

Veritas

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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 Chapter 3, Title 31, of the United States Code 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. 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.

Ponca City, Oklahoma.

BATF/IRS -- Criminal Fraud

by

William Cooper

CAJI News Service -- Exclusive

"The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;"

The Constitution for the United States of America

Article I, Section 8, Clause 1 ("1:8:1")

"No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration hereinbefore directed to be taken."

The Constitution for the United States of America

Article I, Section 9, Clause 4 ("1:9:4")

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 & BIR 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.

FAA becomes BIR

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 U.S.C.S., Section 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.

BIR becomes IRS

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.

BATF 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)."

BATF = 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 U.S.C. 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 U.S.C. contains the "Rules of Courts." They were written and approved by the Justices of the Supreme Court. The Supreme Court, in writing 28 U.S.C., 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 funnelled 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 C.F.R., 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 form 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.

**THE FOLLOWING PIECE IS A VERY LENGTHY ARTICLE ON
HOW THE IRS DECEPTIVELY USES THE COURTS
TO PROSECUTE AND VICTIMIZE AMERICAN CITIZENS**

DECEPTION IN “OUR” COURTS

How International Admiralty/Maritime Law Subverts Our Rights

Please Note: The following document explains how “our” courts operate under Article I, maritime law, instead of under Article III, Constitutional Law intended for Citizens. Because the courts conduct proceedings under the wrong jurisdiction, without informing the Citizens, our Rights guaranteed in the Constitution are not honored, upheld and protected. Under this deception, our best efforts are wasted and our just causes are presented in vain.

INTRODUCTION

Over the last six years the authors and researchers on this project have reviewed hundreds of pounds of material, traveled to other countries and interviewed persons within and without government about the current apparent disregard for our COII.stitution and god-given rights. Because of innumerable man hours, this research team has uncovered a different or covert "Modus Operandi" and this mode of operation or MO has been to conduct a type of quiet war against the 'People of America.

The authors present the information as educational material only and we do not hold out the material in this book to be the basis of a legal opinion, nor should the reader. It is hoped that the information presented will spark many conversations around the kitchen table; with the Constitution in one hand and the BIBLE (the basis of our law) in the other, (see Public Law 96--1211).

It is recommended, before undertaking any legal action, you consult a QUALIFIED person to review and advise you (and your attorney) In **International Law/Admiralty-Maritime** Process.

This book has NO COPYRIGHT! You may copy and share the information with all who may be in need. The authors operate under two commandments:

1. Love God. 2. Love His kids.

Blue skies, no sea gulls (or wear a hat), clear sailing!

P.S. Watch for Sharks (IRS)

CHAPTER ONE

THE LAMB TO THE SLAUGHTER

Ask yourself how many people each year loose their property, or how often a family is broken up. Sometimes, there is even loss of life as a direct result of the actions of the Agency known as the Internal Revenue Service (IRS). No matter what the answer is, just one such loss is one too many. It seems that there is no way to stop this damage to our country, our families and our lives.

Now, put yourself into this equation. The IRS has begun to send you letters, and it demands money that is beyond your means. Then, while you are in the middle of distress, Al Smith tells

you how to stop the IRS. In order to have this information, it will cost you a few thousand dollars. (Al Smith is not a real person but a composite of several so-called Patriots for profit).

This whole process is new to you. At this point you still trust the folks at IRS and you try to work out your problems. So, like thousands before you, you make a trip to the local IRS office and explain that someone has made a mistake. Although you do not know the tax laws, there is something very wrong. The IRS agent, smiling from ear to ear, tells you that you can handle the tax easily, pay the tax! You again explain, to deaf ears, that you do not have the money which they claim, nor did you ever make enough money to have been charged with such a tax. So, your friend, the IRS agent, tells you that you can pay the tax and then sue the IRS, or that you can petition the Tax Court. In Tax Court you will meet a new friend, the judge, another IRS Agent. Of course, you can file bankruptcy.

After this experience, you remember Al Smith, and you call him up. Al gives you more Information than you can handle at first, but you rely upon him. Al will lead you out of all these tax problems. All you have to do is send a few letters out, pay Al for all his secret knowledge and claim the 5th Amendment.

At this point Al is a hero. Then the IRS seems to go into overdrive and events happen which overcome your senses. The boss at work receives a letter from the government. The boss does not understand why he must send all, or the biggest part of your pay check, to the IRS. All he knows is that, if he does not, he will lose his business. This same action takes place at the bank, credit union, etc Al has an answer, send another letter and all will be well. Nothing happens.

A few weeks later, a letter arrives from the government. After opening the brown envelop you discover a "**NOTICE OF TAX LIEN UNDER REVENUE LAWS**". Quickly you rush to the phone to call Al. Al sends you another letter to stop the problem, secure in your belief that Al knows what he is doing, you follow his instructions. You go on about your business, except that now, no pay is coming from work. Your family and friends are beginning to look at you as if you are crazy. By this time you have read all of the information that Al has sent you. You find that there are hundreds if not thousands of people out there, just like you that know the truth. But the Courts, the local Sheriffs, members of Congress, and even Church leaders, refuse to hear the truth.

Several months pass. You change jobs, and a few dollars are beginning to come in again. Al has suggested that you do away with your driver's license, social security number, birth certificate and marriage license. You have learned that all of these documents, numbers, etc. are meant to make you a slave. The more you study the more you are convinced that you know the truth and despite the outcome, you can never go back to believing in the government or any institution that supports this type of outlaw activity. You have become a "Patriot". You have become a "Tax Protestor."

(Note: this was received with some missing text. Sorry.) ...

country, Of course, there are some things that are in common and some things that do not match everyone's particular situation. For example, in our little story we did not petition the tax court, nor was a ninety day letter (Notice of Deficiency) discussed, we did not talk about the bankruptcy issue although many people flee to the Bankruptcy court to escape the disaster.

What we intend to introduce for your consideration is a newer view of the activities of the IRS and a possible remedy to this seemingly impossible situation, which is destroying our country. It is hoped that our courts and responsible people in government may still have the moral courage to stand for what is right in these dark days.

Since the chances of winning in the courts are limited, we must look at different areas of the law to see if any possibility has been over looked. Also we must not rely on AI any longer. We must check every document and every position presented to us in order to understand the process. How is it that the IRS can take-away our property and the U.S. Constitution is powerless to protect us. The answer may be found in the study of International Law-Admiralty/Maritime Law.

Most people have some understanding of the different types of law such as Criminal or Civil. For example, as this is being written, the O. J. trial is on the TV. Talk radio seems like nothing more than the O. J. soap opera. This circus deals with criminal Law. Civil Law has been used when dealing with tort claims, such as a fender-bender or your propefty rights. Very few people (including attorneys and even the courts) have an understanding of Admiralty/Maritime Law. The supreme court of the united States has declared:

"To the extent that admiralty procedure differs from civil procedure. It is a mystery to most trial and appellate Judges, and to the non-specialist lawyer who finds himself, sometimes to his surprise, involved in a case cognizable only on the admiralty "side" of the court. "Admiralty practice", said Mr. Justice Jackson, "is a unique system of substantive laws and procedures with which members of the Court are singularly deficient in experience." *Black Diamond S.S. Corp. v. Stewart & Sons*, 336 U.S. 386, 403, 69 S. Ct 622.93L Ed. 754 (1949) (dissenting opinion).

Is it any wonder that the State Courts do not have any concept of Admiralty process, when they rule against you in favor of the purchaser of the IRS tax lien, in a Quiet Title action? Note, more on this later.

"The Federal District courts are the accustomed forum in which actions in admiralty are tried and in the absence of some special reason therefore, no effort should be made to divert this type of litigation to judges less experienced in the field." *Calmar S.S. Corp. v. United States*. 345 US 446, 97 L ed 1140 73 S Ct. 733.

NOW, before we start looking at every action as an Admiralty action, we need to consider the following:

2 Am Jur. Vol 2. ADMIRALTY section 15 - Limited

Admiralty is a limited jurisdiction, depending for its existence on whether or not the cause involved is an admiralty or maritime matter. There is no statutory definition of admiralty jurisdiction, and difficulties attend every attempt to define its exact limits. The extent of the admiralty jurisdiction, as conferred by the Constitution, is not limited by the scope of admiralty Jurisdiction as it existed under English law, nor was it extended_as far as_the admiralty jurisdiction then; reached in the civil law countries. The scope of admiralty jurisdiction in this country is to be determined In the light of the Constitution, the laws of Congress, and the decisions of the Supreme court....

At this point, you maybe asking yourself, what does this have to do with the IRS and tax laws? Keep in mind that, when an action has been filed in the courts, it is 'necessary to file in the proper jurisdiction, venue.

The Huntress, 12 Fed. case 984@992 & 989, (Case No.

6,914) (D. ME. 1840): "In this country revenue causes had so long

been the subject of!Admiralty cognizance, that congress

Considered them as CIVIL CAUSES OF ADMIRALTY AND MARITIME

JURISDICTION, and to preclude any doubt that might arise,

carefully added the clause, 'including,' etc. This is clear proof that

congress considered these words to be used in the sense they

bore in this country and not in that which they had in England.

The Act gives exclusive admiralty maritime Jurisdiction to

the district court. As a court of the law of nations, ... But

in cases wher the courts of common law have always exercised

concurrent jurisdiction, the jurisdiction is not, and was never

intended by the constitution to be, exclusive, though the subject

matter be maritime.... The common law, and of course the sense

in which the technical words of that law are used, WAS NEVER IN

FORCE IN THIS COUNTRY, any further than as it was adopted by

common consent, or the legislature. BEYOND THIS, IT WAS

AS MUCH A FOREIGN LAW AS THAT OF FRANCE OR HOLLAND.”

Although this case is from .1'840,it is still_in operation today. Reread that opening line again -revenue causes ... the subject of Admiralty...

Let us move ahead to this century, for those readers who are concerned about old law, and take note of a case from the recent past, United States of America v. \$3,976.62 in Currency, One 1960 Ford Station wagon Serial No. OC66W145329:

“Although presumably for purposes of obtaining jurisdiction, action for forfeiture under internal Revenue Laws is commenced as PROCEEDING IN ADMIRALTY, after jurisdiction is obtained proceeding takes on character, of civil action at law, and at least at such stage of proceedings, Rules of Civil Procedures control.”

