

RESPONSE LETTER INSTRUCTIONS

1. Please read this disclaimer in its entirety *before* completing, printing, or signing your letter(s).
2. This automated response letter requires Microsoft Word version 97 or later for the IBM PC. It will NOT work on a MAC because it exploits ActiveX controls.
 - 2.1. Microsoft Word is available separately from Microsoft or may be purchased as part of their Microsoft Office suite of applications. Microsoft may be contacted at: <http://microsoft.com/>
 - 2.2. Before you open the document, please ensure that you set Microsoft Word to enable macros as follows:
Tools->Macro->Security...

The security dialog box will appear. Click on the "Security" tab and then select the "Medium" radio button. Then click on "OK". Then exit Microsoft Word and restart so that the changes may take affect.
3. Open the letter in Microsoft Word. Word will ask you if you want to enable macros. Answer "Yes".
4. Completing worksheet and printing: Complete the short worksheet starting on the third page and use it to print your rebuttal letter using the "Print Letter" button. You can move to the next field by hitting the "Tab" or "Page-Down" keys and to the previous field by hitting the "Shift-Tab" or "Page-Up" key combination.
5. Certified mail numbers: If the letter includes a place to write certified mail numbers, write these manually onto the letter after it is printed. To confirm deliver of your certified mail you should:
 - 5.1. Go to: <http://www.usps.com>
 - 5.2. Click on "Track and Confirm", type in their certified mail number
 - 5.3. Then you can print the receipt document.
 - 5.4. You can eliminate the cost of the green card entirely by printing out your confirmation from the USPS website.
6. Notarization: If applicable, obtain a notary signature on the last page of your rebuttal letter(s). If there is no such statement at the end of your letter, then you do not need to have your rebuttal letter notarized.
7. Read your response letter(s)!: This is very important! This will help you understand the package contents and how everything goes together. It will also help us if you should find any mistakes, like misspelled words.
8. Printing and Sending document:
 - 8.1. Print the Document by pushing the "Print Letter" button. This will print the letter without the instructions, Disclaimer, or worksheet information.
 - 8.2. If the letter you obtained came with an Exhibit file, please open it with your Acrobat reader, print it, and attach the Exhibit file (if any) to your letter. You will need the Adobe Acrobat reader program available free at the following web address in order to view or print your Exhibit file:
<http://www.adobe.com/products/acrobat/readstep2.html>
 - 8.3. Count the number of agency addresses (where your letter will be going to) on the first, and sometimes second page, of your rebuttal letter(s) for certified mail numbers and obtain certified mail receipts (including the green return address cards) from the post office.
 - 8.4. Write in all of the certified mail numbers (in ink) onto the original document next to each agency address where you see "Certified Mail #". Also write the receipt number on each green card as you go to eliminate confusion as to which number you have already written on the document.
 - 8.5. Make a copy of your rebuttal letter and exhibits for each address listed on the first and sometimes second page of your rebuttal letter(s).
 - 8.6. Mail one copy (***keep the original for your files!***) of the entire package to each address listed on your response letter(s).
9. Conditions for use: This form may only be used by the purchaser. It may *not* be used or sold by any third party.
10. Conditions for reuse at a later date: These materials are updated frequently to reflect new discoveries and changes in our procedures, evidence, and exhibits. Therefore, we do not recommend reusing these materials if you receive an equivalent tax notice or letter at a later date. You should always go back to our website at <http://sedm.org> and obtain the letter being offered in order to respond to any tax notice.

DISCLAIMER:

The material contained in this package does not constitute legal advice. This material has been prepared for you at your request for educational and informational purposes and is intended for “nontaxpayers” only. See *Economy Plumbing and Heating Co. v. United States*, 470 F.2d 585 (1972). If you are a “taxpayer”, you should instead consult <http://www.irs.gov> for educational materials.

None of this documentation is intended to interfere with the proper administration or enforcement of the internal revenue laws; nor can there be found any false, deceptive, or misleading commercial statement regarding the excludability of income known to be false or fraudulent in relation to any material matter or any information pertaining to the organizing or selling of an abusive tax shelter, plan, or arrangement that might incite “taxpayers” to attempt to violate the internal revenue laws, to unlawfully evade the assessment or collection of their federal tax liabilities, or to unlawfully claim improper refunds.

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<http://www.sedm.org/MemberAgreement.htm>

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By signing the enclosed material or mailing it, you are agreeing to the above DISCLAIMER.

IRS RESPONSE LETTER WORKSHEET**Notice Number: CP-14****Last Revision: 11/28/03**

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<http://sedm.org/>

Please complete the fields below about yourself and the IRS Notice you received . After you have carefully reviewed your answers, you can click the "Preview Letter" button to preview your letter. Then simply click on the "Print Letter" button and the program will merge your letter and print it for you automatically.

