

chair John Chiang  
member Jerome E. Horton  
member Michael Cohen

State of California  
Franchise Tax Board

07.14

██████████ SECURED PARTY  
C/O ██████████ ST  
██████████ CA 900 ██████████

RE: Priority Mail Receipt# ██████████, dated 05.14  
Request for Complete Debt Assessment

Dear Ms. Lawton,

I am responding to your above-referenced correspondence (copy enclosed) received 06.14, under the Information Practices Act, Civil Code section 1798 *et seq.* and the Public Records Act, Government Code Section 6250 *et seq.*

Pursuant to your request, I have enclosed copies of the following documents and screen prints:

Taxpayer Information System (TI)

- Taxpayer Information Display
- Comments Display
- Liens Issued Display (2006)
- Proposed Assessment Information Display (2006)
- Tax Year Information Display and Tax Year Current Values Display (2006, 2007, 2010, 2011)
- Returns Received Display (2007, 2010, 2011)
- Return Information Display and Accepted Values Display (2007, 2010, 2011)

Integrated Non-Filer Compliance System (INC)

- Request for Return (2006, 2012)
- Notice of Proposed Assessment (2006)

Our records show no active tax liens and no balances due for any tax years currently.

We removed the Social Security Number(s) (SSN) from the enclosed documents. California Civil Code section 1798.85(a)(5) generally prohibits state agencies from printing the SSN on any materials mailed to the individual.

The enclosed edited documents contain redacted internal proprietary information (user id, and system access codes) exempt from disclosure in accordance with the provisions of Government Code section 6254.9.

Sincerely,

*Susan Fargo*

Susan Fargo  
Disclosure Specialist  
(916) 845-6057

Enclosures

2

\_\_\_\_\_



I

██████████ FE OF \$3, ██████████

/11

/14

/14

\*\*\* END OF DATA \*\*\*

Monday, July [REDACTED] 2014

[REDACTED] LIENS ISSUED DISPLAY [REDACTED] [REDACTED]/14

LIEN ID	STATUS	STATUS DATE	IN ERROR	SPOUSE ID	LIEN TAX YEARS	TP LIAB
1 [REDACTED]	RELEASED	[REDACTED]/11	YES		06	

=====

[REDACTED]



TAX YEAR INFORMATION DISPLAY

14

TAXPAYER NAME : L ,  
 TAXPAYER ID : OWNER  
 FILING STATUS : SINGLE  
 SPOUSE DATA  
 NAME :  
 ID :  
 STATUS :  
 H/O EXEMPTION :  
 SOL WAIVER DATE :  
 SOL ISS SPECIFIC :  
 LIEN DATA :  
 PA DATA :  
 SUSPENSE CR DATA :  
 TP EXCEPTION TYPE:  
 SP EXCEPTION TYPE:

TAX YEAR: 06 APE:

CURRENT BALANCE : 0.00  
 REVENUE CODE :  
 REV ASSMT TYPE : PA

RETURN DATA  
 DUE DATE : 04/15/07  
 FILED DATE :  
 EXTENSION DATE:  
 EXTENSION RSN :  
 TY DATA :  
 HOLD DATA  
 UNTIL DATE :  
 REASON:  
 RETENTION DATE :

TAX YEAR CURRENT VALUES DISPLAY

14

LN ITEM NAME EFFECTIVE DATE CURRENT VALUES DEBIT CREDIT

1	TOT TAX LIAB	041507		
2	TAX WITHHELD	041507		
3	TY TR TO 10	011		
4	DELINQ PEN	041507		
5	COST FEE	008		
6	COLL COST FEE			
7	CO LIEN FEE			

TOTALS : 0.00 0.00  
 CURRENT BALANCE : 0.00 0.00

\*\*\* END OF DATA \*\*\*

July 2014

TAX YEAR INFORMATION DISPLAY

07/14

TAXPAYER NAME : I  
TAXPAYER ID : OWNER  
FILING STATUS : HOH  
SPOUSE DATA  
NAME :  
ID :  
STATUS :

CURRENT BALANCE : 0.00  
REVENUE CODE : 0000100  
REV ASSMT TYPE : SA

RETURN DATA  
DUE DATE : 04/15/11  
FILED DATE : 07/11  
EXTENSION DATE : /11  
EXTENSION RSN : AUTOMATIC  
TY DATA : 3RD  
HOLD DATA  
UNTIL DATE :  
REASON:

H/O EXEMPTION :  
SOL WAIVER DATE :  
SOL ISS SPECIFIC :  
LIEN DATA :  
PA DATA :  
SUSPENSE CR DATA :  
TP EXCEPTION TYPE:  
SP EXCEPTION TYPE:

RETENTION DATE :

TAX YEAR CURRENT VALUES DISPLAY

07/14

LN	ITEM NAME	EFFECTIVE DATE	CURRENT VALUES	
			DEBIT	CREDIT
1	TOT TAX LIAB	041511		
2	TAX WITHHELD	041511		187.00
3	TY TR TO 06	072811		
4	AGY OFFSET	081911	67.00	
5	REFUND AMOUNT	081911	120.00	

TOTALS : 187.00 187.00  
CURRENT BALANCE : 0.00 0.00

\*\*\* END OF DATA \*\*\*



Monday, July 2014

TAX YEAR INFORMATION DISPLAY

07/14

TAXPAYER NAME : L  
TAXPAYER ID : OWNER  
FILING STATUS : SINGLE  
SPOUSE DATA  
NAME :  
ID :  
STATUS :  
H/O EXEMPTION :  
SOL WAIVER DATE :  
SOL ISS SPECIFIC :  
LIEN DATA :  
PA DATA :  
SUSPENSE CR DATA :  
TP EXCEPTION TYPE :  
SP EXCEPTION TYPE :  
TAX YEAR: 11 APE:  
CURRENT BALANCE : 0.00  
REVENUE CODE : 0000100  
REV ASSMT TYPE : SA  
RETURN DATA  
DUE DATE : 04/15/12  
FILED DATE : /12  
EXTENSION DATE:  
EXTENSION RSN :  
TY DATA : 3RD  
HOLD DATA  
UNTIL DATE :  
REASON:  
RETENTION DATE :

TAX YEAR CURRENT VALUES DISPLAY

07/14

LN ITEM NAME EFFECTIVE DATE CURRENT VALUES DEBIT CREDIT  
1 TOT TAX LIAB 041512 1,020.00  
2 TAX WITHHELD 041512 892.00  
3 RETURN PYMT 041512 128.00

TOTALS : 1,020.00 1,020.00  
CURRENT BALANCE : 0.00 0.00

\*\*\* END OF DATA \*\*\*

Monday, July 14, 2014

RETURN INFORMATION DISPLAY

07/14

TAXPAYER NAME :

SPOUSE NAME :

TAXPAYER SSAN :

SPOUSE SSAN :

TAXPAYER ID :

SPOUSE ID :

RETURN DLN :

TAX YEAR :

11

RETURN TYPE :

TAX YEAR APE :

RETURN FILED DATE : 04/12

REMIT AMOUNT :

\* RETURN STATUS : RTN UPDATED

EXCEPTION CODES :

\* RETURN STATUS DATE : 04/12

RV ACTION :

VALIDATE RETURN

RETENTION DATA

PARAGRAPH CODES :

\* TYPE CODES :

ENTITY MATCH :

NO MATCH

\* RELEASE DATES :

FALLOUT :

QR-REFER :

ACCEPTED VALUES

07/14

L

TAX YEAR

11

ACCEPTED

ENTERED

FILING STATUS : SINGLE

NUMBER OF DEPENDENTS : 2

WAGES

: 43, .00

ADJUSTED GROSS INCOME

: 47, .00

TOTAL DEDUCTIONS

: 3, .00

TAXABLE INCOME

: 43, .00

TAX AMOUNT

: 1, .00

PERSONAL EXEMPTION CREDIT

: .00

DEPENDENT EXEMPTION CREDIT

: .00

TOTAL EXEMPTION CREDITS

: .00

TOTAL TAX LIABILITY

: 1, .00

CALIFORNIA INCOME TAX WITHHELD

: .00

BALANCE DUE AMOUNT

: .00

\*\*\* END OF DATA \*\*\*



FROM:

[REDACTED] ©, Secured Party  
c/o [REDACTED]  
[REDACTED] California Republic [near [REDACTED]]  
Non Domestic without the US

TO:

Franchise Tax Board  
D/B/A/ Angie Anderson  
Accounts Receivable Mail Stop A-455  
P.O Box 2966  
Rancho Cordova, CA 95741-2966

Certified Mail No: \_\_\_\_\_

TO:

DEPARTMENT OF THE TREASURY  
SECRETARY OF THE TREASURY  
d/b/a Jacob Lew  
1500 PENNSYLVANIA AVE. NW  
WASHINGTON, D. C. 20220

Certified Mail No: \_\_\_\_\_

TO:

DEPARTMENT OF THE TREASURY  
OFFICE OF THE TREASURER  
d/b/a ROSA GUMATAOTAO RIOS  
1500 PENNSYLVANIA AVENUE, NW  
ROOM 2134  
WASHINGTON, DC 20220

Certified Mail No: \_\_\_\_\_

### DEBT ASSESSMENT TO PUBLIC-PRIVATE ACCOUNTS

RE: DEBT ASSESSMENT TO PUBLIC-PRIVATE ACCOUNTS

In regard to the Public Debt of the DEBTOR, [REDACTED] L [REDACTED] ©; Tax Payer Identification Account [REDACTED]; Treasury Account [REDACTED]; Employer Identification [REDACTED], through the Secured Party, [REDACTED] L [REDACTED] ©, is hereby formally requesting a **COMPLETE DEBT ASSESSMENT**.

In accord with House Joint Resolution 192 of June 5th, 1933 [hereinafter HJR-192], Discharge of Public Debt, The DEBTOR requests said assessment so as to complete the discharge.

Concerning a financing Statement existing between the DEBTOR and Secured Party, the DEBTOR wishes to notify

[REDACTED]

The Financing Statement has been filed with the State of California, Department of Licensing, and file no.: [REDACTED]  
[REDACTED] [See Exhibit "A"].

Please send  
and charge

Executed and signed this \_\_\_\_\_ Day of \_\_\_\_\_, 2014

\_\_\_\_\_, Secured Party

Account # [\_\_\_\_\_]

c/o \_\_\_\_\_ Street

\_\_\_\_\_ California Republic [near \_\_\_\_\_]

Non Domestic without the US

\_\_\_\_\_, DEBTOR

Account # [\_\_\_\_\_]

Treasury Direct Account # [\_\_\_\_\_]

Return Acknowledgement to:

\_\_\_\_\_, Secured Party

Non Domestic without the US

EXHIBIT "A"

Original Filing [REDACTED] Stamp By The Secretary of State



EXHIBIT "B"  
DISCHARGED CHATTEL PAPER

State of California  
Franchise Tax Board  
ARM Div A-455  
PO Box 2966  
Rancho Cordova CA 95741-2966  
Telephone 916.845.7790  
Website: www.ftb.ca.gov

Notice Date: 04.29.14  
Account No: [REDACTED]  
Tax Year: All Tax Years  
In reply refer to :622:A455

[REDACTED] ST  
[REDACTED] CA 90 [REDACTED]  
The Franchise Tax Board (FTB) has authority to assess, enforce, and collect taxes.

The California Constitution grants the California Legislature its legislative authority.<sup>1</sup> This includes the power to tax, to determine the amount of tax, and to determine the method of tax collection. In addition, the California Constitution authorizes taxes.

The Legislature established an income tax on the entire income of California residents and non-residents or part-year residents. The Revenue and Taxation Code (R&TC). The R&TC imposes a tax on the entire income of California residents and non-residents or part-year residents.

The Legislature granted FTB the authority to enforce the R&TC. You can view the law's provisions at [www.ftb.ca.gov](http://www.ftb.ca.gov).

We will not respond to further objections you make on the basis of taxes based on constitutional, religious, or moral grounds. If you have difficulty understanding the income tax law, you can contact a qualified tax professional or an attorney. You may also view "The Frivolous Tax Arguments" at [www.ftb.ca.gov](http://www.ftb.ca.gov) for a list and discussions of identified frivolous tax arguments.

Additionally, if we determine you have a filing requirement, failure to file necessary returns will result in assessment and collection actions.

Please use the following mailing address:  
ATTN: Angie Anderson *Angie Anderson*  
FRANCHISE TAX BOARD  
Accounts Receivable Management Division, Mail Stop A-455  
PO Box 2966  
Rancho Cordova CA 95741-2966

Penalties, interest, fees, and your rights as a California taxpayer are explained on the enclosed FTB 1140.  
For Privacy Notice information, read the enclosed FTB 1131.

