

W-2 REPLACEMENT

Form **4852**
(Revised Oct. 1998)

Department of the Treasury - Internal Revenue Service
**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R,
Distributions From Pensions, Annuities, Retirement or
Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.**

OMB No.
1545-0458

Attach to Form 1040, 1040A, 1040-EZ, 1040NR or 1040X

1. Name (First, middle, last)

John Q Doe

2. Taxpayer Ident. Number (TIN)

None (not a taxpayer)

3. Address 4321 Elm Ave

Ogden, Utah (45678)

4. Please fill in the year at the end of the statement. I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans IRA's, Insurance Contracts, etc., from my employer or payer named below. I have notified the Internal Revenue Service of this fact. The amounts shown below are my best estimate of all non-taxable payments to me and Federal taxes illegally withheld by the payer during the year _____ (year)

5. Payer's name, address and ZIP code Employment Extortion Specialists
1234 Main Street, Hades, D.C. 20351

6. Payer's nontaxpayer identification number (if known)
67-1234567

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: Include (1) the total wages paid (2) noncash payments, (3) tips /reported and (4) all other compensation before deductions for taxes, insurance, etc.) — 0 —

b. Social security wages — 0 —

c. Medicare wages — 0 —

d. Advance EIC payments — 0 —

e. Social security tips — 0 —

f. Federal income tax withheld 8,349.00

g. State tax withheld (Name or state) — 0 —

h. Local tax withheld (Name of locality) — 0 —

i. Social security tax withheld 3,600.00

j. Medicare tax withheld 1,200.00

7(B). Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

1. Gross Distribution — 0 —

2a. Taxable Amount — 0 —

2b. Taxable Amount not determined

Total Distribution

3. Capital Gains (included in 2a) — 0 —

4. Federal Income Tax Withheld — 0 —

5. State Income Tax Withheld — 0 —

6. Employee Contribution — 0 —

7. Net Unrealized Appreciation — 0 —

8. Enter Distribution Code — 0 —

8. How did you determine the amounts in item 7 above?

See attached signed page, item "8"

9. Explain your efforts to obtain Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts.

See attached signed page, item "9"

Importance Notice: If your payer has ceased operations or filed for bankruptcy, you may wish to send a copy of this form to the Social Security Administration office listed in your telephone directory to ensure proper social security credit.

Paperwork Reduction Act Notice:

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paper Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 18 minutes. If you have comments concerning the occurrence of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743 0001. DO NOT send this form to this office. Instead, attach it to your tax return.

Under penalties of perjury from without the United States under 28 USC 1746(1), I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

10. NONTaxpayer signature **NOT VALID WITHOUT SIGNED ATTACHMENT PAGE**

John Q Doe

11. Date (mmddyyyy)

10-9-2004

1 _____
2 _____
3 _____
4 _____

5
6
7
8 Internal Revenue Service
9 Attn: Information Returns Processing
10 _____
11 _____

12 Subject: 4852 and Corrected 1099 Attachment letter

13 Table of contents:

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- 21 Enclosures:
- 22 1) IRS Form 4852's for tax years in question.
 - 23 2) Corrected IRS Form 1099's for tax years in question.
 - 24 3) Affidavit of Citizenship, Domicile, and Tax Status. Provides legally admissible proof of my citizenship, domicile,
25 and tax status.
 - 26 4) "The trade or business scam" article. Proves with evidence that IRC Subtitle A is an indirect excise tax on a
27 "public office", which is synonymous with federal "employment".
 - 28 5) IRS Form 4598 Form W-2, 1098, or 1099 Not Received, Incorrect, or Lost (revised)

29 Dear Sir,

30 **1. Purpose**

31 This letter is being sent to you in order to:

- 32 1. Provide legally admissible evidence to be used in correcting erroneous reports of the receipt of taxable "wages" as
33 legally defined in [26 CFR §31.3401\(a\)-3](#).
- 34 2. Provide legally admissible evidence to be used in correcting erroneous reports of the receipt of earnings in
35 connection with a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#) and reported on IRS form 1099, 1099-
36 MISC, etc.
- 37 3. Describe illegal duress to which I have been subject which may have caused these erroneous reports.
- 38 4. Identify the parties who are making the erroneous reports, the fact that they have been notified of said erroneous
39 reports, and continue to willfully violate of the I.R.C. and implementing regulations by continuing to send you
40 Information Returns which they have been informed are fraudulent and inconsistent with law.
- 41 5. To clarify my taxpayer, domicile, and citizenship status.
- 42 6. Offer you an opportunity to rebut evidence upon which all determinations contained in this letter have been make.

