Federal Alcohol Act. You may remember from the Waco hearings that John Magaw is the Director, Alcohol, Tobacco and Firearms. All of our research was confirmed by that admission.

SMOKE AND MIRRORS

Despite all the pen flicking and the smoke and mirrors, there is no such organization within the Department of the Treasury known as the “Internal Revenue Service” or the “Bureau of Alcohol, Tobacco and Firearms.” Title 31 U.S.C. is “Money and Finance” and therein are published the laws pertaining to the Department of the Treasury (“DOT”). Title 31 U.S.C., Chapter 3, is a statutory list of the organizations of the DOT. Internal Revenue Service and/or Bureau of Alcohol, Tobacco and Firearms are not listed within Title 31 U.S.C. as agencies or organizations of the Department of the Treasury. They are referenced, however, as “to be audited” by the Controller General in 31 U.S.C. Section 713.

BATF - PUERTO RICO

We have already demonstrated that both of these organizations are, in reality, the same organization. Where we find one, we will surely find the other. In 27 C.F.R., Chapter 1, Section 250.11, Definitions, we find: “United States Bureau of Alcohol, Tobacco and Firearms office. The Bureau of Alcohol, Tobacco and Firearms office. The Bureau of Alcohol, Tobacco and Firearms office in Puerto Rico ...” and “Secretary – The Secretary of the Treasury of Puerto Rico” and “Revenue Agent -- Any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico.” Remember that “Internal Revenue” is the name of the Puerto Rico Trust #62. It is perfectly logical and reasonable that a Revenue Agent works as an employee for the Department of the Treasury of the Commonwealth of Puerto Rico.

WHERE IS IRS?

Where is the alleged “Internal Revenue Service”? The Internal Revenue Code of 1939, aka Internal Revenue Code of 1954, etc., etc., etc., 27 C.F.R. refers to Title 26 as relevant to Title 27, as per 27 C.F.R., Chapter 1, Section 250.30, which states that 26 U.S.C. 5001(a)(1) is governing a Title 27 U.S.C. law. In fact, 26 U.S.C. Chapters 51, 52, and 53 are the alcohol, tobacco and firearms taxes, administered by the Internal Revenue Service; alias Bureau of Internal Revenue; alias Virgin Islands Bureau of Internal Revenue; alias Director, Alcohol, Tobacco and Firearms Division; alias Internal Revenue Service.

MUST BE NOTICED

According to 26 C.F.R. Section 1.6001-1(d), Records, no one is required to keep records or file returns unless specifically notified by the district director by notice served upon him, to make such returns, render such statements, or keep such specific records as will enable the district director to determine whether or not such person is liable for tax under subtitle A of the Code. 26 C.F.R. states that this rule includes State individual income taxes. Don’t get yourself all lathered up, because “State” means ... the District of

Columbia, U.S. Virgin Islands, Guam, Northern Mariana Islands, Puerto Rico, territories, and insular possessions.

NO IMPLEMENTATION OF LAW

44 USC says that every regulation or rule must be published in the Federal Register. It also states that every regulation or rule must be approved by the Secretary of the Treasury. If there is no regulation, then there is no implementation of the law. There is no regulation governing “failure to file a return.” There is no computer code for “failure to file.” The only thing we could find was a requirement stating “where to file an income tax return.” It can be found in 26 C.F.R., Section 1.6091-3, which states that, “Income tax returns required to be filed with Director of International Operations.” Who is the Director of International Operations?”

DELEGATION OF AUTHORITY

No one in government is allowed to do anything unless they have been given specific, written authority in the law, or else someone who has been given authority in the law gives that person a delegation of authority order, spelling out exactly what they can and cannot do under that specific order. We combed the Department of the Treasury’s Handbook of Delegation Orders and we found that no one in the IRS or BATF has any authority to do most of the things they have been doing for years.

NO AUTHORITY TO AUDIT

Delegation Order Number 115 (Rev. 5) of May 12, 1986, is the only delegation of authority to conduct Audits. It states that the IRS and BATF can only audit themselves, and only for amounts of \$750 or less. Any amount above that amount must be audited by the Controller General, according to Title 31 U.S.C. No other authority to audit exists. No IRS or BATF agent, or representative, can furnish us with any law, rule, or regulation which gives them the authority to audit anyone other than themselves. Order Number 191 states that they can levy on property, but only if that property is in the hands of parties.

AUTHORITY TO INVESTIGATE

The manual states, on page 1100-40.2, of April 21, 1989, Criminal Investigation Division, that, “the Criminal Investigation Division enforces the criminal statutes applicable to income, estate, gift, employment, and excise tax laws ... involving United States citizens residing in foreign countries and nonresident aliens subject to Federal income tax filing requirements by developing information concerning alleged criminal violations thereof, evaluating allegations and indications of such violations to determine investigations to be undertaken, investigating suspected criminal violations of such laws, recommending prosecution when warranted, and measuring effectiveness of the investigation processes”

AUTHORITY TO COLLECT

On page 1100-40.1, it states in 1132.7 of April 21, 1989, Director, Office of Taxpayer Service and Compliance: “Responsible for operation of a comprehensive enforcement and assistance program for all taxpayers under the immediate jurisdiction of the Assistant Commissioner (International) ... Directs the full range of collection activity on delinquent accounts and delinquent returns for taxpayers overseas, in Puerto Rico, and in United States possessions and territories.”

50 STATES NOT INCLUDED

1132.72 of April 21, 1989, Collection Division, says, “Executes the full range of collection activities on delinquent accounts, which includes securing delinquent returns involving taxpayers outside the United States and those in United States territories, possessions and in Puerto Rico.”

U.S. ATTORNEY’S MANUAL

The United States Attorney’s Manual, Title 6 Tax Division, Chapter 4, page 16, October 1, 1988, 6-4.270, Criminal Division Responsibility, states, “*The Criminal Division has limited responsibility for the prosecution of offenses investigated by the IRS. Those offenses are: excise violations involving liquor tax, narcotics, stamp tax, firearms, wagering, and coin-operated gambling and amusement machines; malfeasance offenses committed by IRS personnel; forcible rescue of seized property; corrupt or forcible interference with an officer or employee acting under the internal revenue laws; and unauthorized mutilation, removal or misuse of stamps.*” See 28 C.F.R. Sec. 0.70

“ACT OF CONGRESS”

We found this revelation in 28 U.S.C. Rule 54(c), Application of Terms, “As used in these rules the following terms have the designated meanings. ‘Act of Congress’ includes any act of Congress locally applicable to and in force in the District of Columbia, in Puerto Rico, in a territory or in an insular possession.”

IT IS THE LAW

28 USC contains the “Rules of Courts.” They were written and approved by the Justices of the Supreme Court. The Supreme Court, in writing 28 USC, has already ruled upon this issue. They are the Law.

WHERE IS THE MONEY?

Where does the money go that is paid into the IRS? It spends at least a year in what is called a “quad zero” account under an Individual Master File, after which time the Director of the IRS Center can, apparently, do whatever he wants with the money. It is

sometimes dispersed under Treasury Order 91 (Rev. 1), May 12, 1986, which is a service agreement between the IRS and the Agency for International Development (“AID”).

WE FINANCED SOVIET WEAPONS

When William Casey, Director of the Central Intelligence Agency during Iran-Contra, was the head of AID, he funneled hundreds of millions of dollars to the Soviet Union, which money was spent building the Kama River Truck Factory, the largest military production facility for tanks, trucks, armored personnel carriers, and other wheeled vehicles in the world. The Kama River Truck Factory has a production capability larger than all of the combined automobile and truck manufacturing plants in the United States.

IRS/AID SERVICE AGREEMENT

The agreement states: “Authority is hereby delegated to the Assistant Commissioner International to develop and enter into the service agreement between the Treasury Department and the Agency for International Development.”

The Secretary of the Treasury is always appointed U.S. Governor of the International Monetary Fund in accordance with the international agreement that created the IMF. The Secretary of the Treasury is paid by the IMF, while serving as Governor.

AGENT OF FOREIGN POWERS

Lloyd Bentsen held the following positions at the same time as he was the Secretary of the Treasury: U.S. Governor of the International Monetary Fund, U.S. Governor of the International Bank for Reconstruction and Development, U.S. Governor of the Inter-American Development Bank, U.S. Governor of the African Development Bank, U.S. Governor of the Asian Development Bank, U.S. Governor of the African Development Fund, and U.S. Governor of the European Bank for Reconstruction and Development. Mr. Bentsen received a salary from each of these organizations which literally made him an unregistered agent of several foreign powers.

CITIZEN VS CITIZEN

By birth, we are each a Citizen of the State of California, or a Citizen of the State of Arizona, or a Citizen of whatever Union State wherein we were born and, at the same time, we are all Citizens of the United States of America, and are not subject to any Acts of Congress, other than the 18 powers specifically enumerated in the Constitution for the United States of America. People who are born, or who reside, within the federal District of Columbia, Guam, the U.S. Virgin Islands, Puerto Rico, the Northern Mariana Islands, any territory, on any naval base or dockyard, within forts, or within insular possessions, are called U.S. citizens and are subject to Acts of Congress. Within the law, words have meanings that are not the same meanings that are accepted in common usage. Our

Constitution is the Constitution for the United States of America. The U.S. Constitution is the Constitution of Puerto Rico.

VOLUNTEER TAXPAYERS

We are subject to the laws of the jurisdiction which we volunteer to accept. In the law governing income tax, “income” is defined as foreign earned income, offshore oil well or windfall profits, and war profits. A “return” is prepared by a taxpayer to submit to the federal government taxes that he/she collected. A “taxpayer” is one who collects taxes and submits the taxes as a return to the federal government. An “employee” is one who is employed by the federal government. An “employer” is the federal government. An “individual” is a citizen of Guam or the U.S. Virgin Islands. A “business” is defined as a government, a bank, or an insurance company. A “resident” is an alien citizen of Guam, the U.S. Virgin Islands, or Puerto Rico, who resides within one of the 50 States of the Union known as the United States of America, or one of the other island possessions.

1040 FOR “ALIENS”

A form 1040 is the income tax return for a nonresident alien citizen of the U.S. Virgin Islands, residing within one of the 50 States of the several States in the Union known as the United States of America. If you volunteer that you are a U.S. citizen, you have become a U.S. citizen. If you write or print your name on a line labeled “taxpayer,” you have become a taxpayer. Since these forms are affidavits which you submit under penalty of perjury, you commit a crime every time you fill one out and sign, stating that you are what you are not. The federal government is delighted by your ignorance, and will gladly accept your returns and your money. As proof, refer to the Virgin Islands Tax Guide, which states: “All references to the District Director or to the Commissioner of Internal Revenue should be interpreted to mean the Director of the Virgin Islands Bureau of Internal Revenue. All references to the Internal Revenue Service, the Federal depository and similar references should be interpreted as the BIR, and so forth. Any questions in interpreting Federal forms for use in the Virgin Islands should be referred to the BIR.”

CODES TELL THE TALE

In Internal Revenue Service publication 6209, Computer Codes for IRS, “TC 150” is listed as the code for “Virgin Island Returns” and the Codes 300 through 398 are listed as “U.S. and UK Tax Treaty claims involving taxes on narcotics which were financed in the Cayman Islands and imported into the Virgin Islands.”

NARCOTICS DEALER?

When Freedom of Information Act requests have been filed for the Individual Master File (“IMF”) for people who are experiencing tax problems with the IRS, every return has been found to contain the above codes, except for some which are coded as “Guam”

returns. Every return shows that the unsuspecting Citizen is being taxed on income derived from importing narcotics, alcohol, tobacco, or firearms into the United States, or one of its territories or possessions, from a foreign country, or from Guam, Puerto Rico, the Virgin Islands, or into the Virgin Islands from the Cayman Islands.

WHO IS REQUIRED TO FILE?

26 CFR, Section 601.103(a), is the only place which tells us who is required to file a return, provided that person has been properly noticed by the District Director to keep records, and then is properly noticed that he/she is required to file. It states, "In general each taxpayer (or person required to collect and pay over the taxes) is required to file a prescribed for[m] of return" Are you a taxpayer?

WHO ARE THESE THUGS?

The scam manifests itself in many different ways. In order to maintain the semblance of legality, hats are changed from moment to moment. When you are told to submit records for examination, you are dealing with Customs. When you submit an offer in compromise, you are dealing with the Coast Guard. When you are confronted by a Special Agent of the IRS, you are really dealing with a deputized United States Marshall. When you are being investigated by the alleged Internal Revenue Service, you are really dealing with an agent contracted by the Justice Department to investigate narcotics violations. When the alleged Internal Revenue Service charges you with a crime, you are dealing with the Bureau of Alcohol, Tobacco and Firearms. Only a small part of 26 U.S.C. is administered by the alleged Internal Revenue Service.

Most of the Code is administered by the Bureau of Alcohol, Tobacco and Firearms, including Chapters 61 through 80, which is enforcement. In addition, 27 C.F.R. is BATF, and states in Subpart B, Definitions, 250.11, Meaning of terms: "United States Bureau of Alcohol, Tobacco and Firearms office -- Bureau of Alcohol, Tobacco and Firearms office in Puerto Rico." Every person we find, who is being prosecuted by the alleged Internal Revenue Service, has a code on their IMF which puts them in "tax class 6" which designates that they have violated a law relating to alcohol, tobacco, or firearms, in Puerto Rico.

NO JURISDICTION

The Bureau of Alcohol, Tobacco and Firearms has no venue or jurisdiction within the borders of any of the 50 States of the United States of America (the "Union"), except in pursuit of an importer of contraband alcohol, tobacco, or firearms who failed to pay the tax on those items. As proof, refer to the July 30, 1993, ruling of the United States Court of Appeals for the Seventh Circuit, in 1 F.3d 1511; 1993 U.S. App. Lexis 19747, where the court ruled in *United States v. D.J. Vollmer & Co.* that the BATF has jurisdiction over the

first sale of a firearm imported to the country, but they don't have jurisdiction over subsequent sales.

FEDS LIE

Attorneys, including your defense attorney, the U.S. Attorney, Federal Judges, and alleged Internal Revenue Service and Bureau of Alcohol, Tobacco and Firearms personnel routinely lie in depositions and on the witness stand to perpetuate this fraud. They do this willingly and with full knowledge that they are committing perjury. Every Judge intentionally lies every time he/she gives instructions to a Jury in a criminal or civil tax case brought by the IRS or BATF. They all know it, and do it willingly, and with malice aforethought.

WHERE DO THEY GET THESE GUYS?

How does the government hire people who will intentionally work to defraud their fellow Americans? Most of those who work on the lower levels for the IRS, BATF, and other agencies simply do not know the truth. They do as they are told to earn a living until retirement. Executives, U.S. Attorneys, Federal Judges, and others do know, and are, with full knowledge and malice aforethought, participating in the crime of the century. Many of these people, including the President, are paid lots of money.

MONETARY AWARDS

The Internal Revenue Manual, Handbook of Delegation Orders, January 17, 1983, page 1229-91, outlines the alleged Internal Revenue Service's system of monetary awards "of up to and including \$5,000 for any one individual employee or group of employees in his/her immediate office, including field employees engaged in National Office projects; and contributions of employees of other Government agencies and armed forces members" with the approval of the Deputy Commissioner, "of \$5,001 to \$10,000 for any one individual or group" with approval of the Deputy Commissioner, "of \$10,001 - \$25,000 for any one individual or group" with the Commissioner's concurrence, "an additional monetary award of \$10,000 (total \$35,000) to the President through Treasury and OPM" with the Commissioner's concurrence.

LEGAL BRIBERY

These awards include cash awards. They are not limited as to the number that may be awarded to any one person or group. There is no time limitation placed upon any award. Any person or group of persons can be awarded this money, including U.S. Attorneys, Federal Judges, your Certified Public Accountant, the President of the United States, members of Congress, your mother, H&R Block, etc. The awards may be given to the same person or group, each minute, each hour, every day, every week, every month, every year, or not at all. In other words, the U.S. Government and the alleged Internal Revenue

Service, aka Bureau of Alcohol, Tobacco and Firearms, has a perfectly legal system of bribery. The bribery works against the Citizens of the several States of the United States of America.

WARNING!

Our investigation uncovered a lot. We have printed only a little. Successful use of this material requires a lot of study, and an excellent understanding of the legal system. Please do not compound errors by attempting to extract some imaginary magic bullet to use against the alleged Internal Revenue Service, or the Bureau of Alcohol, Tobacco and Firearms. It is not enough to discover this information; you must know it inside and out, backwards and forwards, like you know the smell of your own breath.

TRUST BETRAYED

We have been betrayed by those we trusted. We have been robbed of our money and property. It happened because we trusted imperfect men to rule imperfect men, and we failed in our duty as watchdogs. It happened because we have been ignorant, apathetic, and even stupid.

BY CHOICE AND CONSENT

“A nation or world of people, who will not use their intelligence, are no better than animals that do not have intelligence; such people are beasts of burden and steaks on the table by choice and consent.” from “Behold a Pale Horse,” by William Cooper, Light Technology Publishing, Sedona, Arizona state. A significant portion of the research that led to the writing of this article was contributed by Mr. Wayne Bentson.

16TH AMENDMENT NEVER RATIFIED

For More See Documented proof - "The Law That Never Was" 2 Volume set 723 pages
 Researched by Bill Benson, copy available upon request

THE SIXTEENTH AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES WAS NEVER RATIFIED BY A MAJORITY OF THE SOVEREIGN STATES.

State	01	02	03	04	05	06	07	08	09	10
Alabama						1		1	1	
Arizona				1	1	1			1	
Arkansas				1	1	1		1	1	
California				1	1	1		1	1	
Colorado				1	1	1			1	
Connecticut	1									
Delaware		1								
Florida	1									
Georgia				1	1	1		1	1	
Idaho				1	1	1		1	1	
Illinois				1	1	1		1	1	
Indiana					1	1			1	
Iowa			1		1			1	1	
Kansas				1				1		
Kentucky		1	1	1	1	1		1	1	
Louisiana				1	1	1			1	
Maine								1	1	
Maryland				1	1				1	
Massachusetts				1	1			1	1	
Michigan		1	1	1	1	1		1	1	
Minnesota			1		1					
Mississippi				1	1	1	1	1	1	
Missouri			1	1	1	1		1	1	
Montana				1	1			1	1	
Nebraska					1			1		
Nevada			1					1	1	
New Hampshire		1								
New Jersey				1	1			1		
New Mexico				1	1					
New York					1	1		1	1	
North Carolina								1	1	
North Dakota				1		1				
Ohio					1			1		
Oklahoma					1	1		1	1	
Oregon	1								1	
Pennsylvania	1									
Rhode Island	1									
South Carolina					1	1		1	1	
South Dakota			1		1	1		1	1	
Tennessee		1	1		1	1				
Texas			1		1	1	1	1	1	
Utah	1									
Vermont			1		1	1		1	1	
Virginia	1									
Washington				1	1		1	1	1	
West Virginia				1	1				1	
Wisconsin							1	1	1	
Wyoming		1	1		1	1		1	1	
Total	7	3	9	6	25	29	22	5	31	27
Additional	7	3	7	5	18	6	2	0	2	0
Accumulated	7	10	17	22	38	44	46	46	48	48

This is the Amendment that allegedly entitled the Federal Agent (government) in the federal territory of Washington, D.C. and their private collection company, the IRS, to collect "income tax" as falsely declared to be ratified in February 1913.

After an exhaustive year long search of legislative records in 48 sovereign states (Alaska & Hawaii were not admitted into the Union until after 1913), Bill Benson wrote his fact findings in The Law That Never Was, Vols. 1 & 2. He was able to unequivocally prove that the 16th Amendment was never Constitutionally, properly, or legally ratified. The only record of the 16th Amendment having been confirmed was a proclamation made by the Secretary of State Philander Knox on February 25, 1913, wherein he simply declared it to be "in effect", but never stating it was lawfully ratified.

Even if the 16th Amendment were properly ratified, according to Article 1, Section 9 of the Constitution, it has always been unconstitutional for the U.S. Federal Government to directly tax We the People in their property, wages, salaries, or earnings. The judges of the U.S. Supreme Court rejected any claims that the 16th Amendment changed the constitutional limits on direct taxes in Brushaber v. Union Pacific R.R. Co., 240 U.S. 1, when they ruled that it "created no new power of taxation" and that it "did not change the constitutional limitations which forbid any direct taxation of individuals".

Alleged defects in the ratification of the Income Tax Amendment

According to the investigations of Bill Benson and others, the following defects were found in the ratification of the Income Tax Amendment by the 48 states then existing, three-fourths or 36 of which were needed to ratify it:

- 01 - Not ratified by state legislature, and so reported
- 02 - Not ratified by state legislature, but reported as ratified
- 03 - Missing or incomplete evidence of ratification, but reported as ratified
- 04 - Failure of Governor or other official to sign, although required by State Constitution
- 05 - Other violation of State Constitution in ratification process
- 06 - Other procedural irregularity making ratification doubtful
- 07 - Approval, but with change in wording, accepted as ratification of original version
- 08 - Approval, but with change in spelling, accepted as ratification of original version
- 09 - Approval, but with change in capitalization, accepted as ratification of original version
- 10 - Approval, but with change in punctuation, accepted as ratification of original version.

In the above table, the line "Additional" are the number of states for which that defect is in addition to previously indicated defects, and "Accumulated" is a running total of states with defects, from Defect 01 through 10.

