

# COVER PAGE

## UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF NEW YORK

• 445 Broadway; Albany, NY. 12207-2936 •

Natural Law Case No. 2019-1215-1776  
Depository Case No. 1:16-CV-1490  
Court of Record

### QUO WARRANTO<sup>1</sup>

Unified United States Common Law Grand Jury

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AL, AK, AZ, AR, CA, CO, CT, DE, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY:

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TRIBUNAL, WE THE PEOPLE  
ON BEHALF OF THE AFFIANTS, ATTACHED

- AGAINST -

United States Supreme Court  
Federal Judiciary  
United States Senate  
U.S. House of Representatives  
Commissioner Charles P. Rettig  
IRS Agents named in attached affidavits or to be identified

DEFENDANTS:

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<sup>1</sup> **QUO WARRANTO:** A writ, in the nature of a writ of right for the king, [sovereign] against him who claimed or usurped any office, franchise, or liberty, to inquire by what authority he supported his claim, in order to determine the right. It lay also in case of non-user, or long neglect of a franchise, or misuser or abuse of it; being a writ commanding the defendant to show by what warrant he exercises such a franchise, having never had any grant of it, or having forfeited it by neglect or abuse. 3 Bl.Comm. 262. It is intended to prevent exercise of powers that are not conferred by law, and is not ordinarily available to regulate the manner of exercising such powers. State ex rel. Johnson v. Conservative Savings & Loan Ass'n, 143 Neb. 805, 11 N.W.2d 89, 92, 93. In England, and quite generally throughout the United States, this writ has given place to an 'information in the nature of a quo warranto,' which, though in form a criminal proceeding, is in effect a civil remedy similar to the old writ, and is the method now usually employed for trying the title to a corporate or other franchise, or to a public or corporate office. Ames v. Kansas, 111 U.S. 449, 4 S.Ct. 437, 28 L.Ed. 482; People v. Londoner, 13 Colo. 303, 22 P. 764, 6 L.R.A. 444.

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**UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF NEW YORK**

• 445 Broadway, Albany, NY. 12207-2936 •

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United States Grand Jury<sup>2</sup> (*Status: sovereign*<sup>3</sup>)  
Tribunal, the People

- against -

United States Supreme Court, Federal Judiciary U.S.  
Senate, and U.S. House of Representatives,  
(*Status: clipped sovereignty*)  
IRS Commissioner Charles P. Rettig, et al  
Defendants

**JURISDICTION:** Court of Record<sup>4</sup>  
Law Case No. 1776-1789-1791-2019

Administrator Grand Jury Foreman  
Depository Case No. 1:16-CV-1490

**WRIT QUO WARRANTO**

Copied: President Trump, AG William Barr

**This is a Writ Quo Warranto** of We the People against the United States Supreme Court, United States Senate, United States House of Representatives, Federal Judiciary [94 districts], and Commissioner Charles P. Rettig [*servants*] who have usurped their offices. Therefore, we are inquiring by what authority said defendants support their lawless actions stated herein; being a writ commanding the defendant to show by what warrant they exercise such a franchise, having never had any grant of it.

This extraordinary ‘**Writ Quo Warranto**’ **Demands:** By what Constitutional Authority the IRS acts and claims to be a government agency? When in fact the IRS is a private corporation, a collection agency that just appeared on June 6, 1972 among the lists of agencies without congressional authority, controlled by a board of directors and not the Federal Government.<sup>5</sup> See exhibit A&B – IRS Certificate of corporation and Cooper file, attached or found at <https://www.nationallibertyalliance.org/action->

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<sup>2</sup>The UUSCLGJ is comprised of fifty Grand Juries each unified amongst the counties within their respective States. All fifty States have unified nationally as an assembly of Thousands of People in the name of We the People to suppress, through our Courts of Justice, subverters both foreign and domestic acting under color of law within our governments. States were unified by re-constituting all 3,133 United States counties.

<sup>3</sup>“Sovereignty means that the decree of sovereign makes law, and foreign courts cannot condemn influences persuading sovereign to make the decree.” *Moscow Fire Ins. Co. of Moscow, Russia v. Bank of New York & Trust Co.*, 294 N.Y.S. 648, 662, 161 Misc. 903.; The people of this State, as the successors of its former sovereign, are entitled to all the rights which formerly belonged to the King by his prerogative. *Lansing v. Smith*, 4 Wend. 9 (N.Y.) (1829), 21 Am. Dec. 89 10C Const. Law Sec. 298; 18 C Em.Dom. Sec. 3, 228; 37 C Nav.Wat. Sec. 219; Nuls Sec. 167; 48 C Wharves Sec. 3, 7.