1 All information contained in this letter is information about which I have a first-hand, personal knowledge, which qualifies
2 me as a competent witness on the subjects addressed herein. This also renders all documents submitted here as not
3 excludible under the Hearsay Rule, [Fed.R.Ev. 802](#).

WARNING: If you do not make the changes indicated by the evidence provided, then you, the recipient, are guilty of computer fraud in violation of [18 U.S.C. §1030\(a\)\(4\)](#), which is a felony. Furthermore, if you are going to say that changes to computer records are not authorized under [26 U.S.C. §7852\(e\)](#), then you have the burden of proof in explaining:

1. How you are able to add the false reports to begin with. An “addition” constitutes a “change” within the meaning of [I.R.C. 7852](#).
2. Why I should obey [I.R.C. section 7852](#), since it is not positive law and therefore need not be obeyed. The legislative notes under [1 U.S.C. §204](#) states that the I.R.C. is NOT positive law, and therefore obligates only those who volunteer and therefore make themselves “taxpayers”. It is also a fact that since I am not engaged in a trade or business within the U.S. Government, I am not legally required to obey 26 USC 7852 because there are not Implementing regulations in 26 CFR which might apply its provisions to anything other than a federal “employee”, which I am not.
3. What admissible evidence you have that proves I am a “taxpayer” and therefore subject not only to this provision, but to any part of the Internal Revenue Code.
4. How the Criminal Code in Title 18, which IS positive law, can be superseded by a provision within the IRC that isn’t positive law and which I am not subject to.

4 Enclosures (1) and (2) above do not include any identifying number for me because:

- 5 1. The IRS is only allowed to use Taxpayer Identification Numbers to identify “taxpayers”.

6 [26 CFR §301.6109-1\(d\)\(3\)](#)

7 (3) *IRS individual taxpayer identification number -- (i) Definition. **The term IRS***
8 ***individual taxpayer identification number means a taxpayer identifying number***
9 ***issued to an alien individual by the Internal Revenue Service, upon application,***
10 ***for use in connection with filing requirements under this title. The term IRS***
11 ***individual taxpayer identification number does not refer to a social security number***
12 *or an account number for use in employment for wages. For purposes of this section,*
13 *the term alien individual means an individual who is not a citizen or national of the*
14 *United States.*

- 15 2. “Taxpayer Identification Numbers” may only be assigned to “aliens”, and I am not an “alien”. See [26 CFR](#)
16 [§301.6109-1\(d\)\(3\)](#) above.
- 17 3. I do not have a “Taxpayer Identification Number” and I am NOT required to have one. If you disagree, please
18 provide a copy of the IRS form W-9 which I completed.

19 [31 CFR §306.10](#)

20 *Taxpayer identifying numbers are not required for foreign governments, nonresident*
21 *aliens not engaged in **trade or business** within the United States, international*
22 *organizations and foreign corporations not engaged in **trade or business** and not*
23 *having an office or place of business or a financial or paying agent within the United*
24 *States, and other persons or organizations as may be exempted from furnishing such*
25 *numbers under regulations of the Internal Revenue Service.*

26 _____
27 [31 CFR §103.34\(a\)\(3\)\(x\)](#) *Additional records to be made and retained by banks.*

28 (a)(3) *A taxpayer identification number required under paragraph (a)(1) of this section*
29 *need not be secured for accounts or transactions with the following:*

[...]

