

Dear

This is to reply to your recent correspondence dated ____ / ____ / ____.

Federal tax laws are supposed to be passed by Congress and signed by the President, both in harmony and compliance to the Constitution of the United States, and under no other law may they exist. The Internal Revenue Service federal agency is irresponsible in administering federal tax laws fairly, have been found administering such laws unfairly, and ensuring that taxpayers comply with whims and dictations of employees of the Internal Revenue Service federal agency totally outside the laws of either the Congress or the Constitution of the United States of America itself.

The Internal Revenue Service federal agency strives to collect amounts of money, not taxation, that have nothing to do with either the tax laws of the United States or any compliance to the Constitution of the United States, at the most cost to the public, not exclusive of illegal prosecutions of every sort, and in no manner warrants the highest degree of public confidence in its integrity, efficiency, honesty, and fairness. In accomplishing this, the IRS federal agency does not continually strive to help taxpayers resolve legitimate account problems except by pretense that there are legitimate accounts that it has in connection with them, the taxpayers.

The popularity of tax collection is not the issue here; the issue is, each and all, (1) the legitimacy of the Title 26 CFR's commencing from 1953 forward; (2) the legal effect of the Sixteenth Amendment against both Article I, Section 9, Clause 5 and the First Amendment of the Constitution; (3) the legitimacy of such activities as have been utilized by the IRS federal agency in violation of the Twenty Fourth Amendment and Article III, Section 2, Clause 3 of the Constitution; (4) the acts of the IRS federal agency in connection to page 725 of the IRC of 1954 passed by 83rd Congress, Second Session, ie Treason; (5) the practice of imposing AND executing the concept of a penalty (not simply "principal and/or interest"), a penalty being the same as "punishment" outside of a trial or other judicial proceeding, in violation of the Fifth Amendment to the Constitution of the United States; (6) the scope of the IRS federal agency in its unlawful activities in connection to these matters; (7) all of the matters raised by the videos and accompanying printed materials that I sent to you that you have so conveniently forgot to mention or to ignore. Although tax collection is certainly a necessary part of government, because of the way that our United States Constitution and laws subsequent there to was developed, the Internal Revenue Service federal agency is not necessary as any part of the United States in order that good government might be funded as required by the people thereof.

There are people within the IRS federal agency who encourage the more ignorant, unlearned employees thereof to deliberately violate our nation's laws and worse yet, the Constitution of the United States itself. It is unfortunate that they rely upon such bad advice, commit the higher crimes of Contempt of Constitution, for which there is no constitutional statute of limitations, send letters such as you have sent me, which are nothing more than canned letters derived from a template created by someone who either could not or was afraid to answer to the law as was clearly illustrated within the materials that I sent to you and as has been established here. These people advise you to send such letters and tell you to pretend that the courts have already ruled on such matters as you have been provided, to pretend that there is either res judicata or else the application of the doctrine of stare decisis, and that this is really not to be considered to be a case of first impression. They further badly advise you that if the matter is ever brought to a court of competent jurisdiction, that the judge will simply cave in to a demand to dismiss the case under Rule 12(b)(6) of the Federal Rules of Civil Procedure, which not only is applicable only when there is not even one set of facts (not controverting points of law), and certainly not applicable when there are in excess of eighty (80) facts that all arise as a matter of fraud(s), all of which deny the judge the right or discretion to dismiss a case on such a basis, but does not begin to take into account the requirements of Rule 12 (e) of the Federal Rules of Civil Procedure in further comprehension to all of the aforementioned facts.

These persons who advise you to do these kinds of things act unconscionably in your own interest, pretend that the crimes of misprision, misprision of felony, and misprision of treason, will never be made applicable to them, so it will not be applicable to you either. They take legal statements out of context, and claim that they, and you, are not subject to either the tax laws, the Constitution of the United States, or other federal laws made in pursuit thereof. Many, in addition to providing you with the stereo type templates by which you make yourself personally liable, offer other advice that is both false and misleading. And their advice isn't free, but is predicated upon the idea that as long as the charade perpetrated by the IRS federal agency can be continued, no matter what the cost to the American people, that they will always continue to draw a pay check from the public trough. They do not tell you that, whether as an agency of any sort, or any bureau or agency of the United States by contract by performance, that the IRS federal agency should by all rights be dissolved altogether, and that you as both a citizen of the United States and as an employee of its government would have a right to be transferred to another branch or department of government more profitable to you and more honorable to serve in than the one you are currently in.

As to the issue of penalties, again, this form of IRS federal agency activity is once again another illegal activity fomented by the IRS federal agency as aforementioned above, literally a theft by deception, and makes all of those who participate in its operations liable under the law. The other issues you raise go directly to the heart of Contempt of Constitution, which is another matter which will come to the front for the American people's scrutiny sooner, not later.

Federal courts have NOT consistently ruled against the arguments that I have made. If you think so, and your letter was not merely contrived from a template provided to you by someone else in your department, then send me case reference material establishing the precise case where all of the subject matter provided to you were submitted and determined by a jury (not a judge), where the Internal Revenue Service federal agency was named as the defendant therein, and be sure to provide me with the exact case cite numbers, bearing in mind that the case will have to have contained all of the evidence that I have submitted to you, not just a particle or two thereof. If you can do this, I will be more readily compliant to what you say, and will seriously reconsider your letter. If you do not, I will consider that you have made yourself personally liable to me by your actions, and prosecutable under the law.