Since 36 states were required to ratify, the failure of 13 to ratify would be fatal to the amendment, and this occurs within the first three defects, arguably the most serious. Even if we were to ignore defects of spelling, capitalization, and punctuation, we would still have only two states which successfully ratified.

Note that in the above we are counting Ohio as a state, even though it was not admitted into the Union until 1853 (retroactively, which is *ex post facto*, and unconstitutional). We are not counting the failure to designate the Income Tax Amendment as the "XVI" amendment, since there was arguably a 13th Amendment that was ratified but which is not published in official copies of the Constitution with Amendments, and the number is not necessarily part of the amendment (it wasn't part of the first 10.).

The authority usually cited for the criticality of ratification without errors of spelling, capitalization, or punctuation, is from DOCUMENT NO. 97-120, of the 97TH CONGRESS, 1st Session, entitled *How Our Laws Are Made*, written by Edward F. Willett, Jr. Esq., Law Revision Counsel of the United States House of Representatives, in which the comparable exactitude in which bills must be concurred under federal legislative rules is detailed:

Each amendment must be inserted in precisely the proper place in the bill with the spelling and punctuation exactly the same as it was adopted by the House. Obviously, it is extremely important that the Senate receive a copy of the bill in the precise form in which it passed the House. The preparation of such a copy is the function of the enrolling clerk. (at 34)

When the bill has been agreed to in identical form by both bodies (either without amendment by the Senate, or by House concurrence in the Senate amendments, or by agreement in both bodies to the conference report) a copy of the bill is enrolled for presentation to the President.

The preparation of the enrolled bill is a painstaking and important task since it must reflect precisely the effect of all amendments, either by deletion, substitution, or addition, agreed to by both bodies. The enrolling clerk... must prepare meticulously the final form of the bill, as it was agreed to by both Houses, for presentation to the President... each (amendment) must be set out in the enrollment exactly as agreed to, and all punctuation must be in accord with the action taken. (at 45)

It should be noted that in his report on ratifications of the Income Tax Amendment to then Secretary of State Philander Knox, the Solicitor of the Department of State, recognized many of the defects of wording, spelling, capitalization, and punctuation, although he seemed ignorant of the constitutional and procedural defects at the state level. He also pointed out similar defects in the ratifications of the 14th and 15th Amendments. Therefore, Knox had plenty of clues to the problems in the ratifications, sufficient to justify that he inquire into the matter further and demand corrective action by the states. Because he failed to do so means that we now have adopted and enforced legislation for more than 80 years that is plainly unconstitutional, requiring not only that it be repealed, but that all the funds collected be refunded.

The states could, of course, re-ratify the Income Tax Amendment, but they could not do so retroactively. That would allow re-enactment of the Internal Revenue Code, and re-issuance of all the supporting regulations, but none of them could apply to the period prior to proper ratification of the amendment and due notices of the regulations.

Readers are invited to independently confirm or refute these results and to similarly investigate the ratifications of other constitutional amendments, both at the federal and state levels, and to issue similar reports on what they find.

Reference: Bill Benson, *The Law That Never Was: The fraud of the 16th Amendment and personal income Tax.*

COMMON LAW PETIT JURY HANDBOOK



*“Governments are instituted among Men,
deriving their Just powers from the consent of the governed”*

COMMON LAW PETIT JURY HANDBOOK

JOHN DARASH

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TAKE NOTE: *The content of this book are not the interpretation or the opinion of the author. But is documented history of the words of our Founders and decisions in Courts of Justice by the States and United States Supreme Courts.*



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PURPOSE OF THIS HANDBOOK:

This Handbook will acquaint persons who have been selected to serve as Common Law Petit Jurists with the general nature and importance of their roles as jurists. It explains some of the terms that jurors will encounter during their service and offers some suggestions helpful to them in performing this important public service. It is intended that this Handbook will, to a degree, provide a permanent record of much of the information presented in the Jury orientation. Jurors are encouraged to refer to this Handbook periodically throughout their service to reacquaint themselves with their duties and responsibilities.

Thomas Jefferson said, *“The purpose of government is to enable the People of a nation to live in safety and happiness. Government exists for the interests of the governed, not for the governors. The tax which will be paid for the purpose of education is not more than the thousandth part of what will be paid to kings, priests and nobles who will rise up among us if we leave the People in ignorance. Educate and inform the whole mass of the People... They are the only sure reliance for the preservation of our liberty. I know no safe depository of the ultimate powers of the society but the People themselves; and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it from them, but to inform their discretion by education. This is the true corrective of abuses of constitutional power. An enlightened citizenry is indispensable for the proper functioning of a republic. Self-government is not possible unless the citizens are educated sufficiently to enable them to exercise oversight. It is therefore imperative that the nation see to it that a suitable education be provided for all its citizens.”*

INTRODUCTION

This handbook will remind People what they may have forgotten or what they have never learned and to teach and prepare them to exercise their unalienable rights as jurists. This is Government by Consent! This requires an understanding of how our “Natural Law Republic” was established by the providence of nature’s God and how it works. This can only be accomplished by a proper education. Therefore this handbook will prepare the jurist with the essential principles and understanding necessary to exercise their jural duty. For an advance education and understanding of Common Law go to www.NationalLibertyAlliance.org.

GOVERNMENT BY CONSENT: “Under our system of government upon the individuality and intelligence of the citizen, the state does not claim to control him, except as his conduct to others, leaving him the sole judge as to all that affects himself.”¹ “Every man is independent of all laws, except those prescribed by nature, a/k/a Common Law, and “is not bound by any institutions formed by his fellowman without his consent.”² “The sovereignty of a state does not reside in the persons who fill the different departments of its government, but in the People, from whom the government emanated; and they may change it at their discretion. Sovereignty, then in this country, abides with the constituency, and not with the agent; and this remark is true, both in reference to the federal and state governments.”³

“In the United States, sovereignty resides in people. Congress cannot invoke the sovereign power of the People to override their will.”⁴ Therefore, “sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts. And the law (Declaration of Independence, US Constitution and the Bill of Rights) is the definition and limitation of power.”⁵ In the preamble to our United States Constitution, the People stated, “We the people

of the United States, in order to form a more perfect union, establish justice, insure domestic tranquility, provide for the common defense, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America.”

Thereby, “ordaining” the Constitution as the Law of the Land declared in Article VI, clause 2 where We the People stated, “This Constitution, and the Laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the Authority of the United States, shall be the Supreme Law of the Land; and the Judges in every State shall be bound thereby; anything in the Constitution or Laws of any State to the Contrary notwithstanding.”

In Article III Section 2 clause 1, We the People said, “The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States.” In Article I Section 1 We the Sovereign People herein, “vested all legislative powers in Congress,” and we defined that legislative power in Article I section 8.

EQUITY: Congress wrote fifty-seven (57) US Codes that govern ‘courts of equity,’ presided over by appointed or elected judges. These codes are statutes and regulations that govern government agencies and commercial activities. For example, USC Title 2 governs Congress, USC Title 3 governs the President, USC Title 6 governs Homeland Security, USC Title 7 governs Agriculture, USC Title 10 governs the Armed Forces, USC Title 12 governs Banks and Banking, USC Title 14 governs the Coast Guard, USC Title 34 governs the Navy, USC Title 39 governs the Postal Service, etc. Therefore, “all codes, rules, and regulations are for government authorities only, not human/Creators in accordance with God’s laws.”⁶

LAW: We the People wrote the Common Law Declaration of Independence, the foundation of all American Law where we covenanted with God declaring, “We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.-- That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed.”

Thereby, We the Sovereign People created a Republic and ordained in Article IV Section 4 that; “The United States shall guarantee to every state in this union a republican form of government, and shall protect each of them against invasion; and on application of the legislature, or of the executive (when the legislature cannot be convened) against domestic violence.”

“A Republican government is one in which the powers of sovereignty are vested in the people and are exercised by the people, either directly, or through representatives chosen by the people, to whom those powers are specially delegated.”⁷ “For, the very idea that man may be compelled to hold his life, or the means of living, or any material right essential to the enjoyment of life, at the mere will of another, seems to be intolerable in any country where freedom prevails, as being the essence of slavery itself.”⁸

The United States is the second “Lawful Republic” in history. The first was Israel about 1400 BC. This is why our founding fathers referred to America as “New Israel.” For, like Israel, We the People in 1789; placed ourselves under the same Law that Israel lived under, a/k/a “Common Law.” It is in this “Court of Law” alone where People are judged by a jury of their peers, “the People” and not the government. “His majesty [natures God] in the eye of the law is always present in all his courts, though he cannot personally distribute justice.⁹ His judges [Jury] are the mirror by which the King’s image [Justice] is reflected.”¹⁰

A lawful Republic receives its powers from “Natures God” who through our covenant with Him [The Declaration of Independence], in a desire to be ruled by God and not man, blessed

us with liberty and the unalienable right to have government by consent. Under that authority “We the People” wrote the Constitution and its capstone Bill of Rights to bind down government. And one of the ways we consent or not to government is in the courts via the Grand and Petit Juries. Two other ways are through the “Committees of Safety” and the militia.

CRIMINAL CASES

The person charged with a violation of the law is the defendant. The charge against the defendant is brought by means of an indictment. An indictment is a written accusation by a grand jury that charges the defendant with committing an offense against the law. Each offense charged will usually be set forth in a separate count of the indictment.

After the indictment is filed, the defendant appears in open court where the court advises the defendant of the charge and asks whether the defendant pleads “guilty” or “not guilty.” This procedure is called the arraignment.

No trial is needed if the defendant pleads guilty and admits to committing the crime. Nevertheless a petit jury is to be called to hear the victim and the guilty pleading for consideration of the penalty designed to restore the injured party. But if the defendant pleads not guilty, he or she will then be placed on trial.

The magistrate in criminal cases is not to address the jury as to the Law the jury will decide both facts and the Law. The magistrate provides order, ensures due-process, and executes the final judgment of the jury. The magistrate is not to make judgments. And if the jury finds the defendant guilty they then decide the penalty with an eye on restitution, jail is not the answer to all criminal actions. The jury must determine what the true facts are and then make judgments.

The jury must consider separately each of the charges against the defendant, after which it may find the person: not guilty of any of the charges, guilty of all the charges, or guilty of some of the charges and not guilty of others.

An “*Affidavit Information*” is the name given to a written charge against the defendant filed by the United States Attorney, a county prosecutor, or one of the People with the Sheriff within its respective county. If the Sheriff finds sufficient proof then he will call a Grand Jury and ask for an indictment.

VOIR DIRE EXAMINATION

To begin a jury trial, a panel of prospective jurors is called into the courtroom. This panel will include a number of persons from whom a jury will be selected to try the case. In criminal trials, alternate jurors may be chosen to take the place of jurors who become ill during the trial.

The panel members are sworn to answer questions about their qualifications to sit as jurors in the case. This questioning process is called the voir dire. This is an examination conducted by the magistrate and sometimes includes participation by counsel. A deliberately untruthful answer to any fair question could result in serious punishment to the person making it.

The voir dire examination opens with a short statement about the case. The purpose is to inform the jurors what the case is about and to identify the parties and their lawyers.

Questions are then asked to find out whether any individuals on the panel have any personal interest in the case or know of any reason why they cannot render an impartial verdict. The court also wants to know whether any member of the panel is related to or

personally acquainted with the parties, their lawyers, or the witnesses who will appear during trial. Other questions will determine whether any panel members have a prejudice or a feeling that might influence them in rendering a verdict. Any juror having knowledge of the case should explain this to the magistrate.

Parties on either side may ask that a member of the panel be excused or exempted from service on a particular jury. These requests, or demands, are called challenges.

A person may be challenged for cause if the examination shows he or she might be prejudiced. The magistrate will excuse an individual from the panel if the cause raised in the challenge is sufficient. There is no limit to the number of challenges for cause, which either party may make.

ARGUMENTS OF COUNSEL

After presentation of the evidence is completed, the lawyers have the opportunity to discuss the evidence in their closing arguments. This helps the jurors recall testimony that might have slipped their memory.

The chief purpose of the argument is to present the evidence in logical and comprehensible order. The lawyers fit the different parts of the testimony together and connect up the facts.

Each attorney presents the view of the case that is most favorable to his or her own client. Each lawyer's side appears to be right to that lawyer. Each lawyer's statement may be balanced by the statement of the lawyers on the other side.

TWO COURTS

There are two courts that operate within each courthouse; they are "*Courts of Law*" and "*Courts of Equity*." A very simple way to tell which court you are in is if a jury of 12 has been summoned to hear the case, then you are in a "*Court of Law*." If there is a judge and no jury, you are in a "*Court of Equity*."

Courts of Law do not have a "*servant judge*" the People are the judge, a/k/a the tribunal or the jury. Courts of Law have a magistrate. Since all judges are magistrates, judges may participate in the capacity of a magistrate, they can make no judicial rulings! Magistrates are similar to a traffic cop. They keep the trial moving along in an orderly and just manner. Magistrates certify the will of the jury by processing a court order representing the will of the jury. The Sheriff then executes its judgment. The magistrate, the bailiff and all other court officers are to guard the "*unalienable rights*" of all in the court room, without exception.

Magistrates¹¹ are inferior judicial officers, such as justices of the peace and police justices having power to issue a warrant for the arrest of a person charged with a public offense. Magistrates do not exercise any judicial functions but is an officer clothed with power of as a public civil officer entrusted with the authority to administrate and validate the will of a jury.

Equity courts do not have the power to fine or incarcerate. They apply statutes, codes, and regulations that provide lawful penalties. If the charges in an equity court are criminal then the court calls for a jury and the equity court becomes a court of Law governed to some degree by legislation that applies to the accused.

The petit jury must judge the case as a contract dispute applying the codes and regulations that the accused has agreed to abide by when they participated in the commercial or government agency activity. But, the petit jury, being the "*Sovereigns of the Court*," has the power of "*Jury Nullification*." This means that the jury can nullify a code, regulation or

statute that they think is not Constitutional or they think is too harsh, unjust under the circumstances, or is just out right wrong. The petit jury decides the facts, the law, and the judgment to be applied. The petit jury's findings are final and no court in the land can overturn that decision. The one exception being if evidence comes forward proving the innocence of the convicted.

Here is a simple example where "*maxims*," a/k/a "*common sense*," can assist the jury after careful consideration of the facts. Let's consider "*statutory rape*" in a state where 18 years of age is considered the age of consent. If an 18 or 19 year old boy is having a sexual relationship with a 17 year old consenting girl, this cannot be considered rape. In contrast if a 45 year old man has a sexual relationship with a 16 or 17 year old girl, consenting or not, that would be statutory rape. Furthermore, what if this 18 year old boy had a sexual relationship with this same girl when he was 16 or 17 and the girl then would have been 14 or 15? It's clearly not "rape" because they both were consenting and it cannot be statutory rape because they were both under age. And if we carry that logic forward 2 or 3 years, there could be a potential life long relationship, or it may have just been puppy love. There is no injured party. The parents may not be too happy about the situation but that is for them to work out. In a case like this, we need to remember what it was like when we were going through "*adolescence*" and dating. We are all human beings and we have different mentalities when we were adolescents. So we must be careful how we judge.

THE AUTHOR & SOURCE OF LAW

It is important for all Americans to understand and be convinced that the People, being the author and source of law, have the unalienable right as jurists to judge the law as well as the facts in controversy, to exercise their prerogative of nullification, sentencing, and to disregard instructions of the magistrate/judge. It is the Jury that is the final arbitrator of all things, not the magistrate/judge. If the Jury is not unshackled from a magistrate/judge, it's not a free and independent jury. This is government by consent that we established in our Common Law founding document the "*Declaration of Independence*" which is the foundation of American law.

Any magistrate/judge who forces his will upon the jury is guilty of jury tampering. It would be an 'absurdity' for jurors to be required to accept the magistrate/judge's view of the law against their own opinion, judgment, and conscience. Since natural law was thought to be accessible to the ordinary man, the theory invited each juror to inquire for himself whether a particular rule of law was consonant with principles of higher law.

We the People, in the writing of the "Preamble" to the US Constitution, a/k/a Law of the Land, clearly established that the People "Ordained the Law" and therefore are the "Authors of the Law" placing the People above the Constitution, while all our government servants are under the Constitution.

We the People ordained Article IV's "Full Faith and Credit Clause" that the laws and processes of the states are to be harmonious and if one state has a law that favors the People, it must be accepted as law in another state whether such a law exists or not.

US Constitution Article IV Section 1: "Full faith and credit shall be given in each state to the public acts, records, and judicial proceedings of every other state. And the Congress may by general laws prescribe the manner in which such acts, records, and proceedings shall be proved, and the effect thereof. Section 2: The citizens of each state shall be entitled to all privileges and immunities of citizens in the several states."

We the People ordained the "Supremacy Clause" establishing that any law, including a state constitution that conflicts with the US Constitution, the US Constitution is to prevail.

US Constitution Article VI clause 2: “This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.”

We the People in Article I gave Legislative Powers to Congress. We did not empower them to write law to regulate our behavior. In Article II, we established Executive Power. Article III gave “Judicial Power” in Law and equity within equity courts and not courts of Law. Courts of Law are “Natural Law” courts where the tribunal is the People themselves. We did not give any judge the ability to judge the People in criminal cases. Article IV secures Full Faith and Credit between the states and guarantees to every state a Republican Form of Government. Article V established the Law of the Land being our founding documents common law and secures equal suffrage by every state in the Senate. Article VII proclaims the ratification of the Constitution. In conclusion, “We the People,” being the author and source of law, are sovereign.

“Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts, And the law is the definition and limitation of power...”¹² “‘Sovereignty’ means that the decree of sovereign makes law, and foreign courts cannot condemn influences persuading sovereign to make the decree.”¹³ “The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative.”¹⁴ And “the state cannot diminish the rights of the people.”¹⁵ “Supreme sovereignty is in the people and no authority can, on any pretense whatsoever, be exercised over the citizens of this state, but such as is or shall be derived from and granted by the people of this state.”¹⁶

Thomas Jefferson said, “The constitutions of most of our states assert that all power is inherent in the people, that they may exercise it by themselves, in all cases to which they think themselves competent, as in electing their functionaries executive and legislative, and deciding by a jury of themselves, both fact and law, in all judiciary cases in which any fact is involved.”¹⁷

Samuel Adams said, “The natural liberty of man is to be free from any superior power on Earth, and not to be under the will or legislative authority of man, but only to have the law of nature for his rule.”

The United States Supreme Court said,¹⁸ “The decisions of a superior court: may only be challenged in a court of appeal. The decisions of an inferior court are subject to collateral attack. In other words, in a superior court one may sue an inferior court directly, rather than resort to appeal to an appellate court. Decision of a court of record may not be appealed. It is binding on ALL other courts. However, no statutory or constitutional court (whether it be an appellate or Supreme Court) can second guess the judgment of a court of record. “The judgment of a court of record, whose jurisdiction is final, is as conclusive on all the world as the judgment of this court would be. It is as conclusive on this court as it is on other courts. It puts an end to inquiry concerning the fact, by deciding it.”

James Madison the 4th President, hailed as the Father of the Constitution said; “We have staked the whole future of American civilization, not upon the power of government, far from it. We have staked the future of all of our political institutions upon the capacity of mankind for self-government; upon the capacity of each and all of us to govern ourselves, to control ourselves, to sustain ourselves according to the Ten Commandments of God.”

In the case *Bonnett v. Vallier* in 1886,¹⁹ the United States Supreme Court said, “In Common Law, the general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void and ineffective for any purpose, since its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no right, creates no office, bestows no power or authority on anyone, affords no protection and justifies no acts performed under it... A void act cannot be legally consistent with a valid one. An unconstitutional law cannot operate to supersede any existing law. Indeed insofar as a statute runs counter to the fundamental law of the land, (the Constitution) it is superseded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it.”

In a stunning 6 to 3 decision Justice Antonin Scalia in the case “*United States -v- Williams*,” writing for the majority, confirmed that “the American grand jury is neither part of the judicial, executive nor legislative branches of government, but instead belongs to the people. It is in effect a fourth branch of government “governed” and administered to directly by and on behalf of the American people, and its authority emanates from the Bill of Rights.”

Thomas Jefferson, the founder of our “Natural Law Republic” said; “If a nation expects to be ignorant and free in a state of civilization, it expects what never was and never will be. ... I know no safe depository of the ultimate powers of the society but the people themselves; and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it from them, but to inform their discretion by education. This is the true corrective of abuses of constitutional power. ... Educate and inform the whole mass of the people; they are the only sure reliance for the preservation of our liberty. ... An enlightened citizenry is indispensable for the proper functioning of a republic. Self-government is not possible unless the citizens are educated sufficiently to enable them to exercise oversight. It is therefore imperative that the nation see to it that a suitable education be provided for all its citizens.”

In Article I Section 1 of the United States Constitution We the People “vested Congress with legislative powers” to write law, in equity only, which is a body of jurisprudence, or field of jurisdiction, differing in its origin, theory, and methods from the common law.²⁰ Equity is governed by American Jurisprudence, which is the science of the principles of equity and legal relations under the “Rules of Common Law.” Nowhere in our founding documents can you find any authority for Congress to write “positive law,” a/k/a “equity” to control the behavior of the People and therefore they have no such “powers!”

“Equity” only lawfully governs commercial and government agencies. When criminal charges are levied against government agents or individuals participating in commercial activities or any person unlawfully trafficking in commercial activities they “MUST” be first indicted by a “Common Law Grand Jury” and then judged by a “Common Law Petit Jury.” An “Information” by a prosecutor and a ruling by a Judge is not lawful.