#	Field description	Format/ Example	Value
1	First name	Upper and lower case	John
2	Middle name	Upper and lower case	R.
3	Last name	Upper and lower case	Doe
4	Street address		1234 Sovereignty Lane
5	City		Anytown
6	State	Spell out (NO two-letter designators)	California
7	Zip code	(NNNNN-NNNN)	(9999-999)
8	Home Phone	(NNN) NNN-NNNN	123-456-7890
9	Social Security Number	NNN-NN-NNNN	666-66-6666
10	Date of original IRS notice	MM/DD/YYYY	11/11/2003
11	Date of this letter	MM/DD/YYYY	11/30/2003
12	IRS Service Center City		Ogden
13	IRS Service Center State	AA	UT
14	IRS Service Center Zip code	NNNNN-NNNN	88888
15	IRS Service Center Contact	John Doe	Ima Crook
16	Tax Year(s) in Question	YYYY or YYYY-YYYY	1999-2000

NOTES:

1. Do not write any part of your name in all capital letters.
2. MM=two character month
3. DD=two character day
4. YYYY=four character year
5. N=a numeric digit
6. A=an alphabetic character

Preview Letter

Print Letter

LETTER STARTS ON NEXT PAGE

John R. Doe
1234 Sovereignty Lane
Anytown, California (9999-999)

“The laws of Congress in respect to those matters [Federal Income Taxation] do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government.”

Caha v. United States, 152 U.S. 211, 215, 14 S. Ct. 513 (1894)

November 30, 2003

Collection Manager
Internal Revenue Service
Ogden, UT 88888
Attn: Ima Crook

Cert. Mail#:

Years in question: 1999-2000
SSN#: 666-66-6666

RE: CONDITIONAL ACCEPTANCE OF TAX LIABILITY CLAIM

Dear Collections Manager:

This letter is in response to your CP 14 notice dated 11/11/2003, for year(s) in question 1999-2000.

First, let me clearly state that **I am an American Citizen** and **not a “U. S. Citizen”** as defined in 8 USC 1401 as used exclusively by the Social Security Administration [SSA], the Internal Revenue Service [IRS], and the Immigration & Naturalization Service [INS] and perhaps other departments, agencies, bureaus, and federally owned corporations.

Any assumptions, or presumptions, of my being identified as a “U.S. Citizen” by the IRS is incorrect and invalid. That fact has been established by a rebuttal of being identified as a “U.S. Citizen” with the SSA. Attached is a copy of the **Verification of Administrative Process and Stipulation of the Facts** that was agreed to by the SSA under Estoppel by Laches via the enacted federal law **5 USC 556(b)**, referred to as **the Administrative Procedures Act**.

Second, I state that **as an American Citizen I am and always have been willing to file and / or pay any tax that has been legally and lawfully imposed upon American Citizens as evidenced by:**

- (1) An enacted Statute in the United States Code,
- (2) An Implementing Regulation for said Statute in the USC, and
- (3) The promulgation of said Implementing Regulation in the Federal Register referenced by a volume, date, and page number of said publication in the Federal Register.

Third, you need to be informed that you are in error by sending to me, a natural person [meaning a human being], a notice addressed to the artificial entity in the name “**JOHN R. DOE.**” The nom de guerre identifier that you sent the correspondence to does not identify myself, as my name is “**John R. Doe**” [only spelled and capitalized as indicated].

I have no fiduciary responsibility whatsoever for that artificial entity established by the IRS, which per your notice been identified, as “JOHN R. DOE”. Neither am I the Trustee for such a Constructive Trust in the name of “JOHN R. DOE.”

Fourth, I would like to now address each of the presumptions you have made in your CP 14 notice dated September 6, 2002.

- 1) You have made the presumption in your CP 14 notice that Subtitle A and Subtitle C Chapter 24 income tax has been imposed upon myself [an American Citizen] and that is why the CP 14 Notice for year(s) 1999 was sent.