<sup>4</sup>“A Court of Record is a judicial tribunal having attributes and exercising functions independently of the person of the magistrate designated generally to hold it, and proceeding according to the course of common law, its acts and proceedings being enrolled for a perpetual memorial.” *Jones v. Jones*, 188 Mo.App. 220, 175 S.W. 227, 229; *Ex parte Gladhill*, 8 Metc. Mass., 171, per Shaw, C.J. See, also, *Ledwith v. Rosalsky*, 244 N.Y. 406, 155 N.E. 688, 689.

<sup>5</sup>On June 6, 1972, Acting Secretary of the Treasury Charles E. Walker signed Treasury Order Number 120-01 which established the Bureau of Alcohol, Tobacco and Firearms. He did this with the stroke of his pen, citing ‘by virtue of the authority vested in me as Secretary of the Treasury, including the authority in Reorganization Plan No. 26 of 1950.’ ... Walker seemed to branch the Internal Revenue Service (IRS), creating the Bureau of Alcohol, Tobacco and Firearms (BATF), and then, with that statement, joined them back together into one. In the Federal Register, Volume 41, Number 180, of Wednesday, September 15, 1976, we find: ‘The term ‘Director, Alcohol, Tobacco and Firearms Division’ has been replaced by the term ‘Internal Revenue Service’.’

against-judiciary as they give their allegiance to the Federal Reserve, which is a privately owned bank. See Exhibit C attached or found at <https://www.nationallibertyalliance.org/action-against-judiciary>.

## **NO ONE IS ABOVE THE LAW**

Those who were protected, are no longer protected, justice is imminent; no one is above the Law so we ask?

- 1) By what constitutional authority do the ninety-four Federal District courts facilitate ‘unconstitutional tax courts’ that give the ‘Appearance’ of a Constitutional Court?
- 2) By what constitutional authority do Federal Judges preside over nisi prius de facto tax courts in jurisdictions unknown, giving the ‘Appearance’ of a Lawful Court?
- 3) By what constitutional authority does Congress legislate these repugnant unconstitutional statutes and codes, giving the ‘Appearance’ of law?
- 4) By what constitutional authority does Congress legislate Title 26 having an appearance of law to enslave We the People?
- 5) By what constitutional authority does the IRS use SWAT to terrorize families for ‘bogus’ debts?
- 6) By what constitutional authority does the IRS enforce a slave tax and imprison sovereign People?
- 7) By what constitutional authority does the United States Supreme Court, via rule 2, abrogate the ‘Law of the land’ and replace it with civil law? See Exhibit I – Treason Fed Judicial Center.
- 8) By what constitutional authority does the United States Supreme Court conceal access to ‘Courts of Record’?
- 9) By what constitutional authority does the United States Supreme Court remain silent on these matters? For, “*Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. . .*” U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932.

## **TREASON**

The Federal District Court Judges, United States House of Representatives, United States Senate and the United States Supreme Court, all orchestrated by the BAR Association, are partaking in a conspiracy to destroy our Republic and enslave We the People. A conspiracy proven by the uniform actions of all ninety-four federal district courts acting in concert to aid and abet enemies both foreign and domestic. Committing acts of terror and treason by facilitating the Federal Reserve’s private Gestapo, a/k/a the IRS. Although many defendants may not have directly participated in the original lawless legislation, the defendants continue to empower the Federal Reserve and its IRS, when the defendants choose to uphold and support said Acts of Treason and not the US Constitution!

On May 10, 2013, the news reported that the IRS was cornered into apologizing for flagging Tea Party groups for a higher level of scrutiny than other organizations during the 2012 election. See, Exhibit D – “Patriots targeted by IRS,” attached or found at <https://www.nationallibertyalliance.org/action-against-judiciary>). On June 6, 2016, after more than three years of stonewalling, the IRS released an

almost complete list of organizations that the tax agency scrutinized in the Tea Party targeting scandal. The agency released the names of 426 organizations it targeted in the probe. The names of an additional 40 organizations were withheld because they have opted out of being part of the class-action suit against the IRS. Why didn't the US Attorney file criminal charges against these subverts?

Today, the IRS has broadened its evil scope in a vindictive act targeting the Common Law Grand Jury jurists that are investigating the IRS and many government officials for felonies, high crimes, and misdemeanors. This will not stand!

