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**31 Questions and Answers about
the Internal Revenue Service**

Revision 3.3

certified by

Paul Andrew Mitchell, B.A., M.S.
Citizen of California, Federal Witness,
Private Attorney General, Author and
Webmaster of the Supreme Law Library

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- 23 1. Is the Internal Revenue Service ("IRS") an organization within
24 the U.S. Department of the Treasury?
25

26 Answer: No. The IRS is not an organization within the United
27 States Department of the Treasury. The U.S. Department of the
28 Treasury was organized by statutes now codified in Title 31 of
29 the United States Code, abbreviated "31 U.S.C." The only mention
30 of the IRS *anywhere* in 31 U.S.C. §§ 301-310 is an authorization
31 for the President to appoint an Assistant General Counsel in the
32 U.S. Department of the Treasury to be the Chief Counsel for the
33 IRS. See 31 U.S.C. 301(f)(2).
34

35 At footnote 23 in the case of Chrysler Corp. v. Brown, 441 U.S.
36 281 (1979), the U.S. Supreme Court admitted that no organic Act
37 for the IRS could be found, after they searched for such an Act
38 all the way back to the Civil War, which ended in the year 1865
39 A.D. The Guarantee Clause in the U.S. Constitution guarantees
40 the Rule of Law to all Americans (we are to be governed by Law
41 and not by arbitrary bureaucrats). See Article IV, Section 4.
42 Since there was no organic Act creating it, IRS is not a lawful
43 organization.
44

- 45
46 2. If *not* an organization within the U.S. Department of the
47 Treasury, then what exactly is the IRS?
48

49 Answer: The IRS appears to be a collection agency working for
50 foreign banks and operating out of Puerto Rico under color of the
51 Federal Alcohol Administration ("FAA"). But the FAA was promptly
52 declared unconstitutional inside the 50 States by the U.S.
53 Supreme Court in the case of U.S. v. Constantine, 296 U.S. 287
54 (1935), because Prohibition had already been repealed.

1 In 1998, the United States Court of Appeals for the First Circuit
2 identified a second "Secretary of the Treasury" as a man by the
3 name of Manuel Díaz-Saldaña. See the definitions of "[Secretary](#)"
4 and "[Secretary or his delegate](#)" at [27 CFR 26.11](#) (formerly 27 CFR
5 250.11), and the published decision in [Used Tire International,
6 Inc. v. Manuel Díaz-Saldaña](#), court docket number [97-2348](#),
7 September 11, 1998. Both definitions mention Puerto Rico.
8

9 When all the evidence is examined objectively, IRS appears to be
10 a money laundry, extortion racket, and conspiracy to engage in a
11 pattern of racketeering activity, in violation of [18 U.S.C. 1951](#)
12 and [1961](#) et seq. ("RICO"). Think of Puerto [RICO](#) (Racketeer
13 Influenced and Corrupt Organizations Act); in other words, it is
14 an organized crime syndicate operating under false and fraudulent
15 pretenses. See also the [Sherman Act](#) and the [Lanham Act](#).
16
17

- 18 3. By what legal authority, if any, has the IRS established offices
19 *inside* the 50 States of the Union?
20

21 Answer: After much diligent research, several investigators have
22 concluded that there is no known Act of Congress, nor any
23 Executive Order, giving IRS lawful jurisdiction to operate within
24 *any* of the 50 States of the Union.
25

26 Their presence within the 50 States appears to stem from certain
27 Agreements on Coordination of Tax Administration ("[ACTA](#)"), which
28 officials in those States have consummated with the Commissioner
29 of Internal Revenue. A [template](#) for ACTA agreements can be found
30 at the IRS Internet website and in the [Supreme Law Library](#) on the
31 Internet.
32

33 However, those ACTA agreements are demonstrably fraudulent, for
34 example, by expressly defining "IRS" as a lawful bureau within
35 the U.S. Department of the Treasury. (See Answer to [Question 1](#)
36 above.) Moreover, those [ACTA](#) agreements also appear to violate
37 State laws requiring competitive bidding *before* such a service
38 contract can be awarded by a State government to any
39 subcontractor. There is no evidence to indicate that [ACTA](#)
40 agreements were reached after competitive bidding processes; on
41 the contrary, the IRS is adamant about maintaining a *monopoly*
42 syndicate.
43
44

- 45 4. Can IRS legally show "Department of the Treasury" on their
46 outgoing mail?
47

48 Answer: No. It is obvious that such deceptive nomenclature is
49 intended to convey the false impression that IRS is a lawful
50 bureau or department within the [U.S. Department of the Treasury](#).
51 Federal laws prohibit the use of United States Mail for
52 fraudulent purposes. Every piece of U.S. Mail sent from IRS with
53 "Department of the Treasury" in the return address, is one count
54 of [mail fraud](#). See also [31 U.S.C. 333](#).

- 1 5. Does the U.S. Department of Justice have power of attorney to
2 represent the IRS in federal court?
3

4 Answer: No. Although the U.S. Department of Justice ("DOJ")
5 does have power of attorney to represent federal agencies before
6 federal courts, the IRS is not an "agency" as that term is
7 legally defined in the Freedom of Information Act or in the
8 Administrative Procedures Act. The governments of all federal
9 Territories are expressly excluded from the definition of federal
10 "agency" by Act of Congress. See 5 U.S.C. 551(1)(C).
11

12 Since IRS is domiciled in Puerto Rico (RICO?), it is thereby
13 excluded from the definition of federal agencies which can be
14 represented by the DOJ. The IRS Chief Counsel, appointed by the
15 President under authority of 31 U.S.C. 301(f)(2), can appear, or
16 appoint a delegate to appear in federal court on behalf of IRS
17 and IRS employees. Again, see the Answer to Question 1 above.
18 As far as powers of attorney are concerned, the chain of command
19 begins with Congress, flows to the President, and then to the IRS
20 Chief Counsel, and NOT to the U.S. Department of Justice.
21

- 22
23 6. Were the so-called 14th and 16th amendments properly ratified?
24

25 Answer: No. Neither was properly ratified. In the case of
26 People v. Boxer (December 1992), docket number #S-030016, U.S.
27 Senator Barbara Boxer fell totally silent in the face of an
28 Application to the California Supreme Court by the People of
29 California, for an ORDER compelling Senator Boxer to witness the
30 material evidence against the so-called 16th amendment.
31

32 That so-called "amendment" allegedly authorized federal income
33 taxation, even though it contains no provision expressly
34 repealing two Constitutional Clauses mandating that direct taxes
35 must be apportioned. The Ninth Circuit Court of Appeals and the
36 U.S. Supreme Court have both ruled that repeals by implication
37 are not favored. See Crawford Fitting Co. et al. v. J.T.
38 Gibbons, Inc., 482 U.S. 437, 442 (1987).
39

40 The material evidence in question was summarized in AFFIDAVIT'S
41 that were properly executed and filed in that case. Boxer fell
42 totally silent, thus rendering those affidavits the "truth of the
43 case." The so-called 16th amendment has now been correctly
44 identified as a major fraud upon the American People and the
45 United States. Major fraud against the United States is a
46 serious federal offense. See 18 U.S.C. 1031.
47

48 Similarly, the so-called 14th amendment was never properly
49 ratified either. In the case of Dyett v. Turner, 439 P.2d 266,
50 270 (1968), the Utah Supreme Court recited numerous historical
51 facts proving, beyond any shadow of a doubt, that the so-called
52 14th amendment was likewise a major fraud upon the American
53 People.