Has the light started to come on, or are we still in the dark? The point being made is that all revenue activity is controlled by Admiralty process. The Supreme Court often quotes Benedict on Admiralty, and it seems that if the highest court in the land quotes from it, then we should take a look.

1 Benedict (6th Edition) section 17, p. 28:" As no court **other than a court of admiralty** can enforce, maritime liens, no other court can displace, discharge or subordinate them. Neither the State courts nor the United States courts on their common law, equity and bankruptcy sides can divest, transfer to proceeds or adjudicate the maritime liens unless the maritime -lienors voluntarily submit themselves to the jurisdiction.

Let us now examine the **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**. Turn the document over and what do you see. "United States v. _____" If you do not find this on the notice which you have, keep in mind that in some countries, the recorders do not record the back side of the document. The IRS usually will not send-the complete document to you. It is very important that you find such a document because on the back side we find that the lien has been filed pursuant to 26 USC 6321. What does this mean?

"...(I)t is now generally held that government tax claims under 26 USC§ 6321 'upon all property and rights of property whether real or personal rank below all other maritime liens....'

Benedict's "admiralty." 7th ed., Vol2 Cehapter IV § 51 footnote

Open a copy of Black's Law Dictionary to IN REM and we see something that may shed some light on the above quotation from Benedict's Admiralty:

In rem – A technical term used to designate proceedings or actions instituted against a thing, It is true that, in a strict sense, a proceeding **In rem** is one taken directly against property, and has for its subject the disposition of property, without reference to the title of individual claimants; (See: Quasi In rem)

Is it possible that the NOTICE OF TAX LIEN[S] is an In rem action? Unless someone can come up with a better idea or another reading of the Notice, it clearly states “rights to property”.

Now it is time to turn on the computer because in order to do a word search it would take days, weeks, or even months to find **In rem** in the Internal Revenue Code. I will only help you one time. Open a copy of Title 26 and turn to § 7323 which reads:

(a) Nature and venue,- the proceedings to enforce such Forfeitures shall be in the nature of the proceeding In rem in the United States District Court for the district where such seizure is made.

Stop for a moment and let's recap what we have learned so far.

1. The District Court for the United States is the court

of nations having exclusive and limited Admiralty jurisdiction

venue.

2. Revenue actions are Admiralty as pointed out in "The Huntress" and other cases listed above. See Benedicts on Admiralty.

3. NOTICE OF TAX LIEN UNDER REVENUE LAWS are Admiralty actions pursuant to 26 USC § 6321 against property and the rights to property in rem (see 26 USC §.7323 also § 7401 to be discussed later.

4. Inj.rem deals with rights to property not with the "person".

Because so many people have problems with the word person, the one we are talking about has blood in his veins.

We have a few other areas to cover and then we will get into the "how to" section, since, you are going to make a trip to the Law Library, look at Title 28 §§ 2461-2465. In §2463 we read:

" All **property** taken or detained **UNDER ANY REVENUE LAW** of the United States ... shall be deemed in the custody of the law and subject only to the orders and decrees of the courts of the United States having jurisdiction thereof."

How many people have asked the IRS agent or Sheriff for a court order while they drive away with the persons car or they sell the home at a tax sale. The Sheriff, when questioned, has replied "the IRS does not need a court order". Now folks, is it possible that our Sheriff cannot read, or does he fear the IRS. Again we ask that you look at the basis of our law, the Bible, King James Version. In Hosea, 4:6, "My people are destroyed for lack of knowledge..."

Back in 1861 there was a civil war in this country. The President had a problem. The Southern States were in rebellion and the Federal Government could not declare war against the Southern

States for the Federal Government would have recognized the sovereignty of the South. If it had recognized the sovereignty of the South, it would have no claim to any of the property of the States or the People, (see, Black's Law for Prize and Booty), therefore, the President was granted power under 12 stat 319 over the property of person's in rebellion against the United States.

Today we have people in rebellion against the United States, as defined by 12 stat 319 and the Trading with the Enemy Act of October 6th, 1917. This is also an undeclared/silent war against the People of this country, being waged by the IRS agents not only for the united States, but for "the Bank and the Fund", see 22 USCA § 286 et. seq.

In a letter to members of Congress dated January 13, 1995, Congressman James A. Traficant Jr. pointed out:

“The IRS is an agency out of control.” ... “Last year, I described length on the House floor the cases of everyday American families whose lives were ruined without cause by the IRS. I received thousands of letters from all over the country from people who told me their IRS horror stories.”

How many people have been declared “tax protestors”? Once the title "tax protestor is used, 12 stat 319 can be used to take your property. Please take the time to look this up and share it with your friends. In the State of Utah, it is common, in dealing with the State Tax commission, for the Commission to place the letters **TP** after any case number involving tax issues. The Judges in the state courts hearing these actions; when questioned "what does the TP stand for," simply say they do not know.

The Clerks of the court responsible for issuing the number for the tax cases claim they do not know what the two letters TP mean. Do you think Forrest Gump could figure this out? Life is like a box of Chocolates...

In the 5th Amendment to the Constitution it says:

“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”

Back in 1933 the President declared a "state of emergency," and we are still under, this declared state of emergency today. Since a state of emergency is existing, and only the President can end such; ,we must be in "public danger". So much for the 5th Amendment!

"I believe there are more instances of abridgement of freedom of the people by gradual and silent encroachments of those in power than by violent and sudden usurpations... "

James Madison

In Congressman Traficant's letter quoted above, he is attempting to introduce a bill into Congress to shift the burden of proof from the “taxpayer” to the Internal Revenue Service. The burden of proof is always on the plaintiff, so when you petition the tax court, bankruptcy court, or district court, you are in fact the plaintiff and the burden of proof falls on you. However, in the Admiralty process, the burden of proof falls to the one filing a libel (Notice of Tax Lien in the county record), and in this Instance, you are not the, Plaintiff, but a Petitioner filing an **Answer (Libel of Review)**.

Could this, then, be the key?

Please take the time to go to the local law library and check out each quotation for yourself, do, not ask Al. Many people make a mistake when they find a case or part of a statute and use this as a basis for an action. Laws change and rules change from state to state and from court to court. Remember, that just because a case is quoted it, may not apply to you or your case.

CHAPTER TWO

THIS IS THE KEY?

For the moment let's say that you are the owner of a ship and you have taken on a cargo in France. You sail to the port of New York, USA to unload your cargo but when you arrive in the port your vessel is seized by the government for violation of some revenue statute. The US Marshall serves an

arrest warrant at the direction of the Federal District Court, signed by a magistrate/judge for the district where the "res" (ship) is located. The Marshall posts a notice on the res of the seizure.

You have been served a copy of a complaint made upon "an oath of solemn affirmation", upon review of the complaint it is clear that the circumstances from which the claim arises states with such particularity that the defendant (you) will be able, without moving for a more definite statement, to commence an investigation of the facts and to frame a responsive pleading. See Supplemental Rules for Certain Admiralty and Maritime Claims (SR Fed Civ P) E2a.

Let's review the elements of what just took place. But, before we do so, take out a pencil and a clean sheet of paper. At the top of the paper write THINGS NECESSARY TO PERFECT A LIEN.

In our example, was the Captain, agent for the owner, or the owner served a copy of a complaint made upon an oath of solemn affirmation?

Point # 1. (On your paper.) Of course the answer to our question is YES.

Point # 2. How was the complaint and/or arrest warrant served? "Study aid" see Federal Rules of Civil Procedure (FRCP) Rule 4. In our example the process was served by the US Marshall. You should have point two on your paper by this time.

Point # 3. Is the information clear on the complaint so that it will not be necessary to move for a more definite statement ... so that you may frame a responsive pleading.

Point#4. Has the Court for the District where the res is located been served?

Point #5. Was the notice properly posted?

As you can see, there is a definite process that must be followed in order to perfect a lien under Admiralty process. However, what do you do if there a defect in the service of process? So much so that you or the court have been improperly served or no service of any kind has been performed .

One answer is. When a person finds to his surprise, that he has not been served, or improperly served, he may petition the District court **for** the United States for the District where the res is located (in rem) for a **Libel of Review** to determine-the basis, (foundation) if any, for the libel. [Notice of Tax Lien under Revenue Law, filed in the county record absent a court order or oath of solemn affirmation]

See 2 Benedict (6th Edition), section 275,pg. 119, 120: "But where

a party discovers that ... he has had no proper notice... and has thereby

been deprived of property; or where there has been fraud of any kind ... so that no regular remedy is left him, he may obtain redress by filing a **libel of review**. The subsequent proceedings will be the same as in any suit and the decree of the court will be such as equity demands. There is no corresponding provision in the Civil Rules." (Emphasis mine.)

Stop. Pencil down. Before we go into more detail on our two examples so far, we must take a look at the District Court that signed the warrant for the arrest of the property. Also, it is important to understand who the parties of *real* interest are.

The District court is divided into three separate sections. The first section is devoted to criminal law. The second section is devoted to civil law. The third section and the one least understood by the judges and attorneys, as noted in Chapter One. is the Admiralty division.

The Admiralty section of the curt has its own distinct set of court rules. It would be wise to check with the District court in your area or local law library to acquire the rules that govern the actions of the court. **It is a must to have a copy of the supplemental rules of admiralty.** These are numbered A-F, instead of the numeric system familiar to most people. We will discuss some of these supplemental rules later on. (Emphasis added.)

One of the researchers on this project had an interesting conversation a couple of years ago with a nationally known attorney. This attorney had been a government employee for nearly thirty years. The attorney made this observation about the rules of court. It was his opinion that the rules of court were designed to quickly dispense with the novice, "pro se attorney", thereby cutting down on the work load that the courts were under. As the attorney explained, whenever a complaint/answer was presented to his department and had been placed on his desk, the things he would check were the Rules of Court. As he explained, the work load is so great that we look for any way to disqualify a Plaintiff-Defendant.

It is extremely important that you read and understand the rules of court. Unfortunately, many people are never heard in our court system because they do not know or understand the rules. It is quite possible to win your case based solely on rules and never have the merits of the case heard. It is because of these rules that the admiralty process becomes viable.

In order to understand the admiralty court we need to look at some of the other courts and the position the 'taxpayer' is placed in when he enters their jurisdiction.

