

Sample handling of a demand from a tax collector.

By Thomas Clark Nelson.

The only Americans subject to congressional legislation are citizens or residents of the “United States,” legally defined in all State and Federal law as the District of Columbia: geographical territory over which Congress have power of exclusive legislation. The within two sample handlings of a demand from a tax collector show how any American, Union-state-born or not, can produce evidence of his standing as constituent member of the supreme political authority and author and source of law in the United States of America, established July 4, 1776, and demonstrate that he is neither a citizen or resident of, nor the subject of legislation within, the “United States” (District of Columbia), whether he has extinguished the Social Security contract or not.

March 4, 2013.
(Revised March 24, 2014)

Disclaimer.

The contents hereof are not intended as legal advice, should not be inferred to be such, and are offered strictly in the spirit of education, scholarship, research, and helping one's fellow Man through the sharing of his experiences.

There is no recommendation that the reader apply any of said material to his life and no guarantee of results in the event that he does; but by the same token, there is no known falsehood within these pages.

Further, the writer hereof has never suggested that someone do what he has not done himself or would not do.

The reader should undertake a particular course of action not because it is written here, but only because of his own due diligence, verification and evaluation of pertinent facts, and realization of personal certainty in the matter under consideration.

The authors whose work is quoted herein are thanked for their diligence and scholarship. This "Sample handling of a demand from a tax collector" is offered free of charge and is intended for the reader's erudition as set forth above, to be adopted or rejected as the reader sees fit.

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The first paragraph of the Preface to Link 1, *How Congress con Americans out of the unalienable Right of Liberty, into “voluntary” servitude*, reveals the purpose of this website:

Shortly after the CEO of the District of Columbia [¹] municipal corporation on December 31, 2011, approved the *National Defense Authorization Act for Fiscal Year 2012* (NDAA), setting the stage for indefinite military detention of Americans, this author broke from the project on which he was working and set about to provide Union-state-born Americans with a remedy, of manageable length and authorized by law, to dissolve the assertion and prevent the exercise of power of personal jurisdiction via NDAA by agents of said municipal corporation.

This website provides a proactive way for a Union-state-born American to produce, in advance of such need, evidence of his true standing as a creator of Congress and the United States of America, and constituent member of the supreme political authority and author and source of law, in whom all sovereignty resides, i.e., “the good People of these Colonies” of July, 4, 1776, and “We the People of the United States” of March 4, 1789: the American People.

Upon execution of the remedies described and provided herein in Links 3 and 5, one has in his possession insurmountable evidence of his true political standing that he can use to dissolve (1) assertions that he is the subject of any State or Federal legislative statute,² or (2) attempts to exercise personal or subject-matter legislative power or jurisdiction over his life, liberty, or property in respect thereof.

Notwithstanding the foregoing, however, one need not necessarily extinguish, beforehand, the Social Security franchise or driver’s license (or passport, marriage license, voter registration, etc.) and return to sender every mailpiece that arrives in his mailbox with a ZIP Code™ on it, in order to benefit from the evidence, law, and facts provided herein in a reactive way—i.e., in response to a demand for payment or performance or criminal charge from a government or tax-agency debt collector. One still has to generate evidence to dissolve an attack, but only as the need presents itself. Further, such approach affords certain advantages; *to wit*:

¹The District of Columbia is also known in all State and Federal statutes as the “United States.”

²Criminal offenses can be broken down into two general categories: *malum prohibitum* and *malum in se*, defined as follows:

malum prohibitum . . . plural mala prohibita . . . an offense prohibited by statute but not inherently evil or wrong
Merriam-Webster’s Unabridged Dictionary, inc. version 2.5, s.v. “Malum prohibitum.”

malum in se . . . plural mala in se . . . an offense that is evil or wrong from its own nature or by the natural law irrespective of statute Ibid, s.v. “Malum in se.”

There is no suggestion here that people should escape accountability for any loss, harm, injury, or damage they may cause another; rather that they are free to enjoy the unalienable Rights of “Life, Liberty, and the pursuit of Happiness,” as intended by the Founding Fathers and guaranteed in the Declaration of Independence, unmolested by their servants in government unless by due course of law for alleged trespass, under the common law (which is unwritten), against any of the same Rights of another. Penalties for *mala in se* crimes have existed under the common law since time immemorial irrespective of the enactments of any legislature, such as Congress, and no legislative statute is needed to justify enforcement thereof.

Except for certain *mala in se* offenses, all other State and Federal “crimes” rather are commercial in nature (*ref.* 27 CFR § 72.11 *Commercial crimes*) and concern not acts and deeds that are inherently evil or wrong but—as decreed by Congress—are behaviorally “unacceptable” (*malum prohibitum*), carrying a financial penalty that allows government to enrich itself at the expense of those who created it, the American People (“*Nemo debet ex aliena jactura lucrari*. No one ought to gain by another’s loss.” *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”)

Semper necessitas probandi incumbit qui agit. The claimant is always bound to prove: the burden of proof lies on him.³

Melior est conditio possidentis et rei quam actoris. Better is the condition of the possessor and that of the defendant than that of the plaintiff.⁴

Actore non probante reus absolvitur. When the plaintiff does not prove his case, the defendant is absolved.⁵

In law, the reason the condition of the defendant⁶ (party attacked) is better than that of the plaintiff (attacking party) is because the former need disprove only *one thing* the latter claims or alleges in order to be absolved; the latter must prove *everything* in order to prevail. There is an added advantage in this particular scenario: The entire body of statutory law upon which the latter relies as authority to enforce his demands and criminal charges on and against the former is predicated in entirety on actual fraud and constructive treason on the part of Congress—and the former can prove it.

- Those *Union-state-born Americans* who need or want to extinguish their Social Security franchise or other contracts with the “United States” (District of Columbia), and do so, have in their hands insurmountable evidence that can be produced at a moment’s notice and plugged into a *conditional acceptance*⁷ like Sample Handling No. 1 hereof, and thereby puncture and deflate any attack predicated on the presumption that their exclusive “country” of domicile and legal permanent residence is the “United States,” i.e., the District of Columbia; and
- Those other Americans—*Union-state-born or not*—for whom such a move is neither urgent nor feasible nor desirable nevertheless can enjoy the advantage of the same facts, law, and knowledge, but in a piecemeal fashion, as the need may arise, in a conditional acceptance like Sample Handling No. 2 hereof, i.e., without evidence of extinguishment of the Social Security franchise/contract as in No. 1.

“*Better is the condition of the defendant*” (party attacked) in both handlings—and the reason Sample Handling No. 1 is effective is because of insurmountable evidence, superior political standing, personal Liberty under the common law, and documentary evidence of ultimate fact of the fraudulent origin and invalidity of State and Federal jurisdictional assertions.

The reason Sample Handling No. 2 works is because in order for the attacking party to overcome the documentary evidence of ultimate fact of the fraudulent origin and invalidity of State and Federal statutes and prevail he must divulge the mechanics of the fraud (“State” means District of Columbia; “United States” means District of Columbia; and participation in Social Security means legal residence in the District of Columbia: geographical territory over which the Constitution authorizes Congress to exercise absolute exclusive legislative power and jurisdiction) and admit his active participation therein, a potentially career-ending political move that also opens the door to civil and criminal liability.

³*Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

⁴*Ibid.*

⁵*Ibid.*

⁶This author *never* defends in anything he does nor recommends that anyone else defend. The only way to win is to attack. There are, however, different ways in which one can *appear* to be defending when in fact he is attacking. Both of the within Sample Handling Nos. 1 and 2 are examples of this tactic. The moniker “defendant” does not fully identify our position, but it nevertheless is analogous because it represents the party who sustains the initial attack from the other.

⁷See [Q&A](#) pp. 10–11 and 27–28 for the difference between a *full* and *conditional acceptance* of a demand, claim of damage, allegation, charge, order, accusation, etc. Sample Handling Nos. 1 and 2 are both conditional acceptances.

Commentary on application.

A notable difference between Sample Handling No. 1 and 2 is that in the latter, one need not avoid the use of a ZIP Code™ (or two-capital-letter “State” identifier) in his return address. Though use of a ZIP Code™ is a key justifier in the fraud, there is neither (1) black-letter law, nor (2) evidence in the record of any novel matter that such use makes one the subject of all legislation in the District of Columbia, an advantage hidden in plain sight; *to wit*:

De jure judices, de facto juratores, respondent. The judges answer to the law, the jury to the facts. [*Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim”]

Non refert quid notum sit iudice si notum non sit in forma iudici. It matters not what is known to the judge, if it is not known to him judicially. [*Ibid*]

If a tax collector, or his legal agent, the United States Attorney, wants to exercise personal or subject-matter jurisdiction over an alleged taxpayer or his property based on use of a ZIP Code™, he is going to have to demonstrate how “the law” gives him the right to do so, i.e., divulge the mechanics of the fraud and his involvement therein, an unlikely eventuality.

Also, Sample Handling No. 1 is limited to First-Class Mail®, Priority Mail®, or Certified Mail™ (no return receipt); Sample Handling No. 2 is free to use any of the foregoing (and a return receipt) or overnight courier (if time is of the essence) by Priority Mail Express™.

Whereas, the commentary on application in Links 3 and 5 applies specifically to those who would use Sample Handling No. 1, there nevertheless is certain valuable knowledge therein that applies equally to those who would use Sample Handling No. 2.

Before producing the particular set of conditional-acceptance instruments to be used in the handling of a demand, it is essential that one reread:

1. The last and first two paragraphs on browser-page 34 of [Link 3](#), *Purging America of the Matrix* (especially re the need to produce and retain a duplicate Original of every instrument one mails, with which to make certified copies);
2. Section entitled “Certified copies” on browser-page 47 of [Link 5](#), *How to use a car without the need for a driver’s license*;
3. [O&A](#) (a) page 1 for alternatives to extinguishing the Social Security contract, and (b) pages 18–31 for the nature of (i) the legal system, (ii) commercial law (all income-tax matters are commercial in nature and prosecuted summarily or legally and enforced summarily or judicially in equity), and (iii) conditional acceptances.

The sample demand-letter handlings offered herein each consist of three separate items:

- Cover letter
- Conditional Acceptance and Demand for Proof or Withdrawal of Claims
- Affidavit of Mailing

Each of the above instruments is composed as though it will be inspected by a judge, so as to ensure the desired outcome. Judges are not authorized to proceed (1) in *judicial capacity* (exercising discretion or judgment in contested matters), only *ministerial* (*opposed to judicial*; involving obedience to instructions, but demanding no special discretion, judgment, or skill), in civil matters in the absence of a controversy, or (2) in criminal matters in the absence of *personal jurisdiction*. All tax matters are criminal in nature based on the District of Columbia personal-jurisdiction factor, but, judicially speaking, usually are resolved with non-criminal (“civil” *per se*) proceedings.

Jurisdiction.