1 Those facts, in many cases, were Acts of the several State
2 Legislatures voting for or against that proposal to amend the
3 [U.S. Constitution](#). The Supreme Law Library has a [collection](#)
4 of
5 references detailing this major fraud.

6 The U.S. Constitution requires that constitutional amendments be
7 ratified by [three-fourths](#) of the several States. As such, their
8 Acts are governed by the [Full Faith and Credit Clause](#) in the U.S.
9 Constitution. See [Article IV, Section 1](#).

10
11 Judging by the sheer amount of litigation its various sections
12 have generated, particularly Section 1, the so-called [14th](#)
13 [amendment](#) is one of [the worst](#) pieces of legislation ever written
14 in American history. The phrase "subject to the jurisdiction of
15 the United States" is properly understood to mean "subject to the
16 municipal jurisdiction of Congress." (See Answer to [Question 19](#)
17 below.)

18
19 For this one reason alone, the Congressional Resolution proposing
20 the so-called 14th amendment is provably vague and therefore
21 unconstitutional. See 14 Stat. 358-359, Joint Resolution No. 48,
22 June 16, 1866.

- 23
24
25 7. Where are the statutes that create a *specific* liability for
26 federal income taxes?

27
28 Answer: [Section 1](#) of the Internal Revenue Code ("IRC") contains
29 no provisions creating a specific liability for taxes imposed by
30 [subtitle A](#). Aside from the statutes which apply *only* to federal
31 government employees, pursuant to the Public Salary Tax Act, the
32 only *other* statutes that create a specific liability for federal
33 income taxes are those itemized in the definition of "Withholding
34 agent" at IRC section [7701\(a\)\(16\)](#). For example, see IRC section
35 [1461](#). A separate liability statute for "employment" taxes
36 imposed by [subtitle C](#) is found at IRC section [3403](#).

37
38 After a worker authorizes a payroll officer to withhold taxes,
39 typically by completing Form W-4, the payroll officer then
40 becomes a withholding agent who is legally and specifically
41 [liable](#) for payment of all taxes withheld from that worker's
42 paycheck. Until such time as those taxes are paid in full into
43 the [Treasury of the United States](#), the withholding agent is the
44 only party who is legally *liable* for those taxes, not the worker.
45 See IRC section [7809](#) ("Treasury of the United States").

46
47 If the worker opts instead to complete a Withholding Exemption
48 Certificate, consistent with IRC section [3402\(n\)](#), the payroll
49 officer is not thereby authorized to withhold any federal income
50 taxes. In this latter situation, there is absolutely no
51 liability for the worker or for the payroll officer; in other
52 words, there is no liability PERIOD, specifically because there
53 is no withholding agent.

- 1 8. Can a federal regulation create a specific liability, when no
2 specific liability is created by the corresponding statute?
3

4 Answer: No. The U.S. Constitution vests all legislative power
5 in the Congress of the United States. See [Article I, Section 1](#).
6 The Executive Branch of the federal government has no legislative
7 power whatsoever. This means that agencies of the Executive
8 Branch, and also the federal Courts in the Judicial Branch, are
9 *prohibited* from making law.

10
11 If an Act of Congress fails to create a specific liability for
12 any tax imposed by that Act, then there is no liability for that
13 tax. Executive agencies have no authority to cure any such
14 omission by using *regulations* to create a liability.
15

16 "[A]n **administrative agency may not create** a criminal offense or
17 **any liability not sanctioned by the lawmaking authority,**
18 **especially a liability for a tax** or inspection fee." See
19 [Commissioner of Internal Revenue v. Acker](#), 361 U.S. 87, 4 L.Ed.2d
20 127, 80 S.Ct. 144 ([1959](#)), and [Independent Petroleum Corp. v. Fly](#),
21 141 F.2d 189 (5th Cir. 1944) as cited at 2 [Am Jur 2d](#), p. 129,
22 footnote 2 (1962 edition) [**bold emphasis added**]. However, this
23 cite from [American Jurisprudence](#) has been *removed* from the 1994
24 edition of that legal encyclopedia.
25

- 26
27 9. The federal regulations create an income tax liability for what
28 specific *classes* of people?
29

30 Answer: The regulations at 26 CFR 1.1-1 attempted to create a
31 specific liability for all "citizens of the United States" and
32 all "residents of the United States". However, those regulations
33 correspond to IRC [section 1](#), which does not create a specific
34 liability for taxes imposed by [subtitle A](#).
35

36 Therefore, these regulations are an overly broad extension of the
37 underlying statutory authority; as such, they are
38 unconstitutional, null and void *ab initio* (from the beginning, in
39 Latin). The [Acker](#) case cited above held that federal regulations
40 can not exceed the underlying statutory authority. (See Answer
41 to [Question 8](#) above.)
42
43

- 44 10. How many *classes* of citizens are there, and how did this number
45 come to be?
46

47 Answer: There are two (2) classes of citizens: State Citizens
48 and federal citizens. The first class originates in the
49 [Qualifications Clauses](#) in the U.S. Constitution, where the term
50 "Citizen of the United States" is used. (See [1:2:2](#), [1:3:3](#) and
51 [2:1:5](#).) Notice the UPPER-CASE "C" in "Citizen".
52

53 The pertinent court cases have defined the term "United States"
54 in these Clauses to mean "States United", and the full term means

1 "Citizen of ONE OF the States United". See People v. De La
2 Guerra, 40 Cal. 311, 337 (1870); Judge Pablo De La Guerra signed
3 the California Constitution of 1849, when California first joined
4 the Union. Similar terms are found in the Diversity Clause at
5 Article III, Section 2, Clause 1, and in the Privileges and
6 Immunities Clause at Article IV, Section 2, Clause 1. Prior to
7 the Civil War, there was only one (1) class of Citizens under
8 American Law. See the holding in Pannill v. Roanoke, 252 F. 910,
9 914-915 (1918), for definitive authority on this key point.