The first court is an **Administrative Court**. It is known as the United States Tax Court. This court operates under the authority of the Executive Branch of the United States Government. (the President). The Secretary of Treasury (the Governor of the International Monetary Fund) provides the regulations that govern the operation of the tax court and this court does not operate under the same set of rules as the District, Circuit or Supreme Court.

The IRS uses a type of trickery (Modus Operandi) in order to move their victim into the tax court. This is done by sending the victim a Notice of Deficiency also known as a ninety day letter. In this Notice of Deficiency letter the target is informed that he has 90 days to petition the tax court if he

disagrees with the amount that they have decided the target is going to pay. *Note:* the term "target" is a term used in the United States Attorney's Manual in referring to the "taxpayer".

By the way, in the Notice of Deficiency, it is common to see penalties and interest attached to the taxpayer for the manufacture, sale or distribution machine gun parts pursuant to 26 USC § 6651(a) and of course one of their favorites, civil fraud 26 USC § 6662. In *Cramer v The Commissioner of Internal Revenue*, case # 11718.94, the petitioner, Mr. Cramer, pointed out to the court that the claim of civil fraud by the IRS reversed the burden of proof. The Court agreed. The Attorney for the government (currently under investigation by the inspector General's Office

for criminal misconduct in this case, and the court was notified of this on the record before the hearing began) said, that upon review of the record, no fraud was present. However, the government did not remove the fine imposed under 26 USC § 6662. This is a fun case and one that Congress decided to review, not by choice, but just because Mr. Cramer pushed his way in through letter writing, thereby placing it on the record. Judge Powell was so unprepared for Mr. Cramer that several times the Judge claimed that the internal Revenue code is found in Title 28. Please find this case and study it. Review Mr. Cramer's opening statement.

If we look at 26 U.S.C. § 7401, we will find that before any penalty, civil or criminal, can be applied, it requires the sanction (O-Kay) of the Attorney General or his/her delegate and the Secretary of the Treasury. Many a patriot has wasted their time going into tax court and arguing that 6651 (a) and 6662 could not and did not apply to them because they were a non-taxpayer, non- resident alien, did not deal in alcohol tobacco or firearms, etc. Remember, this is an Administrative Court and the Judge will remind you that this is a court of limited Jurisdiction. The court will not allow the "taxpayer" to go behind the Notice of Deficiency to determine if there is any basis in faCt for the deficiency.

What is meant by "go behind the deficiency"? When you petitioned the Tax Court to hear your complaint, you took on the position of the Plaintiff. The burden of proof became your responsibility. The government on the other hand, was the innocent Defendant. Yes, I said innocent. Under our form of (in)justice, the Defendant Is Innocent until proven guilty. The Defendant is not required to testify against himself. Also, the court is eager to grant a protective order denying the Petitioner any access to any records that would support his position and be embarrassing to the government. If you find yourself as the Plaintiff (petitioner), the burden of proof always falls on your shoulders. It is impossible to prove a negative. For those of you who have had the sad experience of going to Tax court, you realize what a mistake it was to take the bait and petition the Tax court. By doing so, you merely rubber stamped the IRS lie.

Some of you may have appealed the Tax Court decision to the Federal District Court. You also could have gone to this court in the first place by paying the tax first and then suing for a recovery. Fat chance! Just like our illustration, in the Tax court you are the Plaintiff. The burden of proof is on you. Again they played their trick and you took the bait. The government trots out the Anti-injunction Act 26 USC § 7421 and you are barred from stopping the collection process while you attempt to have your day in court. Again court rules play an important part. Pursuant to Rule 64 of the Civil Rules they may continue their collection process and you can do nothing more than watch your car, bank account, job, home and family go away. The American that brings a suit against the government in the Federal District Court only stands about a 12% chance of winning.

Well, you see everything leaving and you are trying to hold on to what little you have left, so you file bankruptcy. Congratulations, you just took the bait and are in their trap again. When you filed bankruptcy, you were able to bypass the Anti-injunction Act for a short time. However, depending upon how aggressive the U. S. Attorney is, the automatic stay can be lifted in a matter of a few weeks. Again, the property can be seized and sold off. If the judge has a small understanding of the law he will require the IRS to supply the court with an inventory list of the property taken and any monies to be deposited with the registrar of the court.

Remember 28 U.S.C. § 2463? Along with doing battle with the U. S. Attorney, you will also find his helper, the Trustee for the Bankruptcy Court. By the way, the Trustee is the *de facto* owner of all your property. Again, because you petitioned the Bankruptcy Court, the burden of proof falls on your shoulders and the government can play hide and seek while they destroy you.

In Chapter One, our little lamb received a Notice of Lien. If he had taken the time to look at the signature line, it is quite likely that he would have found that it was never signed. In most cases the IRS uses a stamp for another party. For example: rubber stamp Jim Jones for James Doe
Question: Is it possible for another person to testify **for** you as to your personal first hand knowledge? See FRCP Rule 56(e)(g).

In Admiralty, there is no court which has jurisdiction unless there is a valid international contract in dispute. If you know it is Admiralty jurisdiction, [see the HUNTRESS, Benedict on Admiralty, and 26 U.S.C. § 6321 as noted above.], and they have admitted on the record that you are in an Admiralty Court, you can demand that the international maritime contract to which you are supposedly a party and which you supposedly have breached, be placed into evidence. However it is the practice (Modus Operandi) of the IRS to bypass the court altogether and trick you into becoming the moving party. The IRS never ever admits on the record that they are moving in Admiralty.

No court has Admiralty/Maritime jurisdiction unless there is a valid international contract that has been breached. And generally speaking only the parties of REAL INTEREST may bring an action.

"A cardinal principle, in which the practice of admiralty courts differs from that of courts of common law, permits the parties to a suit to prosecute and defend upon their rights as such rights exist at the institution of the action; the assignment of a right of action being deemed to vest in the assignee all the privileges and remedies

possessed by the assignor. According to the rule of common law the injured party alone is permitted to sue for a trespass, the damages being deemed not legally assignable; and if there be an equitable claimant, he may sue only in the name of the injured party. In admiralty, however, the common practice is to have the suit conducted in the names of the real parties IN INTEREST." 1 R.C.L. § 33. pg. 424 (1914); "...and when a statute of the United States so provides, an action for the use or benefit of another shall be brought in the name of the united States." F.R.CN.P. 17. The district courts are prohibited from granting venue where the united States has less than "one-half of its capital stock..." of the respondents/Libelants Principal the Fund and Bank. 28 USC § 1549; The government by becoming a corporator. (See: 28 USC § 3002(15)(A)(B)(C), 22 USCA 286(e) lays down its sovereignty and takes on that of a private citizen, it can exercise no power which is not derived from the corporate charter. (See: The

Bank of the United States vs. Planters Bank of Georgia. 6 L Ed.(Wheat) 244; U.S. vs. Burr. 309 U.S. 242). The REAL PARTY IN INTEREST is not the de jure "United States of America" or "State", but "The Bank" and "The Fund". (22 USCA 286, et seq.). The acts committed under fraud, force and seizure are many times done under "Letters of Marque and Reprisal" i.e. "recapture." (See: 31 USCA 5323). such principles as "Fraud and Justice never dwell together." Wingate's Maxims, 680. and, "A right of action cannot arise out of fraud." Broom's Maxims, 297, 729.

Sometimes it is helpful if we take the time to draw a diagram of the steps taken in the process.
(See Diagram I)

At the left hand top of the page you will note that a box containing the USA appears. Then, across from that box to the right a box containing The Governor of The International Monetary Fund AKA Secretary of the Treasury. These two boxes are not linked at this point Inasmuch as the Governor is not an agent for the USA and is therefore intra government as opposed to inter government.

The United States is a part owner of the International Monetary Fund (IMF) and holds about 19 to 20% of the stock in this private corporation. (See: 22 USCA 286 et seq.) The Governor of the Fund can not be paid by the United States. Question: from where does the pay for the Judges of the Federal District Court come? BATF?

Below the box containing the Governor of the IMF we find the IRS. The Secretary makes the rules that the IRS must follow and Delegates authority to the Commissioner on down the line to the agents in the field. The Secretary, as the Governor of the IMF, is then in charge of the IRS. It follows that the agents in the field must be under his direct command if we have read the statues correctly.

Under his direction, some of the functions of the IRS are to send letters, make demands, visit and victimize their victims. This is done under the color of law. The phrase "color of law", means "something that appears to be genuine, but is not. These IRS agents are in fact, agents for the Governor of the IMF not the USA. Question: Why are there two separate sections in the Internal Revenue Code dealing with misconduct? (See: 26 USC §§ 7214 & 7433). Why are the Notices Lien "under Revenue Laws" not signed, but stamped **for** a third party? MODUS OPERANDI!"

Just to the left of the box containing the IRS we see a box around (DOJ) Department of Justice and arrows connecting these two entities. In the United States Attorney's Manual (USAM), we find that the IRS and DOJ must work in harmony.

USAM 6 - 4.010 reads in pertinent part - The Federal Tax Enforcement Program is designed to protect the public interest in preserving the integrity of this nation's self-assessment tax system...the Federal Tax Enforcement Program is designed to have the broadest possible impact on compliance attitudes by emphasizing balanced enforcement not only with respect to the types of violations prosecuted but also the

geographic location and economic and vocational status...However, the tax enforcement program can only work effectively If the IRS, Department of Justice, and U.S. Attorneys work in harmony. (Emphasis mine.)

Below the IRS, is the beginning of the pattern or MO that the service follows, i.e., the Notice of Deficiency or 90 day letter. From this point, the arrows show the path between the various courts. If we follow this pattern, the United States becomes a party to the Action[s] and this allows the DOJ/U.S. Attorneys to come to the aid of their buddies. At this time, the government will spend any amount of money it needs, or if need be, threaten harm to you or someone or something close to you, outside of the hearing of the court. Yes, just like the NAZI party in Germany, these agents, misguided as they are, believe they are protecting our country. It was reported that an 84 year old woman was forced out of a rest home for a tax due from 1975 in 1994. (see: 26 U.S.C. § 6501(a)). It makes me feel sick every time this happens. One person can change this and it may be you! Remember commandments: 1&2.

There is another set of boxes connected to the IRS on our diagram. One box shows the Notice of Lien filed with the county recorder.

Then, follows the Notice of Seizure, Tax Sale and finally the Quiet Title Action in the State Court. This is the path we want to follow.