I am not aware of nor do I have any knowledge of any enacted federal tax law, evidenced by an enacted Statute in 26 USC along with an Implementing Regulation in 26 CFR for that unknown Statute along with the promulgation in the Federal Register of that unknown Implementing Regulation, **in existence which has ever been imposed upon Americans and / or American Citizens.**

I conditionally accept your presumption of being liable for the Subtitle A and Subtitle C Chapter 24 federal income tax upon proof of claim of the existence of the following three components making up that proof of claim:

- (a) An **enacted Statute in 26 USC imposing** the Subtitle A and Subtitle C Chapter 24 income tax upon American Citizens,
 - (b) An **Implementing Regulation in 26 CFR imposing** the Subtitle A and Subtitle C Chapter 24 income tax upon American Citizens,
 - (c) The **promulgation of the above stated Implementing Regulation in the Federal Register imposing** the Subtitle A and Subtitle C Chapter 24 income tax upon American Citizens (evidenced by the volume, date, and page number of such publication).
- 2) You have made the presumption in your CP 14 Notice that a valid, lawful, and legal assessment for the Subtitle A and Subtitle C Chapter 24 income tax has been completed by an IRS Assessment Officer against myself [an American Citizen] and that is also why the CP 14 Notice for year(s) 1999 and 2000 was sent.

I am not aware of nor do I have any knowledge of the existence of any Form 23C and Form 4340 supporting document, which states my name exclusively on it reflecting the monetary amounts stated in your CP 14 Notice for year(s) 1999, that has been signed and dated under penalties of perjury by an IRS Assessment Officer as required by the Internal Revenue Manual 3 (17) (63) (14) .1 (2) [*"The Assessment Certificate is the legal document that permits collection activity..."*] and IRM 3 (17) (46) 2.3 (1) [*"A signed Form 23C authorizes issuance of notices and other collection action..."*]

I conditionally accept your presumption of the existence of a valid assessment against myself, an American Citizen, upon proof of claim of the existence of the required Form 23C and Form 4340 supporting document showing only my name as having been assessed for the Subtitle A and Subtitle C Chapter 24 income tax by an IRS Assessment Officer, in which these documents have been signed and dated by an IRS Assessment Officer under penalties of perjury thus putting at risk the Assessment Officer's full commercial liability.

- 3) Furthermore, I conditionally accept your presumptions stated above in your CP 14 Notice for year(s) 1999 upon the following proofs of claim:
- a. Upon proof of claim that your job is not deliberately to draw me into Dishonor.
 - b. Upon proof of claim that you are not attempting to compel me to use liability instruments.
 - c. Upon proof of claim that the American Citizens [those born in one of the 50 State of the Union and who are not subject to the exclusive jurisdiction of Congress] have been made liable by the Legislative Intent of the 16th Amendment written by President Taft on June 16, 1909 and promulgated in the Congressional Record of the United States Senate on pages 3344-3345.
 - d. Upon proof of claim negating President's Taft statement in the Legislative Intent of the 16th Amendment that the 16th Amendment to the Constitution only "conferred the power to levy an income tax upon the National Government."
 - e. Upon proof of claim that the federal government has exclusive jurisdiction within the 50 States of the Union.
 - f. Upon proof of claim negating President's Taft statement in the Legislative Intent of the 16th Amendment that an income tax upon American Citizens "was therefore not within the power of the Federal Government to impose unless apportioned among the several states."
 - g. Upon proof of claim that you are not creating an involuntary servitude situation upon me.
 - h. Upon proof of claim that if I send you a liability instrument that the IRS is not unjustly receiving enrichment when the IRS has no real or valid cause of action.

- i. Upon proof of claim that by the IRS's effect of failure to publish in the Federal Register any such matter, which imposes an obligation, will adversely change or affect a person's rights.
- j. Upon proof of claim that if this Conditional Acceptance is not a dishonor that I have not refused to perform.
- k. Upon proof of claim that if I don't refuse to pay, that you don't bare the entire primary liability for your assessment.
- l. Upon proof of claim that the only way you can proceed is if I go into Dishonor.
- m. Upon proof of claim that if I pay you in Asset Funds that it does not close this account forever.
- n. Upon proof of claim that you will sign your own personal name to the collection claim document or letter under penalties of perjury and thus putting at risk your full commercial liability.

My response to your errors via this letter is only to be of service to the federal corporation, identified as the Internal Revenue Service via 28 USC 1349 and Richard R. Ward [US Attorney – Tax Division], and in no way am I responding for the nom de guerre. Please understand that I am not subjecting myself to any subject matter jurisdiction of the federal government by sending this letter telling your office about the continued error on the part of the IRS.

The issue has never been the IRS authority to collect a tax from parties that have a legal obligation to file and pay a tax. **The issue that must first and always be addressed is the authority, the properly identified parties made liable, and the jurisdiction of the IRS to 'lay the tax' in the first place.**

Now I direct your attention to the Stipulation of Facts in the remainder of my response letter, which is based entirely upon enacted federal tax law and not upon any presumptions.

Your CP 14 Notice has not produced any Delegation of Authority or demonstrated any documentation of subject matter jurisdiction over non-federal employers and non-federal employees. Furthermore, your CP 14 Notice has not produced any enacted federal tax law demonstrating any authority, imposition of liability upon, or jurisdiction over American Citizens for your Subtitle A income tax [Form 1040 – US Individual Income Tax Return].