Ultimately, a demanding party's written instruments must be able to withstand the scrutiny of a judge (whether they get that far or not). Every instrument offered herein is suitable for entry in evidence in any legal proceeding. For a plaintiff to prevail in a civil action he must prove *damage* (loss or injury); for a particular court forum to be able to exercise *personal* or *subject-matter jurisdiction* over someone or his property, he must reside (or allegedly have committed a crime within) within the geographical area over which the said court has *territorial jurisdiction*.

The sample handlings offered herein obviate both the civil and criminal aspect of the matter for an alleged taxpayer under attack as follows:

1. All controversy is resolved through the alleged taxpayer's acceptance of all express and implied demands and charges, and
2. A court's right to exercise personal or subject-matter jurisdiction is revealed as non-existent following demonstration that the alleged taxpayer neither:
 - a. Is a citizen or resident of the United States, i.e., the District of Columbia (which reality accords with the Declaration of Independence and Constitution); nor
 - b. Resides within the jurisdiction of the court (which, per 28 USC §3002(15)(A), extends only to Federal corporations, such as the District of Columbia).

Bills of exchange, acceptance thereof, and defenses.

There is no substantial difference between a *demand for payment* and an *order to pay*. An order-to-pay is called a "bill of exchange":

—Bill of exchange. A written order from A. to B., directing B. to pay C. a certain sum of money therein named. . . .

A bill of exchange is an order by one person, called the "drawer" . . . to another, called the "drawee" . . . to pay money to another, (who may be the drawer himself,) called the "payee," or his order, or to the bearer. . . ." [*Black's Law Dictionary*, 2nd ed., s.v. "Bill"]

Bills of exchange are the subject matter of the *law merchant*⁸ and, more specifically, a subset thereof known as the *negotiable instruments law*.⁹

An example of a bill of exchange is the check that the waitress gives you when you finish your meal at a restaurant: The check is an unconditional order from Party A (waitress, creditor-restaurant's agent) to Party B (you, customer-debtor) to pay, immediately, a sum certain to a specified Party C (payee-restaurant).

There are two different ways one can accept a bill of exchange (or order to pay or perform): (1) fully, or (2) conditionally. In a *full acceptance* one pays or carries out that which is demanded when due; in a *conditional acceptance*, only upon the happening of a condition. Both of the within sample handlings are examples of a conditional acceptance.

The handling of a bill of exchange by conditional acceptance can be done through what are called *defenses*. The negotiable instruments law provides for two kinds of defenses: (1) personal, and (2) real.¹⁰ The defense used in each sample handling is a *real* defense.

⁸[A] specialized body of transnational customary law based on commercial practice . . . James Steven Rogers, *The Early History of the Law of Bills and Notes* (Cambridge: Cambridge University Press, 1995), 1.

⁹A *promise-to-pay* is a negotiable contract, more commonly known as a *negotiable instrument*. The word "negotiable" means that legal title to the instrument (promise-to-pay) can be transferred to another party by delivery or indorsement. An order-to-pay (e.g., demand letter) is converted into a promise-to-pay upon the drawee's (debtor's) full acceptance thereof. The below sample handling involves an *implied* promise to pay taxes. Promises-to-pay are called *promissory notes* or *notes*; orders-to-pay are called *drafts* or *bills of exchange* or *bills*. A draft that is payable immediately (on sight) is called a *sight draft*; at a later time (on a date certain), a *time draft*.

Identifying the demanding party (drawer of the bill).

Sometimes a demand letter (order to pay or perform) will be devoid of the name or signature of a man or woman. In such case, any *trade name, word, mark, or symbol* intended to identify the sender—which is an *artificial* or *juristic person* or simply a *person*—is construed to be the signature of the author, by which said writing is considered signed; *to wit, in pertinent part*:

- ARTIFICIAL. Created by art, or by law ; existing only by force of or in contemplation of law. [*Black's Law Dictionary*, 2nd ed., s.v. “Artificial”]
- artificial person *noun* : JURISTIC PERSON [*Merriam-Webster's Unabridged Dictionary*, inc. version 2.5, s.v. “Artificial person”]
- juristic person *noun* : a body of persons, a corporation, a partnership, or other legal entity that is recognized by law as the subject of rights and duties called also *artificial person, conventional person, fictitious person* [Ibid, s.v. “Juristic person”]
- The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation. [Internal Revenue Code § 7701(a)(1)]
- “Signed” includes any symbol executed or adopted by a party with present intention to authenticate a writing. [Uniform Commercial Code § 1-201(37)]
- A signature may be made (1) manually or by means of a device or machine, and (2) by the use of any name, including a trade or assumed name, or by a word, mark, or symbol executed or adopted by a person with present intention to authenticate a writing. [Ibid, § 3-401]

If the demand letter is not signed by a man or woman, one should go as high as necessary, in his response, to identify and engage the responsible party (who can be held accountable). In the within example no man or woman’s name appears as sender (*ignore all instructions to contact a specified party*), so we are left to choose between (1) Department of the Treasury, or (2) Internal Revenue Service. The correct choice is Department of the Treasury.

Ultimately, there must be a flesh-and-blood man or woman behind every official act because artificial persons exist only by force of or in contemplation of law and are incapable of physical action (such as the composing and sending of a letter). Because the Secretary of the Treasury (**Jacob Joseph Lew as of this writing; verify name of current office holder before sending**) is responsible for every writing that issues from the Department of the Treasury and Internal Revenue Service, and because the demand letter is *signed* by the artificial person over which the Secretary of the Treasury exercises exclusive authority and control, it is commercially reasonable to construe the current Secretary of the Treasury as the author of this particular demand.

No taxman wants to be part of any incident that blows the cover of the scam and reveals that under Internal Revenue Code: (1) “State” means the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands and no other thing, and (2) “United States” when used in a (a) geographical sense means the collective of the foregoing six “States,” and (b) governmental, political, or commercial sense, the District of Columbia only—hence the power of the within instruments.

The two within boilerplate responses to a demand letter from a tax collector represent an accurate estimation of effort needed to secure one’s life, liberty, and property from the British goldsmith-banker usurers running the Secretary of the Treasury and dictating over Congress, the President of the United States, and the remainder of the Government of the United States, also known as the Government of the District of Columbia, a municipal corporation.

¹⁰For a simplified, comprehensive exposition of the subject of negotiable instruments, which includes the subject of *defenses*, consult a [pre-Uniform Commercial Code, i.e., pre-1954, college-law textbook](#).

Follow-up correspondence.

Because (1) an express or implied demand for payment or performance has all the elements of a bill of exchange and *is* a bill of exchange, (2) bills of exchange are commercial debt-collection tools and subject matter of the *negotiable instruments law*, a subset of the *law merchant*, (3) the law merchant stands fully absorbed into the common law as of the late 18th century,¹¹ and (4) the traditional common-law grace period to respond to a demand is 20 days: We allot the drawer of the bill (tax collector) 20 days from his receipt of our conditional-acceptance correspondence (the “Conditional Acceptance and Demand”) to transmit a responsive/apposite reply.

RESPONSIVE indicates a ready inclination to respond or act impressionably to . . . conditions or circumstances facing one [Merriam-Webster’s *Unabridged Dictionary*, inc. version 2.5, s.v. “Tender . . . synonyms”]

apposite . . . highly pertinent or appropriate : RELEVANT . . . [Ibid]

Tax collectors cannot overcome the evidence in the Conditional Acceptance and Demand without also disclosing the nature of the fraud and thereby endangering themselves personally. Wherefore, expect (1) silence/no response, or (2) a non-responsive/inapposite reply. The former operates as the tax collector’s *acceptance by silence* of content and terms of the Conditional Acceptance and Demand—the latter, his *constructive* acceptance by silence thereof; *to wit*:

acceptance by silence. Acceptance of an offer not by explicit words but through the lack of an offeree’s response in circumstances in which the relationship between the offeror and the offeree justifies both the offeror’s expectation of a reply and the offeror’s reasonable conclusion that the lack of one signals acceptance. • Ordinarily, silence does not give rise to an acceptance of an offer, but this exception arises when the offeree has a duty to speak. *Black’s Law Dictionary*, 7th ed., s.v. “Acceptance.”

Qui tacet consentire videtur ubi tractatur de ejus commodo. A party who is silent is considered as assenting, when his advantage is debated. [Bouvier’s *Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim”]

Idem est non probari et non esse; non deficit jus, sed probatio. What does not appear and what is not is the same; it is not the defect of the law, but the want of proof. [Ibid]

Stabit præsumptio donec probetur in contrarium. A presumption will stand good until the contrary is proved. [Ibid]

Quod per recordum probatum, non debet esse negatum. What is proved by the record, ought not to be denied. [Ibid]

¹¹English commercial law is commonly said to have developed by a process of incorporation of the Law Merchant. In rough form the conventional theory is that before the seventeenth century commercial cases were not heard in the regular common law courts but in specialized mercantile tribunals associated with fairs and principal cities and towns. Cases brought in these courts were not decided by the regular judges but by the merchants themselves. The substantive law applied was not the common law but the law merchant, a specialized body of transnational customary law based on commercial practice and uncluttered by the technicalities of the common law. By the sixteenth and seventeenth centuries, however, the mercantile courts of the fairs and towns went into decline, and merchants were forced to bring their cases in the common law courts. Initially the judges of the common law courts were unfamiliar with and even hostile toward the law merchant. At most, the common law courts would treat the principles of the law merchant as customary rules that required specific proof in each case. In time, the antagonism of the common law judges was overcome, and the courts began to treat the rules of the law merchant as authentic principles of law, binding of their own force without special proof as custom. By the end of the seventeenth century, the courts began to recognize explicitly that the law merchant was a part of the common law. In the eighteenth century, particularly during the tenure of Lord Mansfield as Chief Justice of the King’s Bench from 1756 to 1788, the process of incorporation was largely completed. James Steven Rogers, *The Early History of the Law of Bills and Notes* (Cambridge: Cambridge University Press, 1995), 1.

Sample Handling No. 1.

(Browser-pages 11-26 hereof)

Sample Handling No. 1 applies to one who has extinguished the Social Security contract. After transmitting the Conditional Acceptance and Demand, upon the tax collector's:

- Silence/failure to respond: 25–26 days after date of delivery of your Conditional Acceptance and Demand, personalize the one-page follow-up letter on browser-page 25 marked “**Following tax collector's silence/failure to respond**” and accompanying Affidavit of Mailing and transmit to tax collector via USPS™ Certified Mail™; and
- Inapposite reply: 5–6 days after its arrival in your mailbox, personalize the one-page follow-up letter on browser-page 26 marked “**Following tax collector's inapposite reply**” and accompanying Affidavit of Mailing and transmit to tax collector via USPS™ Certified Mail™.

Sample Handling No. 2.