First of all, the Notice of Lien was a Libel on the public record. This Libel was not filed with the District court for the United States where the “res” is located. (You should go to the Court and request a Certificate of Search to use as proof of no claim filed.)

Next to follow in the Modus Operandi is the Seizure. (See: 28 U.S.C. §§ 2463 - 2465). If the Court has not been notified of the seizure, how can it have control over any property taken under **any revenue law**, unless it was not for the benefit of the United States of America. It must have been for the **use and benefit of another**.

What happens at the tax sale? (Sale of home). The Special Procedures Function Officer is the agent that represents the governor of the International Monetary Fund, AKA Secretary of the Treasury. He is the grantor on a deed to the United States Internal Revenue Service. Question: why was it necessary for the IMF to transfer the lien to the United States Revenue Service? Answer: until this transaction took place the United States was not a party to the action. Finally, a Quit Claim Deed is given to the 'purchaser of the lien (private Party).

Just a note on Quit Claim Deeds: A Quit Claim Deed does not transfer any property rights. In point of fact, a Quit Claim Deed declares that the grantor of the deed holds no interest or equity in the property. For example, the reader of this book could issue a Quit Claim Deed for the State

Capitol and this deed would be just as valid as the deed issued by the IRS for the home sold at the tax sale.

Finally, we arrive at the last segment of our diagram: Quiet Title action in the State court. The next thing that happens after the tax sale is that the purchaser of the lien realizes he does not have title to the property he supposedly purchased. Therefore, in order for him to perfect his title, it requires a Court Order. Now, from our studies, does the State Court have jurisdiction to hear this Quiet Title Action? Can the purchaser of the lien produce the court Order that authorized the sale? Is the purchaser the real party in interest? Can the real party in interest transfer said interest? If you have followed the Information so far, you can easily answer each one of these questions.

SAMPLE PLEADINGS

FEDERAL

Name

Name

Address

City, State & zip

Pro se

DISTRICT COURT FOR THE UNITED STATES

DISTRICT OF _____

| | |
|-----------------------------------|--------------------------------|
| |) |
| and |) Admiralty case # |
| |) |
| Petitioner/Claimant, |) |
| |) IN ADMIRALTY, |
| v. |) |
| |) IN RE |
| |) |
| |) LIBEL OF REVIEW, ANSWER |
| |) OF _____ ,AND _____ |
| |)COMPLAINT OF INVOLUNTARY |
| AGENTS FOR INTERNATIONAL MONETARY |) SERVITUDE AND PEONAGE. |
| FUND, INTERNAL REVENUE SERVICE, |) IN RE |
| DISTRICT DIRECTOR, SPECIAL |) ALL PROPERTY AND RIGHTS TO |
| PROCEDURES FUNCTIONOFFICER and |) PROPERTY OF THE (LAST NAME'S |
| THEIR PRINCIPAL, GOVERNOR OF |) OF PETITIONERS) THEIR ESTATE |
| INTERNATIONAL MONETARY FUND |) AND TRUST. |
| AKA SECRETARY OF THE TREASURY |) |
| |) |
| |) Judge: |
| |) |
| Respodndents/Libelants. | |

ANSWER AND VERIFIED COMPLIANT OF LIBEL

COMES NOW _____ and _____, Pro Se, appearing specially, Supplemental Rule Federal Rules of Civil Procedure (SFRCPP), Rule (E)8, "Restricted Appearance," in the original in the alternative, as a matter of right and Privilege and enter their answer SFRCPP (B)3(b), to alleged rights under maritime liens and notice of intent to levy by Respondents/Libelants as Libelant in the first instance absent their verified oath or solemn affirmation of complaint pursuant to Supplemental Rules (B)(1). (C)(2) & (E)(4)(f) or in the alternative F.R.Civ.P.(e),thereby denying Claimants procedural due process.

1. In the interest of law and justice mandates a hearing of Libel of Review pursuant to the Law of Nations and that said Petitioners/Claimants as Petitioners and for the protection of their person, property, estate, and trust hereby enters their Complaint of Involuntary Servitude and Peonage due to wanton and malicious acts and threats, duress, coercion, fraud by Respondents/Libelants as Respondents in violation of the Laws of the forum United States of America and the Law of Nations pursuant to 18 U.S.C. §§ 2, 3, 4 113(b) 219, 241, 242, 371, 654, 661, 709, 951, 1001, 1028, 1341, 1346, 1581, 1621, 1622, 1961, 2111, 2382, 2384, 42 U.S.C. §

19834th, 5th, 7th, 9th, 10th, 13th & 16th Amendments to the Constitution for the United States of America.

JURISDICTION

2. This is an admiralty/maritime cause of action within the meaning of Federal Rules of Civil Procedure 9(h). Pursuant to 28 U.S.C. §§ 2461 and 2463 "all property taken or detained under **any revenue** law of the united States....shall be deemed in the custody of the law and subject only to the orders and decrees of the courts of the United States havin2iurisdiction thereof." Emphasis added.

3. The United States District Court is the mandated district court of the United States having de Jure venue to hear a cause of action etc., pursuant to 5 Stat. 516, Chapter 188, § 5 enacted, August 23, 1842 pursuant to the Act of September 24.1789, Chapter 20: and, The Constitution for the United States of America. Article III§ 2; and, in that the Respondents/Libelants et al., are directed by the Governor of the Fund (I.M.F.) AKA Secretary of the Treasury, alien custodian for Prize and Booty, and are foreign agents of their principal The Fund and Bank et al., a fortiori mandates pursuant to the law of the United States of America Title 22 U.S.C. Foreign Relations and intercourse - international Organizations Chapter 7 § 286g. Jurisdiction and venue of actions - "...any such action at law to which either the Fund or Bank shall be a party shall be deemed to arise under the laws of the united States, and the District Courts of the United States shall have original Jurisdiction of any such action." Emphasis added.

4. The united States is not a proper party to this action even though the Principal's agents come in its (UNITED STATES) name on the "Notice of Federal Tax Lien[s] under Revenue Laws" and the like, therefore, the Petitioners/Claimants do not make the united States pursuant to F.R.Civ. P 17. or in the alternative the United States attempts to make an appearance, the Petitioners/Claimants reserves their rights for disclosure of whose "...use or benefit of another (the action or levy in the original] shall be brought [for] in the name of the United States..."

NOTICE OF FOREIGN LAW

5. Petitioners/Claimants give NOTICE OF FOREIGN LAW pursuant to Federal Rules of civil Procedure 44.1 and Federal Rilles Criminal Procedure 26.1 and that this district court is under legal duty and obligation to take cognizance of the same, and in the matters concerning conflicts of law, the law of the forum United States of America and the Law of Nations are to govern.

NOTI€E OF CLASSIFIED INFORMATION

6. Petitioners/Claimants give NOTICE that they will demand disclosure and subpoena classified information and will question witnesses about same, pursuant to the "Classified Information. Procedures Act"; Public Law 96-456, 94 Stat. 2025; will address interrogatories to respondents, and "[by] the law of nations, the courts of justice of different countries are bound mutually to aid and assist each other for the furtherance of Justice...", therefore, Petitioners reserves their right to petition this court to issue Letters Rogatory to foreign and domestic courts

for oral examination of parties, concerning treaties, compacts, agreements, contracts and the like involving the Respondents/Libelants et al., as it applies to any alleged claims as against Petitioners/Claimants property, estate trust and personally, concerning revenue under the forum United States of America and Law of Nations.

CAUSE OF ACTION

7. The respondents/Libelants and their agents et al, have filed maritime "Notice of Federal Tax Lien[s] [serial number] under internal Revenue Laws- In the County Record. _____ county---city and state – for year(s)_____ for the total amount of \$_____ on the_____ day of _____, _____by foreign agent Revenue Officer No._____for_____written, title Chief_____absent a signature, oath of solemn affirmation validating lien, see Exhibit A; and have served alleged notices of intent to levy, and have levied [sic] from fiduciary of _____'s, i.e. BANK NAME..\$\$ AMOUNT,....etc., copies attached Exhibits B and C Notice[s] of Levy.

8. The Respondents/Libelants's et,al.. Notices of Lien have damaged Petitioners/Claimants, -names husband & wife - their property and rights to property, estate, trust, their good name, and their ability to transfer, sale and freely use same, therefore, this has caused Petitioner/Claimant et al., to be put into a position of involuntary servitude and peonage against their will and the laws of the United States of America, the state of and the Law of Nations by Respondents/libelants et al.

9. The Petitioners/Claimants, upon receiving threatening notices and the like; have returned said Notices to the Department of the Treasury et al., thereby, attests and affirms that upon investigation and research, the facts stated herein are true and correct to the best of their knowledge and belief

10. The Respondents/Libelants, in the original, and in the alternative filings of the Notices and the like, have never met the requirements of the de Jure laws of the forum United States of America or the Law of Nations, the Admiralty, in any of their correspondence.

11. The Petitioners/Claimants, - names of husband and wife -, are without remedy to vacate, remove or replevin liens, levies and property respectively; In that, due to lack of procedural due process i.e., a filing of libel before mesne process, as mandated In the district courts of the U.S." in Admiralty", by ,the Respondents/Libelants et al., (see Exhibit D copy attached, Certificate of Search dated _____, Clerk of the Court), therefore. Petitioners only redress in the premises is for the court to review this Petition and make further inquiry into the acts of omission or commission by Respondents/Libelants et al. by the Judges of this Court pursuant to Title 18 use §§ 4, 3 and 2.

12. The Petitioners/Claimants affirm and declare based upon information, knowledge and belief that the above is true and correct All and singular the premises are true and within the admiralty and maritime venue and jurisdiction of this Honorable Court.

CONCLUSION PRAYER FOR RELIEF

Wherefore, Petitioners pray that this district court is mandated pursuant to the Supplemental Rules of Admiralty and the Law of Nations, Law and Justice supra., for an inquiry into all the matters herein sworn to by the Petitioners/Claimants, - names of husband and wife -, with a report of its findings pursuant to Libel of Review, If upon its findings and conclusions, pursuant to Law, Justice and Fact, it is found that Petitioners/Claimant's claims are well founded, then in the interest of Law and Justice: that, (1) The court Notify Respondents/Libelant et al., to return all properties (monies) taken from Petitioners/Claimant's fiduciaries and the like; (2) Remove all Notices of Liens on record; or (5) The Respondents/Libelant et al., refuse such notice by the court, that Petitioners/Claimant's. Libel of Review, Complaint et al, be filed, Admiralty process issue, and that Respondents/Libelants, et al., be cited to appear and answer the allegations of this libel; that said suit shall be reviewed In the original. In the alternative, that said alleged liens be removed and levies dismissed along with the return of all property of Petitioners/Claimants; and that Petitioners/Claimants.- names of husband and wife - may have such other and further relief as they may be entitled to receive.