You obviously need to be informed of the federal court decision, which resulted in this statement of fact by a federal judge, *"Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability."* Boathke v. Flour Engineers & Contractors, 713 F.2nd 1405 (1983).

Please do not try to claim, *"It is not the policy of the IRS to respond to letters on a point-by-point basis."* That is not what the Administrative Procedures Act [an Act of Congress] purports and the enacted federal law does not allow the IRS to get away with such an improper response. If the IRS is claiming by your CP 14 Notice [a standard form letter] that American Citizens have a tax liability for any tax including the Subtitle A Income Tax, then 5 USC 556(d) an enacted federal law requires the IRS, and you as one of its agents, to prove such claims.

Under The Administrative Procedures Act, 5 USC Section 556(d), there is the stated requirement upon the IRS, whenever claims of tax issues are made, *"the proponent of the rule or order has the burden of proof... A sanction may not be imposed or rule or order issued except on consideration of the whole record or those parts thereof by a party and supported by and in accordance with the reliable, probative, and substantial evidence..."* Without liability, no penalties or interest can apply.

Please do not make such diversionary responses similar to [instead of showing the enacted federal tax law], *"Letters such as his/her almost always reflect personal opinions and frustrations with the tax system..."* This is a diversionary attempt by the IRS, in order to not respond to the question at all. Such a diversion is in direct violation of enacted federal tax law requiring the IRS to carry the burden of proof.

In 'How Our Laws Are Made', the 105th Congress [1st Session, Senate, Document 105-14, page 44, US Government Printing Office, 1998] stated, *"In practice, our laws are published immediately upon their enactment so that the public will be aware of them."* If Congress has told us the truth about the *'laws being immediately published upon their enactment'* it should not be difficult at all for the IRS to simply provide me with the 'enacted federal tax law' that exists upon American Citizens before any claim for tax liability can be valid?

Any Federal Law, including Tax Laws, that are Applicable to American Citizens [citizens of one of the 50 States of the Union] must meet the minimum requirements as directed by Federal Law. Only these three basic responses are considered to be valid responses as they meet the criteria in 5 USC 556(d) to be ‘*reliable, probative, and substantial evidence.*’

Those three requirements for a federal law to be applicable to American Citizens are:

- 1) A statute in 26 USC that has been codified into law evidenced by an effective date of enactment,
- 2) A specific implementing regulation in 26 CFR for said statute, and
- 3) The promulgation of the specific Implementing Regulation(s) in 26CFR in the Federal Register that is evidenced by the volume, date, and page number of the promulgation.

The United States Supreme Court established in 1972, that “*revenue laws relate to ‘taxpayers’ and not to ‘non-taxpayers’*” as non-taxpayers were not ‘*within the scope of federal law*’ to deal with those individuals. Two different groups were clearly identified by the US Supreme Court and, as such, only one group has any taxable liability. The ‘Taxpayers’ are those who work for the **National Government** [officers, employees, and elected officials of the United States – meaning the federal government] according to the Legislative Intent of the 16th Amendment.

So the IRS only had to publish the imposed tax liability upon American Citizens in the Federal Register. The problem for the IRS is that the IRS has not published any tax liability for Subtitle A income tax upon American Citizens in the Federal Register. Take a close look at the Implementing Regulation recorded at 26CFR601.702 Publication and Public Inspection. (a) Publication in the Federal Register – (1) Requirement. “*the Internal Revenue Service is required under 5 U.S.C. 552 (a)(1) to separately state and currently publish in the Federal Register for the guidance of the public the following information: (iv) Substantive rules of general applicability adopted as authorized by law...*”

Look at what 26 CFR601.702 (a)(2)(ii) Effect of failure to publish states “*any such matter which imposes an obligation and which is not so published or incorporated by reference [in the Federal Register] will not adversely change or affect a person’s rights.*” This situation alone clearly makes American Citizens not liable for the Subtitle A income tax.

Again, federal law has required the IRS to do so but the IRS did not according to the Office of the Federal Register. This destroys the IRS claim of tax liability upon American Citizens. So American Citizens are, and can only be considered, “*non-taxpayers*” of the Subtitle A income tax per this implementing regulation and the 1976 US Supreme Court decision in Economy Plumbing & Heating v. US.