(Browser-pages 27-42 hereof)

Sample Handling No. 2 applies to one who has not extinguished the Social Security contract. After transmitting the Conditional Acceptance and Demand, upon the tax collector's:

- Silence/failure to respond: 25–26 days after date of delivery of your Conditional Acceptance and Demand, personalize the one-page follow-up letter on browser-page 40 marked “**Following tax collector's silence/failure to respond**” and accompanying Affidavit of Mailing and transmit to tax collector via USPS™ Certified Mail™; and
- Inapposite reply: 5–6 days after its arrival in your mailbox, personalize the one-page follow-up letter on browser-page 41 marked “**Following tax collector's inapposite reply**” and accompanying Affidavit of Mailing and transmit to tax collector via USPS™ Certified Mail™.

A certified copy of the duplicate Original of each instrument in the Conditional Acceptance and Demand package in your possession is evidence that you are not liable to income tax, and can be used to deal with any claim or assertion to the contrary.

Judicial proceedings.

It is proper to treat any civil complaint from the United States Attorney as a bill of exchange because it is a constructive order to pay or perform, which he hopes will be enforced by judicial order. In any such complaint the content of the “Prayer” or “Prayer for Relief” constitutes the substance of the plaintiff's order to the defendant to pay/perform.

The enunciation of principles stated in *Haines v. Kerner*, 404 U.S. 519, wherein the court directed that the pleadings of those unschooled in law shall be held to less stringent standards than formal pleadings drafted by lawyers (meaning the court shall look to the substance of such pleadings rather than the form) obligates the court to construe the Conditional Acceptance and Demand as defendant's answer to the complaint. In truth, private commercial dispute-resolution underlies and is more essential than the judicial process and all judges know this. Wherefore: One could file into the record, no more than 21 days following service of summons and complaint, a certified copy of the Conditional Acceptance and Demand mailed to the United States Attorney and thereby avoid presumption of default (re criminal matters, *see* [Link 5](#), browser-page 83, for revised “General note re criminal charges under Title 18 USC”). ■

Sample Handling No. 1

[Full True Name]
[Street identifiers]
[City, Union-state]
(Please be advised: ZIP Code™ declined.¹)

[Date]

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

[20-digit Certified Mail™ No.]

Re: Your recent implied demand for [payment/performance] (constructive order to pay/bill of exchange) presented for acceptance via the mails

Dear Tax Collector:

This letter and the enclosed Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector] (the “Conditional Acceptance and Demand”), made fully part hereof and included herein by reference as though set forth in full, are sent based on the principle that *The claimant is always bound to prove: the burden of proof lies on him.*²

Your recent attempt to collect an alleged debt, i.e., your implied demand letter and constructive order to pay/bill of exchange³ (the “Bill”), drawn [Date of demand letter], and presented for acceptance via the mails, alleging, among other things, “SSN/EIN: [Nine-digit number]” and “Current Balance: [Amount demanded]” (collectively “this matter”), is hereby accepted conditionally by reason of the real defense of *Mistakes which render a contract void* and met with my sworn promise to discharge in full within 10 days any obligation substantiated by you via production of tangible, relevant evidence that [FULL T NAME] (or any other derivative or variation in the spelling of my full true name, i.e., “[Full True Name]”) is a citizen or resident of the United States.

Regarding your common-law duty,⁴ as drawer of the Bill, to prove your claim to the drawee, [FULL T NAME] (the “Drawee”), your failure to reply responsively hereto and produce, in a timely manner, tangible, relevant evidence of ultimate fact sufficient to support your express and implied claims signifies your *acceptance by silence*⁵ of the Conditional Acceptance and Demand;

¹We note that under section 122.32 of the U.S. Postal Service Domestic Mail Manual, the use of a zip code remains voluntary. See United States Postal Service Domestic Mail Manual § 122.32, at 55 (Mar. 1992). . . . *Joseph Peters v. National Railroad Passenger Corporation*, 966 F.2d 1483, 296 U.S.App.D.C. 202, 22 Fed.R.Serv.3d 1123 (1992).

²*Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

³*Non differunt quæ concordant re, tametsi non in verbis iisdem*. Those things which agree in substance, though not in the same words, do not differ. Ibid.

⁴The law merchant, which you, as authorized representative of claimant in this matter, i.e., United States, now seek to enforce, via a subset thereof, i.e., the negotiable instruments law, against drawee [FULL T NAME], stands fully absorbed into the common law as of the late 18th century.

⁵*acceptance by silence*. Acceptance of an offer not by explicit words but through the lack of an offeree’s response in circumstances in which the relationship between the offeror and the offeree justifies both the offeror’s expectation of a reply and the offeror’s reasonable conclusion that the lack of one signals

admission that, re this matter, the United States has no valid claim against [FULL T NAME] and implied assent for Drawee to decline to accept and pay the Bill by reason of real defense set forth hereinabove—and shall act as resolution of this matter.

In such case, any attempt thereafter by you or any other personnel of the Department of the Treasury⁶ to collect the then-former debt alleged in this matter, revealed as non-existent, is unauthorized and willful.

Be advised: As one without the scope of the revenue laws of the United States, I enjoy all rights and remedies in due course of law against officers, employees, and agents of the United States and personnel of the Department of the Treasury who, in discharge of discretionless ministerial duties, commit without authority, contrary to their duty, and in violation of the due process of the Constitution and the revenue laws of the United States, positive acts of trespass for which they are personally liable; *to wit:*

[6] . . . The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws.

[7] The distinction between persons and things within the scope of the revenue laws and those without them is vital. See *De Lima v. Bidwell*, 182 U. S. 176, 179, 21 Sup.Ct. 743, 45 L.Ed. 1041. To the former only does section 3224 apply (see cases cited in *Violette v. Walsh* [D.C.] 272 Fed. 1016), and the well-understood exigencies of government and its revenues and their collection do not serve to extend it to the latter. It is a shield for official action, not a sword for private aggression. . . . [*Long v. Rasmussen*, [9 Cir.] D.C.Mont. 1922, 281 F. 236]

This letter and the Conditional Acceptance and Demand and their contents and attachments are binding on every principal and agent re the subject matter set forth herein, and shall, along with the accompanying Affidavit of Mailing, be entered in evidence in any civil or criminal proceeding that may arise in connection therewith.

Please understand the extreme seriousness of this matter and conduct yourself accordingly.

In closing, you are hereby advised of my true, correct, complete, proper, and authorized mailing location, which appears at the top of this letter.

Very truly yours,

[*Full True Name* (signed)]

[Full True Name (printed)]

Enclosures:

Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-
[MMDDYY]-[Initials of tax collector]
Affidavit of Mailing

acceptance. • Ordinarily, silence does not give rise to an acceptance of an offer, but this exception arises when the offeree has a duty to speak. *Black's Law Dictionary*, 7th ed., s.v. "Acceptance."

⁶*In maleficio ratihabitio mandato comparatur.* He who ratifies a bad action is considered as having ordered it. *Bouvier's Law Dictionary*, 3rd rev., 8th ed., s.v. "Maxim."

**Conditional Acceptance and Demand for Proof or Withdrawal of Claims
No. CA-[MMDDYY]-[Initials of tax collector]**

Claimant: United States

Bill: Constructive order to pay/bill of exchange, drawn [Date of demand/implied-demand letter], by Department of the Treasury, i.e., Jacob Joseph Lew, in the amount of [Amount demanded] (hereinafter the "Bill"), and presented for [FULL T NAME]'s acceptance via the mails and accepted conditionally by [Full True Name] by reason of the real defense of *Mistakes which render a contract void* as of [Date of this response], made fully part hereof and included herein by reference as Attachment A.

Drawer: Department of the Treasury, i.e., Secretary of the Treasury Jacob Joseph Lew (hereinafter collectively "Jacob Joseph Lew"), authorized representative of claimant United States

Drawee: [FULL T NAME]

Payee: United States Treasury

Acceptor: [Full True Name], authorized representative of drawee [FULL T NAME]

Preamble.

Herein: United States Code (hereinafter "USC") Title 26 USC *Internal Revenue Code* ("IRC") §§ 7701(a)(9) and (10), 3401(c), 7701(a)(1), and 7701(c), relating to, respectively, the terms "United States," "State," "employee," and "includes"; and Title 5 USC *Government Organization and Employees* §§ 551(2) and 552a(a)(2) and (13) relating to, respectively, the terms "person," "individual," and "Federal personnel" apply herein *non obstante*.

Part 1.

Averments of [Full True Name].

The Undersigned affiant, [Full True Name] (hereinafter "Affiant") does hereby solemnly swear, declare, and state as follows:

1. Affiant can competently state the matters set forth herein.
2. Affiant has personal knowledge of the facts stated herein.
3. All the facts stated herein are true, correct, and complete and admissible in evidence, in accordance with Affiant's best firsthand personal knowledge and belief.

Plain Statement of Facts.

4. Affiant has neither seen nor been presented with any evidence, and likewise any material fact, that demonstrates that:
 - (a) Affiant is prohibited from accepting the Bill conditionally in behalf of drawee [FULL T NAME] (hereinafter the "Drawee") re, among other things, the express and implied claims/allegations in the Bill, including, without limitation: "SSN/EIN: [Nine-digit number]" and "Current Balance: [Amount demanded]" (hereinafter collectively "this matter");
 - (b) Jacob Joseph Lew or United States (hereinafter collectively the "Claimant") has produced, or is capable of producing, for Drawee's inspection, tangible, relevant evidence that [FULL T NAME] or any other derivative or variation in the spelling of Affiant's full true name¹ (hereinafter collectively "[NAME]") except ["Full True Name"], or Affiant, is a citizen or resident of the United States:

¹*Qui prior est tempore, potior est jure.* He who is prior in time is stronger in right. *Bouvier's Law Dictionary*, 3rd rev., 8th ed., s.v. "Maxim."

- (c) Claimant is in possession of any document, admissible under the rules of evidence, that constitutes probative, evidentiary proof of the debt alleged in this matter; or
- (d) Affiant intends to repudiate Affiant's solemn covenant, set forth herein below in paragraphs 5 and 7, upon Claimant's demonstration that Affiant or [NAME] is a citizen or resident of the United States,

and believes that none exists.

- 5. Affiant hereby promises to perform as solemnly covenanted herein below in paragraph 7 upon Claimant's demonstration that Affiant or [NAME] is a citizen or resident of the United States.
- 6. The undersigned Affiant, [Full True Name], does hereby solemnly swear, declare, and state that Affiant executes this "Part 1. Averments of [Full True Name]" of this Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector] (hereinafter this "Conditional Acceptance and Demand") on Affiant's unlimited liability, that Affiant can competently state the matters set forth herein, that the facts stated herein are true, correct, and complete in accordance with Affiant's best firsthand personal knowledge and belief, and that this "Part 1. Averments of [Full True Name]" is signed and sworn to in [County name] County, [Union-state].

Further Affiant sayeth naught.

Date: The [sequential (spelled out)] day of the [sequential (spelled out)] month in the year of our Lord two thousand [year (spelled out)] [[Month] [day], A.D. 20[year]].