Respectfully,

All Rights Reserved

Name Pro se

Name Pro se

On the ____ day of in the County of _____, 2005, in the State of _____, _____ and _____ did appear before me with sufficient identification and signed in my presence the above document.

Notary Public

Seal

My commission expires: _____

Name Name

Address

City state & zip

Pro se

DISTRICT COURT FOR THE UNITED STATES

DISTRICT OF _____

NAME IN CAPS and

.NAME

Petitioner/Claimant,

) Admiralty case f

)

)

) INADMIRALTY

)

) INRE

)

) MEMORANDUM IN SUPPORT OF

) LIBEL OF REVIEW, ANSWER OP

AGENTS FOR INTERNATIONAL
MONETARY) AND COMPLAINT

FUND INTERNAL REVENUE, SERVICE,) INVOLUNTARY SERVITUDE AND

DISTRICT DIRECTOR, SPECIAL) PEONAGE

PROCEDURES FUNCTION OFFICER and) IN RE.,

THEIR PRINCIPAL GOVERNOR OF) ALL PROPERTY AND RIGHTS TO

INTERNATIONAL MONETARY FUND) PROPERTY OF THE Jones\

AKA SECRETARY OF THE TREASURY) THEIR ESTATE AND TRUST

)

) Judge:

)

Respondents/Libelants.

On the ____ day of _____, 1995, in the State of _____ in the County
of _____,
_____, and _____ did appear
before me with sufficient identification and signed in my presence the above document.

Notary Public

Seal

My commission expires: _____

MEMORANDUM

1. The District Court of the United States is the proper venue and has jurisdiction to hear this libel of review. This is a proceeding In **ADMIRALTY**.

"In this country, revenue causes had so long been the subject of admiralty cognizance, that congress, considered them as CIVIL CAUSES OF AMIRALTY AND MARITME JURISDICTION, and to preclude any doubt that might arise, carefully added the clause, 'Including,' etc. This is clear proof that congress considered these words to be used in the sense they bore in this country and not in that which they had in England. The Act gives exclusive admiralty and maritime jurisdiction to the district court. As a court of the law of nations.....

THE HUNTRESS. 12 Fed.Case 984 @ 992 & 989, (Case NO. 6,914) (D.Me. 1840):

2. As further evidence that the 'action before the court is in fact an Admiralty action we find in **UNITED STATES of America v. \$3976.62 in currency, one 1960 Ford Station wagon Serial No. OC66W145329.**

"Although, presumably for purposes of obtaining jurisdiction, action for forfeiture under internal Revenue Laws is commenced

as **Proceeding In admiralty**, after Jurisdiction is obtained proceeding takes on character of civil action at law, and at least at such stage of proceedings. Rules of Civil Procedures control.

3. The Petitioners refer the court to 1 Benedict [6th Edition] § 17, p. 28: which reads in pertinent part, "As no court other than a court of admiralty can enforce maritime liens, no other court can displace, discharge or subordinate them. Neither the State courts nor the United States courts on their common law, equity, and bankruptcy sides can divest, transfer to proceeds or adjudicate the maritime liens unless the maritime lienor voluntarily submit themselves to the jurisdiction. (Emphasis added.)

4. Pursuant to 28 U.S.C. § 2463 "All property taken or detained under any revenue law of the United States shall be deemed in the custody of the law and subject only to the orders and decrees of the **courts of the United States having jurisdiction thereof.**" Emphasis added.

5. As a further indication that the issue before the court is a matter of admiralty, Petitioners refer the court again to "Benedict's Admiralty ", 7th ed., Vol. 2 Chapter IV § 51, footnote;7. "...[I]t is now generally held that government tax claims under 26 U.S.C. § 6321 'upon all property and rights of property whether real or personal' **rank below all other maritime liens...**"

6. "A cardinal principle, in which the practice of admiralty courts differs from that of courts of common law, permits the parties to a suit to prosecute and defend upon their rights as such rights exist at the institution of the action; the assignment of a right of action being deemed to vest in the assignee all the privileges and remedies possessed by the assignor. According to the rule of the common law, **the injured party alone is permitted to sue for a trespass, the damages being deemed not legally assignable**; and if there be an equitable claimant, he may

sue only in the name of the injured party. In admiralty, however, the common practice is to have the suit conducted in the names of the real parties IN INTEREST." 1 R. C. L § 33, pg. 424 (1914); "...and when a statute of the United States so provides, an action for the use or benefit of another shall be brought in the name of the United States." F.R.Civ.P. 17 The district courts are prohibited from granting venue where the United States has less than "one-half of its capital stock..."of the Respondents/Libelants Principal, the Fund and Bank. 28 U.S.C. § 1349; The government by becoming a corporator, (See: **22 U.S.C.A. 286e**) lays down its sovereignty and takes on that of a private citizen, 28 USC § 3002(15)(A)-(C). It can exercise no power which is not derived from the corporate charter. (See: **The Bank of the United States vs. Planters Bank of Georgia**, 6 L.Ed. (9 Wheat) 244; **U.S. vs BURR**, 309 U.S. 242). The **REAL PARTY IN INTEREST** is not the de Jure "United States of America" or "State," but "The Bank" and The Fund." (22 U.S.C.A. 286, et seq.). The acts committed under fraud, force and seizures are many times done under "Letters of Marque and Reprisal", i.e., "recapture." (See **31 U.S.C.A. 5323**). Such principles as "Fraud and justice never dwell together." **Wingate's Maxims 680**, and "A right of action cannot arise out of fraud." **Broom's Maxims 297, 729**.

7. "According to international law it has long been established that, although a person who claims to be the owner of a ship is bound by the character fastened upon her by the flag under which he has chosen to let her pass, captors are not affected by the flag, but are entitled to go behind it, and to show the true character of the ship by reference to the substantial interest in it, the effective control over it, and the real proprietorship of it. "**Prize Law During the WorldWar**", James Wilford Garner, MacMillan Co., (1927) § 284pgs. 378,379, quote of Sir Samuel In the "Kankakee, Hoching and Genesee," British Prize court 1918. See 2 Benedict [6th

Edition] § 400, pgs. 92 & 93. 254 U.S. 671 @ P. 689 Admiralty Rules of Practice. Claim-How Verified-Rule 25.

8. This court lacks jurisdiction over the Petitioners who are appearing specially and not generally. Although in most courts special appearance has been abolished and in this instant case since the issue before the court is admiralty, the Petitioners point out: "While the modern version of Federal Rule of Civil Procedure 12 (h) (1) has abolished the distinction between general and special appearances for virtually all suits brought under those rules the **Supplemental Rules for certain Admiralty and Maritime Claims has preserved two forms of restricted appearance...Rule E(5)(a)...and Rule E(8)...** The rule was fashioned in order to avoid subjecting an **In rem** party [-husband and wife names] to the jurisdiction of the court with reference to other claims for which 'such process is not available or has not been served '..." **U.S. v. Republic Marine, Inc.**, 829 F. 2d. 1399 @ p. 1402.

9. Petitioner draws attention to 2 Benedict [6th Edition] § 275, pg. 119, 120: "But where a party discovers that ...he has had no proper notice... and has thereby been deprived of property; or where there has been fraud of any kind...so that no regular remedy is left him, he may obtain redress by filing a **libel of review**. The subsequent proceedings will be the same as in any suit and the decree of the court will be such as equity demands. There is no corresponding provision in the Civil Rules." Emphasis added.

10. The Petitioners/Claimants pray the indulgence of the court in reviewing 26 USC § 7323 JUDICIAL ACTION TO ENFORCE FORFEITURE. § 7323(a) reads:

Nature and venue. The proceedings to enforce such forfeitures shall be in the nature of a proceeding In rem in the united States District court for the

district where such seizure is made. See Petitioners Exhibit D. No action was brought against [names of husband and wife] in the District Court of the United States.

11. The Petitioners/Claimants again direct the attention of the court to 26 USC § 7401 AUTHORIZATION - No civil action for the collection or recovery of taxes, or of any fine, penalty, or forfeiture, shall be commenced unless the Secretary authorizes or sanctions the proceedings and the Attorney General or his delegate directs that the action be commenced. A review of the record maintained by the Attorney General failed to show any authorization.

12. As a matter of public record contained in the GAO audit of 1992/3 the Internal Revenue Service falsifies documents routinely in order to meet its goals. See pg. 5 of audit results.

13. Since the statutes themselves declare that seizures and forfeitures are admiralty operations, **the property is held by the law** and cannot be conveyed unless by court order. A question arises based upon the actions of the Respondents/Libelants. Monies have been seized from the named fiduciaries as noted in the verified Complaint. Evidently no court of competent jurisdiction has been notified, served or engaged in any fashion or manor. Again, see Petitioners/Claimants Exhibit D. This is a clear violation/failure of due process circumventing the 4th and 5th Amendments to the Constitution for the United States of America (taking without just compensation).

14. Through the testimony of witnesses and evidence at hand and to be discovered, evidence of a systematic scheme or enterprise is visible which are predicated acts under R.I.C.O. statutes 18 U.S.C. § 1961 et seq., to wit: three or more parties engaged in an unlawful activity to

deprive American Citizens of their property without just compensation or due process of law pursuant to 18 U.S.C. §§ 2, 3, 4, and 241.

15. Under 26 USC § 6902(a) burden of proof, " burden of proof shall be upon the secretary to show that the Petitioner [the Joneses et al.] is liable as a transferee (or back up withholding agent of tax payer), of property of tax payer, but not show that the tax payer [United States] was liable for the tax. Emphasis added. NOTE: Petitioners/Claimants et al. are not claiming any rights to tax court, implied or otherwise.