In conclusion, “We the People” ordained and established the Constitution for the United States of America.²¹ We the People vested Congress with statute making powers.²² We the People defined and limited that power of statute making.²³ We the People limited law making powers to ourselves alone.²⁴ We the People did not vest the Judiciary with law making powers. We the People are the “Judicial Tribunal” (Jury) having attributes and exercising functions independently of the person of the magistrate designated generally to hold it, and proceeding according to the course of Natural Law.”²⁵

ESSAY ON THE TRIAL BY JURY

By Lysander Spooner

Section I: “It is the unalienable right of the People, and their primary and paramount duty, to judge the justice of the law, and to hold all laws invalid, that are, in their opinion, unjust or oppressive, and all persons guiltless in violating, or resisting the execution of, such laws. Unless such be the right and duty of jurors, it is plain that, instead of juries being a ‘palladium of liberty’ --- a barrier against the tyranny and oppression of the government --- they are really mere tools in its hands, for carrying into execution any injustice and oppression it may desire to have executed.

But for their right to judge of the law, and the justice of the law, juries would be no protection to an accused person, even as to matters of fact; for, if the government can dictate to a jury any law whatever, in a criminal case, it can certainly dictate to them the laws of evidence. That is, it can dictate what evidence is admissible, and what inadmissible, and also what force or weight is to be given to the evidence admitted, [as they do in the ‘Federal Rules of Civil Procedure’]. And if the government can thus dictate to a jury the laws of evidence, it can not only make it necessary for them to convict on a partial exhibition of the evidence rightfully pertaining to the case, but it can even require them to convict on any evidence whatever that it pleases to offer them.

That the rights and duties of jurors must necessarily be such as are here claimed for them, will be evident when it is considered what the trial by jury is, and what is its object. The trial by jury, then, is a trial by the country --- that is by the people as distinguished from a trial the government.

It was anciently called trial per pais that is, trial by the country. And now, in every criminal trial, the jury are told that the accused has, for trial, put himself upon the country; which country you (the jury) are. The object of this trial by the country, or by the people, in preference to a trial by the government, is to guard against every species of oppression by the government. In order to effect this end, it is indispensable that the people, or “the country,” judge of and determine their own liberties against the government; instead of the government’s judging of and determining its own powers over the people. How is it possible that juries can do anything to protect the liberties of the people against the government; if they are not allowed to determine what those liberties are?

Any government, that is its own judge of, and determines authoritatively for the people, what are its own powers over the people, is an absolute government of course. It has all the powers that it chooses to exercise. There is no other --- or at least no more accurate --- definition of despotism than this.

On the other hand, any people, that judge of, and determine authoritatively for the government, what are their own liberties against the government, of course retain all the liberties they wish to enjoy. And this is freedom. At least, it is freedom to them; because, although it may be theoretically imperfect, it, nevertheless, corresponds to their highest notions of freedom.

To secure this right of the people to judge of their own liberties against the government, the jurors are taken, (or must be, to make them lawful jurors,) from the body of the people, by lot, or by some process that precludes any previous knowledge, choice, or selection of them, on the part of the government. This is done to prevent the government’s constituting a jury of its own partisans or friends; in other words, to prevent the government’s packing a jury, with a view to maintain its own laws, and accomplish its own purposes.

It is supposed that, if twelve men be taken, by lot, from the mass of the people, without the possibility of any previous knowledge, choice, or selection of them, on the part of the

government, the jury will be a fair epitome of “the country” at large, and not merely of the party or faction that sustain the measures of the government; that substantially all classes, of opinions, prevailing among the people, will be represented in the jury; and especially that the opponents of the government, (if the government have any opponents,) will be represented there, as well as its friends; that the classes, who are oppressed by the laws of the government, (if any are thus oppressed,) will have their representatives in the jury, as well as those classes, who take sides with the oppressor --- that is, with the government.

It is fairly presumable that such a tribunal will agree to no conviction except such as substantially the whole country would agree to, if they were present, taking part in the trial. A trial by such a tribunal is, therefore, in effect, “a trial by the country.” In its results it probably comes as near to a trial by the whole country, as any trial that it is practicable to have, without too great inconvenience and expense. And, as unanimity is require for a conviction, it follows that no one can be convicted, except for the violation of such laws as substantially the whole country wish to have maintained. The government can enforce none of its laws, (by punishing offenders, through the verdicts of juries,) except such as substantially the whole people wish to have enforced. The government, therefore, consistently with the trial by jury, can exercise no powers over the people, (or, what is the same thing, over the accused person, who represents the rights of the people,) except such as substantially the whole people of the country consent that it may exercise. In such a trial, therefore, “the country,” or the people, judge of and determine their own liberties against the government, instead of the government’s judging of and determining its own powers over the people.

But all this trial by the country” would be no trial at all “by the country,” but only a trial by the government, if the government could either declare who may, and who may not, be jurors, or could dictate to the jury anything whatever, either of law or evidence, that is of the essence of the trial.

If the government may decide who may, and who may not, be jurors, it will of course select only its partisans, and those friendly to its measures. It may not only prescribe who may, and who may not, be eligible to be drawn as jurors; but it may also question each person drawn as a juror, as to his sentiments in regard to the particular law involved in each trial, before suffering him to be sworn on the panel; and exclude him if he be found unfavorable to the maintenance of such a law.

So, also, if the government may dictate to the jury what laws they are to enforce, it is no longer a trial by the country,” but a trial by the government; because the jury then try the accused, not by any standard of their own --- by their own judgments of their rightful liberties --- but by a standard dictated to them by the government. And the standard, thus dictated by the government, becomes the measure of the people’s liberties. If the government dictates the standard of trial, it of course dictates the results of the trial. And such a trial is no trial by the country, but only a trial by the government; and in it the government determines what are its own powers over the people, instead of the people’s determining what are their own liberties against the government. In short, if the jury have no right to judge of the justice of a law of the government, they plainly can do nothing to protect the people, against the oppressions of the government; for there are no oppressions which the government may not authorize by law.

The jury is also to judge whether the laws are rightly expounded to them by the court. Unless they judge on this point, they do nothing to protect their liberties against the oppressions that are cable of being practiced under cover of a corrupt exposition of the laws. If the judiciary can authoritatively dictate to a jury any exposition of the law, they can dictate to them the law itself, and such laws as they please; because laws are, in practice, one thing or another, according as they are expounded. The jury must also judge whether there really be

any such law, (be it good or bad,) as the accused is charged with having transgressed. Unless they judge on this point, the people are liable to have their liberties taken from them by brute force, without any law at all.

The jury must also judge of the laws of evidence. If the government can dictate to a jury the laws of evidence, it can not only shut out any evidence it pleases, tending to vindicate the accused, but it can require that any evidence whatever, that it pleases to offer, be held as conclusive proof of any offence whatever which the government chooses to allege.

It is manifest, therefore, that the jury must judge of and try the whole case, and every part and parcel of the case, free of any dictation or authority on the part of the government. They must judge of the existence of the law; of the true exposition of the law; of the justice of the law; and of the admissibility and weight of all the evidence offered; otherwise the government will have everything its own way; the jury will be mere puppets in the hands of the government; and the trial will be, in reality, a trial by the government, and not a “trial by the country.” By such trials the government will determine its own powers over the people, instead of the people’s determining their own liberties against the government; and it will be an entire delusion to talk, as for centuries we have done, of the trial by jury, as a “palladium of liberty,” or as any protection to the people against the oppression and tyranny of the government.

The question, then, between trial by jury, as thus described, and trial by the government, is simply a question between liberty and despotism. The authority to judge what are the powers of the government, and what the liberties of the people, must necessarily be vested in one or the other of the parties themselves the government, or the people; because there is no third party to whom it can be entrusted. If the authority be vested in the government, the government is absolute, and the people have no liberties except such as the government sees fit to indulge them with. If, on the other hand, that authority be vested in the people, then the people have all liberties, (as against the government,) except such as substantially the whole people (through a jury) choose to disclaim; and the government can exercise no power except such as substantially the whole people (through a jury) consent that it may exercise.”

Section II: “It is plain that if the people have invested the government with power to make laws that absolutely bind the people, and to punish the people for transgressing those laws, the people have surrendered their liberties unreservedly into the hands of the government. Neither is it of any avail to say, that, if the government abuse its power, and enact unjust and oppressive laws, the government may be changed by the influence of discussion, and the exercise of the right of suffrage. Discussion can do nothing to prevent the enactment, or procure the repeal, of unjust laws, unless it be understood that the discussion is to be followed by resistance.

Any government, that can, for a day, enforce its own laws, without appealing to the people, (or to a tribunal fairly representing the people,) for their consent, is, in theory, an absolute government, irresponsible to the people, and can perpetuate its power at pleasure. The trial by jury is based upon a recognition of this principle, and therefore forbids the government to execute any of its laws, by punishing violators, in any case whatever, without first getting the consent of “the country,” or the people, through a jury. In this way, the people, at all times, hold their liberties in their own hands, and never surrender them, even for a moment, into the hands of the government. The trial by jury authorizes all this, or it is a sham and a hoax, utterly worthless for protecting the people against oppression. If it does not authorize an individual to resist the first and least act of injustice or tyranny, on the part of the government, it does not authorize him to resist the last and the greatest. If it does not authorize individuals to nip tyranny in the bud, it does not authorize them to cut it down when its branches are filled with the ripe fruits of plunder and oppression.

Resistance to the injustice of the government is the only possible means of preserving liberty; it is indispensable to all legal liberty that this resistance should be legalized. It is perfectly self-evident that where there is no legal right to resist the oppression of the government, there can be no legal liberty. And here it is all-important to notice, that, practically speaking, there can be no legal right to resist the oppressions of the government, unless there be some legal tribunal, other than the government, and wholly independent of, and above, the government, to judge between the government and those who resist its oppressions; in other words, to judge what laws of the government are to be obeyed, and what may be resisted and held for naught. The only tribunal known to our laws, for this purpose, is a jury. If a jury has not the right to judge between the government and those who disobey its laws, and resist its oppressions, the government is absolute, and the people, legally speaking, are slaves. Like many other slaves they may have sufficient courage and strength to keep their masters somewhat in check; but they are nevertheless known to the law only as slaves. That this right of resistance was recognized as a common law right, when the ancient and genuine trial by jury was in force, is not only proved by the nature of the trial itself, but is acknowledged by history.

This right of resistance is recognized by the constitution of the United States, as a strictly legal and constitutional right. It is so recognized, first by the provision that “the trial of all crimes, except in cases of impeachment, shall be by jury” --- that is, by the country --- and not by the government; secondly, by the provision that “the right of the people to keep and bear arms shall not be infringed.” This constitutional security for “the right to keep and bear arms, implies the right to use them much as a constitutional security for the right to buy and keep food would have implied the right to eat it. The constitution, therefore, takes it for granted that the people will judge of the conduct of the government, and that, as they have the right, they will also have the sense, to use arms, whenever necessity justifies it. And it is a sufficient and legal defense for a person accused of using arms against the government, if he can show, to the satisfaction of a jury, or even any one of a jury, that the law he resisted was an unjust one.

In the American State constitutions also, this right of resistance to the oppressions of the government is recognized, in various ways, as a natural, legal, and constitutional right. In the first place, it is so recognized by provisions establishing the trial by jury; thus requiring that accused persons shall be tried by “the country,” instead of the government. In the second place, it is recognized by many of them, as, for example, those of Massachusetts, Maine, Vermont, Connecticut, Pennsylvania, Ohio, Indiana, Michigan, Kentucky, Tennessee, Arkansas, Mississippi, Alabama, and Florida, by provisions expressly declaring that, the people shall have the right to bear arms. In many of them also, as, for example, those of Maine, New Hampshire, Vermont, Massachusetts, New Jersey, Pennsylvania, Delaware, Ohio, Indiana, Illinois, Florida, Iowa, and Arkansas, by provisions, in their bills of rights, declaring that men have a natural, inherent, and inalienable right of “defending their lives and liberties.” This, of course, means that they have a right to defend them against any injustice on the part of the government, and not merely on the part of private individuals; because the object of all bills of rights is to assert the rights of individuals and the people, as against the government, and not as against private persons. It would be a matter of ridiculous supererogation to assert, in a constitution of government, the natural right of men to defend their lives and liberties against private trespassers.

Many of these bills of rights also assert the natural right of all men to protect their property --- that is, to protect it against the government. It would be unnecessary and silly indeed to assert, in a constitution of government, the natural right of individuals to protect

their property against thieves and robbers. The constitutions of New Hampshire and Tennessee also declare that “The doctrine of non-resistance against arbitrary power and oppression is absurd, slavish, and destructive of the good and happiness of mankind.” The legal effect of these constitutional recognitions of the right of individuals to defend their property, liberties, and lives, against the government, is to legalize resistance to all injustice and oppression, of every name and nature whatsoever, on the part of the government.

But for this right of resistance, on the part of the people, all governments would become tyrannical to a degree of which few people are aware. Constitutions are utterly worthless to restrain the tyranny of governments, unless it be understood that the people will, by force, compel the government to keep within the constitutional limits. Practically speaking, no government knows any limits to its power, except the endurance of the people. But that the people are stronger than the government, and will resist in extreme cases, our governments would be little or nothing else than organized systems of plunder and oppression. All, or nearly all, the advantage there is in fixing any constitutional limits to the power of a government, is simply to give notice to the government of the point at which it will meet with resistance. If the people are then as good as their word, they may keep the government within the bounds they have set for it; otherwise it will disregard them --- as is proved by the example of all our American governments, in which the constitutions have all become obsolete, at the moment of their adoption, for nearly or quite all purposes except the appointment of officers, who at once become practically absolute, except so far as they are restrained by the fear of popular resistance.

The bounds set to the power of the government, by the trial by jury are these --- that the government shall never touch the property, person, or natural or civil rights of an individual, against his consent, (except for the purpose of bringing them before a jury for trial,) unless in pursuance and execution of a judgment, or decree, rendered by a jury in each individual case, upon such evidence, and such law, as are satisfactory to their own understandings and consciences, irrespective of all legislation of the government.”

Chapter VI: “It may probably be safely asserted that there are, at this day, no legal juries, either in England or America. And if there are no legal juries, there is, of course, no legal trial, nor “judgment,” by jury. In saying that there are probably no legal juries, I mean that there are probably no juries appointed in conformity with the principles of the common law.

The term jury is a technical one, derived from the common law; and when the American constitutions provide for the trial by jury, they provide for the common law trial by jury; and not merely for any trial by jury that the government itself may chance to invent, and call by that name. It is the thing, and not merely the name, that is guaranteed. Any legislation, therefore, that infringes any essential principle of the common law, in the selection of jurors, is unconstitutional; and the juries selected in accordance with such legislation are, of course, illegal, and their judgments void.

Since Magna Carta, the legislative power in England (whether king or parliament) has never had any constitutional authority to infringe, by legislation, any essential principle of the common law in the selection of jurors. All such legislation is as much unconstitutional and void, as though it abolished the trial by jury altogether. In reality it does abolish it.

What, then, are the essential principles of the common law, controlling the selection of jurors? They are two.

- 1) That all the freemen shall be eligible as jurors.

- 2) Any legislation which requires the selection of jurors to be made from a less number of freemen than the whole, makes the jury selected an illegal one. If a part only of the freemen, or members of the state, are eligible as jurors, the jury no longer represent “the country,” but only a part of “the country.” If the selection of jurors can be restricted to any less number of

freemen than the whole, it can be restricted to a very small proportion of the whole; and thus the government be taken out of the hands of “ the country,” or the whole people, and be thrown into the hands of a few. That, at common law, the whole body of freemen were eligible as jurors, is sufficiently proved, not only by the reason of the thing, but by the following evidence:

a. Everybody must be presumed eligible, until the contrary be shown. We have no evidence of a prior date to Magna Carta, to disprove that all freemen were eligible as jurors, unless it be the law of Ethelred, which requires that they be elderly men. Since no specific age is given, it is probable that this statute meant nothing more than that they be more than twenty-one years old. If it meant anything more, it was probably contrary to the common law, and therefore void.

b. Since Magna Carta, we have evidence showing quite conclusively that all freemen, above the age of twenty-one years, were eligible as jurors.

In order that the juries in the United States may be legal that is, in accordance with the principles of the common law it is necessary that every eligible person of the state should have his name in the jury box, or be eligible as a juror.”

FEDERAL RULES OF CIVIL PROCEDURE

An Act of Treason

The Rules Enabling Act of 1934 passed by Congress gave the Supreme Court the power to make rules of procedure and evidence for federal courts as long as they did not “abridge, enlarge, or modify any substantive right.” According to the Federal Judicial Center,²⁶ a government agency, on September 16, 1938, pursuant to its fictional authority under the repugnant Rules Enabling Act of 1934, “the Supreme Court enacted uniform rules of procedure for the federal courts. Under the new rules, suits in equity and suits at common law were grouped together under the term “civil action,” claiming that “rigid application of common-law rules brought about injustice.” This was an Act of Treason whereas the Supreme Court and Congress under the teachings and guidance of the treacherous subversive American Bar Association, in an Act of Treason, a silent coup, claiming the abrogation of Common Law, a/k/a “Natural Law,” with its unalienable rights that were endowed by our Creator covertly substituted them with civil rights legislated by lawless men. Thereafter all fifty states, their counties, cities, towns, and villages having incorporated thereby becoming municipalities which wrote “municipal law” a/k/a “civil law.”

“Civil Law,”²⁷ “Roman Law,” and “Roman Civil Law” are exchangeable phrases more properly called “municipal law” to distinguish it from the “law of nature.” Because the People have been kept ignorant of the law and are not taught civics or constitutional studies in school, they have no idea what their heritage is, “being Liberty under Common Law.” Nor do they know what “civil law” is which is used to control the behavior of the masses and fleece them of their property.

Neither Congress nor the Judiciary had the authority to abrogate “Common Law” and it’s “Common Law Rules.” That was an act of treason. Only We the People can overturn the treasonous act via “education” and “nullification” and it starts right here with a fully informed jury. Furthermore Congress does not have the authority to pass their powers of legislation to another agency. Only Congress can legislate and they can only legislate within the criteria we ordained. Common Law and its rules are the Law of the Land and neither Congress nor the Supreme Court can abrogate the Law any attempt to do so is treason.

RULES OF COMMON LAW

We did not give Congress or the Judiciary power to legislate or enforce civil and criminal statutes which are disguised as law and written by tyrants to conceal the Common Law and control the behavior of the people. They have been deluded into believing we are their subjects. All judges are bound by their oath to the Supreme Law of the Land, a/k/a the US Constitution, under Article VI Clause 2.

“This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.” “Any judge who does not comply with his oath to the Constitution of the United States wars against that Constitution and engages in acts in violation of the supreme law of the land. The judge is engaged in acts of treason.”²⁸

Rules are an established standard, guide, or regulation; a principle or regulation set up by authority, prescribing or directing action or restraint. Under Common Law “Common Sense” set up by “Nature’s God” are the rules of Common Law.

“Common law as distinguished from equity law is a body of rules and principles, written or unwritten, which are of fixed and immutable authority, and which must be applied to controversies rigorously and in their entirety, and cannot be modified to suit the peculiarities of a specific case, or colored by any judicial discretion, and which rests confessedly upon custom or statute, as distinguished from any claim to ethical superiority.”²⁹

“COMMON LAW” ELUDES DEFINITION because it is NOT a list of laws; it is NOT built upon precedents or a collection of equity court rulings. Common Law is written into our hearts and minds being naturally common onto all men.³⁰ For even the godless having not the law, do by nature the things contained in the law, showing the work of the law written in their hearts, their conscience also bearing witness.³¹

Common Law is the Laws of Nature and of Nature’s God that proceed upon two self-evident truths, called maxims: (1) for every injury there must be a remedy and (2) in order for there to be a crime there must be an injured party, without which no court may proceed. Maxims are brief statements of self-evident truth that control our Common Law courts. They provided discernment in the writing of our founding documents. It is an adviser to our legislatures, and every consideration of mankind that seeks what’s fair and best for all.

MAXIMS

COURTS THAT DO NOT HONOR OR CONSIDER THESE MAXIMS ARE NOT “JUST.” Indeed, whether and to what extent these common law maxims are honored by public leaders is how we test the way they administer the law to govern. Our courts were established to enforce these principles of common law, the word Justice is synonymous with virtue, and virtue is a biblical principle that emanates from Jesus Christ alone.³² Maxims are the laws that never change. These statements set essential limits on truth and are essential to the fair and efficient administration of justice according to the common law of mankind. No right-thinking person can disagree with a maxim. Every court is bound by the common law rules of equity established by the never-changing maxims. Maxims test those who judge and put an absolute limit on those who rule.

Maxims are self-evident indisputable truths that are the result of human reason and experience used to adjudicate common law cases. Maxims are our common law heritage and bind us together as a people. If everyone knew the maxims of common law, our world would

be a far better place. The following is a short list of Maxims, a/k/a self-evident truths or just common sense:

MAXIMS ON PRINCIPLES OF COMMON LAW

- All men are created equal.
- Men are endowed by their Creator with certain unalienable Rights.
- Liberty to all but preference to none.
- The safety of the people is the supreme law.
- The safety of the people cannot be judged but by the safety of every individual.
- To lie is to go against the mind.
- The only one who has any capacity or right or responsibility or knowledge to rebut your Affidavit of Truth is the one who is adversely affected by it. It's his job, his right, his responsibility to speak for himself.
- No one else can know what your truth is or has the free-will responsibility to state it. This is YOUR job.
- Each of us is entitled to equal treatment under law.
- Workman is worthy of his hire.
- Nothing ventured, nothing gained.