(x) *non-resident aliens who are not engaged in a trade or business in the United States. In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure and maintain the appropriate taxpayer identification number or application form therefor.*

- 4. A Social Security Number is not authorized as a substitute for a Taxpayer Identification Number without the consent of the subject, which you do not have.

TITLE 42 - THE PUBLIC HEALTH AND WELFARE
CHAPTER 7 - SOCIAL SECURITY
SUBCHAPTER II - FEDERAL OLD-AGE, SURVIVORS, AND DISABILITY
INSURANCE BENEFITS
Sec. 408. Penalties
(a) *In general*

Whoever -...

(8) *discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.*

- 5. I do not have a Social Security Number, and any identifying numbers you have associated with my name or address are incorrect. If I did have one, I would be able to control and restrict its use, which your behavior clearly demonstrates is impossible. Ownership implies exclusive control.

2. Why 4852 reports are incorrect and erroneous

The 4852 forms are included as Enclosure (1) are provided because (check all that apply):

<input type="checkbox"/>	<p>I did not have a voluntary withholding agreement, IRS Form W-4, in place with my private employer which would allow my earnings to be classified as “wages” under 26 CFR §31.3401(a)-3(a). Only “wages” as legally defined and NOT as generally understood may be reported on a W-2 form.</p> <p>26 CFR §31.3401(a)-3 <i>Amounts deemed wages under voluntary withholding agreements.</i></p> <p><i>(a) In general. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3).</i></p>
<input type="checkbox"/>	<p>My private, non-federal employer is not required to deduct or withhold any of my earnings. See:</p> <p>IRM 5.14.10.2 (09-30-2004) <i>Payroll Deduction Agreements</i></p> <p>2. Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements. <i>Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.</i></p>

[\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

I was coerced under duress to submit the withholding agreement, IRS Form W-4, that was in place during the reporting period. This duress was instituted illegally and my employment or prospective employment was threatened if I did not complete and submit the form, even though I did not want to and even though I explained that he has no lawful authority to coerce me to do so, nor any obligation to deduct or withhold:

“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. ^[1] Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, ^[2] and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. ^[3] However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void. ^[4]”

[American Jurisprudence 2d, Duress, Section 21]

^[1] *Brown v Pierce*, 74 US 205, 7 Wall 205, 19 L Ed 134

^[2] *Barnette v Wells Fargo Nevada Nat'l Bank*, 270 US 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); *Faske v Gershman*, 30 Misc 2d 442, 215 NYS2d 144; *Glenney v Crane (Tex Civ App Houston (1st Dist))* 352 SW2d 773, writ ref n r e (May 16, 1962); *Carroll v Fetty*, 121 W Va 215, 2 SE2d 521, cert den 308 US 571, 84 L Ed 479, 60 S Ct 85.

^[3] *Faske v Gershman*, 30 Misc 2d 442, 215 NYS2d 144; *Heider v Unicum*, 142 Or 416, 20 P2d 384; *Glenney v Crane (Tex Civ App Houston (1st Dist))* 352 SW2d 773, writ ref n r e (May 16, 1962)

^[4] *Restatement 2d, Contracts § 174*, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

I do not have any earnings connected with a “trade or business”, which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as a “the functions of a public office”, from sources in the “United States”, which is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia. See and rebut Enclosure (4) if you disagree:

Title 26: Internal Revenue

[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)

[Subpart E—Collection of Income Tax at Source](#)

[§ 31.3401\(a\)\(6\)-1 Remuneration for services of nonresident alien individuals.](#)

(a) *In general.* All remuneration paid after December 31, 1966, for services performed by a nonresident alien individual, if such remuneration otherwise constitutes wages within the meaning of §31.3401(a)-1 and if such remuneration is effectively connected with the conduct of a trade or business within the United States, is subject to withholding under section 3402 unless excepted from wages under this section. In regard to wages paid under this section after February 28, 1979, the term “nonresident alien individual” does not include a nonresident alien individual treated as a resident under section 6013 (g) or (h).