Attached are affidavits from people being targeted (more to follow), many more have been intimidated and have not added their affidavits because of fear of further retaliation by the IRS. The Grand Jury believes that IRS agents have singled out members of the Common Law Grand Jury for political reasons and to prevent justice, with intent to destroy lives, silence, and punish in violation of the following Codes:

**18 U.S. Code § 1503:** *Influencing or injuring officer or juror generally (a) Whoever corruptly, or by threats or force, or by any threatening letter or communication, endeavors to influence, intimidate, or impede any grand or petit juror, or officer in or of any court of the United States, or officer who may be serving at any examination or other proceeding before any United States magistrate judge or other committing magistrate, in the discharge of his duty, or injures any such grand or petit juror in his person or property on account of any verdict or indictment assented to by him, or on account of his being or having been such juror, or injures any such officer, magistrate judge, or other committing magistrate in his person or property on account of the performance of his official duties, or corruptly or by threats or force, or by any threatening letter or communication, influences, obstructs, or impedes, or endeavors to influence, obstruct, or impede, the due administration of justice, shall be punished as provided in subsection (b).*

## TITLE USC 26 IS NOT LAW

26 USC7806(b) establishes that title 26 USC is not to infer imply or presume to be law and therefore cannot have any legal effect because there exists no intent in law<sup>6</sup> and thereby the court cannot conclude presumption in law by the grouping of any particular section or provision or portion of Title 26.

*26 USC 7806(b) No inference<sup>7</sup>, implication<sup>8</sup>, or presumption<sup>9</sup> of legislative<sup>10</sup> [enactment of law] construction shall be drawn or made by reason of the location or grouping of any particular*

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<sup>6</sup> **INTENDMENT OF LAW:** The true meaning, the correct understanding or intention of the law; a presumption or inference made by the courts. Co. Litt. 78.

<sup>7</sup> **INFERENCE:** In the law of evidence. A truth or proposition drawn from another which is supposed or admitted to be true. A process of reasoning by which a fact or proposition sought to be established is deduced as a logical consequence from other facts, or a state of facts, already proved or admitted. *Whitehouse v. Bolster*, 95 Me. 458, 50 A. 240; *Joske v. Irvine*, 91 Tex. 574, 44 S.W. 1059.

<sup>8</sup> **IMPLICATION:** Intendment or inference, as distinguished from the actual expression of a thing in words. In a will, an estate may pass by mere implication, without any express words to direct its course. 2 Bl. Comm. 381.

<sup>9</sup> **PRESUMPTION:** A 'presumption' and an 'inference' are not the same thing, a presumption being a deduction which the law requires a trier of facts to make, an inference being a deduction which the trier may or may not make, according to his own conclusions; a presumption is mandatory, an inference, permissible. *Cross v. Passumpsic*; **PRESUMPTIO JURIS.** A legal presumption or presumption of law; that is, one in which the law assumes the existence of something until it is disproved by evidence; a conditional, inconclusive, or

*section or provision or portion of this title, nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect. The preceding sentence also applies to the side-notes and ancillary tables contained in the various prints of this Act before its enactment into law.*

## **THE 16<sup>TH</sup> AMENDMENT DOES NOT AUTHORIZE A TAX ON A SALARY**

**AMENDMENT XVI** - The United States Supreme Court said, “*The 16<sup>th</sup> Amendment does not justify the taxation of persons or things previously immune. It was intended only to remove all occasions for any apportionment of income taxes among the states. It does not authorize a tax on a salary*”<sup>11</sup> “*Income means gains/profit from property severed from capitol, however invested or employed. Income is not a wage or compensation from any type of labor*”<sup>12</sup> And that “*Congress cannot by any definition [of income in this case] it may adopt, conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully expressed.*”<sup>13</sup>

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

*§7604 enforcement refers to a tax for Commercial Activities on fuels, alcohol, tobacco products, and firearms, not a tax on salaries, the IRS has No enforcement authority over the People.*

Whenever the IRS serves notice of enforcement of summons to People for income tax they include a one page Form 2039 ‘Notice Provisions of the IRS code. See Exhibit E – attached or found at <https://www.nationallibertyalliance.org/action-against-judiciary> which states:

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

§6420<sup>14</sup> [referenced in §7604] provides for enforcement for person liable for tax on gasoline used for farming purposes.

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rebuttable presumption. Best, Ev. § 43.Fiber Leather Co., 90 Vt. 397, 98 A. 1010, 1014; Joyce v. Missouri & Kansas Telephone Co., Mo.App., 211 S.W. 900, 901.