The IRS routinely chooses to remain silent, even when required by federal law to respond to questions of imposition of Subtitle A and Subtitle C Chapter 24 income tax liability upon American Citizens. Semantic gamesmanship, intimidation efforts, threats of action based on only statutes and court decisions [which are not enacted federal law] brings the final conclusion to be that the IRS continues to conduct activities under fraud according to the courts. “*Silence equates to fraud where there is a legal or moral obligation to reveal the information or where a question left unanswered would be intentionally misleading.*” US v. Pruden, 424 F2d.

IRS Form Letters make statements like, “*The Constitution, Article 1, Section 6 through 9, and the Sixteenth Amendment give the Federal Government the right to levy and collect taxes.*” This is classic misdirection of the issue when applied to American Citizens being made liable for the Subtitle A Income Tax and Subtitle C [Chapter 24] Collection of Income Tax at Source.

The IRS statement is intentionally misleading as it is a half-truth. The IRS purposely fails to identify the ‘*specific tax being referred to*’, the ‘*parties*’ to which the federal government has the right to levy and collect taxes and then the ‘*jurisdiction*’ in which the federal government has the right to levy and collect taxes. You do not have to look any further than the Legislative Intent of the 16th Amendment to find the answers.

The Legislative Intent of the 16th Amendment:

1. The Legislative Intent of the 16th Amendment, written by President Taft and published in the Congressional Record [pages 3344 – 3345] of the United States Senate on June 16, 1909, documents exactly who is liable for the Subtitle A Income Tax and that the income tax is an excise tax. The President showed clearly that the income tax

was placed only upon the National Government, corporations, and 'U.S. Citizens' who were born in federal territories and thus subject to the exclusive sovereign jurisdiction of the United States [meaning the federal government].

2. President Taft stated that the Income Tax Act of 1894 was declared by the United States Supreme Court to be UNCONSTITUTIONAL as it amounted to a Direct Tax upon American Citizens.
3. Thus, the Act of Congress was terminated because the Constitution of the United States of America prohibits such a tax upon American Citizens. This acceptance that American Citizens could never have an income tax imposed upon them was firmly and lawfully established forever.

Is this statement directed toward 'American Citizens' or to 'U.S. Citizens' who were born in the United States [geographical region of exclusive federal jurisdiction] **and** are subject to the jurisdiction of the United States [again meaning the federal government]? President Taft identified the 'parties' who were to be considered by the 16th Amendment to be 'taxpayers' and their 'wages are income' which the IRS never properly identified in the above semantics.

4. Precisely President Taft stated, "I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government..." He wanted the Congress to place an income tax upon the 'employees, officers, and elected officials of the United States' [meaning the federal government].
5. Additionally, President Taft stated in the **Legislative Intent of the 16th Amendment** the inclusion of another party to be taxed by stating, "Second, the decision in the Pollock case left power in the National Government to levy an excise tax, which accomplishes the same purpose as a corporation income tax and is free from certain objections urged to the proposed income tax measure. I therefore recommend an amendment to the tariff bill Imposing upon all corporations and joint stock companies for profit..."

So President Taft identified the 'parties' to whom 'wages are income.' These 'parties' who are the real 'taxpayers' for the Subtitle A and Subtitle C Chapter 24 income tax as expressed via the 16th Amendment. American Citizens were purposely excluded from the imposition of liability resulting from denial by the US Supreme Court in the Pollock decision, which is based upon the limitations imposed upon the National Government by the Constitution.

American Citizens are completely excluded from this group as seen in President Taft's statement, "and it is now proposed to make up the deficit by the imposition of a general income tax, in form and substance of almost exactly the same character as, that which in the case of Pollock v. Farmer's Loan and Trust Company (157 U.S., 429) was held by the Supreme Court to be a direct tax, **and therefore not within the power of the Federal Government to Impose** [upon American Citizens] unless apportioned among the several States according to population."

Even though the IRS seems to have failed to acknowledge the Legislative Intent of the 16th Amendment, the law is still the law. The proper parties to which the income tax is directed toward **does not include American Citizens** and the jurisdictional restrictions for the applicability of the income tax **does not include the 50 States of the Union**.

There is no lawful 'laying of debt' for the income tax upon Americans. American Citizens are the 'non-taxpayers' of the federal income tax that the US Supreme Court referred to in the Economy Plumbing & Heating v. US decision. The IRS, and their employees/officers, continues to act [by making fraudulent claims of taxable liability upon American Citizens] beyond lawful authority and above the scope of their office under color of law.

One might get very concerned about what the federal government is allowing to take place inside the 50 States of the Union by a federal corporation acting like an agency of the federal government in direct jurisdictional violation of Article 1, Section 8, Clause 17 of the Constitution of the United States of America. The IRS has no legal jurisdiction within any of the 50 States of the Union as this would amount to the creation of a 'State' within a State, which is unconstitutional. The IRS focus is entirely upon the 'collection' of a non-existent tax liability instead of properly addressing the 'laying' of the non-existent income tax in regards to American Citizens.