(b) *Remuneration for services performed outside the United States.*

	<p>Remuneration paid to a nonresident alien individual (other than a resident of Puerto Rico) for services performed outside the United States is excepted from wages and hence is not subject to withholding.</p> <p>See also 26 U.S.C. §864(c)(1)(B) for further details.</p>
<input type="checkbox"/>	<p>I am a “nonresident alien” as described under 26 U.S.C. §871(a). I have no earnings <i>not</i> connected with a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as a “the functions of a public office”, from sources in the “United States”, which is defined in 26 U.S.C. §7701(a)(9) and (a)(10) as the District of Columbia.</p>
<input type="checkbox"/>	<p>I do not maintain a “domicile” in the “United States”. Subtitle A of the I.R.C., 26 CFR §1.1-1(c) imposes itself upon “citizens”, and “residents”. These two entities have in common a legal “domicile” within the District of Columbia. I do not maintain a domicile in the District of Columbia and the IRS form 1040 is not the proper form for me to file. If you disagree, please rebut the questions at the end of the pamphlet at: http://sedm.org/Forms/MemLaw/Domicile.pdf</p>
<input type="checkbox"/>	<p>I am a “nontaxpayer” not subject to the Internal Revenue Code, all of whose earnings are classified as a “foreign estate” as defined in 26 U.S.C. §7701(a)(31) because not “effectively connected with a trade or business in the United States”.</p> <p>TITLE 26 > Subtitle F > CHAPTER 79 > § 7701 § 7701. Definitions</p> <p><i>(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—</i></p> <p><i>(31) Foreign estate or trust</i></p> <p><i>(A) Foreign estate</i></p> <p><i>The term “foreign estate” means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.</i></p> <p>I have no contracts with the U.S. government to procure “social insurance” or any other services through W-4 withholding. I do not live or work on federal territory and am not subject to the exclusive jurisdiction of the federal government and the federal government has no subject matter jurisdiction within the exclusive legislative jurisdiction of the state where I live and work:</p> <p><i>“It is no longer open to question that the general government, unlike the states, Hammer v. Dagenhart, 247 U.S. 251, 275, 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation [the I.R.C. qualifies as “legislation” under this ruling..” [Carter v. Carter Coal Co., 298 U.S. 238 (1936)]</i></p> <p><i>“The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. United States v. Butler, supra.” [Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513; 56 S.Ct. 892 (1936)]</i></p>
<input type="checkbox"/>	<p>My private, non-federal employer is NOT an “employer” under 26 U.S.C. §3401(d), which is defined as a person with “employees”, because I am not an “employee”, which is defined in 26 CFR §31.3401(c)-1 as a person who works for the federal government</p>

1 **3. Why 1099 reports are incorrect and erroneous**

1 The corrected form 1099's are included as Enclosure (2) are provided because I am not engaged in a "trade or business",
2 which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". I do not now and never have held a
3 "public office" in the United States government, nor do I consent to be treated as though I do. Below is what the IRS
4 publications say about the requirements for using IRS form 1099:

5 [IRS Form 1099-MISC Instructions, 2005, p. 1](#)

6 *"Trade or business reporting only. Report on Form 1099-MISC only when payments*
7 *are mad in the course of your trade or business. Personal payments are not*
8 *reportable. You are engaged in a trade or business if you operate for gain or profit.*
9 *However, nonprofit organizations are considered to be engaged in a trade or business*
10 *and are subject to these reporting requirements. Nonprofit organizations subject to*
11 *these reporting requirements include trusts of qualified pension or profit-sharing plans*
12 *of employers, certain organizations exempt from tax under section 501(c) or (d), and*
13 *farmers' cooperatives that are exempt from tax under section 521. Payments by*
14 *federal, state, or local government agencies are also reportable."*
15 [<http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm1099Inst.pdf>]

16
17 [IRS Publication 583 entitled Starting a Business and Keeping Records, Rev. May](#)
18 [2002, p. 8](#)

19 *"Form 1099-MISC. Use Form 1099-MISC, Miscellaneous Income, to report certain*
20 *payments you make in your **trade or business**. These payments include the following..."*
21 [<http://famguardian.org/TaxFreedom/Forms/IRS/IRSPub583.pdf>]

22 I am fully aware that the definition of the word "trade or business" found in [26 U.S.C. §7701\(a\)\(26\)](#) uses the word
23 "includes". However, the rules of statutory construction require that anything which is "included" must be specified
24 somewhere in the code.