MAXIMS ON THE LEGITIMACY OF GOVERNMENT

- Just Governments derive their just powers from the consent of the governed.
- Unjust is State power where the law is either uncertain or unknown.
- The State should be subject to the law, for the law creates the State.
- The judge who decides a case without hearing both parties, though his decision be just, is himself unjust.
- Courts of justice are for the common people to command the power of the State.

MAXIMS ON TESTIMONY AND EVIDENCE

- Words should be considered only as commonly understood and not with a meaning others construe to their own purpose.
- No one should be believed in court except upon his oath.
- Courts should not believe water runs upward of its own accord nor that impossibilities exist.
- The certainty of a thing in court arises only from making the thing certain in court.

MAXIMS ON CIVIC DUTY OF CITIZENS

- Whenever any Form of Government becomes destructive, it is the Right of the People to alter or to abolish it, and to institute a new Government.
- Each should use his own powers and property so as NOT to unjustly injure others.

MAXIMS ON PRIVATE PROPERTY

- There is nothing more sacred, more inviolate, than the house of every citizen.
- Every home is a castle; though the winds of heaven blow through it, officers of the State cannot enter.
- Title is the right to enjoy possession of that which is our own.

MAXIMS ON UNALIENABLE RIGHTS

- The Bill of Rights is a list of self-evident truths.
- None has a greater claim to live free.
- No one should be required to betray himself, i.e., no one should be made to testify against himself.
- The right of the People to keep and bear arms is necessary for the security of a free state.
- Everyone should be presumed innocent until his guilt is established beyond a reasonable doubt.
- Liberty to all but preference to none.
- None is entitled to any privilege denied to others ... absolutely none!
- It is against justness for freemen not to have the free disposal of their own property.
- No king, no priest, no celebrity, no judge, not any person has any greater right to walk free than any lowly carpenter, plumber, or law-abiding street minstrel.

MAXIMS ON CRIME AND PUNISHMENT

- He who acts in pure defense of his own life or limb is justified.
- Crimes are more effectually prevented by the certainty than by the severity of punishment.
- Perjured witnesses should be punished for perjury and for the crimes they falsely accuse against others.
- For a crime to exist, there must be an injured party, *Corpus Delicti (body of the crime)*
- There can be no sanction or penalty imposed on one because of this Constitutional right.
- With no injured party, a complaint is invalid on its face.
- For every injury there must be a remedy.

MAXIMS ON JUDICIAL REASONING

- The burden of proof lies on him who asserts the fact, not on him who denies it, because from the very nature of things a negative cannot be proof.
- No one should be twice harassed for the same offense.
- We are all equals in the sight of our law.
- Maxims test those who judge.
- Maxims put an absolute limit on those who rule.
- He who slices the pie should be last to take a piece.
- Servant judges cannot judge sovereigns.
- A thing similar is not exactly the same thing.
- Innocent until proven guilty.
- No one is above the law.
- Words should be considered only as commonly understood and not with a meaning others construe to their own purpose.
- All are equal under the law.
- Truth is expressed in the form of an affidavit.
- An un rebutted affidavit stands as truth.
- He who leaves the battlefield first loses by default.
- Sacrifice is the measure of credibility.
- A lien or claim can be satisfied only through rebuttal by affidavit point by point, resolution by jury, or payment.
- He who bears the burden ought also to derive the benefit.
- If the plaintiff does not prove his case, the defendant is absolved.

- No court and no judge can overturn or disregard or abrogate somebody's Affidavit of Truth.
- Words should be interpreted most strongly against him who uses them.

You can find Maxims of Law from Bouvier's 1856 Law Dictionary – The Lawful Path and Sir Edward Coke Maxims at www.nationallibertyalliance.org/

In conclusion, there are 1000's of Maxims and many yet to be discovered. They are simply pure logic and justness clearly seen by any reasonable person, also known as "Common Sense." Maxims are only denied by the lawless and tyrants!

THE EIGHT STAGES OF TRIAL

The trial proceeds when the jury has been orientated in Natural Law and sworn in. There are usually eight stages of trial in civil cases. They are:

- 1) Both sides present opening statements.
- 2) The plaintiff calls witnesses and produces evidence to prove its case.
- 3) The defendant may call witnesses and produce evidence to disprove the plaintiffs' case and to prove the defendant's claims.
- 4) The plaintiff may call rebuttal witnesses to disprove what was said by the defendant's witnesses.
- 5) The defendant may call rebuttal witnesses to disprove what was said by the plaintiff's witnesses.
- 6) Closing arguments are made by each side.
- 7) The jury retires to deliberate.
- 8) The jury reaches its verdict and decides the penalty with an eye for restitution.

During the trial, witnesses called by either side may be cross-examined by the other side. After presentation of the evidence is completed, both sides have the opportunity to discuss the evidence in their closing arguments. This helps the jurors recall testimony that might have slipped their memory. The chief purpose of the argument is to present the evidence in logical and comprehensible order fitting the different parts of the testimony together and connect up the facts. It is the jury's duty to reach its own conclusion based on the evidence. The verdict is reached without regard to what may be the opinion of the magistrate as to the facts or the law. The magistrate is not to give their opinion to the jury that would be jury-tampering!

CONDUCT DURING THE TRIAL

Common courtesy and politeness are safe guides as to the way jurors should act. Of course, no juror will be permitted to read a newspaper or magazine in the courtroom. Nor should a juror carry on a conversation with another juror in the courtroom during the trial.

Jurors will be treated with consideration for their comfort and convenience. They should bring to the attention of the Jury Administrators any matter affecting their service and should notify the court of any emergencies. In the event of a personal emergency, a juror may send word to the magistrate through any court personnel, or may ask to see the magistrate privately.

Jurors should give close attention to the testimony and disregard their prejudices and render a verdict according to their best judgment. Each juror should keep an open mind. Human experience shows that once persons come to a preliminary conclusion as to a set of facts, they hesitate to change their views. Therefore, it is wise for jurors not to even attempt to make up their mind on the facts of a case until all the evidence has been presented to them. Similarly, jurors should not discuss the case even among themselves until it is concluded.

The mere fact that a lawsuit was begun is not evidence in a case. The opening and closing statements of the lawyers are not evidence. A juror should disregard any statements made by a lawyer in argument that have not been proved by the evidence.

Jurors are expected to use all the experience, common sense, and common knowledge they possess. But they are not to rely on any private source of information. Thus, they should be careful during the trial not to discuss the case at home or elsewhere. Information that a juror gets from a private source may be only half true, or biased or inaccurate. It may be irrelevant to the case at hand. At any rate, it is only fair that the parties have a chance to know and comment on all the facts that matter in the case.

If during the trial a juror learns elsewhere of some fact about the case, he or she should inform the court. The juror should not mention any such matter in the jury room. Individual jurors should never inspect (either in person or via Internet websites) the scene of an accident or of any event in the case. If an inspection is necessary, the magistrate will have the jurors go as a group to the scene.

Jurors must not talk about the case with others not on the jury, even their spouses or families, including via electronic communications and social networking on computers, netbooks, tablets, and smart phones. Jurors must not read about the case in the newspapers or on the Internet. They should avoid radio, television, and Internet broadcasts that might mention the case. Jurors should not conduct any outside research, including but not limited to, consulting dictionaries or reference materials, whether in paper form or on the Internet. Jurors may not use any of the following to obtain information about the case, about case processes or legal terms, or to conduct any research about the case: any electronic device or media, such as a telephone, cell phone, smart phone, or computer; the Internet, any Internet service, or any text or instant messaging service, RSS feed, or other automatic alert that may transmit information regarding the case to the juror; or any Internet chat room, blog, or website, to communicate to anyone information about the case. The Sixth Amendment's guarantee of a trial by an impartial jury requires that a jury's verdict must be based on nothing else but the evidence presented to them in court. The words of Supreme Court Justice Oliver Wendell Holmes from over a century ago apply with equal force to jurors serving in this advanced technological age: "The theory of our system is that the conclusions to be reached in a case will be induced only by evidence and argument in open court, and not by any outside influence, whether of private talk or public print." Breaking these rules is likely to confuse a juror. It may be hard to separate in one's mind the court testimony and reports coming from other sources.

Jurors should not loiter in the corridors or vestibules of the courthouse. Embarrassing and/or improper contacts may occur there with persons interested in the case. Juror identification badges are provided; they should be worn in the courthouse at all times.

If any outsider attempts to talk with a juror about a case in which he or she is sitting, the juror should do the following:

- 1) Tell the person it is improper for a juror to discuss the case or receive any information except in the courtroom.
- 2) Refuse to listen if the outsider persists.
- 3) Report the incident at once to the court.

Jurors have the duty to report to the court any improper behavior by any juror. They also have the duty to inform the court of any outside communication or improper conduct directed at the jury by any person. Jurors on a case should refrain from talking on any subject—even if it is not related to the matter being tried—with any lawyer, witness, or party in the case. Such contact may make a new trial necessary, at significant additional expense to the parties, the

court, and ultimately, taxpayers. Some cases may arouse much public discussion. In that event, the jury may be kept together until the verdict is reached. This procedure is used to protect the jurors against outside influences.

THE JURY DECIDES LAW AND FACTS

The trial of all crimes ...shall be by jury.³³ “A trial is the judicial examination, in accordance with the law of the land, of a cause, either civil or criminal, of the issues between the parties, whether of law or fact, before a court that has jurisdiction over it.”³⁴ “For the purpose of determining such issue”³⁵ “it includes all proceedings from time when issue is joined, or, more usually, when parties are called to try their case in court, to time of its final determination.”³⁶ “And in its strict definition, the word “trial” in criminal procedure means the proceedings in open court after the pleadings are finished and the prosecution is otherwise ready, down to and including the rendition of the verdict.”³⁷

- Kentucky Resolutions – A series of resolutions drawn up by Jefferson, and adopted by the legislature of Kentucky in 1799, protesting against the “alien and sedition laws...” declaring their illegality, announcing the strict constructionist theory of the federal government, and declaring “nullification” to be “the rightful remedy.”
- NY Constitution Article I §8 – “the jury shall have the right to determine the law and the fact.”
- Marbury v. Madison – “All laws, rules and practices which are repugnant to the Constitution are null and void.”
- Miranda v. Arizona – “Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them.”

FINAL ARBITRATOR OF ALL THINGS

“The decisions of a superior court may only be challenged in a court of appeal. The decisions of an inferior court are subject to collateral attack. In other words, in a superior court one may sue an inferior court directly, rather than resort to appeal to an appellate court. Decision of a court of record [trial by jury] may not be appealed. It is binding on ALL other courts. However, no statutory or constitutional court (whether it be an appellate or Supreme Court) can second guess the judgment of a court of record. The judgment of a court of record [trial by jury], whose jurisdiction is final, is as conclusive on all the world as the judgment of this court would be. It is as conclusive on this court as it is on other courts. It puts an end to inquiry concerning the fact, by deciding it.”³⁸

We the People are the most qualified to make and decide law because we are the author of the Law and we vested Congress with statute making powers³⁹ that We the People in our courts of Justice reserve the right to consent or deny by nullification according to the facts of the case as we see fit. Furthermore, as a Nation, we called upon our Creator in our founding document to be the King of our courts of Justice and not man whereas we read: When in the Course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature’s God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation. We hold these truths to be self-evident, that all men are created

equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed... – Declaration of Independence

And by His Grace and Holy Will, We the People in 1789, were gifted with His Liberty⁴⁰ to “be what man was meant to be, Free and Independent.” “A consequence of this prerogative is the legal ubiquity of the king. His majesty in the eye of the law is always present in all his courts, though he cannot personally distribute justice.”⁴¹ “His judges [We the People as Jury both grand and petit] are the mirror by which the king’s image is reflected.”⁴²

Since then (1789), we have been engaged in a battle against the rulers of darkness over the control of our courts as the final day of leviathan draws nigh.⁴³ We the People ⁴⁴ sit on the Kings bench and are able to reflect His holy will as we read in His Word: “This shall be the covenant that I will make with the house of Israel; After those days, saith the LORD, I will put my law in their inward parts, and write it in their hearts; and will be their God, and they shall be my people.”⁴⁵ “This is the covenant that I will make with them after those days, saith the Lord, I will put my laws into their hearts, and in their minds will I write them.”⁴⁶

Therefore, to permit the servant to rule the master is absurd, and as recent years have proven the control of our courts by BAR members throughout the last half of the twentieth century has brought the People under the rule of despotism of an oligarchy as Jefferson had warned.

We the People of the Kings bench (jury), being the source and arbiter of the law, have a duty and an unalienable right to judge and decide in all things, which includes sentencing with an eye on restitution, as the tribunal of all lawful courts. To deny our unalienable right of consent in these things is to war against We the People; thereby, our word is final.

THE JURY’S DECISION IS FINAL

This Is The Exercise Of Government By Consent

The jury’s decision is final and no court in the land can overturn the decision. It is solely the jury’s duty to decide both the facts and the law in harmony with their conscience and their sense of justice. In common law, the law is written in the hearts of men. We can all discern when an injury has taken place and how the injured party can best be restored and compensated for their injuries. Common Law requires that for every injury there must be a remedy, a prison sentence should only be considered in violent cases, and at the end of the day, mercy should always be considered.

IN THE JURY ROOM

The Administrator will assist the jurors in the election of their foreperson. The foreperson presides over the jury’s deliberations and must give every juror a fair opportunity to express his or her views. Jurors must enter the discussion with open minds. They should freely exchange views. They should not hesitate to change their opinions if the deliberations have convinced them they were wrong initially. In all criminal and civil cases, all jurors must agree on the verdict. Jurists are to proceed with a sense of Honor, Justice, and Mercy and if necessary, remind each other from time to time.

The jurors have a duty to give full consideration to the opinion of their fellow jurors. They have an obligation to reach a verdict. However, no juror is required to give up any opinion which he or she is convinced is correct. The members of the jury are sworn to pass judgment on the facts in a particular case. They have no concern beyond that case. They violate their

oath if they render their decision on the basis of the effect their verdict may have on other situations.

Petit jurists are obligated to bring in a verdict and are not to be released from their duty until they meet that obligation. A unanimous decision must be met to render a “guilty” verdict. If the petit jury believes that they are deadlocked and agree that they cannot come to an agreement on a verdict, they must return a verdict of not guilty.

JURY’S RESPONSIBILITY IS TO DELIVER JUSTICE NOT UPHOLD THE LAW

“It would be an ‘absurdity’ for jurors to be required to accept the judge’s view of the law, against their own opinion, judgment, and conscience.” – John Adams

RIGHT OF THE JURY IN SENTENCING

“There is no statutory proscription against making the jury aware of possible punishment. Instead, courts that have disallowed juror awareness of sentencing contingencies have peremptorily resorted to the fact finding - sentencing dichotomy to justify this denial. For example, the Eighth Circuit, in *United States v. Goodface*, merely stated that ‘the penalty to be imposed upon a defendant is not a matter for the jury’ and so it was proper not to inform the jury of a mandatory minimum term.⁴⁷ No further justification is given. In making this facile distinction, the courts have created an artificial, and poorly constructed, fence around the jury’s role.” “The Supreme Court has not mandated that juries be in the dark on the issue of sentence. Those courts so ruling has done so on unconvincing grounds. The power of jury nullification historically has extended to sentencing decisions, and it rightfully should extend to such decisions. This court finds no precedential rationale for rejecting the defendant’s motion.”⁴⁸

The Jury is to consider sentencing with an eye on restitution. There is a common law maxim that states “for every injury there must be a remedy. Additionally jail is not necessarily the answer to all crimes. The jury can also sentence an individual to house arrest this will allow the guilty party to work and pay restitution. Today we have the technology monitor people’s comings and goings. There is also the consideration of work release from prison where the individual can leave only for work again allowing for restitution.

AFTER THE TRIAL AND SENTENCING

After the jurors return their verdict and sentence they are dismissed by the magistrate, they are free to go about their normal affairs. They are under no obligation to speak to any person about the case and may refuse all requests for interviews or comments. Nevertheless, the court may enter an order in a specific case that during any such interview, jurors may not give any information with respect to the vote of any other juror.

THE JUROR’S OATH

A JUROR’S OATH, given by the magistrate usually states something to the effect of, “Do you and each of you solemnly swear that you will well and truly try and a true deliverance make between the People and _____, the defendant and a true verdict render according to the evidence, so help you God.”

If the magistrate/judge instructs the jurist beyond the oath, the jurist has a duty to ignore the magistrate/judge, follow their conscience as they see it and not the opinion of a magistrate. If a Magistrate instructs the jurist claiming that “you must not substitute or follow your own notion or opinion as to what the law is or ought to be and that it is your duty to apply the law as I explain it to you, regardless of the consequences,” that would be “jury tampering” and you should report it to the Jury Administrators immediately.

THE JUROR’S VOW

JUROR’S VOW, given by the Jury Administrators, I vow to the Governor of the Universe, in my capacity as Jurist, to insure that all public servants uphold the Declaration of Independence, US Constitution and Bill of Rights; and to carry out all of my deliberating under Natural Law; principled under Justice, Honor, and Mercy; And to strictly adhere to the following two legal maxims: (1) Every right when with-held must have a remedy, and every injury it’s proper redress, and (2) In the absence of a victim there can be no crime “corpus delicti”; the State cannot be the victim.

Numbers 30:2 “If a man vow a vow unto the LORD, or swear an oath to bind his soul with a bond; he shall not break his word, he shall do according to all that proceedeth out of his mouth”

JURY TAMPERING & PROPER INSTRUCTIONS TO THE JURY

“To consider the judges as the ultimate arbiters of all constitutional questions is a very dangerous doctrine indeed one which would place us under the despotism of an oligarchy.” – Thomas Jefferson

- Theophilus Parsons⁴⁹ – “If a juror accepts as the law that which the judge states then that juror has accepted the exercise of absolute authority of a government employee and has surrendered a power and right that once was the citizen’s safeguard of liberty, -- For the saddest epitaph which can be carved in memory of a vanished liberty is that it was lost because its possessors failed to stretch forth a saving hand while yet there was time.”
- C.J. O’Connel v. R.⁵⁰ – “Every jury in the land is tampered with and falsely instructed by the judge when it is told it must take (or accept) as the law that which has been given to them, or that they must bring in a certain verdict, or that they can decide only the facts of the case.”
- Taylor v. Louisiana⁵¹ – “The purpose of a jury is to guard against the exercise of arbitrary power -- to make available the commonsense judgment of the community as a hedge against the overzealous or mistaken prosecutor and in preference to the professional or perhaps over conditioned or biased response of a judge.”
- U.S. v. DATCHER⁵² – “A defendant’s right to inform the jury of that information essential to prevent oppression by the Government is clearly of constitutional magnitude.”

Instruction to Jurors in criminal cases in Maryland,⁵³ “Members of the Jury, this is a criminal case and under the Constitution and the laws of the State of Maryland in a criminal case the jury are the judges of the law as well as of the facts in the case. So that whatever I tell you about the law while it is intended to be helpful to you in reaching a just and proper verdict in the case, it is not binding upon you as members of the jury and you may accept or reject it. And you may apply the law as you apprehend it to be in the case.”

United States v. Moylan,⁵⁴ – “If the jury feels the law is unjust, we recognize the undisputed power of the jury to acquit, even if its verdict is contrary to the law as given by a

judge, and contrary to the evidence...If the jury feels that the law under which the defendant is accused is unjust, or that exigent circumstances justified the actions of the accused, or for any reason which appeals to their logic or passion, the jury has the power to acquit, and the courts must abide by that decision.”

Alan Schefflin and Jon Van Dyke (“Jury Nullification: the Contours of a Controversy,” *Law and Contemporary Problems*, 43, No.4, 1980) – “The arguments for opposing the nullification instruction are, in our view, deficient because they fail to weigh the political advantages gained by not lying to the jury...What impact will this deception have on jurors who felt coerced into their verdict by the judge’s instructions and who learn, after trial, that they could have voted their consciences and acquitted? Such a juror is less apt to respect the legal system.”

“The Jury is the Achilles heel of tyrants.” - H.G. Wells

Justice Kent⁵⁵ – “The true criterion of a legal power is its capacity to produce a definitive effect, liable neither to censure nor review. And the verdict of not guilty in a criminal case, is, in every respect, absolutely final. The jury is not liable to punishment, or the verdict to control. Neither attain lies, nor can a new trial be awarded. The exercise of this power in the jury has been sanctioned, and upheld in constant activity, from the earliest ages.”

JURY NULLIFICATION

By Dr. Julian Heicklen

Jury nullification was introduced into America in 1735 in the trial of John Peter Zenger, Printer of *The New York Weekly Journal*. Zenger repeatedly attacked Governor William Cosby of New York in his journal. This was a violation of the seditious libel law, which prohibited criticism of the King or his appointed officers. The attacks became sufficient to bring Zenger to trial. He clearly was guilty of breaking the law, which held that true statements could be libelous. However Zenger’s lawyer, Andrew Hamilton, addressed himself to the jury, arguing that the court’s law was outmoded. Hamilton contended that falsehood was the principal thing that makes a libel. It took the jury only a few minutes to nullify the law and declare Zenger not guilty. Ever since, the truth has been a defense in libel cases.

Several state constitutions, including the Georgia Constitution of 1777 and the Pennsylvania Constitution of 1790 specifically provided that “the jury shall be judges of law, as well as fact.” In Pennsylvania, Supreme Court Justice James Wilson noted, in his Philadelphia law lectures of 1790, that when “a difference in sentiment takes place between the judges and jury, with regard to a point of law, the jury must do their duty, and their whole duty; they must decide the law as well as the fact.” In 1879, the Pennsylvania Supreme Court noted that “the power of the jury to be judge of the law in criminal cases is one of the most valuable securities guaranteed by the Bill of Rights.”