10
11 The second class originates in the 1866 Civil Rights Act, where
12 the term "citizen of the United States" is used. This Act was
13 later codified at 42 U.S.C. 1983. Notice the lower-case "c" in
14 "citizen". The pertinent court cases have held that Congress
15 thereby created a municipal franchise primarily for members of
16 the Negro race, who were freed by President Lincoln's
17 Emancipation Proclamation (a war measure), and later by the
18 Thirteenth Amendment banning slavery and involuntary servitude.
19 Compelling payment of a "tax" for which there is no liability
20 statute is tantamount to involuntary servitude, and extortion.

21
22 Instead of using the unique term "federal citizen", as found in
23 Black's Law Dictionary, Sixth Edition, it is now clear that the
24 Radical Republicans who sponsored the 1866 Civil Rights Act were
25 attempting to *confuse* these two classes of citizens. Then, they
26 attempted to elevate this second class to constitutional status,
27 by proposing a 14th amendment to the U.S. Constitution. As we now
28 know, that proposal was never ratified. (See Answer to Question
29 6 above.)

30
31 Numerous court cases have struggled to clarify the important
32 differences between the two classes. One of the most definitive,
33 and dispositive cases, is Pannill v. Roanoke, 252 F. 910, 914-915
34 (1918), which clearly held that federal citizens had no standing
35 to sue under the Diversity Clause, because *they were not even*
36 *contemplated* when Article III in the U.S. Constitution was first
37 being drafted, circa 1787 A.D.

38
39 Another is Ex parte Knowles, 5 Cal. 300 (1855) in which the
40 California Supreme Court ruled that there was no such thing as a
41 "citizen of the United States" (as of the year 1855 A.D.). Only
42 federal citizens have standing to invoke 42 U.S.C. 1983; whereas
43 State Citizens do not. See Wadleigh v. Newhall, 136 F. 941 (C.C.
44 Cal. 1905).

45
46 Many more cases can be cited to confirm the existence of two
47 classes of citizens under American Law. These cases are
48 thoroughly documented in the book entitled "The Federal Zone:
49 Cracking the Code of Internal Revenue" by Paul Andrew Mitchell,
50 B.A., M.S., now in its eleventh edition. See also the pleadings
51 in the case of USA v. Gilbertson, also in the Supreme Law
52 Library.
53

1 11. Can one be a State Citizen, without also being a federal
2 citizen?
3

4 Answer: Yes. The [1866 Civil Rights Act](#) was [municipal law](#),
5 confined to the District of Columbia and other limited areas
6 where Congress is the "state" government with exclusive
7 legislative jurisdiction there. These areas are now identified
8 as "the federal zone." (Think of it as the blue field on the
9 American flag; the stars on the flag are the 50 States.) As
10 such, the [1866 Civil Rights Act](#) had no effect whatsoever upon the
11 lawful status of State Citizens, then or now.
12

13 Several courts have already recognized our Right to be State
14 Citizens without also becoming federal citizens. For excellent
15 examples, see [State v. Fowler](#), 41 La. Ann. 380, 6 S. 602 ([1889](#))
16 and [Gardina v. Board of Registrars](#), 160 Ala. 155, 48 S. 788, 791
17 ([1909](#)). The Maine Supreme Court also clarified the issue by
18 explaining our "[Right of Election](#)" or "freedom of choice,"
19 namely, our freedom to choose between two different forms of
20 government. See 44 Maine 518 ([1859](#)), Hathaway, J. dissenting.
21

22 Since the [Guarantee Clause](#) does not require the federal
23 government to guarantee a Republican Form of Government to the
24 federal zone, Congress is free to create a *different* form of
25 government there, and so it has. In his dissenting opinion in
26 [Downes v. Bidwell](#), 182 U.S. 244 at 380 ([1901](#)), Supreme Court
27 Justice Harlan called it an absolute legislative democracy.
28

29 But, State Citizens are under no legal obligation to join or
30 pledge any allegiance to that legislative democracy; their
31 allegiance is to one or more of the several States of the Union
32 (*i.e.* the white stars on the American flag, not the blue field).
33
34

35 12. Who was Frank Brushaber, and why was his U.S. Supreme Court case
36 so important?
37

38 Answer: Frank Brushaber was the Plaintiff in the case of
39 [Brushaber v. Union Pacific Railroad Company](#), 240 U.S. 1 ([1916](#)),
40 the first U.S. Supreme Court case to consider the so-called [16th](#)
41 [amendment](#). Brushaber identified himself as a Citizen of New York
42 State and a resident of the Borough of Brooklyn, in the city of
43 New York, and nobody challenged that claim.
44

45 The Union Pacific Railroad Company was a federal corporation
46 created by Act of Congress to build a railroad through Utah (from
47 the Union to the Pacific), at a time when Utah was a federal
48 Territory, *i.e.* inside the federal zone.
49

50 Brushaber's attorney committed an error by arguing that the
51 company had been chartered by the State of Utah, but Utah was not
52 a State of the Union when Congress first created that
53 corporation.

1 Brushaber had purchased stock issued by the company. He then
2 sued the company to recover taxes that Congress had imposed upon
3 the dividends paid to its stockholders. The U.S. Supreme Court
4 ruled against Frank Brushaber, and upheld the tax as a lawful
5 excise, or *indirect* tax.
6

7 The most interesting result of the Court's ruling was a Treasury
8 Decision ("T.D.") that the U.S. Department of the Treasury later
9 issued as a direct consequence of the high Court's opinion. In
10 [T.D. 2313](#), the U.S. Treasury Department expressly cited the
11 [Brushaber](#) decision, and it identified Frank Brushaber as a
12 "nonresident alien" and the Union Pacific Railroad Company as a
13 "domestic corporation". This Treasury Decision has never been
14 modified or repealed.
15

16 [T.D. 2313](#) is crucial evidence proving that the income tax
17 provisions of the IRC are [municipal law](#), with no territorial
18 jurisdiction inside the 50 States of the Union. The U.S.
19 Secretary of the Treasury who approved [T.D. 2313](#) had no authority
20 to extend the holding in the [Brushaber](#) case to anyone or anything
21 not a proper Party to that court action.
22

23 Thus, there is no escaping the conclusion that Frank Brushaber
24 was the nonresident alien to which that Treasury Decision refers.
25 Accordingly, all State Citizens are nonresident aliens with
26 respect to the municipal jurisdiction of Congress, *i.e.* the
27 federal zone.
28

29
30 13. What is a "Withholding agent"?