- <sup>1</sup> California Constitution, Article 4, section 1.  
<sup>2</sup> California Constitution, Article 13, section 26.  
<sup>3</sup> Revenue and Taxation Code section 19501.

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD 800.822.6268.

FTB 4627 PASS (REV 07-2011) Audit/Correspondence \4627



against us in court until you have paid the total amount due. However, amounts paid more than seven years ago cannot be refunded. (R&TC Section 19322.1)

## Fees and Penalties

**Cost Recovery Fees** – We charge you cost recovery fees if we must take action to resolve your filing and payment delinquencies. Cost recovery fees may include a filing enforcement fee, a collection fee, a lien fee, a federal treasury offset fee, and fees to cover the cost of seizing and selling property. (GO Sections 7171(e), 7174(d), and 16583.1 and R&TC Sections 19209, 19221, 19233, 19234, and 19254)

**Late Filing Penalty** – If you do not file your tax return by the extended due date, we impose a penalty of 25 percent of the amount due, after applying any payments and credits made on or before the original tax return due date. We impose the penalty from the original due date of the tax return. For a tax return that shows a balance due, the minimum late filing penalty is \$135 or 100 percent of the tax due after applying timely payments and credits, whichever is less. (R&TC Section 19131)

**Dishonored Payment Penalty** – We impose a penalty if a financial institution does not honor a payment made to us by your check, money order, or similar instrument. For a payment of \$1,250 or more, the penalty is 5 percent of the payment amount. For a payment less than \$1,250, the penalty is \$25 or the payment amount, whichever is less. (R&TC Section 19134)

**Estimated Tax Penalty** – We impose a penalty if you do not pay, pay late, or underpay an estimated tax installment. We calculate the penalty on the unpaid amount from the date of the estimated tax installment to the date we receive your payment or to the due date of the tax return, whichever is earlier. (R&TC Section 19136)

**Mandatory e-Pay Penalty** – Beginning on or after January 1, 2009, R&TC Section 19011.5 requires taxpayers to remit all tax payments electronically, regardless of the taxable year for which the payment applies, once any estimated tax or extension payment exceeds \$20,000, or their tax liability exceeds \$80,000 for any taxable year beginning on or after January 1, 2009. Failure to comply with this requirement will result in a penalty of 1 percent of the amount paid, unless your failure to pay electronically was for reasonable cause and not willful neglect. (R&TC Section 19011.5) For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for mandatory e-pay.

**Post-Amnesty Penalty** – We impose a penalty when you owe new or additional tax on a tax year that qualified for tax amnesty (pre-2003 tax years). The penalty is equal to 50 percent of the interest that accrued on the tax assessment from the original due date of the tax to March 31, 2005. The penalty is not part of the deficiency amount and will be recomputed and assessed only if and when the proposed deficiency assessment becomes a final assessment. We can allow a claim for refund of this penalty only on the grounds that the amount of the penalty was not properly computed by the Franchise Tax Board. (R&TC Section 19777.5(a)(2))

**Late Payment Penalty** – We impose a penalty if you do not pay the total amount due shown on your tax return by the original due date. The penalty is 3 percent of the unpaid tax (underpayment), plus 0.5 percent of the unpaid tax for each month or part of a month it remains unpaid (monthly). The maximum penalty is 25 percent of the unpaid tax. (R&TC Section 19132)

**Demand to File Penalty** – If we send you a demand to file your income tax return or to provide us with information, and you do not comply, we impose a penalty of 25 percent of the tax on our assessment before applying any payments or credits. Therefore, you may owe penalties and interest even if your tax return shows that a refund is due. (R&TC Section 19133) The demand to file penalty is in addition to the 25 percent late filing penalty imposed pursuant to R&TC Section 19131.

**Bill of Rights and Your Rights as a Taxpayer** – The California Taxpayers' Bill of Rights (R&TC Sections 21001-21028) ensures that we adequately protect the rights, privacy, and property of all California taxpayers during the process of assessing and collecting taxes. Our goal is to make certain we protect your rights. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system. The California Taxpayers' Bill of Rights, includes information on state taxpayers' rights and how to request assistance from us. Get FTB 4058 at [ftb.ca.gov](http://ftb.ca.gov) or call us at 800.852.5711 (select Personal Income Tax), or mail us at Franchise Tax Board, PO Box 942840, Sacramento, CA 95834-2840.