16. In the above statement the court will note that the term United States was inserted after tax payer. The association between the International Monetary Fund and its contractual member the United States [for definition, see 28 U.S.C. § 3002 (15) (A) (B) (C)] present a fortior which demands an examination of the contractual arrangement/agreement that in any way hold the Petitioners/Claimants responsible as co-signors to such instrument. This simply precludes the cavalier use of the term tax payer and demands a narrow interpretation of same. The term tax payer, for the purposes of this document, are not those associated with the common English language. Very simply put, the term tax payer does not apply to -Jones- in this instant action but refers to the United States in its corporate capacity in all instances.

17. No indication of any bond or surety has been made by the international Monetary Fund or its agents. As a matter of fact, no action has been filed before any court of competent jurisdiction, see Exhibit D. The Attorney General (A.G.) for the United States as indicated in the documents before this court is unaware of any action civil, criminal or otherwise pending pursuant to 26 U.S.C. § 7401. See Exhibit E. A possibility exists that property may be concealed, converted or destroyed to preclude the intervention of this Honorable Court. In such instances

the prohibitions contained in 26 U.S.C. § 7421 do not apply, it was not the intention of Congress to circumvent the safeguards contained in the 4th and 5th Amendments of the Constitution for the United States of America and therefore, enacted 5 U.S.C. § 706 for the purposes of review of administrative agencies. Pursuant to the United States Attorney's Manual (USAM) § 6-5.330 INJUNCTION ACTIONS: Section 7421 (a), provides, generally that no suit for the purpose of restraining the assessment of any tax shall be maintained by any person in any court, whether or not such person is the person against whom such tax was assessed, in light of 26 U.S.C § 7421, injunctive relief may be had only upon satisfaction of the twofold test laid down in *Enochs v. Williams Packing & Navigation Co.*, 370 U.S. 1 (1962).

18. It is interesting to note that the term **BY ANY PERSON IN ANY COURT** is used in the above cite. The law is dispositive in directing that, "**ALL Property** taken or detained **UNDER ANY REVENUE LAW** of the United States... shall be deemed in the custody of the law and subject only to the orders and decrees of the court of the United States having jurisdiction thereof." (Emphasis added.) Since no court order issuing from a court of competent jurisdiction is evident, a question is raised; who receives the property and where did the money go that was in the custody of the law? See 28 U.S.C. § 2463. Did the governor of the International Monetary Fund or any of his agents post a bond (28 USC § 2464) in order to protect the interest of the United States of America? Is it reasonable to assume that this court is barred by the Anti-injunction Act 26 U.S.C. § 7421 in protecting the property that is placed in its custody by the agents of the International Monetary Fund pursuant to the revenue laws of the corporate United States? This Petitioner thinks not. In simple words, the much over used Section 26 U.S.C. 7421 is inappropriate as generally applied by the Internal Revenue Service.

19. Upon review of the Unification Act of 1964 an interesting comment was made which bares light on this instant case. This following is not a direct quotation but is simply paraphrased:

Most attorneys, and for that matter, most courts are singularly lacking expertise in Admiralty/Maritime Law.

Judicial Canon #1 is extremely important. Due diligence and a complete review of the merits of the case are necessary in the interest of justice. These *Pro se* litigants are not knowledgeable in the law and rely upon the discretion of the court to apply justice fairly and evenly pursuant to 28 U.S.C. § 471. Federal Rules of Civil Procedure - Rule 81, and rights and safeguards paid for in the highest premium, the blood of patriots, for the People of the United States of America and their posterity.

Respectfully,

All Rights Reserved

Name pro se

Name Pro se

On ____ day of _____, _____, in the State of _____, in the County of _____; _____ and _____ did appear before me with sufficient identification and signed in my presence the above document.

Notary

My commission expires: _____

Seal

Name

Name

Address

City & State zip

Pro se

DISTRICT COURT FOR THE UNITED STATES

DISTRICT OF _____

NAME ALL CAPS and

NAME

Petitioner/Claimant,

v.

)

) Admiralty Case #

)

) IN ADMIRALTY

AGENTS FOR INTERNATIONAL MONETARY)

FUND INTERNAL REVENUE SERVICE,) AFFIDAVIT OF

DISTRICT DIRECTOR, SPECIAL)

PROCEDURES FUNCTION OFFICER and) NAME

THEIR PRINCIPAL, GOVERNOR OF)

INTERNATIONAL MONETARY FUND)
AKA SECRETARY OF THE TREASURY)
) Judge:
)

Respondents/Libelants

AFFIDAVIT

I, _____, upon solemn oath do aver and depose and state for the record under the penalties of perjury of the United States that the following are true and correct to the best of my knowledge and belief.

1. WHO

2. WHAT

3. HOW

4. WHERE

5. WHEN

6. DO NOT INCLUDE "WHY"

7. Follow this "blue print" for wife. Double space document do not forget Jurat.

Further the Affiant sayeth naught.

NAME, *Pro se*

JURAT

I hereby certify that _(NAME)___ - did appear before me on the ____ day of _____, 1995 in the county of _____ and state of _____, upon sworn declaration declared the above document to be true and correct to the best of his ability.

Notary

Seal

My Commission expires: _____

Name

Name

Address

City, State & zip

Pro se

DISTRICT COURT FOR THE UNITED STATES

DISTRICT OF _____

NAME and
NAME

Petitioner/Claimant,

)

) Admiralty Case #

)

VS.

)

) **IN ADMIRALTY**

)

) **IN RE**

AGENTS FOR INTERNATIONAL MONETARY)

FUND INTERNAL REVENUE SERVICE,)

DISTRICT DIRECTOR, SPECIAL)

) PETITION FOR DEFAULT

PROCEDURES FUNCTION OFFICER and)

) ON FAILURE TO ANSWER

THEIR PRINCIPAL, GOVERNOR OF)

) GENERAL ADMIRALTY RULE 28

INTERNATIONAL MONETARY FUND)

AKA SECRETARY OF THE TREASURY)

)

Respondents/Libelants.

)

) Judge:

)

COMES NOW _____ and _____, *Pro se*, appearing specially, supplemental rule Federal Rules of Civil Procedure (SFRCP) Rule (E)8 "Restricted Appearance", in the original, in the alternative, as a matter of right and privilege and enter their PETITION FOR DEFAULT ON FAILURE TO ANSWER, GENERAL ADMIRALTY RULE (CAR) 28 for the following reasons:

1. The time for Respondents/Libelants to answer has expired, pursuant to GAR 28.

2. The Respondents/Libelants have filed faulted Notices or caused to be filed faulted "Notice of Federal Tax Lien[s]" in the public record as shown in documents already before this court,

absent their verified oath or solemn affirmation of complaint pursuant to Supplemental Rules

(B)(1), (C)(2) & (E)(4)(f) or in the alternative if R.Civ.P.4(e), thereby denying Claimants procedural due process.

3. The action before the court is in GENERAL ADMIRALTY and not SPECIAL ADMIRALTY,

Therefore, the court may pronounce the Respondents/Libelants to be in contumacy and default

and thereupon shall proceed to hear the cause *ex parte*. **See** GAR 28 and 39.

Respectfully,

All Rights Reserved

Name Pro se

Name Pro se

On the ___ day of _____, 2005, in the County of _____, in the State of _____, _____ and _____ did appear before me with sufficient identification and signed in my presence the above document.

Notary

Seal

My commission expires: _____

The following out of sequence numbers are as found in the original.

Name

Name

Address;

City, State, & zip code

Pro se

DISTRICT COURT FOR THE UNITED STATES

DISTRICT OF _____

NAME and)
NAME)
) Admiralty Case #
Petitioner/Claimant,)
)
) IN ADMIRALTY
v.)
) IN RE
)
)
AGENTS FOR INTERNATIONAL MONETARY)

FUND, INTERNAL REVENUE SERVICE,)PETITIONERS' REPLY
DISTRICT DIRECTOR, SPECIAL)
PROCEDURES FUNCTION OFFICER and)
THEIR PRINCIPAL, GOVERNOR OF)
INTERNATIONAL MONETARY FUND)
AKA SECRETARY OF THE TREASURY)
)
) Judge:

Respondents/Libelants.

PETITIONERS REPLY

COMES NOW _____ and _____, *Pro se*, and enter their reply to Respondents/Libelants letter of 1995.

1. The Petitioners/Claimants are not in disagreement with the position of the Counsel for Respondents/Libelants, that the International Monetary fund has immunity from judicial process. An error has been made on the part of the Clerk of the Court or Respondents' Counsel due to a lack of knowledge, which is common place in jurisdictions unfamiliar with Admiralty Process.

"To the extent that admiralty procedure differs from civil procedure, it is a mystery to most trial and appellate judges, and to the non-specialist lawyer..."

Mr. Justice Jackson.

See: Petitioners/Claimants LIBEL OF REVIEW, COMPLAINT OF INVOLUNTARY SERVITUDE AND PEONAGE. ANSWER OF _____ AND _____ IN RE...)

2. The Respondents/Libelants can not file a LIBEL in the public record and then claim immunity for their action any more than a State may charge a Citizen with a crime and fail to support its charge. The Respondents/Libelants have been given the opportunity to reply and bring forth their proof to support the Libel on the public record and have failed to support their Libel.

IN ADMIRALTY THE BURDEN OF PROOF IS UPON THE LIBELANT[S]

3. The burden of proof in support of the Libel is upon the Libelants. The Documents before the Court clearly show,that the Respondents/Libelants have filed a "libel" in the public record. The Action before the Court is in Admiralty, therefore, the law mandates a review of the Libel, i.e., LIBEL OF REVIEW.

4. In the Admiralty Process when the Petitioner finds that a Libel has been filed in the public record and there has been no service of process as required by the Supplemental Rules of Federal Civil Procedure, he may petition the district court for the United States "where the res is located" for a Libel, of Review.

5. In this instant action the Petitioners/Claimants are not Plaintiffs. The Petitioners/Claimants have entered their answer in response to the libel and served actual notice to the Court and to the Respondents/Libelants, Governor of the International Monetary fund et al., as required by the Federal Rules of Court.

PETITIONERS ARE OPPOSED TO EXTENSION OF TIME

6. Due to the error of the Court (Clerk) or the Respondents, the Petitioners/ Claimants are opposed to an extension of time for the Governor of the International Monetary Fund et al. to respond. An extension of time would only increase amount of damage already done to these Petitioners.

Respectfully,

All Rights Reserved

Name(s), *Pro se*

CHAPTER THREE

QUIET TITLE

Many States have adopted the Federal Rules of civil procedure with some small changes. However, local rules must be consulted before responding to any action.