[Full True Name (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

Part 2.

Conditional acceptance.

- 7. For the purpose of settling as expeditiously as possible the matter of all amounts of unpaid income tax and unfulfilled obligations of performance for any and all Internal Revenue Service Tax Years allegedly owed by [NAME], including, without limitation, the Bill, [Full True Name] hereby accepts the Bill conditionally² by reason of the real defense of ***Mistakes which render a contract void***, and solemnly covenants to discharge in full within ten (10) days any obligation of payment/performance substantiated by Claimant via production of tangible, relevant evidence that surmounts the material facts and evidence enclosed herein and appended hereto and demonstrates that [Full True Name] or [NAME] is a citizen or resident of the United States.

²ACCEPTANCE. . . . *Conditional*. An engagement to pay the bill on the happening of a condition. . . . *Black's Law Dictionary*, rev. 4th ed., s.v. "Acceptance."

Part 3.

Demand for proof or withdrawal of claims.

8. In accordance with paragraph 7 of this Conditional Acceptance and Demand, *Demand* is hereby made³ for proof that [Full True Name] or [NAME] is a citizen or resident of the United States, substantially rebutting, point-for-point, and contradicting and overcoming the material facts and evidence in this Conditional Acceptance and Demand and appended hereto in the form of a certified copy of (a) *Extinguishment of Contract by Rescission by Reason of the Giving of Consent by Mistake, Disavowal of Apparent Consent, and Divestment of Right (Entitlement) to Receive Social Security Retirement or Survivor Benefits*, and (b) *Affidavit of Mailing*, both of which are made fully part hereof and included herein by reference as, collectively, Attachment B.

Part 4.

Meaning of IRC terms “United States,” “State”.

9. Americans who are not citizens of the United States are not liable to income tax; *to wit*:
- Unless the defendant can establish that he is not a citizen of the United States, the IRS possesses authority to attempt to determine his federal tax liability. [*U.S.A. v. Slater* (D. Delaware) 545 F.Supp. 179, 182 (1982)]
10. Title 26 CFR § 1.1-1(a)(1) provides, in pertinent part:
- Section 1 of the [Internal Revenue] Code imposes an income tax on the income of every individual who is a citizen or resident of the United States . . .
11. Title 5 USC § 552a(a)(2) provides, in pertinent part:
- the term “individual” means a citizen of the United States . . .
12. The controlling definition of the IRC terms “United States” and “State” is found in IRC § 7701, which provides, in pertinent part:
- (a) When used in this title, where not otherwise distinctly expressed . . .
- (9) . . . The term “United States” when used in a geographical sense includes only the States and the District of Columbia.
- (10) . . . The term “State” shall be construed to include the District of Columbia . . .
13. The IRC term “includes,” used in the IRC definition of “United States,” is defined as follows:
- The terms “includes” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined. [IRC § 7701(c)]
14. The IRC § 7701(c) definition of “includes” is a hybrid composite of two of the principal rules of statutory construction/interpretation: (1) *expressio unius est exclusio alterius*, and (2) *ejusdem generis*, defined, respectively, as follows:
- “(5) The rule *ejusdem generis* (of the same kind): when a list of specific items belonging to the same class is followed by general words (as in “cats, dogs, and other animals”), the general words are to be treated as confined to other items of the same class (in this example, to other *domestic* animals).
- “(6) The rule *expressio unius est exclusio alterius* (the inclusion of the one is the exclusion of the other): when a list of specific items is not followed by general words it is to be taken as exhaustive. For example, “weekends and public holidays” excludes ordinary weekdays.”⁴

³*Semper necessitas probandi incumbit qui agit.* The claimant is always bound to prove: the burden of proof lies on him. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

⁴*A Dictionary of Law*, 7th ed., Jonathan Law and Elizabeth Martin, eds. (Oxford: Oxford University Press, 2009), s.v. “Interpretation, Rules and Principles of Statutory.”

15. Notwithstanding that the controlling definition of “State” (IRC 7701(a)(10)) does not reveal the full extent of the associated group or series encompassed by the said definition—only that the District of Columbia is *construed* to be a State—the preamble to the controlling definition of “United States” and “State,” IRC § 7701(a), *supra*, provides instruction as to how to identify the other States, besides the District of Columbia, that are embraced by the definition of “United States”; *to wit*:

When used in this title, where not otherwise distinctly expressed . . . [Emphasis added.]

16. The definition of “State” is *otherwise distinctly expressed* in IRC § 3121(e)(1); *to wit*:

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

17. Use of the IRC term “includes” in the IRC § 3121(e)(1) definition of “State” requires that we identify other members of the associated group that are of the same general kind as those enumerated in IRC § 3121(e)(1), but not named.

18. Whereas, the District of Columbia is a State only because the controlling definition (IRC § 7701(a)(10)) construes it to be such—but identifies no other State—the District of Columbia is excluded⁵ as a member of the same associated group or of the same general kind as the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

19. Jacob Joseph Lew tells us that the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa (IRC § 3121(e)(1)) are all *insular U.S. possessions/territories that “have their own governments and their own tax systems”*; *to wit, in pertinent part*:

U.S. possessions can be divided into two groups:

1. Those that have their own governments and their own tax systems (Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, and The Commonwealth of the Northern Mariana Islands), and
2. Those that do not have their own governments and their own tax systems . . .

The governments of the first group of territories impose their own income taxes and withholding taxes on their own residents. . . .⁶ [Emphasis added.]

20. In addition to the four insular U.S. possessions that have their own respective government and tax system listed in the definition of “State” in IRC § 3121(e)(1), Jacob Joseph Lew tells us there is one—and only one—other: The Commonwealth of the Northern Mariana Islands.

21. Wherefore, the IRC term:

- “State” means the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands and no other thing; and
- “United States” (when used in a geographical sense) means the collective of the above six (6) States⁷ and no other thing.

22. Furthermore, whereas the term “United States” is a collective of territorial-type “States” as defined in IRC, said term means only the District of Columbia when used or defined elsewhere in certain portions of certain bodies of law other than IRC in senses non-geographical; e.g., said term “United States” when used in a:

⁵*Quæ communi legi derogant stricte interpretantur.* Laws which derogate from the common law ought to be strictly construed. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

⁶<http://www.irs.gov/Individuals/International-Taxpayers/Persons-Employed-In-U.S.-Possessions>, “Persons Employed In a U.S. Possession / Territory - FIT,” IRS.gov.

⁷*Quælibet jurisdictio cancellos suos habet.* Every jurisdiction has its bounds. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

- governmental sense means the District of Columbia; *to wit*:
 The Congress shall have Power . . . To exercise exclusive Legislation . . . over such District . . . as may . . . become the Seat of the Government of the United States . . . [Emphasis added.] [Constitution, Article 1 § 8(17)]
 The District is created a government by the name of the “District of Columbia” [Emphasis added.] [Revised Statutes of the United States Relating to the District of Columbia . . . 1873–’74 § 2]
- political sense means the District of Columbia; *to wit*:
 “United States” means— (A) a Federal [District of Columbia municipal⁸] corporation; . . . [28 USC Judiciary and Judicial Procedure § 3002(15)]
- commercial sense means the District of Columbia; *to wit*:
 The United States is located in the District of Columbia. [Uniform Commercial Code § 9-307(h)]

Part 5.

Conditional authorization to enforce claims.

23. Notwithstanding the foregoing, [Full True Name] hereby grants drawer Jacob Joseph Lew (hereinafter the “Drawer”) conditional authorization to enforce claims⁹ in this matter against [NAME] for any Internal Revenue Service Tax Year; ***provided, however***, that Drawer first produce, for [Full True Name]’s inspection, prior to any enforcement but in any event no later than twenty (20) days of Drawer’s receipt of this Conditional Acceptance and Demand, tangible, relevant evidence of ultimate facts sufficient to support Drawer’s express and implied claims as set forth in the Bill, substantially rebutting, point-for-point, and contradicting and overcoming the material facts and evidence in this Conditional Acceptance and Demand and appended hereto in Attachments A and B, and demonstrating that [Full True Name] or [NAME] is a citizen or resident of the United States.

Part 6.

Notice and Warning.

24. Anything other than Drawer’s timely and responsive reply hereto, in the commercially reasonable manner prescribed hereinabove in paragraph 23, is insufficient, non-responsive, implied acceptance hereof, and the equivalent of Drawer’s *acceptance by silence*¹⁰ of this Conditional Acceptance and Demand (hereinafter collectively “Drawer’s Acceptance by

⁸*Be it enacted* . . . That all that part of the territory of the United States included within the limits of the District of Columbia be, and the same is hereby, created into a government by the name of the District of Columbia, by which name it is hereby constituted a body corporate for municipal purposes, and may . . . exercise all other powers of a municipal corporation . . . [Emphasis added.] “An Act to provide a Government for the District of Columbia,” Ch. 62, Sec. 18, 16 Stat. 419, February 21, 1871; later legislated in “An Act Providing a Permanent Form of Government for the District of Columbia,” Ch. 180, Sec. 1, 20 Stat. 102, June 11, 1878, to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, i.e., Sec. 2 of the *Revised Statutes of the United States Relating to the District of Columbia . . . 1873–’74*); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, Sec. 1 (Title 1, Section 102, District of Columbia Code (1940)).

MUNICIPAL CORPORATION. A public corporation, created by government for political purposes, and having subordinate and local powers of legislation . . . [Emphasis added.] *Black’s Law Dictionary*, 2nd ed., s.v. “Municipal corporation.”

⁹*Legitime imperanti parere necesse est.* One who commands lawfully must be obeyed. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

¹⁰*acceptance by silence.* Acceptance of an offer not by explicit words but through the lack of an offeree’s response in circumstances in which the relationship between the offeror and the offeree justifies both the offeror’s expectation of a reply and the offeror’s reasonable conclusion that the lack of one signals acceptance. • Ordinarily, silence does not give rise to an acceptance of an offer, but this exception arises when the offeree has a duty to speak. *Black’s Law Dictionary*, 7th ed., s.v. “Acceptance.”

Silence”),¹¹ whereupon the authorization conditionally granted Drawer in said paragraph 23 is retracted and void as though never granted and Drawer’s Acceptance by Silence signifies:

- (a) Drawer confesses/admits Drawer’s inability to produce evidence of ultimate facts sufficient to support Claimant’s express and implied claims in the Bill¹²;
- (b) There is no evidence that demonstrates that [Full True Name] or [NAME] is a citizen or resident of the United States¹³;
- (c) Drawee is authorized to decline to accept and pay/performance/discharge the Bill by reason of the real defense set forth above in paragraph 7 of Part 2 hereof¹⁴;
- (d) Any and all controversy regarding this matter is fully resolved and neither [Full True Name] nor [NAME] has any obligation to Claimant of any kind whatsoever¹⁵; and
- (e) Any attempt thereafter by Jacob Joseph Lew or any other party acting on any instrument or record re this matter drawn/signed by Jacob Joseph Lew—including, without limitation, the Bill—to attempt collection of the then-former debt alleged in this matter, revealed as non-existent upon Drawer’s Acceptance by Silence of this Conditional Acceptance and Demand, is willful and unauthorized¹⁶ and signifies that Jacob Joseph Lew, as an agent of the United States in discharge of a discretionless ministerial duty, is committing without authority, contrary to Jacob Joseph Lew’s duty, and in violation of the due process of the Constitution and the revenue laws of the United States, a positive act of trespass for which Jacob Joseph Lew is personally liable¹⁷—whereupon [Full True Name] shall pursue all civil and criminal remedies provided by law against Jacob Joseph Lew¹⁸ and any and all other parties acting on the Bill or any other instrument or record re this matter drawn/signed by Jacob Joseph Lew¹⁹ at [Full True Name]’s discretion without further notice.