<sup>10</sup> **LEGISLATIVE:** Making or giving laws; pertaining to the function of law-making or to the process of enactment of laws. See Evansville v. State, 118 Ind. 426, 21 N.E. 267, 4 L.R.A.93.

<sup>11</sup> Evans V. Gore, 253 U.S. 245.

<sup>12</sup> Stapler v. United States, 21 F.Supp 737 at 739.

<sup>13</sup> Eisner v. Macomber, 252 U.S. 189.

<sup>14</sup> Gasoline used on farms (c) Meaning of terms for purposes of this section- (1) Use on a farm for farming purposes Gasoline shall be treated as used on a farm for farming purposes only if used (A) in carrying on a trade or business, (B) on a farm situated in the United States, and (C) for farming purposes. (2) Farm The term ‘farm’ includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.; (e) Applicable laws (1) In general – All provisions of law, including penalties, applicable in respect of the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed.

- §4081<sup>15</sup> [referenced in §6420] provides for enforcement of summons for person liable for tax on fuel for removal, entry, or sale from any refinery, terminal or entry into the United States for consumption, use, or warehousing.
- §6421<sup>16</sup> [referenced in §7604] provides for enforcement of summons for person liable for tax on gasoline used for certain non-highway purposes, by local transit systems, or sold for certain exempt purposes.
- §6427<sup>17</sup> [referenced in §7604] provides for enforcement of summons for the sale of any fuel not used for taxable purposes and tobacco products and firearms under 27 CFR.
- §7602<sup>18</sup> [referenced in §7604] provides for enforcement of summons for the examination of books and witnesses for determining the liability of any person relating to tobacco products and cigarette papers and tubes.
- §4041<sup>19</sup> [referenced in §6427] provides for the imposition of tax on diesel fuels, kerosene and certain liquids used as a fuel in aviation.
- §6601<sup>20</sup> [referenced for interest for nonpayment] provides for interest on underpayment, nonpayment, or extensions, regulations for §6601 that authorizes the collection of interest is under 27 CFR for Alcohol, Tobacco and Firearms.

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

<sup>15</sup> 26 U.S. Code § 4081 Imposition of tax (a) Tax imposed (1) Tax on removal, entry, or sale (A) In general There is hereby imposed a tax at the rate specified in paragraph (2) on (i) the removal of a taxable fuel from any refinery, (ii) the removal of a taxable fuel from any terminal, (iii) the entry into the United States of any taxable fuel for consumption, use, or warehousing, and (iv) the sale of a taxable fuel to any person who is not registered under section 4101 unless there was a prior taxable removal or entry of such fuel under clause (i), (ii), or (iii).

<sup>16</sup> (a) Non-highway uses - Except as provided in subsection (i), if gasoline is used in an off-highway business use, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons so used by the rate at which tax was imposed on such gasoline under section 4081. Except as provided in paragraph (2) of subsection (f) of this section, in the case of gasoline used as a fuel in an aircraft, the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the amount determined by multiplying the number of gallons of gasoline so used by the rate at which tax was imposed on such gasoline under section 4081.; (g) Applicable laws (1) In general - All provisions of law, including penalties, applicable in respect to the tax imposed by section 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed. (2) Examination of books and witnesses - For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

<sup>17</sup> **26 USC §6427 Fuels not used for taxable purposes** (a) Nontaxable uses Except as provided in subsection (k), if tax has been imposed under paragraph (2) or (3) of section 4041(a) or section 4041(c) on the sale of any fuel and the purchaser uses such fuel other than for the use for which sold, or resells such fuel, the Secretary shall pay (without interest) to him an amount equal to - (1) the amount of tax imposed on the sale of the fuel to him, reduced by (2) if he uses the fuel, the amount of tax which would have been imposed under section 4041 on such use if no tax under section 4041 had been imposed on the sale of the fuel.

<sup>18</sup> **26 USC §7602 Examination of books and witnesses** (a) Authority to summon, etc. For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry; This is a list of parts within the Code of Federal Regulations for which this US Code section provides rulemaking authority. This list is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office]. 27 CFR - Alcohol, Tobacco Products and Firearms; Part 46 - miscellaneous regulations relating to tobacco products and cigarette papers and tubes.