31
32 Answer: (See Answer to [Question 7](#) first.) The term "Withholding
33 agent" is legally defined at IRC section [7701\(a\)\(16\)](#). It is
34 further defined by the statutes itemized in that section, *e.g.*
35 [IRC 1461](#) where liability for funds withheld is clearly assigned.
36 In plain English, a "withholding agent" is a person who is
37 responsible for withholding taxes from a worker's paycheck, and
38 then paying those taxes into the Treasury of the United States,
39 typically on a quarterly basis. See IRC section [7809](#).
40

41 One cannot become a withholding agent unless workers first
42 authorize taxes to be withheld from their paychecks. This
43 authorization is typically done when workers opt to execute a
44 valid W-4 "Employee's Withholding Allowance Certificate." In
45 plain English, by signing a W-4 workers designate themselves as
46 "employees" and certify they are *allowing* withholding to occur.
47

48 If workers do not execute a valid W-4 form, a company's payroll
49 officer is not authorized to withhold any federal income taxes
50 from their paychecks. In other words, the payroll officer does
51 not have "permission" or "power of attorney" to withhold taxes,
52 until and unless workers authorize or "allow" that withholding --
53 by signing Form W-4 knowingly, intentionally *and* voluntarily.

1 Pay particular attention to the term "Employee" in the title of
2 this form. A properly executed Form W-4 creates the presumption
3 that the workers wish to be treated as if they were "employees"
4 of the federal government. Obviously, for people who do not work
5 for the federal government, such a presumption is a legal
6 fiction, at best.
7

8
9 14. What is a "Withholding Exemption Certificate"?

10
11 Answer: A "Withholding Exemption Certificate" is an alternative
12 to Form W-4, authorized by IRC section [3402\(n\)](#) and executed *in*
13 *lieu of* Form W-4. Although section [3402\(n\)](#) does authorize this
14 Certificate, the IRS has never added a corresponding form to its
15 forms catalog (see the IRS "Printed Products Catalog").
16

17 In the absence of an official IRS form, workers can use the
18 *language* of section [3402\(n\)](#) to create their own Certificates. In
19 simple language, the worker certifies that s/he had no federal
20 income tax liability last year, and anticipates no federal income
21 tax liability during the current calendar year. Because there
22 are no liability statutes for workers in the private sector, this
23 certification is easy to justify.
24

25 Many public and private institutions have created their own form
26 for the Withholding Exemption Certificate, e.g. California
27 Franchise Tax Board, and Johns Hopkins University in Baltimore,
28 Maryland. This fact can be confirmed by using any search engine,
29 e.g. [google.com](#), to locate occurrences of the term "withholding
30 exemption certificate" on the Internet. This term occurs several
31 times in IRC section [3402](#).
32
33

34 15. What is "tax evasion" and who might be guilty of this crime?

35
36 Answer: "[Tax evasion](#)" is the crime of evading a lawful tax. In
37 the context of federal income taxes, this crime can only be
38 committed by persons who have a legal liability to pay, *i.e.* the
39 withholding agent. If one is not employed by the federal
40 government, one is not subject to the Public Salary Tax Act
41 unless one chooses to be treated "as if" one is a federal
42 government "employee." This is typically done by executing a
43 valid Form W-4.
44

45 However, as discussed above, Form W-4 is not mandatory for
46 workers who are not "employed" by the federal government.
47 Corporations chartered by the 50 States of the Union are
48 technically "[foreign](#)" corporations with respect to the IRC; they
49 are decidedly not the federal government, and should not be
50 regarded "as if" they are the federal government, particularly
51 when they were never created by any Act of Congress.

1 Moreover, the Indiana Supreme Court has ruled that Congress can
2 only create a corporation in its capacity as the Legislature for
3 the federal zone. Such corporations are the only "domestic"
4 corporations under the pertinent federal laws. This writer's
5 essay entitled "A Cogent Summary of Federal Jurisdictions"
6 clarifies this important distinction between "foreign" and
7 "domestic" corporations in simple, straightforward language.
8

9 If Congress were authorized to create *national* corporations, such
10 a questionable authority would invade States' rights reserved to
11 them by the Tenth Amendment, namely, the right to charter their
12 own domestic corporations. The repeal of Prohibition left the
13 Tenth Amendment unqualified. See the Constantine case *supra*.
14

15 For purposes of the IRC, the term "employer" refers only to
16 federal government agencies, and an "employee" is a person who
17 works for such an "employer".
18

- 19
20 16. Why does IRS Form 1040 not require a Notary Public to notarize a
21 taxpayer's signature?
22

23 Answer: This question is one of the fastest ways to unravel the
24 fraudulent nature of federal income taxes. At 28 U.S.C. section
25 1746, Congress authorized written verifications to be executed
26 under penalty of perjury *without* the need for a Notary Public,
27 *i.e.* to witness one's signature.
28

29 This statute identifies two different formats for such written
30 verifications: (1) those executed outside the "United States"
31 and (2) those executed inside the "United States". These two
32 formats correspond to sections 1746(1) and 1746(2), respectively.
33

34 What is extremely revealing in this statute is the format for
35 verifications executed "*outside* the United States". In this
36 latter format, the statute adds the qualifying phrase "under the
37 laws of the United States of America".
38

39 Clearly, the terms "**United States**" and "**United States of America**"
40 are both used in this same statute. They are not one and the
41 same. The former refers to the federal government -- in the U.S.
42 Constitution and throughout most federal statutes. The latter
43 refers to the 50 States that are united by, and under, the U.S.
44 Constitution. 28 U.S.C. 1746 is the *only* federal statute in all
45 of Title 28 of the United States Code that utilizes the term
46 "United States of America", as such.
47

48 It is painfully if not immediately obvious, then, that
49 verifications made under penalty of perjury are *outside* the 50
50 States of the Union (read "the State zone") if and when they are
51 executed *inside* the "**United States**" (read "the federal zone").