Date: [Month] [day], [year]

[*Full True Name* (signed)]
[Full True Name (printed)]

¹¹*Qui tacet consentire videtur ubi tractatur de ejus commodo.* A party who is silent is considered as assenting, when his advantage is debated. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

¹²*De non apparentibus et non existentibus eadem est ratio.* The reason is the same respecting things which do not appear, and those which do not exist. *Ibid.*

¹³*Idem est non probari et non esse; non deficit jus, sed probatio.* What does not appear and what is not is the same; it is not the defect of the law, but the want of proof. *Ibid.*

¹⁴*Posito uno oppositorum negatur alterum.* One of two opposite positions being affirmed, the other is denied. *Ibid.*

¹⁵*Stabit præsumptio donec probetur in contrarium.* A presumption will stand good until the contrary is proved. *Ibid.*

Quod per recordum probatum, non debet esse negatum. What is proved by the record, ought not to be denied. *Ibid.*

¹⁶*Ubiunque est injuria, ibi damnum sequitur.* Where ever there is a wrong, there damages follow. *Ibid.*

¹⁷*Nemo damnum facit, nisi qui id fecit quod facere jus non habet.* No one is considered as committing damages, unless he is doing what he has no right to do. *Ibid.*

Nemo est supra leges. No one is above the law. *Ibid.*

¹⁸*In maleficio rati habitio mandato comparatur.* He who ratifies a bad action is considered as having ordered it. *Ibid.*

¹⁹*Extra territorium jus dicenti non paretur impune.* One who exercises jurisdiction out of his territory is not obeyed with impunity. *Ibid.*

Attachment A

IRS Department of the Treasury
Internal Revenue Service
ACS SUPPORT - STOP 813G
PO BOX 145566
CINCINNATI, OH 45250-5566

Date: [REDACTED]
Taxpayer Identification Number: [REDACTED]
Case Reference Number: [REDACTED]
Caller ID: [REDACTED]

Contact Telephone Number:
TOLL FREE: 1-800-829-3903
BFST TIME TO CALL:
MON - FRI 8:00 AM TO 8:00 PM
ASISTENCIA EN ESPANOL 1-810-8

[REDACTED]

FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING

WHY WE ARE SENDING YOU THIS LETTER

We've written to you before asking you to contact us about your overdue taxes. You haven't responded or paid the amounts you owe. We encourage you to call us immediately at the telephone number listed above to discuss your options for paying these amounts. If you act promptly, we can resolve this matter without taking and selling your property to collect what you owe.

We are authorized to collect overdue taxes by levying, which is called levying property or rights to property and selling them if necessary. Property includes bank accounts, wages, real estate commissions, business assets, cars and other income and assets.

WHAT YOU SHOULD DO

- This is your notice, as required under Internal Revenue Code sections 6330 and 6331, that we intend to levy on your property or your rights to property 30 days after the date of this letter unless you take one of these actions:
- Pay the full amount you owe, shown on the back of this letter. When doing so,
 - Please make your check or money order payable to the United States Treasury;
 - Write your social security number and the tax year or employer identification number and the tax period on your payment; and enclose a copy of this letter with your payment.
- Make payment arrangements, such as an installment agreement that allows you to pay off your debt over time.
- Appeal the intended levy on your property by requesting a Collection Due Process hearing within 30 days from the date of this letter.

WHAT TO DO IF YOU DISAGREE

If you've paid already or think we haven't credited a payment to your account, please send us proof of that payment. You may also appeal our intended actions as described above.

Even if you request a hearing, please note that we can still file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice that tells your creditors that the government has a right to your current assets and any assets you acquire after we file the lien.

We've enclosed two publications that explain how we collect past due taxes and your collection appeal rights, as required under Internal Revenue Code sections 6330 and 6331. In addition, we've enclosed a form that you can use to request a Collection Due Process hearing.

We look forward to hearing from you immediately, and hope to assist you in fulfilling your responsibility as a taxpayer.

Enclosures: Copy of letter, Form 12153, Publication 594, Publication 1660, Envelope

[REDACTED]

*Adopted unilaterally by
reason of real defense of
Mistakes which renders a
contract void.
[Month] [day], [year]
[Full True Name]*

inscribed and assigned by hand in blue ink.

Attachment B

Contents of Attachment B.

The notary public needs to make a certified copy of each of the two documents you sent to the Commissioner of Social Security (*be sure to check www.ssa.gov for exact name and title of the current Commissioner or Acting Commissioner of Social Security before composing and sending those documents*):

- Extinguishment of Contract by Rescission by Reason of the Giving of Consent by Mistake, Disavowal of Apparent Consent, and Divestment of Right (Entitlement) to Receive Social Security Retirement or Survivor Benefits; and
- Affidavit of Mailing.

From top to bottom, the contents of Attachment B are as follows:

- 1. Copy-certification form for the *Extinguishment of Contract by Rescission . . .* ;**
- 2. Photocopy of the *Extinguishment of Contract by Rescission . . .* ;**
- 3. Copy-certification form for the *Affidavit of Mailing*; and**
- 4. Photocopy of the *Affidavit of Mailing*.**

You are the “Document Custodian” and are not required (or allowed) to sign the form. The notary public is the one who photocopies each Original and signs the form and certifies the copy to be a true, correct, and complete copy of the respective Original.

Every “State of . . .” has within its revised codes the exact text of what a notary needs to swear to in order to produce a certified copy of a *non-publicly-recorded document*¹ such as the above *Extinguishment of Contract by Rescission . . .* and *Affidavit of Mailing*. You may locate and use either the short-form or full version of the text, which can be typed out and printed with ease beforehand for the convenience of the notary.

Another and better option is the official notarial form for a notary to produce a certified copy of an original document, put out by the National Notary Association. The National Notary Association has such a form for each “State of . . .” If the particular notary you select to make your certified copies does not have the correct form in her/his possession, you may purchase a pad of 100 forms for your particular “State of . . .” directly from the National Notary Association at a very reasonable price. You may reach them at *NationalNotary.org* or (888) 876-0827.

Be sure your full true name appears on the notarial form (as the Document Custodian) in accordance with the rules of English grammar: initial letters only capitalized.

Also: Using a black felt pen, be sure to mark out any reference to the Document Custodian (you) as claiming to be acting in the capacity of an ***individual***. A so-called *individual* is a citizen or resident of the District of Columbia and a subject of all legislation therein—the very situation this exercise obviates. Do not leave open any check-box (“”) for someone to make an “x” or “✓” indicating that you are claiming to be an *individual* and thereby provide prima facie evidence that you have reestablished legal residence in the District of Columbia.

Be certain to collect your Originals from the notary and store them in a safe place. Likely you will need them again to make additional certified copies.

¹Examples of publicly recorded documents are birth, death, and marriage certificates, court orders, etc.

Affidavit of Mailing

I am over 18 years of age and not a party to the within action. My mailing location is:

[Name of mailing agent]
[Street identifiers]
[City, Union-state]

On the [sequential (numerically)] day of [Month] [year], I mailed one original of the following:

- **Letter [Re: Your recent implied demand for [payment/performance] (constructive order to pay/bill of exchange) presented for acceptance via the mails],** signed [Month] [day], [year] by [Full True Name], two (2) pages in length; and
- **Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector],** signed, sworn to, and executed by [Full True Name] the [sequential {spelled out}] day of the [sequential {spelled out}] month in the year of our Lord, two thousand [year (spelled out)] [[Month] [day], A.D. [year]], with three (3) subscribing witnesses, six (6) pages in length, with fourteen (14) attachment pages,

a total of twenty-two (22) pages mailed herewith, including all enclosure and attachment pages (not including this Affidavit of Mailing), by United States Postal Service® Certified Mail™ [20-digit Certified Mail™ No.], in a sealed envelope with postage pre-paid, properly addressed to Jacob Joseph Lew as follows:

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

I, [Name of mailing agent], hereby solemnly swear, declare, and state that the foregoing is true, correct, and complete and that this Affidavit of Mailing is executed [Month] [day], [year], in [County name] County, [Union-state], United States of America.*

[Name of mailing agent (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

* In this Affidavit of Mailing, the proper noun “United States of America” means the collective of the several commonwealths united by and under that certain *Constitution* ordained and implemented March 4, 1789, Independence Hall, Philadelphia, Pennsylvania, and thereafter, numbering 50 at present, also known as *the Union* and *the Republic*.

[Following tax collector's silence/failure to respond]

[Full True Name]
[Street identifiers]
[City, Union-state]
(Please be advised: ZIP Code™ declined.¹)

[Date]

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

[20-digit Certified Mail™ No.]

Re: Your failure to produce evidence of ultimate fact that [FULL T NAME] is liable to accept and pay your [Date of demand letter], constructive order to [pay/perform]

Dear Tax Collector:

Having conditionally accepted, in my [Month] [day], [year], correspondence and sworn Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector] (collectively, the "Conditional Acceptance and Demand") your [Date of demand letter], constructive order to [pay/perform] (bill of exchange; the "Bill"), presented for acceptance and [payment/performance] via the mails re alleged "SSN/EIN: [Nine-digit number]" and "Current Balance: [Amount demanded]" (collectively "this matter"), and offered to discharge in full the [debt/obligation] alleged therein within 10 days of your production of tangible, relevant evidence that the alleged drawee, [FULL T NAME], is a citizen or resident of the United States, but having received neither tangible, relevant evidence thereof nor, in lieu of the same, counteraffidavit in rebuttal, within a commercially reasonable amount of time; nor a request for additional time in which to respond; nor express notification of your written withdrawal of all purported claims in this matter, there being no evidence of injury or an injured party in this matter or ultimate fact that [FULL T NAME] is liable to accept and [pay/perform] the Bill: In accordance with the principle of *acceptance by silence*, the doctrine of *estoppel by silence*, and terms set forth in the Conditional Acceptance, you are hereby noticed that your inability to produce evidence of ultimate fact sufficient to support your implied claim that [FULL T NAME] is obligated to accept and [pay/perform] the Bill is established as of [Date falling 21 days after tax collector's receipt of Conditional Acceptance and Demand].