John Jay, the first Chief Justice of the U. S. Supreme Court stated in 1789, “The jury has the right to judge both the law as well as the fact in controversy.” Samuel Chase, US Supreme Court Justice and signer of the Declaration of Independence, said in 1796, “The jury has the right to determine both the law and the facts.” U.S. Supreme Court Justice Oliver Wendell Holmes said in 1902, “The jury has the power to bring a verdict in the teeth of both law and fact.” Harlan F. Stone, the 12th Chief Justice of the U.S. Supreme Court, stated in 1941, “The law itself is on trial quite as much as the cause which is to be decided.”

In a 1972 decision (*U.S. v Dougherty*, 473 F 2nd 1113, 1139), the Court said, “The pages of history shine on instances of the jury’s exercise of its prerogative to disregard instructions of the judge.” Likewise, the U.S. Supreme Court in *Duncan v Louisiana* implicitly endorsed the policies behind nullification when it stated, “If the defendant preferred the common-sense

judgment of the jury to the more tutored but less sympathetic reaction of the single judge, he was to have it.”

In recent times, the courts have tried to erode the nullification powers of juries. Particular impetus for this was given by the fact that all-white juries in the southern states refused to convict whites of crimes against blacks. As a result, there is a practice of magistrate/judges to incorrectly instruct the jury that the magistrate/judge determines the law, and that the jury is limited to determining the facts. Such an instruction defeats the purpose of the jury, which is to protect the defendant from the tyranny of the state and the tyranny of the law.

The problem with the all-white juries that refuse to convict whites that committed crimes against blacks is not in jury nullification, but in jury selection. The jury was not representative of the community and would not provide a fair and impartial trial.

In recent years, jury nullification has played a role in the trials of Mayor Marion Barry of Washington, DC for drug use, Oliver North for his role in the Iran-Contra Affair, and Bernhard Goetz for his assault in a New York City subway.

In *Les Miserables*, Victor Hugo highlighted the difference between justice and law. The jury’s responsibility is to deliver justice, not to uphold the law. Judges in Maryland and Indiana are required by law to inform the jury of its right to nullification. Article 23 of the Maryland Bill of Rights states; “In the trial of all criminal cases, the Jury shall be the judge of Law, as well as of fact, except that the Court may pass upon the sufficiency of the evidence to sustain a conviction.”

Nullification applies just as much in other states, including Pennsylvania. Article I of the Constitution of the Commonwealth of Pennsylvania states in Section 6, “Trial by jury shall be as heretofore (emphasis mine), and the right thereof remain inviolate.” Section 25 states: “To guard against transgressions of the high powers which we have delegated, we declare that everything in this article is accepted out of the general powers of government and shall forever remain inviolate.” Taken together, these two sections mean that juries shall have the powers that they had “heretofore,” i. e. when the Constitution was adopted to the present.

Judges usually do not inform the jury of this right. Even worse, some judges instruct the jury that it does not have the right to interpret or nullify the law, but only to determine the facts. Near the end of alcohol prohibition, juries refused to convict for alcohol violations. Has the time arrived for juries to do the same for marijuana violations?

“It is useful to distinguish between the jury’s right to decide questions of law and its power to do so. The jury’s power to decide the law in returning a general verdict is indisputable. The debate of the nineteenth century revolved around the question of whether the jury had a legal and moral right to decide questions of law.”⁵⁶

“Underlying the conception of the jury as a bulwark against the unjust use of governmental power was the distrust of ‘legal experts’ and a faith in the ability of the common people. Upon this faith rested the prevailing political philosophy of the constitution framing era: that popular control over, and participation in, government should be maximized. Thus John Adams stated that, “the common people...should have as complete a control, as decisive a negative, in every judgment of a court of judicature’ as they have, through the legislature, in other decisions of government.”⁵⁷

“Since natural law was thought to be accessible to the ordinary man, the theory invited each juror to inquire for himself whether a particular rule of law was consonant with principles of higher law. This view is reflected in John Adams’ statement that it would be an ‘absurdity’ for jurors to be required to accept the judge’s view of the law, ‘against their own opinion, judgment, and conscience.’”⁵⁸

“During the first third of the nineteenth century, magistrate/judges frequently charged juries that they were the judges of law as well as the fact and were not bound by the

magistrate/judge's instructions. A charge that the jury had the right to consider the law had a corollary at the level of trial procedure: counsel had the right to argue the law, its interpretation and its validity to the jury."⁵⁹ "The pages of history shine on instances of the jury's exercise of its prerogative to disregard instructions of the judge."⁶⁰ "It is presumed, that the juries are the best judges of facts; it is, on the other hand, presumed that the courts are the best judges of law. But still, both objects are within your power of decision. You have a right to take upon yourselves to judge of both, and to determine the law as well as the fact in controversy."⁶¹

- Thomas Jefferson⁶² – "I consider trial by jury as the only anchor ever yet imagined by man, by which a government can be held to the principles of its constitution."
- John Adams⁶³ – "It's not only ...(the juror's) right, but his duty, in that case, to find the verdict according to his own best understanding, judgement, and conscience, though in direct opposition to the direction of the court."
- Alexander Hamilton⁶⁴ – Jurors should acquit even against the judge's instruction, "if exercising their judgement with discretion and honesty they have a clear conviction that the charge of the court is wrong."
- Justice Thurgood Marshall⁶⁵ – "Illegal and unconstitutional jury selection procedures cast doubt on the integrity of the whole judicial process. They create the appearance of bias in the decision of individual cases, and they increase the risk of actual bias as well."
- Chief Justice Mathew⁶⁶ – "...it was impossible any matter of law could come in question till the matter of fact were settled and stated and agreed by the jury, and of such matter of fact they [the jury] were the only competent judges."
- Sir John Vaughan⁶⁷ – "...without a fact agreed, it is impossible for a judge or any other to know the law relating to the fact nor to direct [a verdict] concerning it. Hence it follows that the judge can never direct what the law is in any matter controverted."
- Lysander Spooner⁶⁸ – "The bounds set to the power of the government, by the trial by jury, as will hereafter be shown, are these -- that the government shall never touch the property, person, or natural or civil rights of an individual, against his consent, except for the purpose of bringing them before a jury for trial, unless in pursuance and execution of a judgment, or decree, rendered by a jury in each individual case, upon such evidence, and such law, as are satisfactory to their own understandings and consciences, irrespective of all legislation of the government."
- John Adams⁶⁹ – "It is not only his right, but his duty...to find the verdict according to his own best understanding, judgment, and conscience, though in direct opposition to the direction of the court."
- William Kunstler⁷⁰ – "Unless the jury can exercise its community conscience role, our judicial system will have become so inflexible that the effect may well be a progressive radicalization of protest into channels that will threaten the very continuance of the system itself. To put it another way, the jury is...the safety valve that must exist if this society is to be able to accommodate its own internal stresses and strains...[I]f the community is to sit in the jury box, its decision cannot be legally limited to a conscience-less application of fact to law."
- Lysander Spooner⁷¹ – "For more than six hundred years--that is, since Magna Carta, in 1215, there has been no clearer principle of English or American constitutional law, than that, in criminal cases, it is not only the right and duty of juries to judge what are the facts, what is the law, and what was the moral intent of the accused; but that it is also their right, and their primary and paramount duty, to judge of the justice of the law, and to hold all laws

invalid, that are, in their opinion, unjust or oppressive, and all persons guiltless in violating, or resisting the execution of, such laws.”

- Alexander Hamilton⁷² – “That in criminal cases, nevertheless, the court are the constitutional advisors of the jury in matter of law; who may compromise their conscience by lightly or rashly disregarding that advice, but may still more compromise their consciences by following it, if exercising their judgments with discretion and honesty they have a clear conviction that the charge of the court is wrong.”
- Alan Schefflin and Jon Van Dyke⁷³ – “When a jury acquits a defendant even though he or she clearly appears to be guilty, the acquittal conveys significant information about community attitudes and provides a guideline for future prosecutorial discretion in the enforcement of the laws. Because of the high acquittal rate in prohibition cases during the 1920s and early 1930s, prohibition laws could not be enforced. The repeal of these laws is traceable to the refusal of juries to convict those accused of alcohol traffic.”
- Clarence Darrow⁷⁴ – “Why not reenact the code of Blackstone’s day? Why, the judges were all for it -- every one of them -- and the only way we got rid of those laws was because juries were too humane to obey the courts. “That is the only way we got rid of punishing old women, of hanging old women in New England -- because, in spite of all the courts, the juries would no longer convict them for a crime that never existed.”
- Oregon Constitution⁷⁵ – “. . .the jury shall have the right to determine the law, and the facts...”
- Indiana Constitution⁷⁶ – “In all criminal cases whatsoever, the jury shall have the right to determine the law and the facts.”
- New York Constitution⁷⁷ – “. . .the jury shall have the right to determine the law and the fact.”
- Constitution of Maryland⁷⁸ – “In the trial of all criminal cases, the Jury shall be the Judges of Law, as well as of fact...”
- Hansen v. U.S.⁷⁹ – “Within six years after the Constitution was established, the right of the jury, upon the general issue, to determine the law as well as the fact in controversy, was unhesitatingly and unqualifiedly affirmed by this court, in the first of the very few trials by jury ever had at its bar, under the original jurisdiction conferred upon it by the Constitution.”
- Morisette v. United States⁸⁰ – “But juries are not bound by what seems inescapable logic to judges.”
- U.S. v. DATCHER⁸¹ – “Judicial and prosecutorial misconduct still occur, and Congress is not yet an infallible body incapable of making tyrannical laws.”
- U.S. v. WILSON⁸² – “In criminal cases, a jury is entitled to acquit the defendant because it has no sympathy for the government’s position.”

THERE’S NO CRIME ABSENT INTENT

In the essay on the “Trial by Jury” Lysander Spooner, in Chapter IX; The Criminal Intent wrote: “It is a maxim of the common law that there can be no crime without a criminal intent. And it is a perfectly clear principle, although one which judges have in a great measure overthrown in practice, that jurors are to judge of the moral intent of an accused person, and hold him guiltless, whatever his act, unless they find him to have acted with a criminal intent; that is, with a design to do what he knew to be criminal.

This principle is clear, because the question for a jury to determine is, whether the accused be guilty, or not guilty. Guilt is a personal quality of the actor, not necessarily involved in the act, but depending also upon the intent or motive with which the act was done. Consequently,

the jury must find that he acted from a criminal motive, before they can declare him guilty. There is no moral justice in, nor any political necessity for, punishing a man for any act whatever that he may have committed, if he have done it without any criminal intent. There can be no moral justice in punishing for such an act, because, there having been no criminal motive, there can have been no other motive which justice can take cognizance of, as demanding or justifying punishment. There can be no political necessity for punishing, to warn against similar acts in future, because, if one man has injured another, however unintentionally, he is liable, and justly liable, to a civil suit for damages; and in this suit he will be compelled to make compensation for the injury, notwithstanding his innocence of any intention to injure. He must bear the consequences of his own act, instead of throwing them upon another, however innocent he may have been of any intention to do wrong. And the damages he will have to pay will be a sufficient warning to him not to do the like act again.

A case in point, recently a prosecutor convinced an uninformed Grand Jury to indict a woman who had forgotten that she left her young child in her vehicle and the child died. Clearly there was no criminal intent and one would think that the loss of her child is more than enough penance for her indiscretion.

This necessity for a criminal intent, to justify conviction, is proved by the issue which the jury is to try, and the verdict they are to pronounce. The “issue” they are to try is, guilty, or not guilty. And those are the terms they are required to use in rendering their verdicts. But it is a plain falsehood to say that a man is “guilty,” unless he has done an act which he knew to be criminal. This necessity for a criminal intent -- in other words, for guilt -- as a preliminary to conviction, makes it impossible that a man can be rightfully convicted for an act that is intrinsically innocent, though forbidden by the government; because guilt is an intrinsic quality of actions and motives, and not one that can be imparted to them by arbitrary legislation. All the efforts of the government, therefore, to “make offences by statute,” out of acts that are not criminal by nature, must necessarily be ineffectual, unless a jury will declare a man “guilty” for an act that is really innocent.

The corruption of judges, in their attempts to uphold the arbitrary authority of the government, by procuring the conviction of individuals for acts innocent in themselves, and forbidden only by some tyrannical statute, and the commission of which therefore indicates no criminal intent, is very apparent.

To accomplish this object, they have in modern times held it to be unnecessary that indictments should charge, as by the common law they were required to do, that an act was done “wickedly,” “feloniously,” “with malice aforethought,” or in any other manner that implied a criminal intent, without which there can be no criminality; but that it is sufficient to charge simply that it was done “contrary to the form of the statute in such case made and provided.” This form of indictment proceeds plainly upon the assumption that the government is absolute, and that it has authority to prohibit any act it pleases, however innocent in its nature the act may be. Judges have been driven to the alternative of either sanctioning this new form of indictment, (which they never had any constitutional right to sanction,) or of seeing the authority of many of the statutes of the government fall to the ground; because the acts forbidden by the statutes were so plainly innocent in their nature, that even the government itself had not the face to allege that the commission of them implied or indicated any criminal intent.

To get rid of the necessity of showing a criminal intent, and thereby further to enslave the people, by reducing them to the necessity of a blind, unreasoning submission to the arbitrary will of the government, and of a surrender of all right, on their own part, to judge what are their constitutional and natural rights and liberties, courts have invented another idea, which they have incorporated among the pretended maxims, upon which they act in criminal trials,

viz., that “ignorance of the law excuses no one.” As if it were in the nature of things possible that there could be an excuse more absolute and complete. What else than ignorance of the law is it that excuses persons under the years of discretion, and men of imbecile minds? What else than ignorance of the law is it that excuses judges themselves for all their erroneous decisions? Nothing. They are every day committing errors, which would be crimes, but for their ignorance of the law. And yet these same judges, who claim to be learned in the law, and who yet could not hold their offices for a day, but for the allowance which the law makes for their ignorance, are continually asserting it to be a “maxim” that “ignorance of the law excuses no one;” (by which, of course, they really mean that it excuses no one but themselves; and especially that it excuses no unlearned man, who comes before them charged with crime.)

This preposterous doctrine that “ignorance of the law excuses no one,” is asserted by courts because it is an indispensable one to the maintenance of absolute power in the government. It is indispensable for this purpose, because, if it be once admitted that the people have any rights and liberties which the government cannot lawfully take from them, then the question arises in regard to every statute of the government, whether it be law, or not; that is, whether it infringe, or not, the rights and liberties of the people. Of this question every man must of course judge according to the light in his own mind. And no man can be convicted unless the jury find, not only that the statute is law, -- that it does not infringe the rights and liberties of the people, -- but also that it was so clearly law, so clearly consistent with the rights and liberties of the people, as that the individual himself, who transgressed it, knew it to be so, and therefore had no moral excuse for transgressing it. Governments see that if ignorance of the law were allowed to excuse a man for any act whatever, it must excuse him for transgressing all statutes whatsoever, which he himself thinks inconsistent with his rights and liberties. But such a doctrine would of course be inconsistent with the maintenance of arbitrary power by the government; and hence governments will not allow the plea, although they will not confess their true reasons for disallowing it.

A CASE IN POINT

Recently a woman left her child in a car and while going about her business forgot that the baby was in the car and the baby died. The woman was charged with man slaughter found guilty and was given a jail sentence. This was a miscarriage of justice because there was no criminal intent. Furthermore the loss of her child caused by her bad judgment and forgetfulness is something she will have to live with for the rest of her life. There can be no punishment greater then that.

CONCLUSION: To decide cases correctly, grand and petit jurors must be honest and open minded. They must have both integrity and good judgment. The continued vitality of the jury system depends on these attributes. To meet their responsibility, jurors must decide the facts and apply the law impartially. They must not favor the rich or the poor. They must treat alike all individuals. Justice should be rendered to all persons without regard to race, color, religion, sex, or the legislated law.

The performance of jury service is the fulfillment of a high civic obligation. Conscientious service brings its own reward in the satisfaction of an important task well done. There is no more valuable work that the average citizen can perform in support of Justice than the full and honest discharge of jury duty. The effectiveness of our Natural Law system itself is largely measured by the integrity and justness of the jurors who serve in the Peoples courts.

BILL OF RIGHTS

AMENDMENT I: Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

AMENDMENT II: A well regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed.

AMENDMENT III: No Soldier shall, in time of peace be quartered in any house, without the consent of the Owner, nor in time of war, but in a manner to be prescribed by law.

AMENDMENT IV: The right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures, shall not be violated, and no Warrants shall issue, but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.

AMENDMENT V: No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

AMENDMENT VI: In all criminal prosecutions, the accused shall enjoy the right to a speedy and public trial, by an impartial jury of the State and district wherein the crime shall have been committed, which district shall have been previously ascertained by law, and to be informed of the nature and cause of the accusation; to be confronted with the witnesses against him; to have compulsory process for obtaining witnesses in his favor, and to have the Assistance of Counsel for his defense.

AMENDMENT VII: In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury, shall be otherwise reexamined in any Court of the United States, than according to the rules of the common law.

AMENDMENT VIII: Excessive bail shall not be required, nor excessive fines imposed, nor cruel and unusual punishments inflicted.

AMENDMENT IX: The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.

AMENDMENT X: The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, ARE RESERVED TO THE STATES RESPECTIVELY, OR TO THE PEOPLE.

THE DECLARATION OF INDEPENDENCE IN CONGRESS, JULY 4, 1776

The unanimous Declaration of the thirteen united States of America, When in the Course of human events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.

We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness. -- That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -- That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to affect their Safety and Happiness. Prudence, indeed, will dictate that Governments long established should not be changed for light and transient causes; and accordingly all experience hath shewn, that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security.--Such has been the patient sufferance of these Colonies; and such is now the necessity which constrains them to alter their former Systems of Government. The history of the present King of Great Britain is a history of repeated injuries and usurpations, all having in direct object the establishment of an absolute Tyranny over these States. To prove this, let Facts be submitted to a candid world.

He has refused his Assent to Laws, the most wholesome and necessary for the public good.

He has forbidden his Governors to pass Laws of immediate and pressing importance, unless suspended in their operation till his Assent should be obtained; and when so suspended, he has utterly neglected to attend to them.

He has refused to pass other Laws for the accommodation of large districts of people, unless those people would relinquish the right of Representation in the Legislature, a right inestimable to them and formidable to tyrants only.

He has called together legislative bodies at places unusual, uncomfortable, and distant from the depository of their public Records, for the sole purpose of fatiguing them into compliance with his measures.

He has dissolved Representative Houses repeatedly, for opposing with manly firmness his invasions on the rights of the people.

He has refused for a long time, after such dissolutions, to cause others to be elected; whereby the Legislative powers, incapable of Annihilation, have returned to the People at large for their exercise; the

State remaining in the meantime exposed to all the dangers of invasion from without, and convulsions within.

He has endeavored to prevent the population of these States; for that purpose obstructing the Laws for Naturalization of Foreigners; refusing to pass others to encourage their migrations hither, and raising the conditions of new Appropriations of Lands.

He has obstructed the Administration of Justice, by refusing his Assent to Laws for establishing Judiciary powers.

He has made Judges dependent on his Will alone, for the tenure of their offices, and the amount and payment of their salaries.

He has erected a multitude of New Offices, and sent hither swarms of Officers to harass our people, and eat out their substance.

He has kept among us, in times of peace, Standing Armies without the Consent of our legislatures.

He has affected to render the Military independent of and superior to the Civil power.

He has combined with others to subject us to a jurisdiction foreign to our constitution, and unacknowledged by our laws; giving his Assent to their Acts of pretended Legislation:

For quartering large bodies of armed troops among us:

For protecting them, by a mock Trial, from punishment for any Murders which they should commit on the Inhabitants of these States:

For cutting off our Trade with all parts of the world:

For imposing Taxes on us without our Consent:

For depriving us in many cases, of the benefits of Trial by Jury:

For transporting us beyond Seas to be tried for pretended offences

For abolishing the free System of English Laws in a neighboring Province, establishing therein an arbitrary government, and enlarging its Boundaries so as to render it at once an example and fit instrument for introducing the same absolute rule into these Colonies:

For taking away our Charters, abolishing our most valuable Laws, and altering fundamentally the Forms of our Governments:

For suspending our own Legislatures and declaring themselves invested with power to legislate for us in all cases whatsoever.

He has abdicated Government here, by declaring us out of his Protection and waging War against us.

He has plundered our seas, ravaged our Coasts, burnt our towns, and destroyed the lives of our people.

He is at this time transporting large Armies of foreign Mercenaries to complete the works of death, desolation and tyranny, already begun with circumstances of Cruelty & perfidy scarcely paralleled in the most barbarous ages, and totally unworthy the Head of a civilized nation.

He has constrained our fellow Citizens taken Captive on the high Seas to bear Arms against their Country, to become the executioners of their friends and Brethren, or to fall themselves by their Hands.

He has excited domestic insurrections amongst us, and has endeavored to bring on the inhabitants of our frontiers, the merciless Indian Savages, whose known rule of warfare, is an undistinguished destruction of all ages, sexes and conditions.

In every stage of these Oppressions We have Petitioned for Redress in the most humble terms: Our repeated Petitions have been answered only by repeated injury. A Prince whose character is thus marked by every act which may define a Tyrant, is unfit to be the ruler of a free people.