<sup>19</sup> **26 USC §4041 Imposition of tax** (a) Diesel fuel and special motor fuels (1) Tax on diesel fuel and kerosene in certain cases (A) In general There is hereby imposed a tax on any liquid other than gasoline (as defined in section 4083) - (c) Certain liquids used as a fuel in aviation.

<sup>20</sup> **USC §6601(a) General rule** If any amount of tax imposed by this title (whether required to be shown on a return, or to be paid by stamp or by some other method) is not paid on or before the last date prescribed for payment, interest on such amount at the underpayment rate established under section 6621 shall be paid for the period from such last date to the date paid.

§6651<sup>21</sup> provides for penalties on underpayment, nonpayment, or extensions, regulations for §6651 that authorizes the collection of penalties is under 27 CFR for Alcohol, Tobacco and Firearms.

**IN CONCLUSION:** nowhere in §7604, with all its legislative construction references, do we find enforcement of summons for person liable for tax, being We the People! Therefore, persons required to answer a summons to File a Return under §7604 are:

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

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

### **IRS HAS NO AUTHORITY TO ASK ‘PEOPLE’ FOR INFORMATION**

Whenever the IRS serves notice to the People for income tax information, they include a one page notice titled IRS Notice 609. See Exhibit F attached or can be found at <https://www.nationallibertyalliance.org/action-against-judiciary>. Which states that their legal right to ask is found in IRS Code **§6001**, **§6011**, and **§6012** and their regulations, whereas:

§6001<sup>22</sup> States every person liable for any tax... shall keep records, render statements, make returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

§6011<sup>23</sup> States that when required by regulations prescribed by the Secretary any person made liable for any tax... shall make a return or statement according to the forms and regulations prescribed by the Secretary.

§6012<sup>24</sup> States persons required to make returns of income...

The key phrase in §6001, §6011, and §6012 is person liable or required who would then be susceptible to enforcement under §7604 if they do not comply. However, IRS enforcement refers to a

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<sup>21</sup> **26 U.S. Code §6651: (a)** Addition to the taxIn case of failure (1) to file any return required under authority of subchapter A of chapter 61 (other than part III thereof), subchapter A of chapter 51 (relating to distilled spirits, wines, and beer), or of subchapter A of chapter 52 (relating to tobacco, cigars, cigarettes, and cigarette papers and tubes), or of subchapter A of chapter 53 (relating to machine guns and certain other firearms).

<sup>22</sup> **26 U.S. Code § 6001:** Notice or regulations requiring records, statements, and special returns Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe.

<sup>23</sup> **26 U.S. Code § 6011:** General requirement of return, statement, or list When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

<sup>24</sup> **26 U.S. Code § 6012:** Persons required to make returns of income (a) General rule Returns with respect to income taxes under subtitle A shall be made by the following: (1) (A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual.



tax for persons participating in the aforesaid commercial activities; for fuel for removal, entry, or sale from any refinery, terminal or entry into the United States, for consumption, use, or warehousing liable for tax on gasoline used for farming purposes, for diesel fuels, kerosene and certain liquids used as a fuel in aviation, and for Alcohol, Tobacco and Firearms. Therefore, the IRS has No enforcement authority over the People because they are not liable or required to file a return or pay a tax on said commercial activities.

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

*“In construing federal revenue statute, Supreme Court gives no weight to Treasury regulation which attempts to add to statute something which is not there.”<sup>25</sup> “In numerous cases where the IRS has sought enforcement of its summons pursuant to statute, courts have held that a taxpayer may refuse production of personal books and records by assertion of his privilege against self-incrimination.”<sup>26</sup> “To penalize the failure to give a statement which is self-incriminatory, is beyond the power of Congress.”<sup>27</sup>*

### **WE THE PEOPLE CAN REFUSE TO PRODUCE RECORDS TO IRS AGENTS**

*“If the defendant [the People] had a subjective good faith belief, no matter how unreasonable, that he was not required to file a tax return, the government cannot establish that the defendant acted willfully.”<sup>28</sup> “The Fifth Amendment applies alike to criminal and civil proceedings.”<sup>29</sup> “The [5<sup>th</sup> Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information which may incriminate.”<sup>30</sup> “Only the rare taxpayer would be likely to know that he could refuse to produce his records to Internal Revenue Service agents.”<sup>31</sup> “Who would believe the ironic truth that cooperative taxpayer fares much worse than the individual who relies upon his Constitutional rights.”<sup>32</sup>*

*“The requirement of an offense committed willfully is not met, therefore, if a taxpayer has relied in good faith upon a prior decision of this court.”<sup>33</sup> “This ‘willful’ qualifications fully protects one whose refusal is made in good faith and upon grounds which entitle him to the judgment of the court before*

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<sup>25</sup> United States v. Calamaro, 354 U.S. 351 (1957), 1 L. Ed. 2d 1394, 77 S. Ct. 1138 (1957).