Thank you for your agreement that this matter is settled.

Very truly yours,

[Full True Name]

Enclosure:

Affidavit of Mailing

¹We note that under section 122.32 of the U.S. Postal Service Domestic Mail Manual, the use of a zip code remains voluntary. See United States Postal Service Domestic Mail Manual § 122.32, at 55 (Mar. 1992). . . . *Joseph Peters v. National Railroad Passenger Corporation*, 966 F.2d 1483, 296 U.S.App.D.C. 202, 22 Fed.R.Serv.3d 1123 (1992).

[Following tax collector's inapposite reply]

[Full True Name]

[Street identifiers]

[City, Union-state]

(Please be advised: ZIP Code™ declined.¹)

[Date]

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

[20-digit Certified Mail™ No.]

Re: Your failure to produce evidence of ultimate fact that [FULL T NAME] is liable to accept and pay your [Date of demand letter], constructive order to [pay/perform]

Dear Tax Collector:

Having conditionally accepted, in my [Month] [day], [year], correspondence and sworn Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector] (collectively, the “Conditional Acceptance and Demand”) your [Date of demand letter], constructive order to [pay/perform] (bill of exchange; the “Bill”), presented for acceptance and [payment/performance] via the mails re alleged “SSN/EIN: [Nine-digit number]” and “Current Balance: [Amount demanded]” (collectively “this matter”), and offered to discharge in full the [debt/obligation] alleged therein within 10 days of your production of tangible, relevant evidence of ultimate fact that the alleged drawee, [FULL T NAME], is a citizen or resident of the United States, but having received neither tangible, relevant evidence thereof nor, in lieu of the same, counteraffidavit in rebuttal, within a commercially reasonable amount of time; nor a request for additional time in which to respond; but rather your inapposite reply of [Date of tax collector's reply], there being no evidence of injury or an injured party in this matter: In accordance with the provisions of paragraph 21 of Conditional Acceptance No. CA-[MMDDYY]-[Initials of tax collector], received by you on or about [__:__ A.M./P.M.] [Date of delivery of Conditional Acceptance and Demand], at your [offices on (name of street) or post office box] in [City, Union-state], and terms set forth in the Conditional Acceptance and Demand, you are hereby noticed that your inability to produce evidence of ultimate fact sufficient to support your implied claim that [FULL T NAME] is obligated to accept and [pay/perform] the Bill is established as of [Date of tax collector's inapposite reply].

Thank you for your agreement that this matter is settled.

Very truly yours,

[Full True Name]

Enclosure:

Affidavit of Mailing

¹We note that under section 122.32 of the U.S. Postal Service Domestic Mail Manual, the use of a zip code remains voluntary. See United States Postal Service Domestic Mail Manual § 122.32, at 55 (Mar. 1992). . . . *Joseph Peters v. National Railroad Passenger Corporation*, 966 F.2d 1483, 296 U.S.App.D.C. 202, 22 Fed.R.Serv.3d 1123 (1992).

Affidavit of Mailing

I am over 18 years of age and not a party to the within action. My mailing location is:

[Name of mailing agent]
[Street identifiers]
[City, Union-state]

On the [sequential (numerically)] day of [Month] [year], I mailed one original of the following:

- **Letter [Your failure to produce evidence of ultimate fact that [FULL T NAME] is liable to accept and pay your [Date of demand letter], constructive order to [pay/perform], signed [Month] [day], [year] by [Full True Name], one (1) page in length,**

a total of one (1) page mailed herewith, including all enclosure and attachment pages (not including this Affidavit of Mailing), by United States Postal Service® Certified Mail™ [20-digit Certified Mail™ No.], in a sealed envelope with postage pre-paid, properly addressed to Jacob Joseph Lew as follows:

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

I, [Name of mailing agent], hereby solemnly swear, declare, and state that the foregoing is true, correct, and complete and that this Affidavit of Mailing is executed [Month] [day], [year] in [County name] County, [Union-state], United States of America.*

[Name of mailing agent (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

* In this Affidavit of Mailing, the proper noun "United States of America" means the collective of the several commonwealths united by and under that certain *Constitution* ordained and implemented March 4, 1789, Independence Hall, Philadelphia, Pennsylvania, and thereafter, numbering 50 at present, also known as *the Union* and *the Republic*.

Sample Handling No. 2

[Full True Name]
[Street address]
[City, State, ZIP Code™]

[Date]

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

[20-digit Certified Mail™ No.]

Re: Your recent implied demand for [payment/performance] (constructive order to pay/bill of exchange) presented for acceptance via the mails

Dear Tax Collector:

This letter and the enclosed Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector] (the “Conditional Acceptance and Demand”), made fully part hereof and included herein by reference as though set forth in full, are sent based on the principle that *The claimant is always bound to prove: the burden of proof lies on him.*¹

Your recent attempt to collect an alleged debt, i.e., your implied demand letter and constructive order to pay/bill of exchange² (the “Bill”), drawn [Date of demand letter], and presented for acceptance via the mails, alleging, among other things, “SSN/EIN: [Nine-digit number]” and “Current Balance: [Amount demanded]” (collectively “this matter”), is hereby accepted conditionally by reason of the real defense of *Mistakes which render a contract void* and met with my sworn promise to discharge in full within 10 days any obligation substantiated by you via production of tangible, relevant evidence that [FULL T NAME] (or any other derivative or variation in the spelling of my full true name, i.e., “[Full True Name]”) is a citizen or resident of the United States.

Regarding your common-law duty,³ as drawer of the Bill, to prove your claim to the drawee, [FULL T NAME] (the “Drawee”), your failure to reply responsively hereto and produce, in a timely manner, tangible, relevant evidence of ultimate fact sufficient to support your express and implied claims signifies your *acceptance by silence*⁴ of the Conditional Acceptance and Demand; admission that, re this matter, the United States has no valid claim against [FULL T NAME] and implied assent for Drawee to decline to accept and pay the Bill by reason of real defense set forth hereinabove—and shall act as resolution of this matter.

¹*Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

²*Non differunt quæ concordant re, tametsi non in verbis iisdem.* Those things which agree in substance, though not in the same words, do not differ. Ibid.

³The law merchant, which you, as authorized representative of claimant in this matter, i.e., United States, now seek to enforce, via a subset thereof, i.e., the negotiable instruments law, against drawee [FULL T NAME], stands fully absorbed into the common law as of the late 18th century

⁴*acceptance by silence.* Acceptance of an offer not by explicit words but through the lack of an offeree’s response in circumstances in which the relationship between the offeror and the offeree justifies both the offeror’s expectation of a reply and the offeror’s reasonable conclusion that the lack of one signals acceptance. • Ordinarily, silence does not give rise to an acceptance of an offer, but this exception arises when the offeree has a duty to speak. *Black’s Law Dictionary*, 7th ed., s.v. “Acceptance.”

In such case, any attempt thereafter by you or any other personnel of the Department of the Treasury⁵ to collect the then-former debt alleged in this matter, revealed as non-existent, is unauthorized and willful.

Be advised: As one without the scope of the revenue laws of the United States, I enjoy all rights and remedies in due course of law against officers, employees, and agents of the United States and personnel of the Department of the Treasury who, in discharge of discretionless ministerial duties, commit without authority, contrary to their duty, and in violation of the due process of the Constitution and the revenue laws of the United States, positive acts of trespass for which they are personally liable; *to wit:*

[6] . . . The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws.

[7] The distinction between persons and things within the scope of the revenue laws and those without them is vital. See *De Lima v. Bidwell*, 182 U. S. 176, 179, 21 Sup.Ct. 743, 45 L.Ed. 1041. To the former only does section 3224 apply (see cases cited in *Violette v. Walsh* [D.C.] 272 Fed. 1016), and the well-understood exigencies of government and its revenues and their collection do not serve to extend it to the latter. It is a shield for official action, not a sword for private aggression. . . . [*Long v. Rasmussen*, [9 Cir.] D.C.Mont. 1922, 281 F. 236]

This letter and the Conditional Acceptance and Demand and their contents and attachments are binding on every principal and agent re the subject matter set forth herein, and shall, along with the accompanying Affidavit of Mailing, be entered in evidence in any civil or criminal proceeding that may arise in connection therewith.

Please understand the extreme seriousness of this matter and conduct yourself accordingly.

Very truly yours,

[*Full True Name* (signed)]

[Full True Name (printed)]

Enclosures:

Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-
[MMDDYY]-[Initials of tax collector]
Affidavit of Mailing

⁵*In maleficio rati habitio mandato comparatur.* He who ratifies a bad action is considered as having ordered it. *Bouvier's Law Dictionary*, 3rd rev., 8th ed., s.v. "Maxim."

**Conditional Acceptance and Demand for Proof or Withdrawal of Claims
No. CA-[MMDDYY]-[Initials of tax collector]**

Claimant: United States

Bill: Constructive order to pay/bill of exchange, drawn [Date of demand/implied-demand letter], by Department of the Treasury, i.e., Jacob Joseph Lew, in the amount of [Amount demanded] (hereinafter the "Bill"), and presented for [FULL T NAME]'s acceptance via the mails and accepted conditionally by [Full True Name] by reason of real defense of *Mistakes which render a contract void* as of [Date of this response], made fully part hereof and included herein by reference as Attachment A.

Drawer: Department of the Treasury, i.e., Secretary of the Treasury Jacob Joseph Lew (hereinafter collectively "Jacob Joseph Lew"), authorized representative of claimant United States

Drawee: [FULL T NAME]

Payee: United States Treasury

Acceptor: [Full True Name], authorized representative of drawee [FULL T NAME]

Preamble.

Herein: United States Code (hereinafter "USC") Title 26 USC *Internal Revenue Code* ("IRC") §§ 7701(a)(9) and (10), 3401(c), 7701(a)(1), and 7701(c), relating to, respectively, the terms "United States," "State," "employee," and "includes"; and Title 5 USC *Government Organization and Employees* §§ 551(2) and 552a(a)(2) and (13) relating to, respectively, the terms "person," "individual," and "Federal personnel" apply herein *non obstante*.

Part 1.

Averments of [Full True Name].

The Undersigned affiant, [Full True Name] (hereinafter "Affiant") does hereby solemnly swear, declare, and state as follows:

1. Affiant can competently state the matters set forth herein.
2. Affiant has personal knowledge of the facts stated herein.
3. All the facts stated herein are true, correct, and complete and admissible in evidence, in accordance with Affiant's best firsthand personal knowledge and belief.

Plain Statement of Facts.