Nor have We been wanting in attentions to our British brethren. We have warned them from time to time of attempts by their legislature to extend an unwarrantable jurisdiction over us. We have reminded them of the circumstances of our emigration and settlement here. We have appealed to their native justice and magnanimity, and we have conjured them by the ties of our common kindred to disavow these usurpations, which, would inevitably interrupt our connections and correspondence. They too have been deaf to the voice of justice and of consanguinity. We must, therefore, acquiesce in the necessity, which denounces our Separation, and hold them, as we hold the rest of mankind, Enemies in War, in Peace Friends.

We, therefore, the Representatives of the united States of America, in General Congress, Assembled, appealing to the Supreme Judge of the world for the rectitude of our intentions, do, in the Name, and by Authority of the good People of these Colonies, solemnly publish and declare, That these United Colonies are, and of Right ought to be Free and Independent States; that they are Absolved from all Allegiance to the British Crown, and that all political connection between them and the State of Great Britain, is and ought to be totally dissolved; and that as Free and Independent States, they have full Power to levy War, conclude Peace, contract Alliances, establish Commerce, and to do all other Acts and Things which Independent States may of right do. And for the support of this Declaration, with a firm reliance on the protection of divine Providence, we mutually pledge to each other our Lives, our Fortunes and our sacred Honor.

The 56 signatures on the Declaration appear in the positions indicated:

Georgia: Button Gwinnett, Lyman Hall, George Walton

North Carolina: William Hooper, Joseph Hewes, John Penn

South Carolina: Edward Rutledge, Thomas Heyward, Jr., Thomas Lynch, Jr., Arthur Middleton

Massachusetts: John Hancock

Maryland: Samuel Chase, William Paca, Thomas Stone, Charles Carroll of Carrollton

Virginia: George Wythe Richard Henry Lee, Thomas Jefferson, Benjamin Harrison, Thomas Nelson, Jr., Francis Lightfoot Lee,

Pennsylvania: Robert Morris, Benjamin Rush, Benjamin Franklin. John Morton, George Clymer, James Smith, George Taylor, James Wilson, George Ross

Delaware: Caesar Rodney, George Read, Thomas McKean

New York: William Floyd, Philip Livingston, Francis Lewis, Lewis Morris

New Jersey: Richard Stockton, John Witherspoon, Francis Hopkinson, John Hart, Abraham Clark

New Hampshire: Josiah Bartlett, William Whipple

Massachusetts: Samuel Adams, John Adams, Robert Treat Paine, Elbridge Gerry

Rhode Island: Stephen Hopkins, William Ellery

Connecticut: Roger Sherman, Samuel Huntington, William Williams, Oliver Wolcott

New Hampshire: Matthew Thornton

GLOSSARY OF TERMS

Accused: The person accused of the commission of a crime. Use of this term does not imply the person under investigation is guilty of any crime. After a person is indicted by the grand jury, that person is referred to as the “defendant.”

Charge to the Grand Jury: Given by the Jury Administrator presiding over the selection and organization of the grand jury, the charge is the court’s instructions to the grand jury as to its duties, functions, and obligations, and how to best perform them.

Deliberations: The discussion by the grand jury members as to whether or not to return an indictment on a given charge against an accused. During deliberations no one except the grand jury members or an interpreter for a hearing or speech impaired juror may be present.

District: The geographical area over which a federal district court where the grand jury sits and the grand jury itself have jurisdiction. The territorial limitations of the district will be explained to the grand jury by the district judge.

Evidence: Testimony of witnesses, documents, and exhibits as presented to the grand jury by the Sheriff or otherwise properly brought before it. In some instances, the person under investigation may also testify.

Federal: The national government as distinguished from the state governments.

Grand Jurors’ Immunity: Immunity is granted to all grand jurors for their authorized actions while serving on a grand jury and means that no grand juror may be penalized for actions taken within the scope of his or her service as a grand juror.

Indictment: The written formal charge of a crime by the grand jury, returned when 12 or more grand jurors vote in favor of it.

Information: The written formal charge of crime by the prosecutor to the Sheriff, filed against an accused who, if charged with a serious crime, must have knowingly waived the requirements that the evidence first be presented to a grand jury.

“No Bill”: Also referred to as “not a true bill,” the “no bill” is the decision by the grand jury not to indict a person.

Petit Jury: The trial jury composed of 12 members that hears a case after indictment and renders a verdict or decision after hearing the prosecution’s entire case and whatever evidence the defendant chooses to offer.

Probable Cause: The finding necessary in order to return an indictment against a person accused of a crime. A finding of probable cause is proper only when the evidence presented to the grand jury, without any explanation being offered by the accused, persuades 12 or more grand jurors that a crime has probably been committed by the person accused.

True Bill: A true bill is a **written decision**, handed down by a grand jury that the evidence presented by the prosecution is sufficient to believe that the accused person likely committed the crime, and should be indicted.

END NOTES

- ¹ *Mugler v. Kansas*, 123 U.S. 623, 659-60.
- ² *Cruden v. Neale*, 2 N.C. 338 (1796) 2 S.E.
- ³ *Spooner v. McConnell*, 22 F 939 @ 943.
- ⁴ *Perry v. US*, 294 U.S.330.
- ⁵ *Yick Wo v. Hopkins* 118 US. 356.
- ⁶ *Rodrigues v. Ray Donovan*, (U.S. Department of Labor) 769 F. 2d 1344, 1348 (1985).
- ⁷ *In re Duncan*, 139 U.S. 449, 11 S.Ct. 573, 35 L.Ed. 219; *Minor v. Happersett*, 88 U.S. (21 Wall.) 162, 22 L.Ed. 627.” *Black’s Law Dictionary*, Fifth Edition, p. 626.
- ⁸ *Yick Wo v. Hopkins*, 118 US 356, 370
- ⁹ *Fortesc.c.8. 2Inst.186.*
- ¹⁰ 1 *Blackstone’s Commentaries*, 270, Chapter 7, Section 379.
- ¹¹ **MAGISTRATE**: Person clothed with power as a public civil officer. *State ex rel. Miller v. McLeod*, 142 Fla. 254, 194 So. 628, 630.; a person intrusted with the commission of the peace, and, in America, one of the class of inferior judicial officers, such as justices of the peace and police justices. *Martin v. State*, 32 Ark. 124; *Ex parte White*, 15 Nev. 146, 37 Am.Rep. 466; *State v. Allen*, 83 Fla. 655, 92 So. 155, 156; *Merritt v. Merritt*, 193 Iowa 899, 188 N.W. 32, 34.; A magistrate is an officer having power to issue a warrant for the arrest of a person charged with a public offense. *Pen. Code Cal. § 807.*; The word “magistrate” does not necessarily imply an officer exercising any judicial functions, and might very well be held to embrace notaries and commissioners of deeds. *Schultz v. Merchants’ Ins. Co.*, 57 Mo. 336.
- ¹² *Yick Wo v. Hopkins*, 118 US 356, 370 *Quotiens dubia interpretatio libertatis est, secundum libertatem respondendum erit.*
- ¹³ *Moscow Fire Ins. Co. of Moscow, Russia v. Bank of New York & Trust Co.*, 294 N.Y.S. 648, 662, 161 Misc. 903.
- ¹⁴ *Lansing v. Smith*, 4 Wend. 9 (N.Y.) (1829), 21 Am. Dec. 89 10C Const. Law Sec. 298; 18 C Em.Dom. Sec. 3, 228; 37 C Nav.Wat. Sec. 219; *Nuls Sec. 167*; 48 C Wharves Sec. 3, 7.
- ¹⁵ *Hurtado v. People of the State of California*, 110 U.S. 516.
- ¹⁶ NEW YORK CODE - NY CVR LAW § 2: NY Code – Section
- ¹⁷ *Thomas Jefferson*, letter to John Cartwright; June 5, 1824.
- ¹⁸ *Ex parte Watkins*, 3 Pet., at 202-203. cited by *SCHNECKLOTH v. BUSTAMONTE*, 412 U.S. 218, 255 (1973).
- ¹⁹ *Bonnett v. Vallier*, 116 N.W. 885, 136 Wis. 193 (1908); *NORTON v. SHELBY COUNTY*, 118 U.S. 425 (1886).
- ²⁰ *Blacks Law*, *Laird v. Union Traction Co.*, .2 08 Pa. 574, 57
- ²¹ *Us Constitution Preamble*
- ²² **Article I Section 1**: ALL LEGISLATIVE POWERS herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.
- ²³ **Article I Section 8**: To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.
- ²⁴ “Sovereignty itself is, of course, not subject to law, for it is the author and source of law; but in our system, while sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts And the law is the definition and limitation of power...” *Yick Wo v. Hopkins*, 118 US 356, 370 *Quotiens dubia interpretatio libertatis est, secundum libertatem respondendum erit.*
- ²⁵ *Jones v. Jones*, 188 Mo.App. 220, 175 S.W. 227, 229; *Ex parte Gladhill*, 8 Metc. Mass., 171, per Shaw, C.J. See, also, *Ledwith v. Rosalsky*, 244 N.Y. 406, 155 N.E. 688, 689.
- ²⁶ **The Federal Judicial Center** is the research and education agency of the judicial branch of the United States Government. The Center supports the efficient, effective administration of justice and judicial independence. Its status as a separate agency within the judicial branch, its specific missions, and its specialized expertise enable it to pursue and encourage critical and careful examination of ways to improve judicial administration. The Center has no policy-making or enforcement authority; its role is to provide accurate, objective information and education and to encourage thorough and candid analysis of policies, practices, and procedures. <https://www.fjc.gov/history/timeline/federal-rules-civil-procedure-merge-equity-and-common-law>
- ²⁷ **CIVIL LAW**: “Civil Law,” “Roman Law” and “Roman Civil Law” are convertible phrases, meaning the same system of jurisprudence. That rule of action which every particular nation, commonwealth, or city has established peculiarly for itself; more properly called “municipal” law, to distinguish it from the “law of nature,” and from international law. See *Bowyer, Mod. Civil Law*, 19; *Sevier v. Riley*, 189. Cal. 170, 244 P. 323, 325.
- ²⁸ *Cooper v. Aaron*, 358 U.S. 1, 78 S. Ct. 1401 (1958)
- ²⁹ *Black’s Law*; *Klever v. Seawall*, C.C.A.Ohio, 65 F. 395, 12 C.C.A. 661.
- ³⁰ *Heb 10:16* This is the covenant that I will make with them after those days, saith the Lord, I will put my laws into their hearts, and in their minds will I write them.
- ³¹ *Rom 2:14-15* For when the Gentiles, which have not the law, do by nature the things contained in the law, these, having not the law, are a law unto themselves: Which show the work of the law written in their hearts, their conscience also bearing witness, and their thoughts the mean while accusing or else excusing one another.
- ³² *Luke 6:17-19* And he came down with them, and stood in the plain, and the company of his disciples, and a great multitude of people out of all Judaea and Jerusalem, and from the sea coast of Tyre and Sidon, which came to hear him, and to be healed of their diseases; And they that were vexed with unclean spirits: and they were healed. And the whole multitude sought to touch him: for there went virtue out of him, and healed them all.
- ³³ *Article III*; *Section 1.*
- ³⁴ *People v. Vitale*, 364 Ill. 589, 5 N.E. 2d 474, 475. *Gulf, C. & S. F. Ry. Co. v. Muse*, 109 Tex. 352, 207 S.W. 897, 899, 4 A.L.R. 613; *State v. Dubray*, 121 Kan. 886, 250 P. 316, 319; *Photo Cines Co. v. American Film Mfg. Co.*, 190 Ill.App. 124, 128.
- ³⁵ *City of Pasadena v. Superior Court in and for Los Angeles County*, 212 Cal. 309, 298 P. 968, 970; *State ex rel. Stokes v. Second Judicial Dist. Court, in and for Washoe County*, 55 Nev. 115, 127 P.2d 534.
- ³⁶ *Molen v. Denning & Clark Livestock Co.*, 56 Idaho 57, 50
- ³⁷ *Thomas v. Mills*, 117 Ohio St. 114, 157 N.E. 488, 489, 54
- ³⁸ *Ex parte Watkins*, 3 Pet., at 202-203. [cited by *SCHNECKLOTH v. BUSTAMONTE*, 412 U.S. 218, 255 (1973)].
- ³⁹ *We the people of the United States, in order to form a more perfect union, establish justice, insure domestic tranquility, provide for the common defense, promote the general welfare, and secure the blessings of liberty to ourselves and our posterity, do ordain and establish this Constitution for the United States of America.* Preamble.

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- ⁴⁰ Leviticus 25:10 And ye shall hallow the fiftieth year, and proclaim liberty throughout all the land unto all the inhabitants thereof: it shall be a jubilee unto you; and ye shall return every man unto his possession, and ye shall return every man unto his family.
- ⁴¹ (Fortesc.c.8. 2Inst.186).
- ⁴² 1 Blackstone's Commentaries, 270, Chapter 7, Section 379.
- ⁴³ **Isaiah 27:1-4** In that day the LORD with his sore and great and strong sword shall punish leviathan the piercing serpent, even leviathan that crooked serpent; and he shall slay the dragon that [is] in the sea. In that day sing ye unto her, A vineyard of red wine. I the LORD do keep it; I will water it every moment: lest any hurt it, I will keep it night and day. Fury is not in me; who would set the briers and thorns against me in battle? I would go through them, I would burn them together. Isaiah 14:1-4 For the LORD will have mercy on Jacob, and will yet choose Israel, and set them in their own land: and the strangers shall be joined with them, and they shall cleave to the house of Jacob. And the people shall take them, and bring them to their place: and the house of Israel shall possess them in the land of the LORD for servants and handmaids: and they shall take them captives, whose captives they were; and they shall rule over their oppressors. And it shall come to pass in the day that the LORD shall give thee rest from thy sorrow, and from thy fear, and from the hard bondage wherein thou wast made to serve, That thou shalt take up this proverb against the king of Babylon, and say, How hath the oppressor ceased! the golden city ceased!
- ⁴⁴ Exodus 4:22 - And thou shalt say unto Pharaoh, Thus saith the LORD, Israel is my son, even my firstborn.
- ⁴⁵ God, Jeremiah 31:33
- ⁴⁶ God, Hebrews 10:16.
- ⁴⁷ See 835 F.2d at 1237.
- ⁴⁸ Judge Wiseman (U.S. v. DATCHER 830 F.Supp. 411, 417
- ⁴⁹ Theophilus Parsons (2 Elliot's Debates, 94; 2 Bancroft's History of the Constitution, p. 267).
- ⁵⁰ Lord Denman, (in C.J. O'Connel v. R. ,1884).
- ⁵¹ Justice Byron White (1975): Taylor v. Louisiana, 419 US 522, 530.
- ⁵² Judge Wiseman (U.S. v. DATCHER 830 F.Supp. 411, 415, M.D. Tennessee, 1993).
- ⁵³ Instruction to Jurors in criminal cases in Maryland (Quoted by Alan Schefflin and Jon Van Dyke, "Jury Nullification: the Contours of a Controversy," Law and Contemporary Problems, 43, No.4, 83, 1980).
- ⁵⁴ 4th Circuit Court of Appeals (United States v. Moylan, 417F.2d1006, 1969).
- ⁵⁵ Justice Kent (New York Supreme Court 3 Johns Cas., 366-368 (1803)): Quoted in Sparf and Hansen v. U.S., 156 U.S.51, 148-149. (1894), Gray, Shiras dissenting.
- ⁵⁶ ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 170, 1964):
- ⁵⁷ ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 172, 1964):
- ⁵⁸ ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 172, 1964):
- ⁵⁹ ANON (Note in "The Changing Role of the Jury in the Nineteenth Century, Yale Law Journal, 74, 174, 1964).
- ⁶⁰ " U.S. v. Dougherty, 473 F.2d. 1113, 1139 (1972).
- ⁶¹ US Supreme Court State of Georgia v. Brailsford, 3 DALL. 1,4.
- ⁶² Thomas Jefferson (1789).
- ⁶³ John Adams (1771).
- ⁶⁴ Alexander Hamilton (1804).
- ⁶⁵ Justice Thurgood Marshall (1972) Peters v. Kiff, 407 US 493, 502.
- ⁶⁶ Chief Justice Mathew Hale 2 Hale P C 312 1665.
- ⁶⁷ Sir John Vaughan, Lord Chief Justice ("Bushell's Case, 124 Eng Reports 1006; Vaughan Reports 135, 1670).
- ⁶⁸ Lysander Spooner (An Essay on the Trial by Jury, 1852).
- ⁶⁹ John Adams (Second President of U.S.) (1771) (Quoted in Yale Law Journal 74 (1964): 173).
- ⁷⁰ William Kunstler (quoted in Franklin M. Nugent, "Jury Power: Secret Weapon Against Bad Law," revised from Youth Connection, 1988).
- ⁷¹ Lysander Spooner (An Essay on the Trial by Jury, 1852, p. 11).
- ⁷² Alexander Hamilton (as defense counsel for John Peter Zenger, accused of seditious libel, 7 Hamilton's Works (ed. 1886), 336-373):
- ⁷³ ("Jury Nullification: the Contours of a Controversy," Law and Contemporary Problems, 43, No.4, 71 1980).
- ⁷⁴ Clarence Darrow, (Debate with Judge Alfred J. Talley, Oct. 27, 1924).
- ⁷⁵ Oregon Constitution, Article I bill of rights 16.
- ⁷⁶ Indiana Constitution Article 1, Section 19.
- ⁷⁷ New York Constitution Article I - Bill of Rights §8.
- ⁷⁸ Constitution of Maryland Article XXIII.
- ⁷⁹ Justices Gray and Shiras, United States Supreme Court (Sparf and Hansen v. U.S., 156 U.S. 51, 154-155 (1894)).
- ⁸⁰ Justice Robert H. Jackson (Morissette v. United States, 342 U.S. 246).
- ⁸¹ Judge Wiseman U.S. v. DATCHER 830 F.Supp. 411, 413, M.D. Tennessee, 1993.
- ⁸² U.S. v. WILSON (629 F.2d 439, 443 (6th Cir. 1980)).

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form **4490**
(Rev. 2-2005)

In the _____ Court
for the _____

In the Matter of:

Docket Number
Kind of Proceeding

Taxpayer's Identifying Number:

Social Security Number
Employer Identification Number

The undersigned officer of the Internal Revenue Service, a duly authorized agent of the United States in this behalf, being duly sworn, deposes and says that:

- _____ is justly and truly indebted to the United States in the amount of _____ with interest and penalty as shown below
- This debt is for taxes due under the Internal Revenue laws of the United States as follows:

Kind of Tax and Period	Unpaid Assessed Balance (dollars)	Accrued Interest (dollars)	Accrued Late Payment Penalty (dollars)	Total	Date Tax Lien Arose

- No part of this debt has been paid, and it is now due and payable to the United States Treasury at the Office of Internal Revenue Service.
- Except for the statutory tax liens that arose on the above dates, the United States does not hold, to the deponent's knowledge or belief, any security for this debt;
- No note or other negotiable instrument has been received for this debt or any part of it, nor has any judgment been rendered with respect to this debt; and
- This debt has priority and must be paid in full in advance of distribution to creditors to the extent provided by law: See 31 U.S.C. Section 3713(a). Any executor, administrator, or other person who fails to pay the claims of the United States in accordance with its priority may become personally liable for this debt under 31 U.S.C. Section 3713(b).

(Notarize or witness if court requires)

Subscribed and Sworn to Before Me On

Month _____ Day _____ Year _____

Signature		
Title	ID Number	Telephone Number
Address		

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	Decedent's social security no.
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Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code	Telephone number (optional) ()
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Section A. Authority

- 1** Authority for fiduciary relationship. Check applicable box:
- a** Court appointment of testate estate (valid will exists)
 - b** Court appointment of intestate estate (no valid will exists)
 - c** Court appointment as guardian or conservator
 - d** Valid trust instrument and amendments
 - e** Bankruptcy or assignment for the benefit of creditors
 - f** Other. Describe ►
- 2a** If box 1a or 1b is checked, enter the date of death ►
- 2b** If box 1c–1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ►

Section B. Nature of Liability and Tax Notices

- 3** Type of taxes (check all that apply): Income Gift Estate Generation-skipping transfer Employment
 Excise Other (describe) ►
- 4** Federal tax form number (check all that apply): **a** 706 series **b** 709 **c** 940 **d** 941, 943, 944
e 1040, 1040-A, or 1040-EZ **f** 1041 **g** 1120 **h** Other (list) ►
- 5** If your authority as a fiduciary does not cover all years or tax periods, check here ►
 and list the specific years or periods ►
- 6** If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box ►
 and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.


Complete only if the line 6 box is checked.

If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
4a		4b	
4c		4d	
4e		4f	
4g		4h:	
4h:		4h:	

Part II Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Address of court		Docket number of proceeding	
City or town, state, and ZIP code	Date	Time <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Place of other proceedings

Part III Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
	 Fiduciary's signature	Title, if applicable	Date



Provisions of the Internal Revenue Code

Sec. 7602. Examination of books and witnesses

(a) Authority to Summon, etc. - For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized -

- (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry.
- (2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and
- (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

(b) Purpose may include inquiry into offense. - The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

(c) Notice of contact of third parties. -

- (1) General Notice. - An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.
- (2) Notice of specific contacts. - The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.
- (3) Exceptions. - This subsection shall not apply-
 - (A) to any contact which the taxpayer has authorized,
 - (B) if the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person, or
 - (C) with respect to any pending criminal investigation.