The IRS, as evidenced by your CP 14 Notice, is acting outside the **exclusive [sovereign] jurisdiction** of the **United States** [meaning the federal government] and, as such, can only be functioning by the unconstitutional creation of a 'state within a state'. This is a direct violation Article 1, Section 2, Clause 3 and Article 1, Section 9, Clause 4 of the Constitution.

Then in the Standard Form Letters, like your CP 14 Notice, the IRS tries to make threatening statements like, "*If an individual is **required by law** to file a return or pay tax, it is mandatory that he or she do so. Failure to do so could cause the individual to be subject to **civil and criminal penalties**; including fines, and imprisonment.*" The IRS and you as one of its agents have completely failed to identify 'who is required' by law and the appropriate jurisdiction for that 'law' being referred to in that statement. From the above paragraphs we both know the answer to that question, don't we?

As American Citizens have no Subtitle A income tax liability and are 'non-taxpayers' according to the referenced enacted federal law, then those who are "**required by law**" only applies to the 'parties' who are the real 'taxpayers.' I am not an 'employee, officer, or elected official of the United States'. As previously mentioned and verified via the **Verification of Administrative Process & Stipulation of Facts** document, I am not a "U.S. Citizen."

As a result, the IRS has no Subtitle A and Subtitle C Chapter 24 'enforcement authority' upon American Citizens according to enacted Federal Law. You are urged to consider carefully the following:

1. 26 USC Section 7851(a)(6)(A) Applicability of Revenue Laws regarding **Subtitle F** [enforcement] statement, "*The provisions of Subtitle F shall take effect on the day after the date of enactment of this title and shall be applicable with respect to any tax imposed by this title.*"
2. "Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability." Boathke v. Flour Engineers & Contractors, 713 F.2nd 1405 (1983). There has to be an effective date of enactment before a liability can ever exist and for enforcement to be lawful and legal.
3. Any statutes under Subtitle F can only go into effect one day after the date of enactment of 26 USC. When that date would ever happen, Subtitle A ends even though it was never enacted federal law in the first place.
4. 26 USC 7851(a)(1)(A) Applicability of Revenue Laws Subtitle A states, "*Chapters 1,2,4, and 6 of this title shall apply only with respect to taxable years beginning after December 31, 1953, AND ENDING AFTER THE DATE OF ENACTMENT OF THIS TITLE.*" In 26 USC 7701(a)(23), the term 'taxable year' means the calendar year upon the basis of which the taxable income is computed under Subtitle A..."
5. In 26 CFR 1.0-1 you will find the effective date of enactment of the Internal Revenue Code of 1954 to be August 16, 1954. However, in the first narrative paragraph in 26 CFR 1.0-1 you will find stated. "*In general, the provisions of the Internal Revenue Code of 1954 are applicable with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954.*" Notice when the effective date of enactment ended....August 16, 1954! The enactment was terminated on the very same day.
6. In 26 CFR 1.0-1 you will further find, "*(b) Scope of regulations. The regulations in this part deal with (1) the income taxes imposed under subtitle A of the Internal Revenue Code of 1954, and (2) certain administrative provisions contained in subtitle F of such code relating to such taxes.*"
7. The Statutes At Large, Revised Statutes of 1874 Section 3182 [Assessment], Section 3186 [Liens], and Section 3187 [Levy by distraint] show no species of Excise Tax other than alcohol, tobacco, firearms, and cotton upon which enforcement is authorized by federal law. Significantly absent is any reference to income tax enforcement by the federal government, agency of the federal government or corporation of the federal government against American Citizens.

In summary, Subtitle F only goes into effect on the day after the date of enactment of 26 USC. To this date 26 USC is only prima facie evidence that a law 'might exist' and 26 USC is rebuttable by the Statutes At Large. It certainly would be a difficult position for the IRS to defend a 'non-enacted, non-existent law' as being law and then when enactment finally took place the 'non-enacted Subtitle A' vaporizes right in front of the IRS.

Would you be so kind as to tell me how is it possible for such a 'law' to ever have been a 'law' without an effective date of enactment? It is also curious as to how the Subtitle A income tax could ever have applied in the first place when the applicability 'ends after it is enacted. A rather vexing set of questions in light of the stipulation of the facts.

For your further consideration, you might want to mull over the following **admissions, court decisions, and stipulations of facts from federal authorities** regarding the Subtitle A and Subtitle C Chapter 24 income tax.

