

TITLE 26 IS NOT LAW

The Internal Revenue Code defines a contract between the IRS and the individual. 26 USC 7806(b) says that Title 26 is not law, as we read "*No inference, implication or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title...*" N.B. "legislative construction" means "law" and the following United States Supreme Court unmistakably states the same conclusion:

"The fact that 26 USCS Sec. 4161(a) is located in part of Code dealing with recreational equipment and sporting goods is of little significance in determining applicability of tax to lures used in commercial fishing since Sec. 7806 provides that nothing is to be inferred from grouping or indexing of any particular section." -- **Nordby Supply Co. v United States (1978, CA9 Wash) 572 F2d 1377, cert den 439 US 861, 58 L Ed 2d 170, 99 S Ct 182.**

7201 & 7203 IMPOSE NO PENALTIES

7203 Willful failure to file includes no regulations; 7201 Evasion includes no regulations; If the Secretary does nothing the Act itself would impose no penalties on anyone, therefore they have no force as the following United States Supreme Court cases confirm.

"The result is that neither the statute nor the regulations are complete without the other, and only together do they have any force, In effect, therefore, the construction of one necessarily involves the construction of the other" -- **U.S. v. Mersky, 361 U.S. 431 (1960)**

"Act's civil and criminal penalties attach only upon violation of regulations promulgated by the Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone." -- **CALIFORNIA BANKERS ASSN. v. SHULTZ, 416 U.S. 21 (1974)**

*"All code that passes the US Constitutional muster must also conform with *ibid*¹," ... to wit: Only regulations having the "force and effect of law" can create a private right of action²" In contrast, "rules of agency organization, procedure, or practice sometimes called interpretive rules do not create enforceable rights³" ... "Interpretive rules express an agency's internal house-keeping measures organizing Agency activities. Unless the regulations comply with the 1946 Administrative Procedures Act 60 Stat 236-244 (4& 4(c)); and, today codified in 5 US Code chapters 5-9 and specifically in 5 US Code §553 (d) for informal rule making then the*

¹ Drake is United States v. American Production Industries, Inc., 58 F.3d 404, 407 (9th Cir. 1995)

² Chrysler Corp. v. Brown, 441 U.S. 281, 295-303, 99 S.Ct. 1705, 1714-18, 60 L.Ed.2d 208 (1979)

³ 5 U.S.C. §§ 553, 553(d); Chrysler, 441 U.S. at 315, 99 S.Ct. at 1724; see also Guadamuz v. Bowen, 859 F.2d 762, 771 (9th Cir.1988)

regulation does not have the "force and effect of law" and is merely "interpretative" at best. Interpretative regulations cannot be violated or enforced⁴," to wit: As a consequence of this distinction, while an administrative agency delegated legislative power may sue to enforce its legislative rule, just as it may sue to enforce a statute, it cannot ground legal action in a violation of its interpretive rule.

26 USC §6331 IS NOT IMPOSED UPON THE PEOPLE

Plaintiff is one of the people, domiciled⁵ in New York, and not an employee or instrumentality of the United States or District of Columbia under IRC §6331 that the defendants knowingly and fraudulently claimed authority to act against the plaintiff.

26 USC §6331 – Levy and distraint (a) Authority of Secretary..., “*Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia,...*”

PLAINTIFF HAS NO FIDUCIARY RELATIONSHIP WITH DEFENDANTS - Defendants assumed a Fiduciary Relationship and plaintiff did not see a form 56 or a lawful assessment and yet defendants are acting like they are the trustee of my estate, who granted them permission to run a c'est que trust on me, there is no verified notice concerning a fiduciary relationship.

DEFENDANT HAS NOT FILED A 4490 CLAIM - Plaintiff did not see a 4490, there exists no verified Proof of Claim”.

Because title 26 is not law the defendants acted under color of law thereby committing numerous felonies and because defendants also proceeded without verified fiduciary authority and a verified proof of claim, defendants are here with unclean hands. Taken together it is self-evident that the defendants committed “fraud on the court” and for these clearly established reasons a default judgment is in order; therefore plaintiff lawfully moves this court of record for default.

⁴ Drake v. Honeywell, Inc., 797 F.2d 603, 607 (8th Cir. 1986)

⁵ **RESIDENCE.** [Black's Law 4th edition, 1891] - As "domicile" and "residence" are usually in the same place, they are frequently used as if they had the same meaning, but they are not identical terms, for a person may have two places of residence, as in the city and coun-try, but only one domicile. Residence means living in a particular locality, but domicile means living in that locality with intent to make it a fixed and permanent home. Residence simply requires bodily presence as an inhabitant in a given place, while domicile requires bodily presence in that place and also an intention to make it one's domi-cile. In re Riley's Will, 266 N.Y.S. 209, 148 Misc. 588.