(d) No administrative summons when there is Justice Department referral. -

- (1) Limitation of authority. - No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.
- (2) Justice Department referral in effect. - For purposes of this subsection-
 - (A) In general. - A Justice Department referral is in effect with respect to any person if-
 - (i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws or
 - (ii) any request is made under section 6103(h)(3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.
 - (B) Termination. - A Justice Department referral shall cease to be in effect with respect to a person when-
 - (i) the Attorney General notifies the Secretary, in writing, that -
 - (I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,
 - (II) he will not authorize a grand jury investigation of such person with respect to such an offense, or
 - (III) he will discontinue such a grand jury investigation.
 - (ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or
 - (iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in sub paragraph (A)(i).
- (3) Taxable years, etc., treated separately. - For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

(e) Limitation on examination on unreported income. - The Secretary shall not use financial status or economic reality examination techniques to determine the existence of unreported income of any taxpayer unless the Secretary has a reasonable indication that there is a likelihood of such unreported income.

Authority to examine books and witness is also provided under sec. 6420 (e)(2) - Gasoline used on farms: sec. 6421(g)(2) - Gasoline used for certain nonhighway purposes by local transit systems, or sold for certain exempt purposes; and sec. 6427(j)(2) - Fuels not used for taxable purposes.

* * * * *

Sec. 7603. Service of summons

(a) In general - A summons issued under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty

(b) Service by mail to third-party recordkeepers. -

- (1) In general. - A summons referred to in subsection (a) for the production of books, papers, records, or other data by a third-party recordkeeper may also be served by certified or registered mail to the last known address of such recordkeeper.
- (2) Third party record keeper. - For purposes of paragraph (1), the term *third-party recordkeeper* means -
 - (A) any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan or similar association under Federal or State law, any bank (as defined in section 581), or any credit union (within the meaning of section 501 (c)(14)(A));
 - (B) any consumer reporting agency (as defined under section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681 a(f));
 - (C) Any person extending credit through the use of credit cards or similar devices;
 - (D) any broker (as defined in section 3(a)(4) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(4));
 - (E) any attorney;
 - (F) any accountant;
 - (G) any barter exchange (as defined in section 6045(c)(3));
 - (H) any regulated investment company (as defined in section 851) and any agent of such regulated investment company when acting as an agent thereof;
 - (I) any enrolled agent; and
 - (J) any owner or developer of a computer software source code (as defined in section 7612(d)(2)). Subparagraph (J) shall apply only with respect to a summons requiring the production of the source code referred to in subparagraph (J) or the program and data described in section 7612(b)(1)(A)(ii) to which source code relates.

Sec. 7604. Enforcement of summons

(a) Jurisdiction of District Court. - If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement. - Whenever any person summoned under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner' for the district within which the person so summoned resides or is found for an attachment against him as for a contempt, it shall be the duty of the judge or commissioner' to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States Commissioner' shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

* * * * *

Sec. 7605. Time and place of examination

(a) Time and place. - The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421 (g)(2) or 6427(j)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

'Or United States magistrate, pursuant to P L. 90-578.

Sec. 7610. Fees and costs for witnesses

- (a) In general. - The secretary shall by regulations establish the rates and conditions under which payment may be made of -
 - (1) fees and mileage to persons who are summoned to appear before the Secretary, and
 - (2) reimbursement for such costs that are reasonably necessary which have been directly incurred in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by summons.
- (b) Exceptions. - No payment may be made under paragraph (2) of subsection (a) if -
 - (1) the person with respect to whose liability the summons is issued has a proprietary interest in the books, papers, records or other data required to be produced, or
 - (2) the person summoned is the person with respect to whose liability the summons is issued or an officer, employee, agent, accountant, or attorney of such person who, at the time the summons is served, is acting as such.

(c) Summons to which section applies. - This section applies with respect to any summons authorized under section 6420(e)(2), 6421 (g)(2), 6427(j)(2), or 7602.

Sec. 7210. Failure to obey summons

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda or other papers, as required under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), 7602, 7603, and 7604(b), neglects to appear or to produce such books, accounts, records memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.

Notice to Third Party Recipient of IRS Summons

As a third-party recipient of a summons, you may be entitled to receive payment for certain costs directly incurred which are reasonably necessary to search for, reproduce, or transport records in order to comply with a summons.

This payment is made only at the rates established by the Internal Revenue Service to certain persons served with a summons to produce records or information in which the taxpayer does not have an ownership interest. The taxpayer to whose liability the summons relates and the taxpayer's officer, employee, agent, accountant, or attorney are not entitled to this payment. No payment will be made for any costs which you have charged or billed to other persons.

The rate for search costs is \$8.50 an hour or fraction of an hour and is limited to the total amount of personnel time spent in locating and retrieving documents or information requested by the summons. Specific salaries of such persons may not be included in search costs. In addition, search costs do not include salaries, fees, or similar costs for analysis of material or for managerial or legal advice, expertise, research, or time spent for any of these activities. If itemized separately, search costs may include the actual costs of extracting information stored by computer in the format in which it is normally produced, based on computer time and necessary supplies; however, personnel time for computer search may be paid for only at the Internal Revenue Service rate specified above.

The rate for reproduction costs for making copies or duplicates of summoned documents, transcripts, and other similar material is 20 cents for each page. Photographs, films, and other material are reimbursed at cost.

The rate for transportation costs is the same as the actual cost necessary to transport personnel to locate and retrieve summoned records or information, or costs incurred solely by the need to transport the summoned material to the place of examination.

In addition to payment for search, reproduction, and transportation costs, persons who appear before an Internal Revenue Service officer in response to a summons may request payment for authorized witness fees and mileage fees. You may make this request by contacting the Internal Revenue Service officer or by claiming these costs separately on the itemized bill or invoice as explained below.

Instructions for requesting payment

After the summons is served, you should keep an accurate record of personnel search time, computer costs, number of reproductions made, and transportation costs. Upon satisfactory compliance, you may submit an itemized bill or invoice to the Internal Revenue Service officer before whom you were summoned to appear, either in person or by mail to the address furnished by the Internal Revenue Service officer. Please write on the itemized bill or invoice the name of the taxpayer to whose liability the summons relates.

If you wish, Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, may be used to request payment for search, reproduction, and transportation costs. Standard Form 1157, Claims for Witness Attendance Fees, Travel, and Miscellaneous Expenses, may be used to request payment for authorized witness fees and mileage fees. These forms are available from the Internal Revenue Service officer who issued the summons.

If you have any questions about the payment, please contact the Internal Revenue Service officer before whom you were summoned to appear.

Anyone submitting false claims for payment is subject to possible criminal prosecution.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev.12-2001)
Catalog Number 21405J

Sec. 7609. Special procedures for third-party summons

(a) Notice-

(1) In general. - If any summons to which this section applies requires the giving of testimony on or relating to, the production of any portion of records made or kept on or relating to, or the production of any computer software source code (as defined in 7612(d)(2)) with respect to, any person (other than the person summoned) who is identified in the summons, then notice of the summons shall be given to any person so identified within 3 days of the day on which such service is made, but no later than the 23rd day before the day fixed in the summons as the day upon which such records are to be examined. Such notice shall be accompanied by a copy of the summons which has been served and shall contain an explanation of the right under subsection (b)(2) to bring a proceeding to quash the summons.

(2) Sufficiency of notice. - Such notice shall be sufficient if, on or before such third day, such notice is served in the manner provided in section 7603 (relating to service of summons) upon the person entitled to notice, or is mailed by certified or registered mail to the last known address of such person, or, in the absence of a last known address, is left with the person summoned. If such notice is mailed, it shall be sufficient if mailed to the last known address of the person entitled to notice or, in the case of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, to the last known address of the fiduciary of such person, even if such person or fiduciary is then deceased, under a legal disability, or no longer in existence.

(3) Nature of summons. - Any summons to which this subsection applies (and any summons in aid of collection described in subsection (c)(2)(D)) shall identify the taxpayer to whom the summons relates or the other person to whom the records pertain and shall provide such other information as will enable the person summoned to locate the records required under the summons.

(b) Right to intervene; right to proceeding to quash. -

(1) Intervention. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to intervene in any proceeding with respect to the enforcement of such summons under section 7604.

(2) Proceeding to quash. -

(A) In general. - Notwithstanding any other law or rule of law, any person who is entitled to notice of a summons under subsection (a) shall have the right to begin a proceeding to quash such summons not later than the 20th day after the day such notice is given in the manner provided in subsection (a)(2). In any such proceeding, the Secretary may seek to compel compliance with the summons.

(B) Requirement of notice to person summoned and to Secretary. - If any person begins a proceeding under subparagraph (A) with respect to any summons, not later than the close of the 20-day period referred to in subparagraph (A) such person shall mail by registered or certified mail a copy of the petition to the person summoned and to such office as the Secretary may direct in the notice referred to in subsection (a)(1).

(C) Intervention, etc. - Notwithstanding any other law or rule of law, the person summoned shall have the right to intervene in any proceeding under subparagraph (A). Such person shall be bound by the decision in such proceeding (whether or not the person intervenes in such proceeding).

(c) Summons to which section applies. -

(1) In general. - Except as provided in paragraph (2), this section shall apply to any summons issued under paragraph (2) of section 7602(a) or under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7612.

(2) Exceptions. - This section shall not apply to any summons

(A) served on the person with respect to whose liability the summons is issued, or any officer or employee of such person;

(B) issued to determine whether or not records of the business transaction or affairs of an identified person have been made or kept;

(C) issued solely to determine the identify of any person having a numbered account (or similar arrangement) with a bank or other institution described in section 7603(b)(2)(A);

(D) issued in aid of the collection of-

(i) an assessment made or a judgment rendered against the person with respect to whose liability the summons is issued, or

(ii) the liability at law or in equity of any transferee or fiduciary of any person referred to in clause (i).

(E) - (i) issued by a criminal investigator of the Internal Revenue Service in connection with the investigation of an offense connected with the administration or enforcement of the internal revenue laws, and

(ii) served on a person who is not a third-party recordkeeper (as defined in section 7603(b)), or

(F) described in subsection (f) or (g).

(3) Records. - For purposes of this section, the term records includes books, papers, and other data.

(d) Restriction on examination of records. - No examination of any records required to be produced under a summons as to which notice is required under subsection (a) may be made -

- (1) before the close of the 23rd day after the day notice with respect to the summons is given in the manner provided in subsection (a)(2), or
- (2) where a proceeding under subsection (b)(2)(A) was begun within the 20-day period referred to in such subsection and the requirements of subsection (b)(2)(B) have been met, except in accordance with an order of the court having jurisdiction of such proceeding or with the consent of the person beginning the proceeding to quash.

(e) Suspension of Statute of Limitations. -

(1) Subsection (b) action. - If any person takes any action as provided in subsection (b) and such person is the person with respect to whose liability the summons is issued (or is the agent, nominee, or other person acting under the direction or control of such person), then the running of any period of limitations under section 6501 (relating to the assessment and collection of tax) or under section 6531 (relating to criminal prosecutions) with respect to such person shall be suspended for the period during which a proceeding, and appeals therein, with respect to the enforcement of such summons is pending.

(2) Suspension after 6 months of service of summons. - In the absence of the resolution of the summoned party's response to the summons, the running of any period of limitations under section 6501 or under section 6531 with respect to any person with respect to whose liability the summons is issued (other than a person taking action as provided in subsection (b)) shall be suspended for the period-

- (A) beginning on the date which is 6 months after the service of such summons, and
- (B) ending with the final resolution of such response.

(f) Additional requirements in the case of a John Doe summons. -

Any summons described in subsection (c)(1) which does not identify the person with respect to whose liability the summons is issued may be served only after a court proceeding in which the Secretary establishes that -

- (1) the summons relates to the investigation of a particular person or ascertainable group or class of persons,
- (2) there is a reasonable basis for believing that such person or group or class of persons may fail or may have failed to comply with any provision of any internal revenue law, and
- (3) the information sought to be obtained from the examination of the records or testimony (and the identity of the person or persons with respect to whose liability the summons is issued) is not readily available from other sources.

(g) Special exception for certain summonses. -

A summons is described in this subsection if, upon petition by the Secretary, the court determines, on the basis of the facts and circumstances alleged, that there is reasonable cause to believe the giving of notice may lead to attempts to conceal, destroy, or alter records relevant to the examination, to prevent the communication of information from other persons through intimidation, bribery, or collusion, or to flee to avoid prosecution, testifying, or production of records.

(h) Jurisdiction of district court; etc. -

(1) Jurisdiction. - The United States district court for the district within which the person to be summoned resides or is found shall have jurisdiction to hear and determine any proceedings brought under subsection (b)(2), (f), or (g). An order denying the petition shall be deemed a final order which may be appealed.

(2) Special rule for proceedings under subsections (f) and (g). - The determinations required to be made under subsections (f) and (g) shall be made ex parte and shall be made solely on the petition and supporting affidavits.

(i) Duty of summoned party. -

(1) Recordkeeper must assemble records and be prepared to produce records. - On receipt of a summons to which this section applies for the production of records, the summoned party shall proceed to assemble the records requested, or such portion thereof as the Secretary may prescribe, and shall be prepared to produce the records pursuant to the summons on the day on which the records are to be examined.

(2) Secretary may give summoned party certificate. - The Secretary may issue a certificate to the summoned party that the period prescribed for beginning a proceeding to quash a summons has expired and that no such proceeding began within such period, or that the taxpayer consents to the examination.

(3) Protection for summoned party who discloses. - Any summoned party, or agent or employee thereof, making a disclosure of records of testimony pursuant to this section in good faith reliance on the certificate of the Secretary or an order of a court requiring production of records or the giving of such testimony shall not be liable to any customer or other person for such disclosure.

(4) Notice of suspension of statute of limitations in the case of a John Doe summons. - In the case of a summons described in subsection (f) with respect to which any period of limitations has been suspended under subsection (e)(2), the summoned party shall provide notice of such suspension to any person described in subsection (f).

(j) Use of summons not required. -

Nothing in this section shall be construed to limit the Secretary's ability to obtain information, other than by summons, through formal or informal procedures authorized by sections 7601 and 7602.



Department of the Treasury Internal Revenue Service

Notice 609

(Rev. October 2013)

Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information about yourself, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Sections 7601–7613 authorize us to examine books and records and ask questions to obtain information we need. Section 6109 and its regulations say that you must provide your identification number on what you file. Paid tax return preparers and electronic return originators are also required to provide their identifying numbers.

We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. We may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this

information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, the law says that you may be subject to penalties and interest, and in certain cases, criminal prosecution. If you do not provide required information, or provide false or fraudulent information, the law says that we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your return. This could make your tax higher or delay any refund. You may also be subject to additional interest, penalties, or criminal prosecution.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please visit our website at [IRS.gov](https://www.irs.gov), or call or visit any Internal Revenue Service office.

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #1**
 Lien Unit Phone: (800) 913-6050
 Serial Number: **456792122**

For Optional Use by Recording Office

 62220/03641

 FILED
 08/09/2022 09:11 AM
 Westchester County Clerk
 Control Number - 622203641

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **ANTHONY FUTIA JR**

Residence **34 CUSTIS AVE
 WHITE PLAINS, NY 10603**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2014	XXX-XX-3910	09/30/2019	10/30/2029	44790.00
1040	12/31/2017	XXX-XX-3910	04/26/2021	05/26/2031	39603.36

STATE OF NEW YORK, COUNTY OF WESTCHESTER SS.
 I, TIMOTHY C. IDONI, COUNTY CLERK AND CLERK OF THE SUPREME AND COUNTY COURTS, WESTCHESTER COUNTY DO HEREBY CERTIFY THAT I HAVE COMPARED THIS COPY WITH THE ORIGINAL THEREOF FILED IN MY OFFICE ON 8/9/22 AND THAT THE SAME IS A CORRECT TRANSCRIPT THEREFROM, AND OF THE WHOLE OF SUCH ORIGINAL.
 IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY OFFICIAL SEAL
 12/8/22 *Timothy C. Idoni*
 COUNTY CLERK AND CLERK OF THE SUPREME AND COUNTY COURTS, WESTCHESTER COUNTY.
 FEE PAID

Place of Filing **County Clerk
 Westchester County
 White Plains, NY 10601** Total \$ **84393.36**

This notice was prepared and signed at MANHATTAN, NY, on this, the 29th day of July, 2022.

Signature *Elvin Dean Conway* Title **ACTING MANAGER** 21-01-2905
 for **RAYMOND ROBERTS** (845) 440-2454



November 17, 2022

Anthony J Futia Jr
528 Bates Hollow Rd
Preston Hollow, NY 12469

RE: IRS Tax Levy

Dear Depositor,

Enclosed please find a copy of a levy that we have received from the IRS back in July 25, 2022. A letter was sent to you informing you of the situation. We have received another notice from the IRS demanding payment for taxes owed.

On this date we have sent to them a check in the amount of \$2,524.17, balance in the account ending 8095.

Any question concerning this matter should be directed to the IRS and the phone number listed on the notice. The bank is only acting on what it is being directed from the IRS.

Sincerely,

A handwritten signature in cursive script that reads "Beth Playford".

Beth Playford
Operations Department

Enc.

PLEASE DETACH BEFORE DÉPOSITING AND RETAIN FOR YOUR RECORDS

OFFICIAL CHECK

No. 5086145

Date: 11/17/2022

PAY TO THE ORDER OF United States Treasury

Amount \$ 2,524.17

Two Thousand Five Hundred Twenty-Four and 17/100*****

DOLLARS

Levy Proceeds-107-26-3910

Memo

ISSUED BY: The Bank of Greene County
P.O. BOX 470, CATSKILL, NY 12414

NON-NEGOTIABLE

Authorized Signature

CUSTOMER COPY

Notice of Levy

Date **07/20/2022**

Reply to **Internal Revenue Service**
RAYMOND ROBERTS
300 COMMERCE DRIVE
NEW WINDSOR, NY 12553-6928

Telephone number of IRS office
(845)440-2454

Name and address of taxpayer
ANTHONY FUTIA JR
34 CUSTIS AVE
WHITE PLAINS, NY 10603

Original Levy

To **THE BANK OF GREENE COUNTY**
ATTN GARNISHMENTS
PO BOX 470
CATSKILL, NY 12414

Identifying number(s) **107-26-3910**

FUTI

Special instructions for certain property levied

This isn't a bill for taxes you owe. This is a notice of levy we are using to collect money owed by the taxpayer named above.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2014	\$44,790.00	\$2,267.95	\$47,057.95
1040	12/31/2017	\$39,603.36	\$3,431.12	\$43,034.48
Total Amount Due				\$90,092.43

We figured the interest and late payment penalty to **08/24/2022**

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment. This levy does not attach to funds in IRAs, Self-Employed Individuals' Retirement Plans, or any other retirement plans in your possession or control.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying number(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us

To respond to this levy —

1. Make your check or money order payable to **United States Treasury**.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative
RAYMOND ROBERTS

Title
REVENUE OFFICER



July 25, 2022

Anthony Futia Jr
528 Bates Hollow Rd
Preston Hollow NY 12469

RE: Notice of Levy - IRS

Dear Depositor,

On 7/25/2022 we received a Notice of Levy from Department of the Treasury – Internal Revenue Service to hold any funds. We are holding \$2,759.44 from your accounts 5202318095.

If you have any questions, please contact us at (518) 943-2600.

Sincerely,
Connie Vetter
Operations Department

Final Demand for Payment

To
 THE BANK OF GREENE COUNTY
 ATTN GARNISHMENTS
 PO BOX 470
 CATSKILL, NY 12414

Date
 11/07/2022

On July 20, 2022, a notice of levy was served on THE BANK OF GREENE COUNTY at CATSKILL, NY. The notice of levy attached property, rights to property, money, credits, and bank deposits then in your possession, to the credit of, belonging to, or owned by ANTHONY FUTIA JR of WHITE PLAINS, NY. Identifying Number(s) 107-26-3910. When the notice was served, that person owed and still owes the United States \$90,092.43. Demand was made on you for the amount shown in the notice of levy, or for any smaller amount you owed the taxpayer, but we have not received your payment. Consequently, additional interest and penalty charges have accrued in the total amount of \$-10,841.11

Please see section 6332 of the Internal Revenue Code on the back of this form.


Demand is again made for \$79,251.32, the amount shown in the notice of levy plus the additional accruals, or for any smaller amount you owed the taxpayer when the notice of levy was served. Send us payment as explained in the instructions received on the levy within 5 days of getting this demand. If you don't pay within 5 days, we will consider you to have refused our demand and we may then enforce Code Section 6332.

If someone other than the taxpayer has a claim against this property, please complete the back of this form.

Signature RAYMOND ROBERTS		Address (City and State) 300 COMMERCE DRIVE NEW WINDSOR, NY 12553-6928
Title REVENUE OFFICER	Telephone Number (845)440-2454	

Certification of Service

I certify that this Final Demand was served by handing a copy to:

Name CERTIFIED MAIL # 7021 1970 0000 9955 4308	Title —	
Place PO BOX 470, CATSKILL, NY 12414	Date 11/7/22	Time 12:00 pm
Signature of revenue officer 	Date 11/7/22	

Sec. 6332. Surrender of Property Subject to Levy

(a) Requirement. - Except as otherwise provided in this section, any person in possession of *(or obligated with respect to)* property or rights to property subject to levy upon which a levy has been made shall, upon demand of the Secretary, surrender such property or rights *(or discharge such obligation)* to the Secretary, except such part of the property or rights as is, at the time of such demand, subject to an attachment or execution under any judicial process.