**Executive and Advocate Review** – You may contact Executive and Advocate Services if you have an ongoing state tax problem that you have not been able to resolve through normal channels. Contacting the Taxpayers' Rights Advocate, however, is not an appeal and does not extend the time for filing one. You have the right to an administrative review if we notify you that we are assessing your income or assets, file or record a notice of lien, or deny your request for an installment agreement. You must submit your request for review within 30 days of the date of the *Final Notice Before Levy* or within 30 days of the date of the tax lien notice. (R&TC Sections 19008(e), 19225, and 21015.5) You may contact Executive and Advocate Services (EAS) for additional information or to submit your request for review. You may reach EAS by phone: 800.852.5711, by fax: 916.843.6022, or by mail: Executive and Advocate Services MS-A381, PO Box 157 Rancho Cordova, CA 95741-0157.

### Internet and Phone Assistance

Website: [ftb.ca.gov](http://ftb.ca.gov)  
Phone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States  
TTY/TDD: 800.822.8268 for persons with hearing or speech impairments



## NOTICE TO THIRD PARTY CONTACTS

The Taxpayer's Bill of Rights requires us to provide taxpayers a list of all third party contacts we make to determine or collect their tax liabilities. If you believe there may be reprisal from the taxpayer if we release your identity, you must tell us by contacting FTB at the phone number or address on Side 4. If you ask us not to disclose your identity, we will comply unless the law requires us to do otherwise.

FTB 1131J (REV 02-2011) SIDE 2

OSP 11 122049

### Franchise Tax Board Privacy Notice

The privacy of income tax information is of the utmost importance to us. We may have asked you to provide us information on an individual other than yourself. The information that follows may help you understand this request.

#### Reasons for Information Request

We ask for tax return information so we can administer the tax laws fairly and correctly. We may request additional information to validate tax return information and/or resolve audit or collection issues. You must furnish all requested information. California Revenue and Taxation Code Sections 19504 and 19504.7 provide for the collection and maintenance of information. Failure to comply may result in legal action to obtain this information.

#### Information Disclosure

We may disclose tax information to:

- The Internal Revenue Service
- Other states' income tax officials
- The Multistate Tax Commission
- Appropriate California government agencies and officials
- Third parties when necessary to determine or collect tax liabilities

When taxpayers owe us money, we can disclose the amount due to:

- Employers
- Financial Institutions
- County Recordors
- Vacation Trust Funds
- Process Agents
- Others who may hold assets belonging to the taxpayer.

#### Responsibility for the Records

The Director of the Processing Services Bureau maintains Franchise Tax Board's records. You can contact us at:

Telephone:

800.852.5711

(within the United States)

916.845.6500

(outside of the United States)

Mail: DISCLOSURE OFFICER MS A181  
FRANCHISE TAX BOARD  
PO BOX 1468  
SACRAMENTO CA 95812-1468

FTB 1131J (REV 02-2011) SIDE 1

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Place stamp here  
Post Office  
not deliver mail  
without postage

ACCEPTED FOR VALUE & HONOR, EXCEPT FOR 966  
For any remedy, Release of the Property, the  
Accounts, and interests in the Property, the  
Immediately to the Assignee, who shall have the  
Title, 192 U.S. 10-12 and 1100, 1-114  
Example ID # [REDACTED]  
U.S. Copyright # [REDACTED]  
RAI [REDACTED]  
(f)(b) [REDACTED]

ALABAMA  
INCOME TAX BOARD  
MONTGOMERY, ALA 36103-2966

PAZCOQUE, C. A. S. S.



UNITED STATES POSTAGE  
\$ 00.38  
MAILED FROM ZIP CODE 100

DAHOSEB 90059

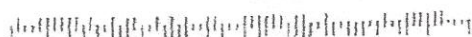


EXHIBIT "C"

FILED AFFIDAVIT OF REVOCATION AND RESCISSION



State )

County )

AFFIDAVIT OF REVOCATION AND RESCISSION

I, [REDACTED] L. [REDACTED], being duly sworn and affixing my signature to this document, do hereby make the following statements of fact, and affirm:

1. That I was unaware that a completed, signed, and submitted "Form 1040" or "income tax return" and a "W-4" "Employee's Withholding Allowance Certificate," the authorization document that allows an employer to withhold a worker's compensation for labor from his pay, are voluntarily executed instruments which could be used as *prima facie* evidence against me in criminal trials and civil proceedings to show that I had voluntarily waived my constitutionally secured rights and that I had voluntarily subjected myself to the federal income/excise tax, to the provisions of the Internal Revenue Code, and to the authority of the Internal Revenue Service (hereafter referred to as the IRS) by signing and thereby affirming under penalty of perjury that I was in effect a "person" subject to the tax.