Remember not to be too fast to file an action unless you can handle the burden of proof. It is very easy to jump the gun and want to get through the legal battle. Unless you have unlimited resources it is suggested that you let the opposing side file the compliant and pay the fees. You can always file a cross compliant at the appropriate time.

In Chapter One our patriot had his home sold at a tax sale. If we look at the sale closely, we will find that the Governor of the IMF was represented by the Special Procedures Function Officer. This Special procedures Function officer, generally speaking, is stationed in the regional office. Since the United States has not been a party to any of the actions taken thus far, there was no need of a Court Order in the sale of the property. Remember, under 28 U.S.C. § 2463, that any property, taken under any revenue law, is subject only to the orders and decrees of the court. Since most tax sales, such as the one described, lack a Court order, this should be a clue to the real party in interest, the IMF. The Special Procedures Function Officer (SPFO) issued a "Quit Claim Deed" to the United States Internal Revenue Service. The SPFO was the Grantor to the "United States IRS", the Grantee. It was at this time that the United States became involved in this transaction. Actually what took place is that the IMF under color of law had stolen the property and the IRS was a receiver of stolen goods. **Caution, do not involve the United States in your Quiet Title action. You do not want to bring in the Department of Justice, the moment you do, you become a "tax protestor".**

Finally, the IRS issues a Quit Claim Deed to the purchaser of the tax lien. We have already discussed Quit Claim Deeds. As you already know, no title was transferred. In order for the purchaser of the lien to have Quiet Title he must perfect said title with a Court Order. At this point the burden of proof falls on the purchaser of the lien when he files the action in the State Court. Since you will be responding to the claims made by the plaintiff in a Quiet Title Action it, is difficult to guess what their allegations may be. The following sample pleadings may be of some help. Again, seek competent legal advice. This advice may not always be from an attorney. The following samples do not fall in any order but are for informational use only.

SAMPLE PLEADINGS

STATE

Name

Name

Address

City, state & zip

IN THE _____ JUDICIAL DISTRICT COURT
OF THE STATE OF _____
IN AND FOR THE COUNTY OF _____

NAME IN CAPS

)

Plaintiff,

)

) Civil No. CV _____

)

v.

)

)

) MEMORANDUM IN SUPPORT

husband and wife names in caps

) OF DEFENDANTS' MOTION

DOES 1 THROUGH 10, and all other

) TO STRIKE PLAINTIFFS'

title, estate, Lien or Interest

) MEMORANDUM IN

in the real property described

) OPPOSITION TO

in the complaint

) DEFENDANTS' MOTION

) MOTION TO DISMISS

)

Defendants

)

) Judge

MEMORANDUM

1. Upon review of opposing counsel's Memorandum in opposition to Defendants' motion to dismiss it is quite evident that the opposing counsel is not knowledgeable in the tax laws and due process necessary for the service (IRS) to conduct a seizure and disposal of property, I refer the court and opposing counsel: to a recent Supreme Court decision decided December 13, 1993 United States v. James Daniel Good Real Property et al., NO. 92-1180 as found in the Supreme Court Reporter 114, pp. 492 - 507.

2. In general, due process requires that individuals must receive notice and an opportunity to be heard before government deprives them of property. U.S.C.A., Const Amend.

5. In this instant case upon review of the exhibits before the court it is obvious that there was a failure of notice as

required by law. See certificate of search, Exhibit__.

3. The 4th Amendment places limits on government's power to seize property for purposes of forfeiture. It does not provide sole measure of Constitutional protection that must be afforded property owners in forfeiture proceedings, and consideration must also be given to Due Process Clause of the Fifth Amendment and Fourteenth Amendments. U.S.C.A. Const. Amends. 4, 5, 14.

4. For purposes of determining whether due process required that landowner receive notice and opportunity for hearing before real property could be subject to civil forfeiture, factor of, government's interest. Including function involved and fiscal and administrative burdens that additional or substitute procedural requirement would entail, favored imposition of pre-seizure notice and hearing requirement traditional reason for seizing personal property, to insure that court retained jurisdiction, was inapplicable in case of real property, and government concern about owner alienating or harming property during pendency of seizure proceedings could be addressed in other ways, such as filing of notice of *lis pendens*, obtaining of *ex parte* restraining orders prohibiting damage to property, and as there was already procedure for post-seizure challenge by owner, administrative burden of government would not be significantly increased by having hearing occur prior to seizure. U.S.C.A. Const. Amends. 5.14... **James Daniel Good**
Supra, Pg 494.

5. In this instant case there was no service conducted. No notice as required by the law. No sworn complaint accompanied by an affidavit. All of the actions by the service (IRS) on behalf of the Governor of the international Monetary Fund (IMF) were *ex parte*.

6. ...Where the Government seizes property not to preserve evidence of criminal wrongdoing but to assert ownership and control over the property its action must also comply

with the Due Process Clause. See, e.g. *CaleroToledo v. Pearson Yacht Leasing Co.* 416, U.S. 663, 94 S.Ct 2080,40 L.Ed.3d 452; *Fuentes v. Shevin*, 407 U.S. , 67, 92 S.Ct. 1983, 32 LEd.2d 556, Pp 498-500.

James Daniel Good Supra, Pg. 496.

7. (c) No plausible claim of executive urgency. Including the Government's reliance on forfeitures as a means of defraying law enforcement expenses, justifies the summary seizure of real property....**James Daniel Good Supra., P. 496**

8. Justice KENNEDY delivered the opinion of the court, "The principle question presented is whether, in the absence exigent circumstances, the Due Process Clause of the Fifth Amendment prohibits the government in a civil forfeiture case from seizing real property without first affording the owner notice and an opportunity to be heard. We hold that it does."

9. In an attempt to circumvent the jurisdiction of the court the service (IRS) summarily seizes and disposes of property claiming judicial immunity. Furthermore, it is customary to pyramid claims against their victims and to falsify records, in the Government Accounting Office Audit of the IRS 1992/93, Pg 5 of audit review, we read that the IRS routinely falsifies records in order to meet its goals.

10. As previously noted in the record before this court, the IRS proceeds In REM pursuant to 26 U.S.C. § 7323 and attaches a maritime lien in accordance with 26 U.S.C. § 6321. This procedure in order to be enforceable must afford an opportunity for the victim to be heard.

However, the IRS routinely denies this opportunity to its victims and relies upon the ignorance of the courts and officers of the court in furtherance of their faulted position.

11. [1] The Due Process Clause of the Fifth Amendment guarantees that "[n]o person shall... be deprived of life, liberty, or property, without due process of law." Our precedents establish the general rule that individuals must receive notice and an opportunity to be heard before the Government deprives them of property, see *United States v. \$3,850*, 461 U.S. 555, 562, n. 12, 103 S.Ct 2005,2011, n. 12, 76 Led. 2d 143 (1983); *Fuentes v. Shevin*, 407 U.S. 67,82,92 S.Ct 1983, 1995,32 L.Ed. 2d 556 (1972); *Sniadach v. Family Finance Corp. of Bay View*, 395 U.S. 337, 342,89,s.Ct 1820,1823,23 LEd.2d 349 (1969) (Harian, J., concurring); *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306,313, 70 S.Ct 652,656.94 L.Ed., 865(1950).

12. In James Daniel Good the Government argued that the provisions of one amendment to the Constitution could be used to circumvent safeguard contained in other amendments, the supreme Court disagreed and rightly so.

13. In order for the IRS to perfect its lien there is a requirement pursuant to 28 U.S.C. § 2463 that the COM and not the service (IRS) holds custody to the property and therefore may only be conveyed, disposed of etc. by court order or decree, in this instant action since the court (District Court for the United States) was never served, the actions of the service (IRS) are merely ex parte. In James Daniel Good Supra, Pp 500 — 501 we read:

[3] The right to prior notice and a hearing is central to the Constitution's command of due process. The purpose of this requirement is not only to ensure abstract fair play to the individual. its purpose, more particularly, is to protect his use and possession of property from arbitrary encroachment- to minimize substantively unfair or mistaken deprivations of property....", *Fuentes v. Shevin*, 407 U.S. at 80-81,92 S.Ct at 1994 -1995.

14. Since the service (IRS) circumvented the court of competent jurisdiction there is no judicial determination of any kind that the owner of the property in question did in fact owe a tax. At this time Defendants, _____name_____, submits to the court documents Exhibits __through __ . As the court and opposing counsel can clearly see, based upon the Government's own records, _____name _____did not owe a tax and to this very day does not owe a tax. It is the opinion of these Defendants that had they been afforded the required due process that even this instant action would have never taken place. Due diligence is imperative when dealing with the lives and property of the people.

15. The practice of *ex parte* seizure, moreover, creates an unacceptable risk(Congress)....It did not intend to deprive innocent owners of their" property. The affirmative defense of innocent ownership is allowed by statute. James Daniel Good Supra Pg 501.

16. The *ex parte* proceeding affords little or no protection to the innocent owner. James Daniel Good Supra Pg 502. Once the IRS's victim is made homeless, deprived of the ability to work and nearly becomes a ward of the state, the difficulty in mounting a defense becomes overwhelming. Currently, the IRS employs approximately 115,000 employees. Also, it is customary for the U.S. Attorney to support the collection activity and to use all of the resources including but not limited to extensive computer records, transcripts and briefs etc. In an effort to

defeat their victim, we read in the U.S. Attorneys Manual that the DOI and the IRS work in harmony.

17. Considering the overwhelming position held by the IRS it is easily understandable why the population and the courts, to a great degree, fear the IRS. In a previous document that these Defendants filed before this court, the Unification Act of 1964 (34 FRD 325) was paraphrased. However, due to its merit I have taken the time to present quotation from the unification Act and in particular from Mr. justice Jackson.

2. To the extent that admiralty procedure differs from civil procedure, it is a mystery to most trial and appellate judges, and to the non-specialist lawyer who finds himself - sometimes to his surprise - involved in a case cognizable only on the admiralty "side" of the court. "Admiralty practice", said Mr. Justice Jackson: "Is a unique system of substantive laws and procedures with which members of this Court are singularly deficient in experience." *Black Diamond S.S. Corp. v. Stewart & Sons*, 336, 403, 69 S. Ct, 622, 93LEd., 754 (1949) (dissenting opinion).

Keep in mind that this came from the highest court in the land.