<sup>26</sup> Hill v. Philpott, 445 F2d 144, 146.

<sup>27</sup> United States v. Lombardo, 228 F. 980,981.

<sup>28</sup> Cheek v. United States, 498 U.S. 192.

<sup>29</sup> McCarthy v. Arndstein, 266 U.S. 34.

<sup>30</sup> Boyd vs. United States, Supra’ Brown vs. Walerk, 161,U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221,U.S. 612; United Station vs. Sischo.262 U.S. 165; McCarthy vs Arndstein,266 U.S. 34; United States vs. Lombardo, 228 Fed. 980; United States vs.Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United Statesvs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed, 684.

<sup>31</sup> United Station vs. Dickerson,413 F 2D 1111.

<sup>32</sup> U.S. vs. Dickerson413 F 2D 1111.

<sup>33</sup> U.S. vs Bishop, 412, U.S. 346 (1973) at 2017.



*obedience is compelled.*”<sup>34</sup> “*There can be no sanction or penalty imposed upon one because of his exercise of Constitution rights.*”<sup>35</sup>

## FIFTH AMENDMENT

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

The IRS cannot lawfully proceed against the People to seize property or access financial records without giving their victims due process in a court of law. Amendment V of the Constitution of the United States provides that: “*No person shall be deprived of life, liberty, or property without due process of law.*” A similar provision exists in all the state constitutions; ‘*Due course of law, this phrase is synonymous with ‘due process of law’ or ‘law of the land’ and means law in its regular course of administration through courts of justice.*”<sup>36</sup> “*No man shall be deprived of his property without being heard in his own defense.*”<sup>37</sup> The US Supreme Court in the case of Hale vs. Henkel said:

*“The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. He has no duty to the state or to his neighbors to divulge his business, or to open his doors to an investigation, so far as it may tend to incriminate him. He owes no such duty to the state, since he receives nothing therefrom, beyond the protection of this life and property. His rights are such as existed by the law of the land long antecedent to the organization of the state, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrestor seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their rights...an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute...”*<sup>38</sup>

*“We are clearly of the opinion that no statute which leaves the party or witness subject to prosecution, after he answers the incriminating question put to him, can have the effect of supplanting the privilege conferred by the Constitution of the United States... In view of the constitutional provision, a statutory enactment, to be valid, must afford absolute immunity against future prosecutions for the offense to which the question relates.”*<sup>39</sup> “*The privilege [of the 5<sup>th</sup> Amendment] is not limited to testimony, as ordinarily understood, but extends to every means by which one may be compelled to produce information which may incriminate.*”<sup>40</sup>

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<sup>34</sup> Federal Power Commissions v. Metropolitan Edison Co. 304 U.S. 375.

<sup>35</sup> Sherar vs. Cullen 481 F 2D 946, (1973).

<sup>36</sup> Kansas Pac. Ry. Co. v. Dunmeyer 19 KAN 542.

<sup>37</sup> Kinney V. Beverly, 2 Hen. & M(VA) 381, 336.

<sup>38</sup> Hale vs. Henkel, 201 U.S. 43 at page 74.

<sup>39</sup> Counselman vs. Hitchcock, 142 U.S. 547.

<sup>40</sup> Boyd vs. United States, Supra’ Brown vs. Walerk, 161,U.S. 591; Distinguishing Hale vs. Henkel, 201 U.S. 43; Wilson vs. U.S. 221,U.S. 612; United Station vs. Sischo.262 U.S. 165; McCarthy vs Arndstein,266 U.S. 34; United States vs. Lombardo, 228 Fed. 980;

## IRS NOTICE OF LIEN IS A FELONY

*Filing false and fraudulent documents violates Title 18 USC 1001<sup>41</sup>*

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

Please note the list of subjects in 27 CFR Part 70 that the IRS has authority to place a Notice of Lien/of Levy upon. There you will find subjects listed which also includes Government employees, Law enforcement and Law enforcement officers. If you continue to read all the parts you will not find the private man listed, as he is not in the list of subjects, to which any Notice of Lien or Notice of Levy applies.