2. That I was unaware of the legal effects of signing and filing an income tax return as shown by the decision of the United States Court of Appeals for the 9th Circuit in the 1974 ruling in the case of *Morse v. U.S.*, 494 F.2d 876, 880, wherein the Court explained how a citizen became a "taxpayer" by stating: "Accordingly, when returns were filed in Mrs. Morse's name declaring income to her for 1944 and 1945, and making her potentially liable for the tax due in that income, she became a taxpayer within the meaning of the Internal Revenue Code." [Emphasis added.]

3. That I was unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance for a free sovereign individual citizen; that I was unaware that in a court of law the completed IRS documents can become *prima facie* evidence sufficient to sustain a legal conclusion by a judge that the signer has voluntarily changed his legal status from that of a free sovereign individual citizen who is not subject to any federal tax and who possesses all of his God-given Constitutionally secured rights when dealing with government, to the legal status of a "taxpayer" (any individual, trust, estate, partnership, association, company or corporation subject to a federal excise tax), a "person" who is subject to a federal excise tax and is therefore subject to the authority, jurisdiction and control of the federal government under Title 26 of the United States Code, even though that Title has never been enacted into positive law, the statutes governing federal taxation and to the regulations of the IRS, thereby imposing the tax on himself and waiving his God-given Constitutionally secured rights in respect to the federal income/excise tax statutes and their administration by the IRS and establishing himself as one who has privileges only, but no rights in dealings with the IRS, the same as a corporation; that it is my understanding that the change of status resulting from the signed IRS documents is very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority,



this publication described the tax on "income" identified in the 16th Amendment of the United States Constitution as an indirect excise tax; that this report stated: "The Supreme Court, in a decision written by Chief Justice White, first noted that the 16th Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the United States Constitution, quoted above," and further stated: "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, generally in the nature of an excise tax," thus proving in my mind that the "income tax" is not a tax on ME as an individual woman, but is rather a tax as described by the U.S. Supreme Court in *Flint v. Stone Tracy Co.*, 220 U.S. 107 (1911), wherein the court defined excise taxes as "... taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.,", none of which classifications apply to ME, a natural woman.

15. That I was unaware of the truth of the IRS's rarely-publicized statement that the "income" tax system is based upon "**voluntary compliance with the law and self-assessment of tax**;" that it has never been my intention or desire to voluntarily self-assess an excise tax upon myself; that I always thought that compliance was required by law.

16. That I have examined sections 6001, 6011, 6012, 7203, and 7205 of the Internal Revenue Code (Title 26 U.S.C.) and I am convinced and satisfied that I am not now, and never was any such "person" or individual referred to by these sections.

17. That after careful study of the Internal Revenue Code and consultations on the provisions of the Code with lawyers, tax accountants, and tax preparers, I have never found or been shown any section of the Internal Revenue Code that imposed any requirement on ME as a free sovereign unprivileged individual to file a "Form 1040 Income Tax Return," or that imposed a requirement upon me to pay a tax on "income," or that would classify me as a "person liable," a "person made liable," or a "taxpayer," as the term "taxpayer" is defined in 26 U.S.C. § 7701(a)(14) which states: "The term 'taxpayer' means any person subject to any internal revenue tax."

18. That after the study and consultations mentioned in paragraph 17, the only mention of any possible requirement upon ME, as an individual, to pay a tax on "income" that I could find or was shown in 26 U.S.C. was the title of Part I under Subtitle A, Chapter 1, Subchapter A, which is deceptively titled "Tax on Individuals;" that a careful study and examination of this part of the Code showed no provision in the body of the statutes imposing any liability or requirement upon me as an individual for payment of a federal excise tax on "income;" that my study and consultations mentioned in paragraph 18 showed that the law is determined by the actual wording contained in the body of a statute, and not by the title; that the title of a statute is merely a general guide to the contents of the statute, and the title has no force or effect at law.

19. That after study and consultations mentioned in paragraph 17, my attention was called to Internal Revenue Code Chapter 21 titled "Federal Insurance Contributions Act" (social



Label 400 Jan. 2013  
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