25 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning*
26 *that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293*
27 *Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100.*
28 *Mention of one thing implies exclusion of another. When certain persons or things*
29 *are specified in a law, contract, or will, an intention to exclude all others from its*
30 *operation may be inferred. Under this maxim, if statute specifies one exception to a*
31 *general rule or assumes to specify the effects of a certain provision, other exceptions*
32 *or effects are excluded." [Black's Law Dictionary, Sixth Edition, page 581]*

33 You are therefore not free to invent whatever you want to be included in the definition, because this would be a violation of
34 due process.

35 *"Law fails to meet requirements of due process clause if it is so vague and standardless*
36 *that it leaves public uncertain as to conduct it prohibits or leaves judges and jurors*
37 *free to decide, without any legally fixed standards, what is prohibited and what is not*
38 *in each particular case."*
39 [[Giaccio v. State of Pennsylvania, 382 U.S. 399; 86 S.Ct. 518 \(1966\)](#)]

40
41 *"In the interpretation of statutes levying taxes, it is THE ESTABLISHED RULE NOT*
42 *TO EXTEND their provisions, by implication, BEYOND THE CLEAR IMPORT OF*
43 *THE LANGUAGE USED, OR TO ENLARGE their operations SO AS TO EMBRACE*
44 *MATTERS NOT SPECIFICALLY POINTED OUT".*
45 [[Gould v. Gould, 245 U.S. 151 \(1917\)](#)]

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“The dividing line between what is lawful and unlawful cannot be left to conjecture. The citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation. The crime, and the elements constituting it, must be so clearly expressed that the ordinary person can intelligently choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing of certain things, and providing a punishment for their violation, should not admit of such a double meaning that the citizen may act upon the one conception of its requirements and the courts upon another.”
[Connally vs. General Construction Co., [269 U.S. 385](#) (1926)]

12 If you disagree with the conclusions in this section, please rebut the questions in Chapter 5 at the end of the document at
13 the link below, entitled “*The Meaning of the Words ‘Includes’ and ‘Including’*”:

14 <http://famguardian.org/Subjects/Taxes/FalseRhetoric/Includess.pdf>

15 **4. Invitation to Rebut and Warning of Equitable Estoppel for Failure to Rebut**

16 If you disagree with any of the factual statements provided in this correspondence, please rebut the government statements
17 upon which they are based by completing the short list of admissions at the address below. If you fail to rebut these factual
18 statements within 30 days, the document indicates that you waive your right to challenge these facts in the future. The
19 following evidence calls for rebuttal:

- 20 1. Enclosure (3): Affidavit of Citizenship, Domicile, and Tax Status
21 2. Enclosure (4): The Trade or Business Scam. Rebut the questions at the end of the article.
22 3. “Admissions Relating to Alleged Liability” pamphlet, available at:
23 <http://sedm.org/Forms/Discovery/Admissions.pdf>

24 Please note that your response must be consistent with what the courts and the law say is the ONLY basis for reasonable
25 belief about tax liability, as documented in the following pamphlet. Your failure to respect the below constraints shall
26 render your arguments “frivolous” and an admission of the truth of all facts established in this presentment:

27 <http://sedm.org/Forms/MemLaw/ReasonableBelief.pdf>

28 **5. What to do AFTER you correct the erroneous reports**

29 After you have corrected the erroneous reports indicated in this correspondence, please ensure that you:

- 30 1. Discontinue all collection actions which are based on assessments that relied on these erroneous reports.
31 2. Remove my name and personal information entirely from your system.
32 3. Return any monies levied or collected wrongfully for the years in question.
33 4. Contact my private employer and tell him to stop making incorrect reports.
34 5. Quit sending me threatening collection notices based on these erroneous reports.
35 6. Under the FedState program, notify any state governments involved of the incorrect reports and request that they
36 also do all of the above.