One of the main and least understood problems is that the IRS has authority only over a certain distinct class of people, which is those involved in Alcohol Tobacco Firearm (ATF) Mfg., Government employees, Law enforcement, Law enforcement officers and those private people who have a contract with any Federal or State government to do business with those legal entities, to actually place a Notice of Lien and not an actual Lien, provided they follow the UCC procedures meeting the three criteria stated below. This is found in the Federal Register of Wednesday, November 14, 1990, Vol. 55. No. 220 reveals proof of the only people the IRS has the authority to Lien/Levy upon.

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

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

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United States vs. Dalton, 286 Fed 756; United States vs. Mulligan, 268 Fed 893; United States vs. Cohen Grocery Co., 225 U.S. 81; United States vs. Sherry, 294 Fed, 684.

<sup>41</sup> **18 U.S. Code § 1001:** Statements or entries generally: (a) Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully— (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact; (2) makes any materially false, fictitious, or fraudulent statement or representation; or (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry; shall be fined under this title, imprisoned not more than 5 years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than 8 years, or both. If the matter relates to an offense under chapter 109A, 109B, 110, or 117, or section 1591, then the term of imprisonment imposed under this section shall be not more than 8 years.

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

Any Liens filed by the Internal Revenue Service agent or officer must meet the Uniform commercial Code practices, hereinafter UCC, in Section 9. Within Section 9 there are three criteria that have to be met when filing a Notice of Lien. If the three criteria are not met, there is a violation of the statute law. Filing false and fraudulent documents violates Title 18 USC 1001 and the various companion State laws. The Senate Report and the Public Law listed above, makes it clear the matter has to be contested in the State where the situs<sup>42</sup> of the property lies, both Real and personal property, as it does not lie in the venue of the United States, 28 USC 3002 (15). The three required criteria are:

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

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

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

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<sup>42</sup> Situs: the place to which, for purposes of legal jurisdiction or taxation, a property belongs.

IRS agent(s) never file the aforesaid valid UCC-1 Form, financing statement/security agreement, and a valid court order in the appropriate federal district court and with the County Clerk for a lawful lien and its collection. Furthermore, Proof of Claim Affidavit Form 4490 must be filed in order to start a tax claim against one of the People but IRS agent(s) never do because that would be another crime. See Exhibit H Form 4490. Additionally, in order for the IRS agent(s) to file a return for their victim or access their victim's financial records Form 56 Fiduciary Authority administered by a court must be filed in the appropriate federal district court and this too is never filed. See Exhibit G IRS Form 56.

Therefore, IRS agents commit another crime when they break an entry into their victim's financial institution without Fiduciary Authority. IRS agents with their filing of a fake 'Notice of Lien' with the County Clerk causes the clerk and the Sheriff, who will execute the collection to satisfy the lien, to participate in their crime.

### **INCOME TAX IS A DIRECT TAX FORBIDDEN UNDER THE CONSTITUTION**

We the People via Article III Section 1<sup>43</sup> vested *one* Supreme Court with judicial power to all cases, in law and equity.<sup>44</sup> We vested Congress with power to constitute tribunals inferior to the Supreme Court via Article 1 Section 8 Clause 8;<sup>45</sup> whereas, Congress legislated 28 USC §132<sup>46</sup> creating ninety-four (94) Federal District Courts. We gave authority to Congress to make law under Article I Section 8 Clause 18.<sup>47</sup> The Constitution gave no authority to Congress to legislate a direct tax or create 'tax courts.' Income tax is a direct tax. We the People clearly denied a direct tax via Article 1 Section 9 Clause 4<sup>48</sup> where we said, "*No capitation, or other direct, tax shall be laid.*" Enforcement of a direct tax is a slave tax, thereby an act of Treason.

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

Federal Judges owe allegiance to the United States but instead they adhere to the enemies of Liberty giving them aid and comfort within the United States and thereby have levied war against We the People, an act of Treason under 18 U.S. Code § 2381.<sup>49</sup> In **Olmstead v. United States, 277 U.S. 438**

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<sup>43</sup> **Article III Section 1:** The Judicial Power of the United States, shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish.

<sup>44</sup> **Article III Section 2:** The judicial power shall extend to all cases, in law and equity, arising under this Constitution.

<sup>45</sup> **Article 1 Section 8 Clause 8:** The Congress shall have power to constitute tribunals inferior to the Supreme Court.