1. "A Statute by itself has no full force and effect of the law." In California Bankers Assn v. Shultz, 416 U.S. 21, 1974, the Supreme Court stated "...we think it important to note that the Act's civil and criminal penalties attach only upon violation of [implementing] regulations promulgated by the Secretary; if the Secretary were to do nothing [not promulgate the implementing regulations in the Federal Register], the Act itself would impose no penalties upon anyone."
2. The IRS has admitted in a letter [dated January 24, 1998] from Cheryl Kordick, Chief, Assistance Section, IRS Office, Washington, DC, of the three types of regulations only 'implementing regulations have the force and effect of the law.'
3. Michael White, a Senior Federal Attorney, Office of the Federal Register, clearly stated in his legal opinion letter dated May 16, 1994, "Our records indicate that the Internal Revenue Service has not incorporated by reference [as required by federal law] a requirement to make an income tax return." There are no Implementing Regulations imposing a Subtitle A income tax upon American Citizens. Also, see Legislative Intent of the 16th Amendment.
4. Michael White further stated, "There does not exist in the Parallel Table of Authorities and Rules, a finding aid compiled and published by the Office of the Federal Register as part of the CFR Index, any corresponding entries for Title 26 for provisions regarding Subtitle A Income Tax Assessment, Lien or Levy by distraint."
5. The Implementing Regulation found in 26 CFR601.702 states, (a) Publication in the Federal Register (1) Requirement. "The Internal Revenue Service is required under 5 USC 552(a)(1) to separately state and currently publish in the Federal Register for the guidance of the public the following information: (iv) Substantive rules of general applicability adopted as authorized by law..."
6. 26 CFR601.702 (a)(2)(ii) Effect of Failure to Publish. "Any such matter which imposes an obligation and which is not so published or incorporated by reference [in the Federal Register] will not adversely change or affect a person's rights."
7. The U.S. Supreme Court also concluded in Flora v. United States, 362 U.S. 145, "both assessment and payment of Subtitle A income taxes is voluntary and cannot be coerced."

The upper management of the IRS itself clearly shows the fraudulent intent of the IRS by trying to impose the non-existent and non-enacted Subtitle A income tax upon anyone including American Citizens. Mr. Joseph H. Cloonan, Director, IRS Service Center, Philadelphia, PA, responding in behalf of IRS Commissioner Charles O. Rossotti, stated to an American Citizen in a letter dated October 27, 1998, that "Our system of taxation is dependent upon taxpayers belief that the laws they follow apply to everyone..." A belief is far from a 'mandatory federal requirement.' But that is not all he said. In paragraph eight of the same letter he clearly stated, "The LAW itself DOES NOT REQUIRE individuals to file a Form 1040."

The enacted Federal Tax Laws and Legislative Intent of the 16th Amendment proves American Citizens have no liability for the purported Subtitle A income tax. The IRS only hopes American Citizens 'believe' that they are 'taxpayers' and out of fear 'voluntarily' file and pay a tax they do not owe. It must always be remembered that a "Tax liability is a condition precedent to the demand."

It is interesting that IRS Form Letters routinely make misleading statements by referring to vague federal court decisions in favor of the IRS. Statements like, "there have been numerous court decisions that have held these positions to be contrary to existing law" only mislead American Citizens.

Look at the IRS phrase “contrary to existing law” and notice that there is not a single statement of what ‘law’ the IRS is referring to. This is a generic statement with no supporting reference to direct anyone to the actual law and is as such only semantic gamesmanship.

Federal District Courts have ‘no subject matter jurisdiction’ in constitutional tax issues.

1. Article 1, Section 1 of the Constitution states, “*All legislative powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.*” Federal District Courts have no constitutional authority to create law.
2. In 1976, Congress passed Public Law 94-381 changing the jurisdiction of the Federal District Courts. All Federal District Courts are now Administrative Courts under the Executive Branch of the federal government and as such have no legal authority to hear or consider the law. All Federal District Courts are ‘*At Law courts*’ and are not ‘*In Law Courts*’ and as such are only courts of consent.
3. All Federal District Court Judges cannot read or consider the law. They can only refer to previous court cases. They are only courts of consent. They try to get American Citizens to consent to their court opinions and conclusions.
4. The Federal District Courts have no subject matter jurisdiction over constitutional issues and the court cases cited by the IRS are lacking subject matter jurisdiction over American Citizens unless they are unaware of the deception. Such decisions are simply VOID FOR LACK OF SUBJECT MATTER JURISDICTION.
5. Court-documented proof demonstrates Federal District Courts have no Subject Matter Jurisdiction in Tax Issues. I direct your attention to 2001 WL 306496 (S.D. Cal.), case number 00-CV-2293-J (LSP) on February 6, 2001. The Federal District Court Judge answered the question on Federal Jurisdiction of Tax Questions presented by the federal government’s “motion to dismiss for lack of subject matter jurisdiction must be granted pursuant to 28 USC Section 2201(a), which expressly declares an exception to federal court jurisdiction in controversies ‘with respect to Federal taxes’ when the plaintiff request declaratory relief.”
6. The Federal Government’s attorney further proved that Federal District Courts have no subject matter jurisdiction over constitutional tax issues by stating, “Because federal courts are courts of limited jurisdiction, the plaintiff must demonstrate that the court has been authorized to preside over the case either by statute or the constitution.”
7. The Federal District Court Judge agreed with FRCP 12(b)(1) and accepted the defendant’s motion to dismiss for lack of subject matter jurisdiction pursuant to Section 2201(a).
8. “It is the State’s responsibility to protect the People and their Property. It is of no concern of the National Government that has no jurisdiction within a State.” *Caha v. United States*