1 Likewise, verifications made under penalty of perjury are *inside*
2 the 50 States of the Union, if and when they are executed *outside*
3 the "**United States**".
4

5 The format for signatures on Form 1040 is the one for
6 verifications made *inside* the **United States** (federal zone) and
7 *outside* the **United States of America** (State zone).
8
9

- 10 17. Does the term "**United States**" have multiple legal meanings and,
11 if so, what are they?
12

13 Answer: Yes. The term has several meanings. The term "United
14 States" may be used in any one of several senses. [1] It may be
15 merely the name of a sovereign occupying the position analogous
16 to that of other sovereigns in the family of nations. [2] **It may**
17 **designate the territory over which the sovereignty of the United**
18 **States extends**, or [3] it may be the collective name of the
19 States which are united by and under the Constitution. See
20 Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945) [**bold**
21 **emphasis, brackets and numbers added for clarity**].
22

23 This is the very same definition that is found in Black's Law
24 Dictionary, Sixth Edition. The second of these three meanings
25 refers to the federal zone and to Congress *only* when it is
26 legislating in its *municipal* capacity. For example, Congress is
27 legislating in its *municipal* capacity whenever it creates a
28 federal corporation, like the United States Postal Service.
29

30 It is terribly revealing of the manifold frauds discussed in
31 these Answers, that the definition of "**United States**" has now
32 been *removed* from the Seventh Edition of Black's Law Dictionary.
33

- 34
35 18. Is the term "income" defined in the IRC and, if not, where is it
36 defined?
37

38 Answer: The Eighth Circuit Court of Appeals has already ruled
39 that the term "income" is not defined *anywhere* in the IRC: "The
40 general term 'income' is not defined in the Internal Revenue
41 Code." U.S. v. Ballard, 535 F.2d 400, 404 (8th Circuit, 1976).
42

43 Moreover, in Mark Eisner v. Myrtle H. Macomber, 252 U.S. 189
44 (1920), the high Court told Congress it could not legislate any
45 definition of "income" because that term was believed to be in
46 the U.S. Constitution. The Eisner case was predicated on the
47 ratification of the 16th amendment, which would have introduced
48 the term "income" into the U.S. Constitution for the very first
49 time (but only if that amendment had been properly ratified).
50

51 In Merchant's Loan & Trust Co. v. Smietanka, 255 U.S. 509 (1921),
52 the high Court defined "income" to mean the profit or gain
53 derived from corporate activities. In that instance, the tax is
54 a lawful excise tax imposed upon the corporate privilege of

1 limited liability, *i.e.* the liabilities of a corporation do not
2 reach its officers, employees, directors or stockholders.
3
4

- 5 19. What is municipal law, and are the IRC's income tax provisions
6 municipal law, or not?
7

8 Answer: Yes. The IRC's income tax provisions are municipal law.
9 Municipal law is law that is enacted to govern the *internal*
10 affairs of a sovereign State; in legal circles, it is also known
11 as Private International Law. Under American Law, it has a much
12 *wider* meaning than the ordinances enacted by the governing body
13 of a municipality, *i.e.* city council or county board of
14 supervisors. In fact, American legal encyclopedias define
15 "municipal" to mean "internal", and for this reason alone, the
16 *Internal Revenue Code* is really a *Municipal Revenue Code*.
17

18 A mountain of additional evidence has now been assembled and
19 published in the book "The Federal Zone" to prove that the IRC's
20 income tax provisions are *municipal law*.
21

22 One of the most famous pieces of evidence is a letter from a
23 Connecticut Congresswoman, summarizing the advice of legal
24 experts employed by the Congressional Research Service and the
25 Legislative Counsel. Their advice confirmed that the meaning of
26 "State" at IRC section 3121(e) is *restricted* to the named
27 territories and possessions of D.C., Guam, Virgin Islands,
28 American Samoa, and Puerto Rico.
29

30 In other words, the term "State" in that statute, and in all
31 similar federal statutes, includes ONLY the places expressly
32 named, and no more.
33
34

- 35 20. What does it mean if my State is not mentioned in any of the
36 federal income tax statutes?
37

38 The general rule is that federal government powers must be
39 expressed and enumerated. For example, the U.S. Constitution is
40 a grant of *enumerated* powers. If a power is not enumerated in
41 the U.S. Constitution, then Congress does not have any authority
42 to exercise that power. This rule is tersely expressed in the
43 Ninth Amendment, in the Bill of Rights.
44

45 If California is not mentioned in any of the federal income tax
46 statutes, then those statutes have no force or effect within that
47 State. This is also true of all 50 States.
48

49 Strictly speaking, the omission or exclusion of anyone or any
50 thing from a federal statute can be used to infer that the
51 omission or exclusion was *intentional* by Congress. In Latin,
52 this is tersely stated as follows: *Inclusio unius est exclusio*
53 *alterius*. In English, this phrase is literally translated:
54 Inclusion of one thing is the exclusion of all other things [that

1 are *not* mentioned]. This phrase can be found in any edition of
2 Black's Law Dictionary; it is a maxim of statutory construction.

3
4 The many *different* definitions of the term "State" that are found
5 in federal laws are intentionally written to appear as *if* they
6 include the 50 States PLUS the other places mentioned. As the
7 legal experts in Congress have now confirmed, this is NOT the
8 correct way to interpret, or to construct, these statutes.

9
10 If a place is not mentioned, every American may correctly infer
11 that the omission of that place from a federal statute was an
12 intentional act of Congress. Whenever it wants to do so,
13 Congress knows how to define the term "United States" to mean the
14 50 States of the Union. See IRC section 4612(a)(4)(A).

- 15
16
17 21. In what other ways is the IRC deliberately vague, and what are
18 the *real* implications for the average American?

19
20 There are numerous other ways in which the IRC is deliberately
21 vague. The absence of *any* legal definition for the term "income"
22 is a classic deception. The IRS enforces the Code as a tax on
23 everything that "comes in," but nothing could be further from the
24 truth. "Income" is decidedly NOT everything that "comes in."

25
26 More importantly, the fact that this vagueness is *deliberate* is
27 sufficient grounds for concluding that the entire Code is null,
28 void and unconstitutional, for violating our fundamental Right to
29 know the nature and cause of any accusation, as guaranteed by the
30 Sixth Amendment in the Bill of Rights.

31
32 Whether the vagueness is deliberate or not, *any* statute is
33 unconstitutionally void if it is vague. If a statute is void for
34 vagueness, the situation is the same as if it had *never* been
35 enacted at all, and for this reason it can be ignored entirely.

- 36
37
38 22. Has Title 26 of the United States Code ("U.S.C.") ever been
39 enacted into positive law, and what are the legal implications if
40 Title 26 has *not* been enacted into positive law?

41
42 Answer: No. Another, less obvious case of deliberate deception
43 is the statute at IRC section 7851(a)(6)(A), where it states that
44 the provisions of subtitle F shall take effect on the day after
45 the date of enactment of "this title". Because the term "this
46 title" is not defined *anywhere* in the IRC, least of all in the
47 section dedicated to definitions, one is forced to look elsewhere
48 for its meaning, or to derive its meaning from context.