Because you have made the claim that the Federal courts have consistently ruled against the arguments that I have made, you are given this opportunity to submit even one such case where the evidence and subsequent arguments that follow this evidence have been decided. You are advised that the evidence provided to you is in no way related to the "861" arguments that have failed repeatedly in the courts for obvious reasons. You are advised that the evidence and associated reasonings that I have provided you in no way resembles the "nothing in the code says I have to file" arguments that have been seen by the courts repeatedly, and have been found to be erroneous. You are seriously advised that using a standardized form for answering my petitions to you will not in any way alleviate you from the liability that you have to me in regards to this kind of high level evidence, and truth, not controverting points or issue in law.

Your answers by use of a standardized form are flawed, and constitutes a legal danger to you if you should keep them up. You need to understand, that while cases do exist where the courts have found certain arguments and defenses to be frivolous or ill-reasoned, *those* decisions were based upon cases where the judge in the case had direct and original jurisdiction to try the case as with a bench trial. Unfortunately for you, a bench trial will not be sufficient for you to rely upon in this case, because there are sufficient facts, not controverting points in law, in the evidence and associative reasonings that I have provided you as to exclude any and every judge out there from trying the facts of the case, demanding that they be tried by a jury instead.

Do you really think that a jury, not a judge, is going to see things the way that your form letter to me presents it to be? Think again. When it comes to facts, hard facts that relate to evidence as tangible and seeable facts, not merely legal facts, a "judge may not know the truth" as to what those facts do or do not mean, nor may a judge try them, but require that a jury try them instead. Let me illustrate my point by providing to you some case law for you to chew upon, since you have not heretofore provided me any case examples such as you refer to which contradict the demand by all court rules that a jury try such evidence as I have provided you, bearing in mind that if you can provide me with a single case of any federal jurisdiction, tried in any district court of the United States and upheld on appeal, showing this same evidence and finding any purpose that it is to be considered wrong in its conclusions, then I will withdraw my position here and will see it your way instead of my way. Of course,

you realize that if you cannot provide me with any such case, you are compelled by duty that you will see it my way instead of your way.

In the past, when lawsuits have been brought forward against the IRS federal agency, such suits have been stopped or set aside by judges who, being able to find jurisdiction over such cases because they centered mainly in controverting points of law, or questions based merely upon the law, by dismissing such cases under Rule 12 (b)(6) of the Federal Rules of Civil Procedure, which provides the judge discretion to dismiss a case where a 'failure to make a claim upon which relief could be granted' has been determined pursuant to the defending party's petition for such a dismissal. Pay attention here, and understand this, that a petition for a 12 (b)(6) dismissal is also an automatic admission that everything that was said in the complaint was true, but that the case was frivolous in its merits, because it only related to points of law which could not justify the case and the judge (not the jury) had the direct jurisdictional right to adjudicate the matter without its having to go to trial.

These following cases illustrate plainly the point that I have been making, and that you are now to consider in your answer or further communication with me.

The Tenth Circuit Court of Appeals in Morse v. Regents, University of Colorado, 154 F. 3d 1124 (10th Cir. 1998) stated appropriately as follows.

"We review the grant of a motion to dismiss for failure to state a claim *de novo*. (See Seamons v. Snow, 84 F. 3d 1226, 1231 (10th Cir. 1996). In reviewing a decision on a motion to dismiss, we accept the factual allegations in the complaint as true and resolve all reasonable inferences in the plaintiff's favor. See *id* at 1231 – 32. The Federal Rules of Civil Procedure require only that the pleadings give a defendant notice of the nature of the claims against him. (See Lessman v. McCormic, 591 F.2d 605, 611 {10th Cir. 1979}; accord Lillard v. Shelby County Bd. Of Educ., 76 F. 3d 716 (6th Cir. 1996). Dismissal under Rule 12 (b) (6) is a "*harsh remedy* which must be cautiously studied, not only to effectuate the spirit of the liberal rules of pleading but also to protect the interests of justice." (Cayman Exploration Corp. v. United Gas Pipe Line Co., 873 F. 2d 1357, 1359 {10th Cir. 1989} internal quotation marks and citation omitted). Dismissal for failure to state a claim is inappropriate "unless it appears **beyond doubt** that the plaintiff can prove **no set of facts** in support of his claim which would entitle him to relief." (Conley v. Gibson, 355 U.S. 41, 45 – 46 (1957))." (emphasis added)

We further find in the following case that: "It is not the judge's role to determine "the truth of the matter," Big Apple BMW, Inc. v. BMW of North America, Inc., 974 F.2d 1358, 1363 (3d Cir. 1992) (quoting Anderson v. Liberty Lobby, Inc. 477 U.S. 242, 249 (1986)), cert. denied, 113 S. Ct. 1262 (1993), in light of all the evidence. Rather, summary judgment must be denied "if the evidence is such that a reasonable jury could return a verdict, either way, pertinent or relative to the nonmoving party." Liberty Lobby, 477 U.S. at 248."

As you can see by the above, judges do not *know* "the truth" when it comes to FACTS, of which I assure you, from the evidence provided, there are over 85 counts or charges of FACT

(not even only one set of facts), not controverting points of law, and therefore cannot judge them (the facts), with which your employer, and YOU, may be charged with in due time, due time to be coming sooner than you think.

Again, please forward to me the cases upon which you rely for your justification of the form letter that you have used against me the way that you have, otherwise, I will have to conclude that there is no such case, that you were making it up, that you are personally liable for your decision to use that particular form for any reason in relation to the matters that I have brought before you, and that your refusal or failure to do so will constitute, not only bad faith on your part, but will be grounds for you to be sanctioned by a court of competent jurisdiction whereby you may have harmed me by your decision not to act upon the evidence presented to you by me and not upon the use of a standardized form that has no merit whatsoever and is groundless.

Thank you, in advance, for your prompt attention to this matter.

_____/_____/_____