37 **6. Communicating with private employers and financial institutions who made the erroneous reports**

38 Should you decide to send IRS Form 4598 to the private employers and/or financial institutions which sent the original
39 erroneous reports, please do so as follows:

- 40 1. Send them this entire correspondence, including all attachments.

- 1 2. Send the IRS form 4598 attached to this correspondence as Enclosure (5). DO NOT send the standard IRS form 4598,
2 because it does not include all the options that are relevant to my circumstances.
3 3. Have them rebut the questions at the end of Enclosure (4) entitled “The Trade or Business Scam” if they disagree with
4 the conclusions of this correspondence.

5 Any other approach will prejudice my rights, because I have communicated with them in the past on this issue and they,
6 including their corporate counsel, have positively refuse to face what the facts and law say on this issue, and this has been a
7 source of conflict between us and a severe injury to my property and Constitutional rights.

8 **7. Conclusion and Jurat**

9 Thanks for your prompt attention to this matter.

10 I certify under penalty of perjury in a state, not federal court, per [28 U.S.C. §1746](#)(1), from *within* the “United States of
11 America” and from *without* the “United States” as defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) that the facts and
12 statements made by me in this correspondence are true, correct, and complete to the best of my knowledge and ability. I
13 also certify that I have no federal “agency”, “employment”, or “contract” which might adversely affect the exercise of my
14 Constitutionally protected right.

15 If you have any evidence that might controvert any of the factual statements provided by affidavit in this correspondence,
16 then please provide it in affidavit form signed under penalty of perjury from a person with personal knowledge as required
17 by the Federal Rules of Evidence and [26 U.S.C. §6065](#). If you do not do so in your response and do not rebut the items
18 facts contained in section 4 earlier, or fail to rebut any erroneous part of this correction letter within 30 days of the receipt
19 of this legal presentment, then you are forever estopped from challenging the content of this presentment under the
20 principles of equitable estoppel and the Uniform Commercial Code (U.C.C.).

21 *"Silence is a species of conduct, and constitutes an implied representation of the*
22 *existence of facts in question. When silence is of such character and under such*
23 *circumstances that it would become a fraud, it will operate as an Estoppel."*
24 *[Carmine v. Bowen, 64 A. 932]*
25

26 *"Equitable estoppel, or estoppel in pais, is a term applied usually to a situation where,*
27 *because of something which he has done or omitted to do, a party is denied the right to*
28 *plead or prove an otherwise important fact. 2 The term has also been variously*
29 *defined, frequently by pointing out one or more of the elements of, or prerequisites to, 3*
30 *the application of the doctrine or the situations in which the doctrine is urged. 4 The*
31 *most comprehensive definition of equitable estoppel or estoppel in pais is that it is the*
32 *principle by which a party who knows or should know the truth is absolutely precluded,*
33 *both at law and in equity, from denying, or asserting the contrary of, any material fact*
34 *which, by his words or conduct, affirmative or negative, intentionally or through*
35 *culpable negligence, he has induced another, who was excusably ignorant of the true*
36 *facts and who had a right to rely upon such words or conduct, to believe and act upon*
37 *them thereby, as a consequence reasonably to be anticipated, changing his position in*
38 *such a way that he would suffer injury if such denial or contrary assertion was*
39 *allowed. 5 In the final analysis, however, an equitable estoppel rests upon the facts*
40 *and circumstances of the particular case in which it is urged, 6 considered in the*
41 *framework of the elements, requisites, and grounds of equitable estoppel, 7 and*
42 *consequently, any attempted definition usually amounts to no more than a declaration*
43 *of an estoppel under those facts and circumstances. 8 The cases themselves must be*
44 *looked to and applied by way of analogy rather than rule. 9"*
45 *[American Jurisprudence 2d, Estoppel and Waiver, §27: Definitions and Nature]*
46

47 *"The doctrine of estoppel is based upon the grounds of public policy, fair dealing,*
48 *good faith, and justice, and its purpose is to forbid one to speak against his own act,*