49
50 Throughout Title 28 of the United States Code -- the laws which
51 govern all the federal courts -- the term "this title" clearly
52 refers to Title 28. This fact would tend to support a conclusion
53 that "this title", as that term is used in the IRC, refers to

1 Title 26 of the United States Code. However, [Title 26](#) has never
2 been enacted into positive law, as such.
3

4 Even though all federal judges may know the secret meaning of
5 "this title", they are men and women of UNcommon intelligence.
6 The U.S. Supreme Court's test for vagueness is violated whenever
7 men and women of common intelligence must necessarily *guess* at
8 the meaning and *differ* as to the application of a vague statute.
9 See Connally et al. v. General Construction Co., 269 U.S. 385,
10 391 ([1926](#)). Thus, federal judges are applying the wrong test for
11 vagueness.
12

13 Accordingly, the provisions of [subtitle F](#) have never taken
14 effect. ("F" is for enForcement!) This subtitle contains all of
15 the enforcement statutes of the [IRC](#), e.g. filing requirements,
16 penalties for failure to file and tax evasion, grants of court
17 jurisdiction over liens, levies and seizures, summons enforcement
18 and so on.
19

20 In other words, the [IRC](#) is a big pile of Code without any teeth;
21 as such, it can impose no legal obligations upon anyone, not even
22 people with dentures!
23

- 24
25 23. What federal courts are authorized to prosecute income tax
26 crimes?
27

28 This question must be addressed in view of the Answer to [Question](#)
29 [22](#) above. Although it may *appear* that certain statutes in the
30 [IRC](#) grant original jurisdiction to federal district courts, to
31 institute prosecutions of income tax crimes, none of the statutes
32 found in [subtitle F](#) has ever taken effect. For this reason,
33 those statutes do not authorize the federal courts to do *anything*
34 at all. As always, appearances can be very deceiving. Remember
35 the *Wizard of Oz* or the mad tea party of *Alice in Wonderland*?
36

37 On the other hand, the federal criminal Code at [Title 18](#), U.S.C.,
38 does grant general authority to the District Courts of the United
39 States ("[DCUS](#)") to prosecute violations of the statutes found in
40 that Code. See [18 U.S.C. 3231](#).
41

42 It is very important to appreciate the fact that these courts are
43 not the same as the United States District Courts ("[USDC](#)"). The
44 DCUS are *constitutional* courts that originate in [Article III](#) of
45 the U.S. Constitution. The [USDC](#) are territorial tribunals, or
46 *legislative* courts, that originate in [Article IV, Section 3,](#)
47 [Clause 2](#) of the U.S. Constitution, also known as the Territory
48 Clause.
49

50 This author's [OPENING BRIEF](#) to the Eighth Circuit on behalf of
51 the Defendant in [USA v. Gilbertson](#) cites numerous court cases
52 that have already clarified the all important distinction between
53 these two classes of federal district courts. For example, in
54 [Balzac v. Porto Rico](#), 258 U.S. 298 at 312 ([1922](#)), the high Court

1 held that the USDC belongs in the federal Territories. This
2 author's [OPENING BRIEF](#) to the Ninth Circuit in [Mitchell v. AOL](#)
3 [Time Warner, Inc. et al.](#) develops this theme in even greater
4 detail; begin reading at section "7(e)".
5

6 The [USDC](#), as such, appear to lack any lawful authorities to
7 prosecute income tax crimes. The USDC are *legislative tribunals*
8 where *summary proceedings* dominate.
9

10 For example, under the federal statute at [28 U.S.C. 1292](#), the
11 U.S. Courts of Appeal have no appellate jurisdiction to review
12 interlocutory orders issued by the USDC. Further details on this
13 point are available in the [Press Release](#) entitled "[Private](#)
14 [Attorney General Cracks Title 28 of the United States Code](#)" and
15 dated November 26, 2001 A.D.
16
17

- 18 24. Are federal judges required to pay income taxes on their pay,
19 and what are the *real* implications if they *do* pay taxes on their
20 pay?
21

22 Answer: No. Federal judges who are appointed to preside on the
23 District Courts of the United States -- the [Article III](#)
24 *constitutional* courts -- are *immune* from any taxation of their
25 pay, by constitutional mandate.
26

27 The fact that all federal judges are currently paying taxes on
28 their pay is proof of undue influence by the IRS, posing as a
29 duly authorized agency of the Executive Branch. See [Evans v.](#)
30 [Gore](#), 253 U.S. 245 ([1920](#)).
31

32 *Even if* the IRS were a lawful bureau or department within the
33 [U.S. Department of the Treasury](#) (which they are NOT), the
34 existence of undue influence by the Executive Branch would
35 violate the fundamental principle of Separation of Powers. This
36 principle, in theory, keeps the 3 branches of the federal
37 government confined to their respective areas, and prevents any
38 one branch from usurping the lawful powers that rightly belong to
39 the other two branches.
40

41 The Separation of Powers principle is succinctly defined in
42 [Williams v. United States](#), 289 U.S. 553 ([1933](#)); however, in that
43 decision the Supreme Court erred by defining "Party" to mean only
44 Plaintiffs in [Article III](#), contrary to the definition of "[Party](#)"
45 that is found in [Bouvier's Law Dictionary](#) (1856).
46

47 The federal judiciary, contemplated by the organic [U.S.](#)
48 [Constitution](#), was intended to be independent and unbiased. These
49 two qualities are the essence, or *sine qua non* of judicial power,
50 *i.e.* without which there is nothing. Undue influence obviously
51 violates these two qualities. See [Evans v. Gore](#) *supra*.
52

53 In [Lord v. Kelley](#), 240 F.Supp. 167, 169 (1965), the federal judge
54 in that case was honest enough to admit, *in his published*

1 opinion, that federal judges routinely rule in favor of the IRS,
2 because they fear the retaliation that might result from ruling
3 against the IRS. There you have it, from the horse's mouth!

4
5 In front of a class of law students at the University of Arizona
6 in January of 1997, Chief Justice William H. Rehnquist openly
7 admitted that all federal judges are currently paying taxes on
8 their judicial pay. This writer was an eyewitness to that
9 statement by the Chief Justice of the U.S. Supreme Court -- the
10 highest Court in the land.

11
12 Thus, all federal judges are now *material witnesses* to the
13 practice of concealing the Withholding Exemption Certificate from
14 them, when they were first hired as "employees" of the federal
15 judiciary. As material witnesses, they are thereby disqualified
16 from presiding on all federal income tax cases.

17
18
19 25. Can federal grand juries issue valid indictments against illegal
20 tax protesters?

21
22 Answer: No. Federal grand juries cannot issue valid indictments
23 against illegal tax protesters. Protest has *never* been illegal
24 in America, because the First Amendment guarantees our
25 fundamental Right to express our objections to any government
26 actions, in written and in spoken words.

27
28 Strictly speaking, the term "illegal" cannot modify the noun
29 "protesters" because to do so would constitute a violation of the
30 First Amendment in the Bill of Rights, one of the most
31 magnificent constitutional provisions ever written.