4. Affiant has neither seen nor been presented with any evidence, and likewise any material fact, that demonstrates that:
 - (a) Affiant is prohibited from accepting the Bill conditionally in behalf of drawee [FULL T NAME] (hereinafter the "Drawee") re, among other things, the express and implied claims/allegations in the Bill, including, without limitation: "SSN/EIN: [Nine-digit number]" and "Current Balance: [Amount demanded]" (hereinafter collectively "this matter");
 - (b) Jacob Joseph Lew or United States (hereinafter collectively the "Claimant") has produced, or is capable of producing, for Drawee's inspection, tangible, relevant evidence that [FULL T NAME] or any other derivative or variation in the spelling of Affiant's full true name¹ (hereinafter collectively "[NAME]") except ["Full True Name"], or Affiant, is a citizen or resident of the United States:

¹*Qui prior est tempore, potior est jure.* He who is prior in time is stronger in right. *Bouvier's Law Dictionary*, 3rd rev., 8th ed., s.v. "Maxim."

Part 3.

Demand for proof or withdrawal of claims.

8. In accordance with paragraph 7 of this Conditional Acceptance and Demand, *Demand* is hereby made³ for proof that [Full True Name] or [NAME] is a citizen or resident of the United States, substantially rebutting, point-for-point, and contradicting and overcoming the material facts and evidence in this Conditional Acceptance and Demand.

Part 4.

Meaning of IRC terms “United States,” “State”.

9. Americans who are not citizens of the United States are not liable to income tax; *to wit*:
- Unless the defendant can establish that he is not a citizen of the United States, the IRS possesses authority to attempt to determine his federal tax liability. [*U.S.A. v. Slater* (D. Delaware) 545 F.Supp. 179, 182 (1982)]
10. Title 26 CFR § 1.1-1(a)(1) provides, in pertinent part:
- Section 1 of the [Internal Revenue] Code imposes an income tax on the income of every individual who is a citizen or resident of the United States . . .
11. Title 5 USC § 552a(a)(2) provides, in pertinent part:
- the term “individual” means a citizen of the United States . . .
12. The controlling definition of the IRC terms “United States” and “State” is found in IRC § 7701, which provides, in pertinent part:
- (a) When used in this title, where not otherwise distinctly expressed . . .
- (9) United States
The term “United States” when used in a geographical sense includes only the States and the District of Columbia.
- (10) State
The term “State” shall be construed to include the District of Columbia . . .
13. The IRC term “includes,” used in the IRC definition of “United States,” is defined as follows:
- The terms “includes” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined. [IRC § 7701(c)]
14. The IRC § 7701(c) definition of “includes” is a hybrid composite of two of the principal rules of statutory construction/interpretation: (1) *expressio unius est exclusio alterius*, and (2) *ejusdem generis*, defined, respectively, as follows:
- “(5) The rule *ejusdem generis* (of the same kind): when a list of specific items belonging to the same class is followed by general words (as in “cats, dogs, and other animals”), the general words are to be treated as confined to other items of the same class (in this example, to other *domestic* animals).
- “(6) The rule *expressio unius est exclusio alterius* (the inclusion of the one is the exclusion of the other): when a list of specific items is not followed by general words it is to be taken as exhaustive. For example, “weekends and public holidays” excludes ordinary weekdays.”⁴

³*Semper necessitas probandi incumbit qui agit.* The claimant is always bound to prove: the burden of proof lies on him. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

⁴*A Dictionary of Law*, 7th ed., Jonathan Law and Elizabeth Martin, eds. (Oxford: Oxford University Press, 2009), s.v. “Interpretation, Rules and Principles of Statutory.”

15. Notwithstanding that the controlling definition of “State” (IRC 7701(a)(10)) does not reveal the full extent of the associated group or series encompassed by the said definition—only that the District of Columbia is *construed* to be a State—the preamble to the controlling definition of “United States” and “State,” IRC § 7701(a), *supra*, provides instruction as to how to identify the other States, besides the District of Columbia, that are embraced by the definition of “United States”; *to wit*:

When used in this title, where not otherwise distinctly expressed . . . [Emphasis added.]

16. The definition of “State” is *otherwise distinctly expressed* in IRC § 3121(e)(1); *to wit*:

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

17. Use of the IRC term “includes” in the IRC § 3121(e)(1) definition of “State” requires that we identify other members of the associated group that are of the same general kind as those enumerated in IRC § 3121(e)(1), but not named.

18. Whereas, the District of Columbia is a State only because the controlling definition (IRC § 7701(a)(10)) construes it to be such—but identifies no other State—the District of Columbia is excluded⁵ as a member of the same associated group or of the same general kind as the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

19. Jacob Joseph Lew tells us that the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa (IRC § 3121(e)(1)) are all *insular U.S. possessions/territories that “have their own governments and their own tax systems”*; *to wit, in pertinent part*:

U.S. possessions can be divided into two groups:

1. Those that have their own governments and their own tax systems (Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, and The Commonwealth of the Northern Mariana Islands), and
2. Those that do not have their own governments and their own tax systems . . .

The governments of the first group of territories impose their own income taxes and withholding taxes on their own residents. . . .⁶ [Emphasis added.]

20. In addition to the four insular U.S. possessions that have their own respective government and tax system listed in the definition of “State” in IRC § 3121(e)(1), Jacob Joseph Lew tells us there is one—and only one—other: The Commonwealth of the Northern Mariana Islands.

21. Wherefore, the IRC term:

- “State” means the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands and no other thing; and
- “United States” (when used in a geographical sense) means the collective of the above six (6) States⁷ and no other thing.

22. Furthermore, whereas the term “United States” is a collective of territorial-type “States” as defined in IRC, said term means only the District of Columbia when used or defined elsewhere in certain portions of certain bodies of law other than IRC in senses non-geographical; e.g., said term “United States” when used in a:

⁵*Quæ communi legi derogant stricte interpretantur.* Laws which derogate from the common law ought to be strictly construed. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

⁶<http://www.irs.gov/Individuals/International-Taxpayers/Persons-Employed-In-U.S.-Possessions>, “Persons Employed In a U.S. Possession / Territory - FIT,” IRS.gov.

⁷*Quælibet jurisdictio cancellos suos habet.* Every jurisdiction has its bounds. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

- governmental sense means the District of Columbia; *to wit*:

The Congress shall have Power . . . To exercise exclusive Legislation . . . over such District . . . as may . . . become the Seat of the Government of the United States . . . [Emphasis added.] [Constitution, Article 1 § 8(17)]

The District is created a government by the name of the “District of Columbia” [Emphasis added.] [Revised Statutes of the United States Relating to the District of Columbia . . . 1873–’74 § 2]

- political sense means the District of Columbia; *to wit*:

“United States” means— (A) a Federal [District of Columbia municipal⁸] corporation; . . . [28 USC Judiciary and Judicial Procedure § 3002(15)]

- commercial sense means the District of Columbia; *to wit*:

The United States is located in the District of Columbia. [Uniform Commercial Code § 9-307(h)]

Part 5.

Conditional authorization to enforce claims.

23. Notwithstanding the foregoing, [Full True Name] hereby grants drawer Jacob Joseph Lew (hereinafter the “Drawer”) conditional authorization to enforce claims⁹ in this matter against [NAME] for any Internal Revenue Service Tax Year; ***provided, however***, that Drawer first produce, for [Full True Name]’s inspection, prior to any enforcement but in any event no later than twenty (20) days of Drawer’s receipt of this Conditional Acceptance and Demand, tangible, relevant evidence of ultimate facts sufficient to support Drawer’s express and implied claims as set forth in the Bill, substantially rebutting, point-for-point, and contradicting and overcoming the material facts and evidence in this Conditional Acceptance and Demand and appended hereto in Attachment A, and demonstrating that [Full True Name] or [NAME] is a citizen or resident of the United States.

Part 6.

Notice and Warning.

24. Anything other than Drawer’s timely and responsive reply hereto, in the commercially reasonable manner prescribed hereinabove in paragraph 23, is insufficient, non-responsive, implied acceptance hereof, and the equivalent of Drawer’s acceptance by silence¹⁰ of this Conditional Acceptance and Demand (hereinafter collectively “Drawer’s Acceptance by

⁸*Be it enacted* . . . That all that part of the territory of the United States included within the limits of the District of Columbia be, and the same is hereby, created into a government by the name of the District of Columbia, by which name it is hereby constituted a body corporate for municipal purposes, and may . . . exercise all other powers of a municipal corporation . . . [Emphasis added.] “An Act to provide a Government for the District of Columbia,” Ch. 62, Sec. 18, 16 Stat. 419, February 21, 1871; later legislated in “An Act Providing a Permanent Form of Government for the District of Columbia,” Ch. 180, Sec. 1, 20 Stat. 102, June 11, 1878, to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, i.e., Sec. 2 of the *Revised Statutes of the United States Relating to the District of Columbia . . . 1873–’74*); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, Sec. 1 (Title 1, Section 102, District of Columbia Code (1940)).

MUNICIPAL CORPORATION. A public corporation, created by government for political purposes, and having subordinate and local powers of legislation . . . [Emphasis added.] *Black’s Law Dictionary*, 2nd ed., s.v. “Municipal corporation.”

⁹*Legitime imperanti parere necesse est.* One who commands lawfully must be obeyed. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

¹⁰*acceptance by silence.* Acceptance of an offer not by explicit words but through the lack of an offeree’s response in circumstances in which the relationship between the offeror and the offeree justifies both the offeror’s expectation of a reply and the offeror’s reasonable conclusion that the lack of one signals acceptance. • Ordinarily, silence does not give rise to an acceptance of an offer, but this exception arises when the offeree has a duty to speak. *Black’s Law Dictionary*, 7th ed., s.v. “Acceptance.”

Silence”),¹¹ whereupon the authorization conditionally granted Drawer in said paragraph 23 is retracted and void as though never granted and Drawer’s Acceptance by Silence signifies:

- (a) Drawer confesses/admits Drawer’s inability to produce evidence of ultimate facts sufficient to support Claimant’s express and implied claims in the Bill¹²;
- (b) There is no evidence that demonstrates that [Full True Name] or [NAME] is a citizen or resident of the United States¹³;
- (c) Drawee is authorized to decline to accept and pay/performance/discharge the Bill by reason of the real defense set forth above in paragraph 7 of Part 2 hereof¹⁴;
- (d) Any and all controversy regarding this matter is fully resolved and neither [Full True Name] nor [NAME] has any obligation to Claimant of any kind whatsoever¹⁵; and
- (e) Any attempt thereafter by Jacob Joseph Lew or any other party acting on any instrument or record re this matter drawn/signed by Jacob Joseph Lew—including, without limitation, the Bill—to attempt collection of the then-former debt alleged in this matter, revealed as non-existent upon Drawer’s Acceptance by Silence of this Conditional Acceptance and Demand, is willful and unauthorized¹⁶ and signifies that Jacob Joseph Lew, as an agent of the United States in discharge of a discretionless ministerial duty, is committing without authority, contrary to Jacob Joseph Lew’s duty, and in violation of the due process of the Constitution and the revenue laws of the United States, a positive act of trespass for which Jacob Joseph Lew is personally liable¹⁷—whereupon [Full True Name] shall pursue all civil and criminal remedies provided by law against Jacob Joseph Lew¹⁸ and any and all other parties acting on the Bill or any other instrument or record re this matter drawn/signed by Jacob Joseph Lew¹⁹ at [Full True Name]’s discretion without further notice.