Federal District Courts are the only court decisions that the IRS has ever cited, and again, Federal District Courts have no subject matter jurisdiction over constitutional taxation issues. Judicially invoked State Courts are the proper ‘*courts with original subject matter jurisdiction*’ on constitutional tax issues and provide remedies for injuries made by defendant parties.

In conclusion of this response letter, let me clearly state for the record that **I am not a ‘Tax Protestor’.** That appellation can only be applied to one who is first liable for a tax I am not liable for the Federal Income Tax as evidenced by the enacted federal tax law presented. **I am and always have been willing to file and/or pay any such tax that has been imposed upon American Citizens and routinely do so to this date.**

Only enacted federal tax law, in accordance with the limitations placed upon the National Government via the Constitution, can make American citizens liable for such lawful and legal taxation **imposed by Congress upon American Citizens** [those born in one of the 50 States of the Union and therefore not subject to the exclusive jurisdiction of the federal government].

I am a beneficiary of the wisdom of those who are called the founding fathers of the constitution. They effectively provided a legal fence against the federal government to enact legislation for the kind of taxation you are referencing in your CP 14 Notice.

The IRS as such has no legal and lawful authority to state, infer, or make claims that American Citizens are a 'party' to the federal income tax that was only imposed only upon those who work for the National Government and those who were born in the Federal Zone [Washington DC and the US Territories and Possessions] and are thus subject to the exclusive jurisdiction of the National Government and referred to as 'U.S. Citizens'.

As you have witnessed via your reading in my response letter, there is no lawful and legal legislation, which permits the National Government to extend the non-enacted and non-existent Subtitle A Income Tax and Subtitle C Chapter 24 Collection of Income Tax at Source into the 'jurisdiction' of the 50 States of the Union and to impose it against American Citizens.

Your '*wages are considered income*' by the Legislative Intent of the 16th Amendment, not mine. The truth is evident in that the real '*Taxpayers*' of the Federal Income Tax are those who work for the federal government. How else could the IRS say that they could levy by distraint [26 USC 6331(a)] the '*salary or wages of any officer, employee or elected official of the federal government*'?

Revenue Laws [Subtitle A and Subtitle C Chapter 24 Federal Income Tax] relate to '*Taxpayers*' and not to *American Citizens* as they are without their scope. No procedure is prescribed for *American Citizens* and no attempt is made to annul any of their Rights or Remedies in due course of law. With *American Citizens*, Congress does not assume to deal and *American Citizens* are neither of the subject nor of the object of the revenue laws.

You better learn what you are really doing and stop sending such nefarious accusations and negligent misrepresentations via the US Mail under the color of law and the color of your office. There are numerous remedies that are available to me in a Three-judge State Judicial Court against the IRS agents/officers directly. A brief partial listing of remedies and actions for the fraudulent conveyance of the language for the extortion of the truth and extortion of the money are: 18 USC Section 1341 Frauds and Swindles, 18 USC 872 Extortion by officers or employees of the United States, 18 USC 241 Conspiracy against Rights, 18 USC 242 Deprivation of Rights under color of law, 18 USC 876 Mailing Threatening Communications, and 42 USC Action for neglect to prevent.

Thank you for correcting your extreme error and I expect this issue to be closed. Any further attempts under Color of Law and Color of Office can be dealt with under the protections afforded me as an American Citizen [as stated in Title 18] directly against those particular IRS employees/officers who purport such fraudulent conveyances for the extortion of the truth and extortion of the money against me in the future.

Sincerely,

John R. Doe
American Citizen/American National

"Secured Party American who is 'One of The People' as contemplated in the Preamble for the Constitution of the United States of America and a Non-Taxpayer of the federal income tax as a result of being neither the subject nor the object of federal revenue laws."