32
33 Accordingly, for the term "illegal tax protester" to survive this
34 obvious constitutional challenge, the term "illegal" must modify
35 the noun "tax". An illegal tax protester is, therefore, someone
36 who is protesting an illegal tax. Such an act of protest is
37 protected by the First Amendment, and cannot be a crime.

38
39 Protest is also recognized and honored by the Uniform Commercial
40 Code; the phrases "under protest" and "without prejudice" are
41 sufficient to reserve all of one's fundamental Rights at law.
42 See U.C.C. 1-207 (UCCA 1207 in California).

43
44 By the way, the federal U.C.C. is also municipal law. See the
45 Answer to Question 19 above, and 77 Stat. 630, P.L. 88-243,
46 December 30, 1963 (one month after President John F. Kennedy was
47 murdered).

48
49
50 26. Do IRS agents ever tamper with federal grand juries, and how is
51 this routinely done?

52
53 Answer: Yes. IRS agents routinely tamper with federal grand
54 juries, most often by misrepresenting themselves, under oath, as

1 lawful employees and "Special Agents" of the federal government,
2 and by misrepresenting the provisions of [subtitle F](#) as having any
3 legal force or effect. Such false representations of fact
4 violate Section 43(a) of the Lanham Act, uncodified at [15 U.S.C.](#)
5 [1125\(a\)](#). ([Title 15](#) of the United States Code has not been
6 enacted into positive law either.)
7

8 They tamper with grand juries by acting as if "income" is
9 everything that "comes in", when there is no such definition
10 *anywhere* in the IRC. Such false descriptions of fact also
11 violate Section 43(a) of the [Lanham Act](#).
12

13 They tamper with grand juries by presenting documentary evidence
14 which they had no authority to acquire, in the first instance,
15 such as bank records. Bank signature cards do not constitute
16 competent waivers of their customers' fundamental Rights to
17 privacy, as secured by the [Fourth Amendment](#). The high standard
18 for waivers of fundamental Rights was established by the U.S.
19 Supreme Court in [Brady v. U.S.](#), 397 U.S. 742, 748 ([1970](#)).
20

21 IRS agents tamper with grand juries by creating and maintaining
22 the false and fraudulent pretenses that the [IRC](#) is not vague, or
23 that the income tax provisions have any legal force or effect
24 inside the 50 States of the Union, when those provisions do not.
25

26 These are all forms of perjury, as well, and possibly also
27 misprision of perjury by omission, *i.e.* serious federal offenses.
28

29 Finally, there is ample evidence that IRS agents bribe U.S.
30 Attorneys, federal judges, and even the Office of the President
31 with huge [kickbacks](#), every time a criminal indictment is issued
32 by a federal grand jury against an illegal tax protester. (See
33 the Answer to [Question 25](#) above.) These kick-backs range from
34 \$25,000 to \$35,000 in CASH! They also violate the [Anti-Kickback](#)
35 [Act of 1986](#), which penalizes the payment of kickbacks from
36 federal government subcontractors. See [41 U.S.C. 51](#) *et seq.*
37

38 As a trust domiciled in [Puerto Rico](#), the IRS is, without a doubt,
39 a federal government subcontractor that is subject to this Act.
40 See [31 U.S.C. 1321\(a\)\(62\)](#). The systematic and premeditated
41 pattern of racketeering by IRS employees also establishes
42 probable cause to dismantle the IRS permanently for violating the
43 [Sherman Antitrust Act](#), first enacted in the year 1890 A.D. See
44 26 Stat. 209 (1890) (uncodified at [15 U.S.C. 1](#) *et seq.*)
45
46

47 27. What is "The Kickback Racket," and where can I find evidence of
48 its existence?
49

50 The evidence of this "[kickback racket](#)" was first discovered in a
51 table of delegation orders, on a page within the Internal Revenue
52 Manual ("IRM") -- the internal policy and procedure manual for
53 all IRS employees.

1 Subsequently, this writer submitted a lawful [request](#), under the
2 [Freedom of Information Act](#), for a certified list of all payments
3 that had ever been made under color of these delegation orders in
4 the IRM. Mr. Mark L. Zolton, a tax law specialist within the
5 Internal Revenue Service, [responded](#) on IRS letterhead,
6 transmitted via U.S. Mail, that few records existed for these
7 "awards" because most of them were paid in cash!

8
9 When this evidence was properly presented to a federal judge, who
10 had been asked to enforce a federal grand jury subpoena against a
11 small business in Arizona, he ended up obstructing all 28 pieces
12 of U.S. Mail we had transmitted to that grand jury.

13
14 Obstruction of correspondence is a serious federal offense, and
15 federal judges have no authority *whatsoever* to intercept U.S.
16 Mail. See [18 U.S.C. 1702](#).

17
18 Obviously, the federal judge -- [John M. Roll](#) -- did NOT want the
19 grand jury in that case to know *anything* about these kickbacks.
20 They found out anyway, because of the [manner](#) in which this writer
21 defended that small business, as its Vice President for Legal
22 Affairs.

23
24
25 28. Can the IRS levy bank accounts *without* a valid court order?

26
27 Answer: No. The [Fifth Amendment](#) prohibits all deprivations of
28 life, liberty, or property without due process of law. *Due*
29 *Process of Law* is another honored and well developed feature of
30 American constitutional practice. Put simply, it requires Notice
31 and Hearing before *any* property can be seized by any federal
32 government employees, agents, departments or agencies.

33
34 A levy against a bank account is a forced seizure of property,
35 *i.e.* the funds on deposit in that account. No such seizure can
36 occur unless due process of law has first run its course. This
37 means notice, hearing, and deliberate adjudication of all the
38 pertinent issues of law and fact.

39
40 Only after this process has run its proper or "due" course, can a
41 valid court order be issued. The holding in [U.S. v. O'Dell](#), 160
42 F.2d 304 (6th Cir. [1947](#)), makes it very clear that the IRS can
43 only levy a bank account after first obtaining a Warrant of
44 Distraint, or court ORDER. And, of course, no court ORDER could
45 ever be obtained unless all affected Parties had first enjoyed
46 their "day in court."

47
48
49 29. Do federal income tax revenues pay for any government services
50 and, if so, which government services are funded by federal
51 income taxes?