Date: [Month] [day], [year]

[*Full True Name* (signed)]
[Full True Name (printed)]

¹¹*Qui tacet consentire videtur ubi tractatur de ejus commodo.* A party who is silent is considered as assenting, when his advantage is debated. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

¹²*De non apparentibus et non existentibus eadem est ratio.* The reason is the same respecting things which do not appear, and those which do not exist. *Ibid.*

¹³*Idem est non probari et non esse; non deficit jus, sed probatio.* What does not appear and what is not is the same; it is not the defect of the law, but the want of proof. *Ibid.*

¹⁴*Posito uno oppositorum negatur alterum.* One of two opposite positions being affirmed, the other is denied. *Ibid.*

¹⁵*Stabit præsumptio donec probetur in contrarium.* A presumption will stand good until the contrary is proved. *Ibid.*

Quod per recordum probatum, non debet esse negatum. What is proved by the record, ought not to be denied. *Ibid.*

¹⁶*Ubique est injuria, ibi damnum sequitur.* Where ever there is a wrong, there damages follow. *Ibid.*

¹⁷*Nemo damnum facit, nisi qui id fecit quod facere jus non habet.* No one is considered as committing damages, unless he is doing what he has no right to do. *Ibid.*

Nemo est supra leges. No one is above the law. *Ibid.*

¹⁸*In maleficio rati habitio mandato comparatur.* He who ratifies a bad action is considered as having ordered it. *Ibid.*

¹⁹*Extra territorium jus dicenti non paretur impune.* One who exercises jurisdiction out of his territory is not obeyed with impunity. *Ibid.*

Attachment A

IRS Department of the Treasury
Internal Revenue Service
ACS SUPPORT - STOP 813G
PO BOX 145566
CINCINNATI, OH 45250-5566

Date: [REDACTED]
Taxpayer Identification Number: [REDACTED]
Case Reference Number: [REDACTED]
Caller ID: [REDACTED]

Contact Telephone Number:
TOLL FREE: 1-800-829-3903
BFST TIME TO CALL:
MON - FRI 8:00 AM TO 8:00 PM
ASISTENCIA EN ESPANOL 1-810-8

[REDACTED]

FINAL NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING

WHY WE ARE SENDING YOU THIS LETTER

We've written to you before asking you to contact us about your overdue taxes. You haven't responded or paid the amounts you owe. We encourage you to call us immediately at the telephone number listed above to discuss your options for paying these amounts. If you act promptly, we can resolve this matter without taking and selling your property to collect what you owe.

We are authorized to collect overdue taxes by levying, which is called levying property or rights to property and selling them if necessary. Property includes bank accounts, wages, real estate commissions, business assets, cars and other income and assets.

WHAT YOU SHOULD DO

- This is your notice, as required under Internal Revenue Code sections 6330 and 6331, that we intend to levy on your property or your rights to property 30 days after the date of this letter unless you take one of these actions:
- Pay the full amount you owe, shown on the back of this letter. When doing so,
 - Please make your check or money order payable to the United States Treasury;
 - Write your social security number and the tax year or employer identification number and the tax period on your payment; and enclose a copy of this letter with your payment.
- Make payment arrangements, such as an installment agreement that allows you to pay off your debt over time.
- Appeal the intended levy on your property by requesting a Collection Due Process hearing within 30 days from the date of this letter.

WHAT TO DO IF YOU DISAGREE

If you've paid already or think we haven't credited a payment to your account, please send us proof of that payment. You may also appeal our intended actions as described above.

Even if you request a hearing, please note that we can still file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice that tells your creditors that the government has a right to your current assets and any assets you acquire after we file the lien.

We've enclosed two publications that explain how we collect past due taxes and your collection appeal rights, as required under Internal Revenue Code sections 6330 and 6331. In addition, we've enclosed a form that you can use to request a Collection Due Process hearing.

We look forward to hearing from you immediately, and hope to assist you in fulfilling your responsibility as a taxpayer.

Enclosures: Copy of letter, Form 12153, Publication 594, Publication 1660, Envelope

[REDACTED]

*Adopted unilaterally by
reason of real defense of
Mistakes which renders a
contract void.
[Month] [day], [year]
[Full True Name]*

[The above signature is inscribed and assigned by hand in blue ink.]

Affidavit of Mailing

I am over 18 years of age and not a party to the within action. My mailing location is:

[Name of mailing agent]
[Street address]
[City, State, ZIP Code™]

On the [sequential (numerically)] day of [Month] [year], I mailed one original of the following:

- **Letter [Re: Your recent implied demand for [payment/performance] (constructive order to pay/bill of exchange) presented for acceptance via the mails],** signed [Month] [day], [year] by [Full True Name], two (2) pages in length; and
- **Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector],** signed, sworn to, and executed by [Full True Name] the [sequential {spelled out}] day of the [sequential {spelled out}] month in the year of our Lord, two thousand [year (spelled out)] [[Month] [day], A.D. [year]], with three (3) subscribing witnesses, six (6) pages in length, with two (2) attachment pages,

a total of ten (10) pages mailed herewith, including all enclosure and attachment pages (not including this Affidavit of Mailing), by United States Postal Service® Certified Mail™ [20-digit Certified Mail™ No.], in a sealed envelope with postage pre-paid, properly addressed to Jacob Joseph Lew as follows:

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

I, [Name of mailing agent], hereby solemnly swear, declare, and state that the foregoing is true, correct, and complete and that this Affidavit of Mailing is executed [Month] [day], [year] in [County name] County, [Union-state], United States of America.*

[Name of mailing agent (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

* In this Affidavit of Mailing, the proper noun “United States of America” means the collective of the several commonwealths united by and under that certain *Constitution* ordained and implemented March 4, 1789, Independence Hall, Philadelphia, Pennsylvania, and thereafter, numbering 50 at present, also known as *the Union* and *the Republic*.

[Following tax collector's silence/failure to respond]

**[Full True Name]
[Street address]
[City, State, ZIP Code™]**

[Date]

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

[20-digit Certified Mail™ No.]

Re: Your failure to produce evidence of ultimate fact that [FULL T NAME] is liable to accept and pay your [Date of demand letter], constructive order to [pay/perform]

Dear Tax Collector:

Having conditionally accepted, in my [Month] [day], [year], correspondence and sworn Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector] (collectively, the "Conditional Acceptance and Demand") your [Date of demand letter], constructive order to [pay/perform] (bill of exchange; the "Bill"), presented for acceptance and [payment/performance] via the mails re alleged "SSN/EIN: [Nine-digit number]" and "Current Balance: [Amount demanded]" (collectively "this matter"), and offered to discharge in full the [debt/obligation] alleged therein within 10 days of your production of tangible, relevant evidence that the alleged drawee, [FULL T NAME], is a citizen or resident of the United States, but having received neither tangible, relevant evidence thereof nor, in lieu of the same, counteraffidavit in rebuttal, within a commercially reasonable amount of time; nor a request for additional time in which to respond; nor express notification of your written withdrawal of all purported claims in this matter, there being no evidence of injury or an injured party in this matter or ultimate fact that [FULL T NAME] is liable to accept and [pay/perform] the Bill: In accordance with the principle of *acceptance by silence*, the doctrine of *estoppel by silence*, and terms set forth in the Conditional Acceptance and Demand, you are hereby noticed that your inability to produce evidence of ultimate fact sufficient to support your implied claim that [FULL T NAME] is obligated to accept and pay the Bill is established as of [Date falling 21 days after tax collector's receipt of Conditional Acceptance and Demand].

Thank you for your agreement that this matter is settled.

Very truly yours,

[Full True Name]

Enclosure:

Affidavit of Mailing

[Following tax collector's inapposite reply]

[Full True Name]
[Street address]
[City, State, ZIP Code™]

[Date]

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

[20-digit Certified Mail™ No.]

Re: Your failure to produce evidence of ultimate fact that [FULL T NAME] is liable to accept and pay your [Date of demand letter], constructive order to [pay/perform]

Dear Tax Collector:

Having conditionally accepted, in my [Month] [day], [year], correspondence and sworn Conditional Acceptance and Demand for Proof or Withdrawal of Claims No. CA-[MMDDYY]-[Initials of tax collector] (collectively, the “Conditional Acceptance and Demand”) your [Date of demand letter], constructive order to [pay/perform] (bill of exchange; the “Bill”), presented for acceptance and [payment/performance] via the mails re alleged “SSN/EIN: [Nine-digit number]” and “Current Balance: [Amount demanded]” (collectively “this matter”), and offered to discharge in full the [debt/obligation] alleged therein within 10 days of your production of tangible, relevant evidence of ultimate fact that the alleged drawee, [FULL T NAME], is a citizen or resident of the United States, but having received neither tangible, relevant evidence thereof nor, in lieu of the same, counteraffidavit in rebuttal, within a commercially reasonable amount of time; nor a request for additional time in which to respond; but rather your inapposite reply of [Date of tax collector's reply] there being no evidence of injury or an injured party in this matter: In accordance with the provisions of paragraph 21 of Conditional Acceptance No. CA-[MMDDYY]-[Initials of tax collector], received by you on or about [__:__ A.M./P.M.] [Date of delivery of Conditional Acceptance and Demand], at your [offices on (name of street) or post office box] in [City, State], and terms set forth in the Conditional Acceptance and Demand, you are hereby noticed that your inability to produce evidence of ultimate fact sufficient to support your implied claim that [FULL T NAME] is obligated to accept and [pay/perform] the Bill is established as of [Date of tax collector's inapposite reply].

Thank you for your agreement that this matter is settled.

Very truly yours,

[Full True Name]

Enclosure:

Affidavit of Mailing

Affidavit of Mailing

I am over 18 years of age and not a party to the within action. My mailing location is:

[Name of mailing agent]
[Street address]
[City, State, ZIP Code™]

On the [sequential (numerically)] day of [Month] [year], I mailed one original of the following:

- **Letter [Your failure to produce evidence of ultimate fact that [FULL T NAME] is liable to accept and pay your [Date of demand letter], constructive order to [pay/perform], signed [Month] [day], [year] by [Full True Name], one (1) page in length,**

a total of one (1) page mailed herewith, including all enclosure and attachment pages (not including this Affidavit of Mailing), by United States Postal Service® Certified Mail™ [20-digit Certified Mail™ No.], in a sealed envelope with postage pre-paid, properly addressed to Jacob Joseph Lew as follows:

Jacob Joseph Lew
Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

I, [Name of mailing agent], hereby solemnly swear, declare, and state that the foregoing is true, correct, and complete and that this Affidavit of Mailing is executed [Month] [day], [year] in [County name] County, [Union-state], United States of America.*

[Name of mailing agent (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

Date

Witness: [Name of Witness (printed)]

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