<sup>46</sup> **28 U.S. Code § 132:** Creation and composition of district courts (a) There shall be in each judicial district a district court which shall be a court of record known as the United States District Court for the district. (b) Each district court shall consist of the district judge or judges for the district in regular active service. Justices or judges designated or assigned shall be competent to sit as judges of the court. (c) Except as otherwise provided by law, or rule or order of court, the judicial power of a district court with respect to any action, suit or proceeding may be exercised by a single judge, who may preside alone and hold a regular or special session of court at the same time other sessions are held by other judges.

<sup>47</sup> **Article I Section 8 Clause 18:** To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

<sup>48</sup> **Article 1 Section 9 Clause 4:** No capitation, or other direct, tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.

<sup>49</sup> **18 U.S. Code § 2381:** Treason Whoever, owing allegiance to the United States, levies war against them or adheres to their enemies, giving them aid and comfort within the United States or elsewhere, is guilty of treason and shall suffer death, or shall be imprisoned not less than five years and fined under this title but not less than \$10,000; and shall be incapable of holding any office under the United States. (June 25, 1948, ch. 645, 62 Stat. 807; Pub. L. 103-322, title XXXIII, §330016(2)(J), Sept. 13, 1994, 108 Stat. 2148.)

(1928) the United States Supreme Court said, “Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously.’ [...Our Government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example...] Crime is contagious. If the Government becomes a lawbreaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that, in the administration of the criminal law, the end justifies the means -- to declare that the Government may commit crimes in order to secure the conviction of a private criminal -- would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face.”

Every BAR taught judge in America that upholds and supports rule 2 which claims to change the Law of the Land to ‘repugnant civil law’ thereby abrogating Article III Section 2<sup>50</sup> and Article VI Clause 2,<sup>51</sup> is guilty of treason. And because this is taught and believed by all judges, proves a conspiracy to subvert our Republic in violation of 18 U.S. Code § 2383 which states:

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

**THE TRIBUNAL ORDERS** that the United States Supreme Court is to:

- Repeal rule 2 immediately,
- Immediately order via Writ Mandamus all Federal Judges to honor their oaths and support and uphold the Law of the Land,
- Immediately order via Writ Mandamus all Federal Judges to cease their concealment of Natural Law Courts, a/k/a Courts of Record,
- Immediately order all Federal Judges to provide access to Natural Law Courts without charge,
- Immediately order via Writ Mandamus all Federal Judges to shut down illegal IRS tax court hearings, and,
- Order the release of all unlawfully prosecuted and imprisoned People in tax courts.

**THE TRIBUNAL ORDERS** IRS Commissioner Charles P. Rettig as follows:

- Order IRS agents to honor their oath,
- Order IRS agents to follow Title USC 26 and 27 CFR in as much as it is lawful,
- Order IRS agents to stop harassing the People who are not liable under 27 CFR Part 70,
- Cease and desist the use of paper terrorism against We the People for debts they did not incur.

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<sup>50</sup> **Article III Section 2:** The judicial power shall extend to all cases, in law and equity, arising under this Constitution, the laws of the United States,...

<sup>51</sup> **Article VI Clause 2:** This Constitution, and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any State to the contrary notwithstanding.

- Cease and desist the use of Gestapo SWAT on non-violent People for debts they did not incur, and,
- Restore all injured parties, who have attached their affidavits to this extraordinary writ, to their original state before they were victimized.
- Compensatory damages to all injured parties, who have attached their affidavits to this extraordinary writ in the amount of \$1000 face value constitutional money.<sup>52</sup>

**WE THE TRIBUNAL, VIA THE COMMON LAW GRAND JURY,** are Resolute in that if IRS defendants continue their unlawful notice of liens, unlawful use of SWAT, unlawful tax courts against the People, unlawful property seizure, unlawful civil law indictments, and unlawful arrests and harassment, they will be met with indictments.

**WE THE TRIBUNAL, VIA THE COMMON LAW GRAND JURY,** are Resolute in that if Federal Judges continue their unlawful IRS tax hearings against the People, continue under rule 2, continue the concealment of Natural Law Courts, and charge money for justice, they will be met with indictments.

**Justice will prevail,** our indictments will be honored, and our warrants will be executed. Transparency of government and Law and Order must prevail in order to save the only “One True Lawful Republic.” No one is above the Law, a partial truth is no truth at all, a partial law is no law at all, and a partial right is no right at all! We the Peoples’ time has come!

It is **So Ordered:**

Albany, New York, April 6, 2020

Seal



A handwritten signature consisting of several overlapping loops and lines, written in black ink.

Jury Foreman  
Natural Law Tribunal

<sup>52</sup> Morgan silver dollars