(b) Special Rule For Life Insurance and Endowment Contracts. -
[Omitted.]

(c) Special Rule For Banks. - Any bank *(as defined in section 408(n))* shall surrender *(subject to an attachment or execution under judicial process)* any deposits *(including interest thereon)* in such bank only after 21 days after service of levy.

(d) Enforcement of Levy. -

(1) **Extent of Personal Liability.** - ~~Any person fails or refuses to surrender~~ any property or rights to property, subject to levy, upon demand by the Secretary, shall be liable in his own person and estate to the United States in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, together with costs and interest on such sum at the underpayment rate established under section 6621 from the date of such levy *(or in the case of a levy described in section 6631 (d)(3), from the date such person would otherwise have been obligated to pay over such amounts to the taxpayer)*. Any amount *(other than costs)* recovered under this paragraph shall be credited against the tax liability for the collection of which such levy was made.

(2) **Penalty for Violation.** - In addition to the personal liability imposed by paragraph (1), if any person required to surrender property or rights to property fails or refuses to surrender such property or rights to property without reasonable cause, such person shall be liable for a penalty equal to 50 percent of the amount recoverable under paragraph (1). No part of such penalty shall be credited against the tax liability for the collection of which such levy was made.

(e) Effect of Honoring Levy. - Any person in possession of *(or obligated with respect to)* property or rights to property subject to levy upon which a levy has been made who, upon demand by the Secretary, surrenders such property or rights to property *(or discharges such obligation)* to the Secretary *(or who pays a liability under subsection (d)(1))* shall be discharged from any obligation or liability to the delinquent taxpayer and any other person with respect to such property or rights to property arising from such surrender or payment.

(f) Person Defined. - The term "person," as used in subsection (a), includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to surrender the property or rights to the property, or to discharge the obligation.

Other Claims


If someone other than the taxpayer has asserted a claim(s) to the property, rights to property, money, credits, and bank deposits in your possession, please furnish the following information:

<u>Name, address and telephone number of the claimant</u>	<u>Amount claimed</u>	<u>Date of claim</u>	<u>Type of claim</u>
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RCO Centralized Mail
Mail Code: LA4-7200
700 Kansas Lane
Monroe, LA 71203-4774

Questions?

 1-866-578-7022
We accept operator relay calls

00716 COL 802 040 32122 NNNNNNNNNNNN CL2
ANTHONY FUTIA
34 CUSTIS AVE
N WHITE PLAINS NY 10603-1703

November 17, 2022

Important: The enclosed levy required us to place a hold on your Chase account(s), which may include safe deposit box(es)

Dear ANTHONY FUTIA:

We recently received the enclosed levy, which enforces a financial obligation you owe to a government agency. As a result, we are required to immediately place a hold on your Chase account(s). This means that you aren't able to withdraw any amount that reduces the balance below the amount of the hold until the hold is released.

Date We Placed Hold	Account Number (Last Four Digits)	Amount of Hold*
11/16/2022	2213	\$6064.74

*The hold amount may be greater or less than the balance in your Chase accounts.

We know this situation is difficult because you can't access these funds in your account. Although we're not permitted to give you legal advice, we are providing some information in this letter to explain how your account is affected and to help you understand your options.

Here's how this affects your account

The following may apply based on your account type.

The amount that has a hold on it stays in your account, but you cannot use it for withdrawals, payments or any other reason.

Additionally, please note the following:

- If withdrawals are returned because your account doesn't have available funds, we may charge you Overdraft or Insufficient Funds Fee(s).
- We may have disconnected your Overdraft Protection service.
- We may charge you a Legal Processing Fee of \$0.00.

Understanding your options

It is your responsibility to consult with an attorney and/or to initiate, or participate in, legal proceedings related to the levy if you do not believe that the levy is valid, otherwise dispute any issue related to the levy, and/or seek to claim any additional exemption of funds related to the levy not otherwise applied by us. Additionally, you may have options available to access some funds or to have the hold on your account released.

Getting your money back

You may be able to reduce the amount of the hold. Federal and state laws protect certain money from being used to pay a levy, including:

- Social Security
- Supplemental Security Income (SSI)
- Veterans benefits

Protected money may also include:

- Funds from public assistance (welfare)
- Alimony or child support
- Unemployment benefits
- Disability benefits
- Public or private pensions
- Workers' compensation benefits

If you think your funds may be protected, contact the judgment creditor's attorney. These protections generally don't apply to business accounts. For information about other exemptions available to you and how to obtain them, you may wish to consult an attorney.

Releasing the hold on your account(s)

We can only release the hold on your account if we receive a written release of the levy signed by the issuer. In most situations, you're the only one who can ask the issuer of the levy to release your funds.

If you have questions or would like to request a written release of your funds, please call the issuer of the levy at 1-845-440-2454. If they agree to send us a written release, they can mail it to us at the address listed on the first page of this letter.

Otherwise, we're required by law to hold the funds in your account(s) until:

- We send the funds to the issuer according to its terms; or
- The hold expiration date, if applicable. If there's a hold expiration date, you'll see it on the enclosed levy. We recommend you review the levy carefully.

Getting legal advice

If you need legal advice, you should consult an attorney. If you're unable to afford a private attorney, you can visit the Legal Services Corporation's website at lsc.gov to find out where to go in your area for help.

We're here to help

If you have questions, please call us at 1-866-578-7022. We're here to help you Monday through Friday from 8 a.m. to 9 p.m. and Saturday from 8 a.m. to 7 p.m. Eastern Time.

Sincerely,

Court Orders and Levies Department

Enclosure

CL2

Notice of Levy

Date **11/07/2022**
 Reply to **Internal Revenue Service**
RAYMOND ROBERTS
300 COMMERCE DRIVE
NEW WINDSOR, NY 12553-6928

To **JP MORGAN CHASE BANK NA**
COURT ORDER LEVY DEPT
RCO CENTRALIZED MAIL
MC LA 4-7200
700 KANSAS LN
MONROE, LA 71203

Telephone number of IRS office
(845)440-2454

Name and address of taxpayer
ANTHONY FUTIA JR
34 CUSTIS AVE
WHITE PLAINS, NY 10603

Identifying number(s) **107-26-3910**

FUTI

Special instructions for certain property levied

This isn't a bill for taxes you owe. This is a notice of levy we are using to collect money owed by the taxpayer named above.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2014	\$32,919.28	\$2,903.98	\$35,823.26
1040	12/31/2017	\$39,603.36	\$4,144.47	\$43,747.83
Total Amount Due				\$79,571.09

NOV 15 '22 PM 3:24
RCO-E144560 0218

We figured the interest and late payment penalty to 12/12/2022

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code **must be held for 21 calendar days** from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment. This levy does not attach to funds in IRAs, Self-Employed Individuals' Retirement Plans, or any other retirement plans in your possession or control.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying number(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to **United States Treasury**.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub.).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

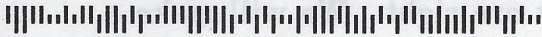
If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative
RAYMOND ROBERTS

Title
REVENUE OFFICER

Social Security Administration
Retirement, Survivors and Disability Insurance
Important Information

Northeastern Program Service Center
1 Jamaica Center Plaza
Jamaica, New York 11432-3898
Date: August 9, 2022
BNC#: 22T2820B58726-A



0003557 00004083 1 AB 0.491 0802M1T2R1PN T17 P4



ANTHONY J FUTIA JR
34 CUSTIS AVE
WHITE PLAINS NY 10603-1703

We are writing to you about your Social Security benefits.

What You Should Know

We are changing the date we make your monthly payments. Your new payment date will be the third of the month. We will also change the payment date of everyone on this record to the third of the month.

We must make payment on the third of the month when anyone on this record:

- receives railroad retirement or Supplemental Security Income (SSI) payments,
- has income or resources used to decide if someone else is eligible for SSI,
- moves outside the U.S.,
- has Medicare premiums paid by the State,
- has payments garnished, or
- is entitled on more than one record.

What We Will Pay And When

We pay Social Security benefits for a given month in the next month. For example, Social Security benefits for March are paid in April.

- You will receive \$1,079.20 for August 2022 around September 2, 2022.

We withheld \$1,534.80 from this payment to pay your debt to the IRS.

- After that you will receive \$1,079.20 on or about the third of each month.

We will withhold \$1,534.80 from your payment each month to pay your debt to the IRS.



If You Disagree With The Decision

If you do not agree with this decision, you have the right to appeal. We will review your case and look at any new facts you have. A person who did not make the first decision will decide your case. We will review the parts of the decision that you think are wrong and correct any mistakes. We may also review the parts of our decision that you think are right. We will make a decision that may or may not be in your favor.

- You have 60 days to ask for an appeal in writing.
- The 60 days start the day after you receive this letter. We assume you got this letter 5 days after the date on it unless you show us that you did not get it within the 5-day period.
- You must have a good reason if you wait more than 60 days to ask for an appeal.
- You can file an appeal with any Social Security office. You must ask for an appeal in writing. Please use our "Request for Reconsideration" form, SSA-561. You may go to our website at www.socialsecurity.gov/online/ to find the form SSA-561. You can also contact us by phone, mail, or come into an office to request the form. If you need help to fill out the form, we can help you by phone or in person.

Suspect Social Security Fraud?

Please visit <http://oig.ssa.gov/r> or call the Inspector General's Fraud Hotline at 1-800-269-0271 (TTY 1-866-501-2101).

If You Have Questions

We invite you to visit our website at www.socialsecurity.gov on the Internet to find general information about Social Security. If you have any specific questions, you may call us toll-free at 1-800-772-1213, or call your local Social Security office at 1-866-331-8134. We can answer most questions over the phone. If you are deaf or hard of hearing, you may call our TTY number, 1-800-325-0778. You can also write or visit any Social Security office. The office that serves your area is located at:

SOCIAL SECURITY
SUITE 4A
297 KNOLLWOOD RD
WHITE PLAINS, NY 10607

If you do call or visit an office, please have this letter with you. It will help us answer your questions. Also, if you plan to visit an office, you may call ahead to make an appointment. This will help us serve you more quickly when you arrive at the office.

Social Security Administration

02022E219001739

0003557





SOCIAL SECURITY

TEH2
223012BS

April 4, 2022

Anthony J. Futia, Jr.
34 Custis Avenue
North White Plains, NY 10603

Dear Anthony J. Futia, Jr.:

This letter is in response to your March 18, 2022 inquiry to Acting Commissioner Kijakazi concerning a Tax Levy. On behalf of the Acting Commissioner, we are responding to your request.

The Department of the Treasury provides individuals notices explaining if that agency imposes a Tax levy. Social Security benefits can be used to collect overdue Federal tax debts using one of two methods. Benefits can be levied with a Notice of Levy to collect overdue Federal taxes under Section 6334(c) of the Internal Revenue Code. Social Security benefits can also be levied under Section 1024 of the Taxpayer Relief Act of 1997 (Public Law 105-34) through the Federal payment Levy Program to collect overdue Federal taxes by levying monthly Social Security benefits until the debt is paid.

Treasury identifies Social Security beneficiaries who owe delinquent debts to other agencies, determines that an offset is appropriate under its regulations, notifies beneficiaries about the offset, calculates the amount of the reduction, and offsets the Social Security benefits.

We have no control over this reduction of Social Security benefits; it is a Treasury action conducted according to Treasury's regulations. Therefore, no administrative appeal is available under the Social Security Act. Likewise, we cannot become involved in settling matters pertaining to Federal income taxes. We suggest that you contact the people at the Internal Revenue Service telephone using the telephone number provided in the Tax Levy notice if you have further questions.

We invite you to visit our website at www.socialsecurity.gov/myaccount to learn what you can do online when you create a secure and easy-to-use *my* Social Security account. You can also get answers to frequently asked questions at www.socialsecurity.gov/faqs.

If you have any other Social Security-related questions or have problems creating a *my* Social Security account, we suggest that you call our National 800 Number, **1-800-772-1213 (1-800-325-0778)**, if you are deaf or hard-of-hearing). Our representatives will be glad to help you.

Social Security Administration

Anthony J. Futia, Jr.
34 Custis Avenue
North White Plains, NY 10603
914-906-7138

March 18, 2022

Dr. Kilolo Kijakazi
Commissioner
Social Security Administration
1100 West High Rise
6401 Security Blvd.
Baltimore, MD 21235

Dear Commissioner Kijakazi:

I am writing to request your assistance.

I am in receipt of a letter from the IRS dated February 14, 2022 (PO Box 8208, Philadelphia, PA 19101 -8208) which states that they intend to seize/(levy) up to 15% of my Social Security benefits.

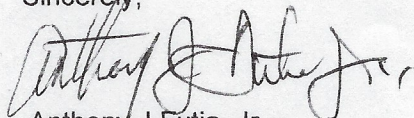
I phoned the number provided for questions, 800-829-3903, and was connected to a Mr. Crosby, who proceeded to refuse to answer any of my questions. I asked to be transferred to someone to speak with and was told that was not possible. Instead, he instructed me to communicate via mail to IRS ACSS Correspondence Stop 76101, PO Box 24017, Fresno, CA 93779.

I have always responded to letters I received from the IRS. The IRS always tells me they need more time to respond to my correspondence, but they have never answered any of my questions. This has been a continuing problem over a period of many years. As a matter of fact, the IRS in Holtsville, New York has mailed back to me evidence I provided to them in plain envelopes that were addressed by hand, rather than in official IRS logoed envelopes. I have repeatedly re-sent the information, requesting that they stop removing evidence from my file. In addition, Christine C. Lazatin, Independent Office of Appeals, 110 City Parkway, Suite 350, MS 8000, Las Vegas, NV 8910 refused my request for a personal on-site interview to be recorded with a witness Present. Also, mail I sent to her office properly addressed was returned undeliverable. I called and asked why my mail was coming back undeliverable and her explanation was that my case has been closed.

I am requesting that, before your department allows the IRS to seize/(levy) my Social Security income you provide a court order specifying the charges.

Thank you for your consideration, and I look forward to hearing from you.

Sincerely,



Anthony J Futia, Jr.
107-26-3910

cc: Social Security Office, White Plains, NY

Attachments:

- IRS Notice CP91, February 14, 2022
- March 16, 2022 Letter of Complaint to Elected Officials
- IRS publication 1, "Your Rights as a Taxpayer"
- Anthony Futia, Jr. Affidavit, May 29, 2019

MEMORANDUM OF LAW CONCERNING AMENDMENT XVI

*The Sixteenth Amendment to the Constitution of the United States
was never ratified by a majority of the sovereign States.*

In the table below, the line "Additional" are the number of states for which that defect is in addition to previously indicated defects, and "Accumulated" is a running total of states with defects, from Defect 01 through 10.

Since 36 states were required to ratify, the failure of 13 to ratify would be fatal to the amendment, and this occurs within the first three defects, arguably the most serious. **Even if we were to ignore defects of spelling, capitalization, and punctuation, we would still have only two states which successfully ratified.**

Note that in the table below we are counting Ohio as a state, even though it was not admitted into the Union until 1953 (retroactively, which is ex post facto, and unconstitutional). We are not counting the failure to designate the Income Tax Amendment as the "XVI" amendment, since there was arguably a 13th Amendment that was ratified but which is not published in official copies of the Constitution with Amendments, and the number is not necessarily part of the amendment (It wasn't part of the first 10.).

The authority usually cited for the criticality of ratification without errors of spelling, capitalization, or punctuation, is from DOCUMENT NO. 97-120, of the 97TH CONGRESS, 1st Session, entitled How Our Laws Are Made, written by Edward F. Willett, Jr. Esq., Law Revision Counsel of the United States House of Representatives, in which the comparable exactitude in which bills must be concurred under federal legislative rules is detailed:

Each amendment must be inserted in precisely the proper place in the bill with the spelling and punctuation exactly the same as it was adopted by the House. Obviously, it is extremely important that the Senate receive a copy of the bill in the precise form in which it passed the House. The preparation of such a copy is the function of the enrolling clerk. (at 34)

When the bill has been agreed to in identical form by both bodies (either without amendment by the Senate, or by House concurrence in the Senate amendments, or by agreement in both bodies to the conference report) a copy of the bill is enrolled for presentation to the President.

The preparation of the enrolled bill is a painstaking and important task since it must reflect precisely the effect of all amendments, either by deletion, substitution, or addition, agreed to by both bodies. The enrolling clerk... must prepare meticulously the final form of the bill, as it was agreed to by both Houses, for presentation to the President... each (amendment) must be set out in the enrollment exactly as agreed to, and all punctuation must be in accord with the action taken. (At 45)

It should be noted that in his report on ratifications of the Income Tax Amendment to then Secretary of State Philander Knox, the Solicitor of the Department of State, recognized many of the defects of wording, spelling, capitalization, and punctuation, although he seemed ignorant of the constitutional and procedural defects at the state level. He also pointed out similar defects in the ratifications of the 14th and 15th Amendments. Therefore, Knox had plenty of clues to the problems in the ratifications, sufficient to justify that he inquire into the matter further and demand corrective action by the states. **Because he failed to do so means that we now have adopted and enforced legislation for more than 80 years that is plainly unconstitutional, requiring not only that it be repealed, but that all the funds collected be refunded.**

The states could, of course, re-ratify the Income Tax Amendment, but they could not do so retroactively. That would allow re-enactment of the Internal Revenue Code, and re-issuance of all the supporting regulations, but none of them could apply to the period prior to proper ratification of the amendment and due notices of the regulations.

Readers are invited to independently confirm or refute these results and to similarly investigate the ratifications of other constitutional amendments, both at the federal and state levels, and to issue similar reports on what they find.

Reference: Bill Benson, *The Law That Never Was: The fraud of the 16th Amendment and personal Income Tax.*

State	01	02	03	04	05	06	07	08	09	10
Alabama							1		1	1
Arizona					1	1	1			1
Arkansas					1	1	1		1	1
California					1	1	1		1	1
Colorado					1	1	1			1
Connecticut	1									
Delaware			1							
Florida	1									
Georgia					1	1	1		1	1
Idaho				1	1	1	1		1	1
Illinois					1		1		1	
Indiana						1	1		1	
Iowa				1		1			1	
Kansas					1				1	
Kentucky		1		1	1	1	1		1	1
Louisiana					1	1	1			1
Maine									1	1
Maryland					1	1				1
Massachusetts					1	1			1	1
Michigan			1		1		1		1	1
Minnesota				1		1				
Mississippi					1	1	1	1	1	1
Missouri				1	1	1	1		1	
Montana					1	1			1	1
Nebraska						1			1	
Nevada			1						1	1
New Hampshire			1							
New Jersey					1	1			1	
New Mexico					1	1				
New York						1			1	1
North Carolina									1	1
North Dakota					1		1			
Ohio						1			1	
Oklahoma						1	1		1	
Oregon	1								1	
Pennsylvania	1									
Rhode Island	1									
South Carolina						1	1		1	1
South Dakota			1			1	1		1	1
Tennessee		1	1		1	1	1			
Texas			1		1	1	1		1	1
Utah	1									
Vermont			1		1	1			1	1
Virginia	1									
Washington				1	1		1		1	1
West Virginia					1	1				1
Wisconsin							1		1	1
Wyoming		1	1		1	1			1	1
Total	7	3	9	6	25	29	22	1	31	27
Additional	7	3	7	5	16	6	2	0	2	0
Accumulated	7	10	17	22	38	44	46	46	48	48

This is the Amendment that allegedly entitled the Federal Agent (government) in the federal territory of Washington, D.C. and their private collection company, the IRS, to collect "income tax" as falsely declared to be ratified in February 1913.

After an exhaustive year long search of legislative records in 48 sovereign states (Alaska & Hawaii were not admitted into the Union until after 1913), Bill Benson wrote his fact findings in The Law That Never Was, Vols. 1 & 2. He was able to unequivocally prove that the 16th Amendment was never Constitutionally, properly, or legally ratified. **The only record of the 16th Amendment having been confirmed was a proclamation made by the Secretary of State Philander Knox on February 25, 1913, wherein he simply declared it to be "in effect", but never stating it was lawfully ratified.**

Even if the 16th Amendment were properly ratified, according to Article 1, Section 9 of the Constitution, it has always been unconstitutional for the U.S. Federal Government to directly tax We the People in their property, wages, salaries, or earnings. **The judges of the U.S. Supreme Court rejected any claims that the 16th Amendment changed the constitutional limits on direct taxes in Brushaber v. Union Pacific R.R. Co., 240 U.S. 1, when they ruled that it "created no new power of taxation" and that it "did not change the constitutional limitations which forbid any direct taxation of individuals".**

Alleged defects in the ratification of the Income Tax Amendment

According to the investigations of Bill Benson and others, the following defects were found in the ratification of the Income Tax Amendment by the 48 states then existing, three-fourths or 36 of which were needed to ratify it:

- 01 – Not ratified by state legislature, and so reported
- 02 – Not ratified by state legislature, but reported as ratified
- 03 – Missing or incomplete evidence of ratification, but reported as ratified
- 04 – Failure of Governor or other official to sign, although required by State Constitution
- 05 – Other violation of State Constitution in ratification process
- 06 – Other procedural irregularity making ratification doubtful
- 07 – Approval, but with change in wording, accepted as ratification of original version
- 08 – Approval, but with change in spelling, accepted as ratification of original version
- 09 – Approval, but with change in capitalization, accepted as ratification of original version
- 10 – Approval, but with change in punctuation, accepted as ratification of original version.

See attached 2-vol-book "The Law That Never Was," for all documents.