52
53 Answer: No. The money trail is very difficult to follow, in
54 this instance, because the IRS is technically a trust with a

1 domicile in [Puerto Rico](#). See [31 U.S.C. 1321\(a\)\(62\)](#). As such,
2 their records are protected by laws which guarantee the privacy
3 of trust records within that territorial jurisdiction, provided
4 that the trust is not also violating the [Sherman Antitrust Act](#).
5

6 They are technically not an "agency" of the federal government,
7 as that term is defined in the [Freedom of Information Act](#) and in
8 the [Administrative Procedures Act](#). The governments of the
9 federal territories are expressly excluded from the definition of
10 "agency" in those Acts of Congress. See [5 U.S.C. 551\(1\)\(C\)](#).
11 (See also the Answer to [Question 5](#) above.)
12

13 All evidence indicates that they are a money laundry, extortion
14 racket, and conspiracy to engage in a pattern of racketeering
15 activity, in violation of [18 U.S.C. 1951](#) and [1961 et seq.](#)
16

17 They appear to be laundering huge sums of money into foreign
18 banks, mostly in Europe, and quite possibly into the Vatican.
19 See the national policy on money laundering at [31 U.S.C. 5341](#).
20

21 The final report of the Grace Commission, convened under
22 President Ronald Reagan, quietly admitted that none of the funds
23 they collect from federal income taxes goes to pay for any
24 federal government services. The Grace Commission found that
25 those funds were being used to pay for interest on the federal
26 debt, and income transfer payments to beneficiaries of
27 entitlement programs like federal pension plans.
28

29
30 30. How can the Freedom of Information Act ("[FOIA](#)") help me to
31 answer *other* key tax questions?
32

33 The availability of correct information about federal government
34 operations is fundamental to maintaining the freedom of the
35 American People. The Freedom of Information Act ("[FOIA](#)"), at [5](#)
36 [U.S.C. 552 et seq.](#), was intended to make government documents
37 available with a minimal amount of effort by the People.
38

39 As long as a document is not protected by one of the reasonable
40 exemptions itemized in the [FOIA](#), a requester need only submit a
41 brief letter to the agency having custody of the requested
42 document(s). If the requested document is not produced within 20
43 working days (excluding weekends and federal holidays), the
44 requester need only prepare a single appeal letter.
45

46 If the requested document is not produced within another 20
47 working days after the date of the appeal letter, the requester
48 is automatically allowed to petition a District Court of the
49 United States ([Article III DCUS](#), not the [Article IV USDC](#)) -- to
50 *compel* production of the requested document, and judicially to
51 *enjoin* the improper withholding of same. See [5 U.S.C.](#)
52 [552\(a\)\(4\)\(B\)](#). The general rule is that statutes conferring
53 original jurisdiction on federal district courts must be *strictly*
54 construed.

1 This writer has pioneered the application of the [FOIA](#) to request
2 certified copies of statutes and regulations which should exist,
3 but do not exist. A typical request anyone can make, to which
4 the U.S. Treasury has now fallen totally silent, is for a
5 **certified copy of all statutes which create a specific liability**
6 **for taxes imposed by [subtitle A](#) of the IRC.** For example, see the
7 [FOIA request](#) that this writer prepared for author Lynne Meredith.
8

9 Of course, by now we already know the answer to this question,
10 before asking it. (Good lawyers always know the answers to their
11 questions, before asking them.)
12

13 It should also be clear that such a FOIA request should not be
14 directed to the IRS, because they are not an "agency" as that
15 term is defined at [5 U.S.C. 551](#)(1)(C). Address it instead to the
16 Disclosure Officer, Disclosure Services, Room 1054-MT, U.S.
17 Department of the Treasury, Washington 20220, DISTRICT OF
18 COLUMBIA, USA. This is the format for "foreign" addresses, as
19 explained in USPS Publication [#221](#).
20

21 As James Madison once wrote, "A popular government without
22 popular information or the means of acquiring it, is but a
23 Prologue to a Farce or a Tragedy or perhaps both. Knowledge will
24 forever govern ignorance, and a people who mean to be their own
25 Governors, must arm themselves with the power knowledge gives."
26

27
28 31. Where can I find more information, and *still* protect my privacy?
29

30 There are many civic organizations throughout America who have
31 dedicated their precious time and energy to acquire and
32 disseminate widely these documented truths about the Internal
33 Revenue Service and the [Internal Revenue Code](#).
34

35 The Internet's World Wide Web ("www") is perhaps the best single
36 source of information (and *disinformation*) about the IRS, and the
37 major problems now confirmed in the IRC and in the mountains of
38 related policies, procedures, practices, customs, rules,
39 regulations, forms and schedules.
40

41 Learn to become a sophisticated consumer of information, and the
42 knowledge you seek will be yours to keep and share -- with those
43 you love and endeavor to free from this terrible plague that
44 persists in America.
45

46
47 Good luck, and may God bless your earnest endeavors to ensure the
48 blessings of Liberty for ourselves and our Posterity, as stated in the
49 Preamble to the [U.S. Constitution](#) and in the Declaration of
50 Independence.
51

1 To order additional certified and embossed copies of this document,
2 please send \$30.00 in cash or blank U.S. Postal Money Order to:

3
4 **Forwarding Agent**
5 **501 W. Broadway #A-332**
6 **San Diego 92101**
7 **CALIFORNIA, USA**
8

9 A "blank" U.S. Postal Money Order leaves the "PAY TO" line blank,
10 permitting us to negotiate it freely. You may, of course, complete
11 the other half; this allows you to obtain a photocopy of the
12 cancelled money order from the U.S. Postal Service without the need
13 for a court order.
14

15 Also, be sure to request information about our MOTIONS FOR PRELIMINARY
16 INJUNCTION to freeze all IRS assets and to enjoin IRS from depositing
17 any tax collections into any account(s) *other than* the Treasury of the
18 United States. These MOTIONS were filed in two appeals at the Ninth
19 Circuit in San Francisco, using FRAP Rule 8 and the special procedures
20 available to a Private Attorney General under the RICO laws.
21

22 Finally, don't miss this opportunity to request more information about
23 our historic APPLICATION FOR ORDER DISSOLVING THE INTERNAL REVENUE
24 SERVICE, under a specific authority granted to the District Courts of
25 the United States ("DCUS") at 18 U.S.C. 1964(a). Refer to DCUS docket
26 #SA CV 02-0382 GLT(ANx), Santa Ana, California.
27

28 **VERIFICATION**

29
30 As the Undersigned, I hereby verify, under penalty of perjury, under
31 the laws of the **United States of America**, without the "**United States**"
32 (federal government), that the above statement of facts and laws is
33 true and correct, according to the best of My current information,
34 knowledge, and belief, so help Me God, pursuant to 28 U.S.C. 1746(1).
35 See the Supremacy Clause for Constitutional authority.
36
37

38
39
40 Dated: _____
41

42
43
44 Signed: _____
45 Printed: Paul Andrew Mitchell, B.A., M.S
46 Citizen of California, qualified Federal Witness,
47 Private Attorney General, Author of "The Federal Zone:
48 Cracking the Code of Internal Revenue" (all editions),
49 and Webmaster of the Supreme Law Library:
50

51 <http://www.supremelaw.org/index.htm>