18. It was noted above that the Service (IRS) routinely falsify records in order to meet its goals. An interesting footnote appears in James Daniel Good Supra Pg 502: "we must significantly increase production to reach our budget target"..."...Failure to achieve the \$470 million projection would expose the departments forfeiture program to criticism and undermine confidence in our budget projections. Every effort must be made to increase forfeiture income during the remaining three months of fiscal year 1990." Executive Office for the United States Attorneys, U.S. Department of Justice, 38 United States Attorneys Bulletin 180 (1990).

19. As noted above the IRS and the Department of Justice work in harmony. Does this mean that in order to meet their goals not only will they falsify records, they will show contempt for the courts, circumvent due process, and engage in *ex parte* communication to intimidate officers of the court, members of Congress and even local law enforcement? In *Joseph Chrisman et al*, 94-C-427S, now before the Tenth circuit court, these very questions are being reviewed.

20. Because real property cannot abscond, the court's jurisdiction can be preserved without prior seizure. It is true that seizure of the res has long been considered a prerequisite to the initiation of *in rem* forfeiture proceeding. See *Republic National Bank of Miami v. United States*, 506 U. S. 113 S.Ct 554, 121 LEd.2d 474 (1992); *United States v. One Assortment of 89 Firearms*, 465 U.S. 354,363, 104 S.Ct 1099,1105, 79 LEd.2d 361 (1984). This rule had its origin in the court's early admiralty cases, which involved the forfeiture of vessels and other movable personal property. See *Taylor v. Carryl*, 61 U.S. (20 HOW.) 583, 599, 15 L Ed. 1028 (1858); *The Brig Ann*, 13 U.S. (9 Cranch) 289, 3 L Ed. 734 (1815); *Keene v. United States*, 9 U.S. (5 Cranch) 304, 310, 3 L Ed. 108, (1809). Justice Story, writing for the Court in *The Brig Ann*, explained the justification for the rule as one of fixing and preserving jurisdiction: “[B]efore judicial cognizance can attach upon a forfeiture *In rem*,... there must be a seizure; for until seizure it is impossible to ascertain what is the competent forum.” 13 U.S. (9 Cranch), at 291. But when the res is real property, rather than personal goods, the appropriate judicial forum may be determined without actual seizure. James Daniel Good Supra Pg. 503.

21. As previously noted in this court's record, the court of competent jurisdiction is the District Court for the United States. Again, this court lacks jurisdiction over the issues at bar inasmuch as the lien against the res is in admiralty and presents a **FEDERAL QUESTION** (emphasis added).

22. Requiring the Government to postpone seizure until after an adversary hearing creates no significant administrative burden. A claimant is already entitled to an adversary hearing before a final judgment of forfeiture. No extra hearing would be required in the typical case, since the Government can wait until after the forfeiture judgment to seize the property. From an administrative standpoint it makes little difference whether that hearing is held before or after the seizure. James Daniel Good Supra Pg 504.

23. In this instant case the IRS has attempted to dispose of the property and by doing so has made the Plaintiff (name) a victim of their unlawful practices. The service (IRS) now relies upon the lack of knowledge of the lower courts to affirm this erroneous activity. As opposing counsel rightly points out title companies are reluctant to insure property conveyed in this manner, it seems that the title companies are aware that it requires a judicial determination in order to convey title. The Defendants do not disagree that the state rightly has the authority over title issues. {{{This was in this particular case. However, the citation by the opposing counsel of *Arndt v. Griggs*, (1890) is so far off point that it is without merit.}}}

24. Apparently opposing counsel feels secure with an antiquated citation and a reliance upon the integrity of the IRS. Currently, Congress is reviewing the actions of all the Federal Agencies. The outcry from the American people is such that the Democratic party suffered a

tremendous blow during the last election, it is not a trivial thing to observe that the first act of the new Congress was to pass a bill, HR 1, that requires congress to abide by the Constitution and the laws that they pass. Is it any less to expect government agencies to be held to the same standard? These Defendants think not.

25. When reviewing tax statues it is important to view the supporting code of Federal Regulations (CFR) that are the underlying authority for the title. It is customary for the IRS to cite, penalties and interest on a supposed tax debt under 6651 (a), 6662 of Title 26; however, upon review of these penalty provisions we find that they have to do with the manufacture and distribution of machine gun parts, alcohol or tobacco products. For years the IRS has listed a kind of tax – “1040” - on their forms. A review of 26 U.S.C. reveals that this kind of tax relates to the non-taxable transfer of certain farm land. Again, the IRS relies upon the ignorance of the people and assigns penalties and interests under the provisions set forth pursuant to 27 CFR, part 70. This Defendant has reviewed the IRS Code and finds that there are approximately 123 different "kinds of tax" defined however, "1040" other than cited above is not listed.

26. It is this Defendant's position that the American People including this Defendant should support their government and pay all lawful taxes. But, when people within government abuse the power entrusted to them it is the responsibility of We, the People, to resist corruption, fraud and theft.

27. The Plaintiff has failed to support any of his allegations with a judicial determination. Obviously, no judicial determination has been made that is a delinquent tax payer. Failure of the Plaintiff to support his claim or even to rebut the denial of this allegation is

dispositive. Therefore, any claim that - name - is a delinquent tax payer unsupported by judicial determination should be removed from the record.

28. Counsel for the Plaintiff does not deny the allegation that a felony was committed within the hearing of the court by said counsel pursuant to 26 U.S.C. 7213 and again is dispositive. Criminal referral is requested.

29. Plaintiff fails to deny that the real party in interest is the Governor of the International Monetary Fund (IMF); pursuant to the rules of court, Rule 8(d), failure to deny is deemed admitted. Again this position is dispositive.

30. The Defendants noted that it is customary in real estate transactions where one spouse is purchasing property sole and separate to execute a disclaimer deed to eliminate any cloud on the title. Plaintiff fails to deny this and therefore is dispositive. The owner of the property is -name-, sole and separate, a married woman.

31. Defendants have not entered the jurisdiction of the court and are therefore appearing specially and not generally. Plaintiff does not object to this Position pursuant to Rule 8(d). The court lacks jurisdiction over the persons of - names - Sui Juris and Alieni Juris, respectively.

32. Since the issue before the court poses a federal question the court lacks jurisdiction.

33. It is the position of the IRS in tax sales of real property not to guarantee title to the property. It should be apparent even to the layman upon review of the documents and the evidence before this court the reason behind this position.

34. These Defendants could raise other issues but do not wish to tire the court therefore, they renew their request that their motion be granted to dismiss this case with prejudice and strike Plaintiff's MEMORANDUM IN OPPOSITION TO DEFENDANTS' MOTION TO DISMISS. Inasmuch as Plaintiff's pleading is unresponsive and without merit and the court lacks jurisdiction.

Respectfully submitted,

All Rights Reserved

Husband's Name, Pro se

Wife's Name, Pro se

Name

Name

Address

City, State, Zip

**IN THE SECOND JUDICIAL DISTRICT COURT
OF THE STATE OF _____
IN AND FOR THE COUNTY OF _____**

NAME IN CAPS

)

)

Plaintiff,

) Civil No. CV _____

)

)

V

) DEFENDANTS'

) MOTION TO STRIKE

) MEMORANDUM IN

) OPPOSITION TO

) DEFENDANTS'

) MOTION TO DISMISS

)
)
)
) Judge

Husband and wife in caps
DOES I THROUGH 10, and all other
persons claiming any right,
title, estate, lien or interest
in the real property described
in the complaint

Defendants.

COMES NOW husband and wife names in caps, pro se, by special appearance and not generally pursuant to the supplemental rules of admiralty as cited in the record already before the court and moves the court to strike Plaintiff's MEMORANDUM IN OPPOSITION TO DEFENDANTS' MOTION TO DISMISS.

1. Plaintiff has failed to recognize the issues before the court.

2. Plaintiff did not purchase a condominium but entered into a contractual agreement with the agents for the Governor of the International Monetary Fund (IMF) through the intermediary Internal Revenue Service (IRS). Said service failed to perfect any title to the property in question as the record clearly states and therefore is dispositive.

3. Clearly this court lacks jurisdiction as previously noted in the record. For this court to assume jurisdiction it would have to circumvent the Constitution of the United States, 4th and 5th Amendments, and overrule the United States Supreme Court as more fully detailed in Defendants'

MEMORANDUM IN SUPPORT OF DEFENDANTS' MOTION TO STRIKE PLAINTIFFS'
MEMORANDUM IN OPPOSITION TO DEFENDANTS' MOTION TO DISMISS.

4. For the court to assume jurisdiction over the property in question It would do so in violation of Judicial Canon # 1.

Respectfully submitted,

All Rights Reserve

Husband's Name, Pro se

Wife's Name, Pro se

CHAPTER FOUR

FARE WELL

There are so many factors to consider when answering a libel that one should use caution. It is hoped that the information that has been presented will spark some intense research and the researchers will share their information.

During the construction of this work it was learned that the current Governor of the IMF is Allen Greenspan. Apparently, when Lloyd Benson resigned as Secretary of Treasury, Robert Rubin did not take on the title, Governor of the Fund. A call was placed to the main office of the IMF to discover this information. Our east coast sources report that Lloyd Benson. However, is the *de facto* Governor of the IMF until Robert Rubin is confirmed. Allen Greenspan is the Governor temporarily. Although this information is believed to be reliable nothing replaces due diligence. Check it out for yourself

For those of you that are reading the ending first, the IMF did it.

EXHIBITS

1. DIAGRAM I

2. AM JUR 2d ADMIRALTY sec. 15

3. SUPPLEMENTAL RULES

4. THE HUNTRESS

5. U.S. v \$3,976...

6. U.S. v JAMES DANIEL GOOD

7. REPUBLIC NATIONAL BANK OF MIAMI

8. 12 STATS 19

9. BENEDICTS Sec. 275, LIBEL OF REVIEW

10. BENEDICTS Sec. 51, NOTE 7

11. 26 USCS Sec. 6321

12. 26 USCS Sec. 7323

13. 26 USCS Sec. 7401

14. 28 USCS Sec. 2463

15. CERTIFICATE OF SEARCH

16. IMF IMMUNITY LETTER

17. IMF REPLY TO THE COURT

18. TAX COURT RECORD

19. NOTICE OF TAX LIEN

20. ADMIRALTY QUESTIONNAIRE