UNITED STATES TAX COURT

Francis Steffan [redacted],
Petitioner

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent

Electronically Filed

Docket No. 12037-17

OBJECTION TO JUDGE Urda
FINDING OF FACT AND OPINION

PRESENTING HIS OWN CASE:

Francis Steffan [redacted], one of the People.

A Man created in the image of God.

A Man, not evolved, but created as proclaimed within the Christian

Holy Bible at Genesis 1: 26-28

Petitioner strongly objects to the purported findings of fact and opinion made by US Tax Court Judge Urda, October 30, 2019.

Firstly, this court characterizes Mr. [redacted] as somehow "playing" by stating his opinion as, "In this court Mr. [redacted] plays variations on oft-rejected tax-defier themes."

This statement clearly demonstrates a predisposed bias against Petitioner. Petitioner is not "playing" in this court and for the trier of fact to suggest otherwise obviously demonstrates a prejudice to the level that this court is not taking Mr. [redacted] claims seriously and therefore is a denial of due process. If there is any doubt about this Judge Urda provides more when stating at MEMORANDUM FINDINGS OF FACT AND OPINION, at Page 11, Opinion, I, Mr. [redacted] Income, "The shopworn arguments he offers," he cites, "We will not dignify them with further analysis" and "We perceive no need to refute these arguments with somber reasoning and copious citation of precedent; to do so might suggest that these arguments have some colorable merit." Mr. [redacted] has a RIGHT to be heard but, for the Judge to state his opinion that Mr. [redacted] is just "playing" in his court, then making clear he will NOT hear Mr [redacted] arguments (We will not dignify them with further analysis) and then to admit to do so might discover merit clearly shows that he is not "hearing" Petitioner's arguments and is therefore withholding and denying due process from Mr. [redacted].

One more demonstration of this courts bias against Petitioner is Judge Urda suggesting that Petitioner is a "tax-defier." Congress has made it clear that the people are not to be referred to as "tax-protesters." So how has Judge Urda decided to apply that command? To instead refer to Petitioner as a "tax-defier." I doubt doing this falls within the spirit of the law, but it does show a serious bias and prejudice. To find away around the Congressional command that he not refer to anyone in his court as a tax protester but instead uses a synonym to do just that demonstrates clear bias, and again, a denial of due process.

Although Mr. [redacted] has notified this court several times through his filings that he is a man created, not evolved, in the image of God as evidenced at Genesis 1 verse 27-28 of the Holy Bible, "So God created man in his own image, in the image of God created he him; male and female created he them...and have dominion over the fish of the sea, and over the fowl of the air, and over every living thing that moveth upon the earth."

This court disregards Mr. [redacted] religious liberties and purports to define the nature of his existence and character of that nature by referring to Mr. [redacted] as "person" in this courts MEMORANDUM FINDINGS OF FACT AND OPINION, at Page 3, Findings of fact, A Background. "He was the sole person in charge of each, and neither was organized as an entity separate from himself." There was no "person" in charge of

anything. Mr. [redacted] is NOT a "person" and this court states that, "neither [newspaper or radio network] was organized as an entity separate from himself." There was no "person."

As Mr. [redacted] has evidenced through his prior filings, in law, man and person are not exactly-synonymous terms. A person is a man considered according to the rank he holds in society, with all the rights to which the place he holds entitles him, and the duties which it imposes. 1 Bouv. Inst. n. 137.

Early 13c., from Old French persone "human being, anyone, person" (12c., Modern French personne) and directly from Latin persona "human being, person, personage; a part in a drama, assumed character," originally "a mask, a false face," such as those of wood or clay worn by the actors in later Roman theater. OED offers the general 19c. explanation of persona as "related to" Latin personare "to sound through" (i.e. the mask as something spoken through and perhaps amplifying the voice), "but the long o makes a difficulty ...." Klein and Barnhart say it is possibly borrowed from Etruscan phersu "mask." In legal use, "corporate body or corporation having legal rights," 15c., short for person aggregate (c. 1400), person corporate (mid-15c.). The use of -person to replace -man in compounds and avoid alleged sexist connotations is recorded by 1971 (in chairperson). Online Etymology Dictionary (https://www.etymonline.com/word/person)

But when the word "Persons" is spoken of in legislative acts, natural persons will be intended, unless something appear in the context to show that it applies to artificial persons. 1 Scam. R. 178.

At 1 USC Sec. 8 states, "In determining the meaning of any Act of Congress, or of any ruling, regulation, or interpretation of the various administrative bureaus and agencies of the United States, the words "person", "human being", "child", and "individual", shall include every infant member of the species homo sapiens who is born alive at any stage of development." Notice 1 USC Sec. 8 states," ANY Act of Congress, or of any ruling, regulation, or interpretation of the various administrative bureaus and agencies of the United States. This must include Respondent unless the Internal Revenue Service is not a bureau or agency of the United States. If that be the case Mr. [redacted] is due full disclosure.

Homo sapiens: "the species to which all modern human beings belong. Homo sapiens is one of several species grouped into the genus Homo..." Encyclopedia Britannica.

Species: "The designation of species originates in taxonomy, where the species is the fundamental unit of classification recognized by the International Commission of Zoological Nomenclature...This classification system is a hierarchy applied to all animals and plants...groups of animals, such as mammals" Encyclopedia

Britannica.

Human being: “a culture-bearing primate classified in the genus Homo, especially the species H. sapiens.” Encyclopedia Britannica.

Primate: “in zoology, any mammal of the group that includes the lemurs, lorises, tarsiers, monkeys, apes, and humans.” Encyclopedia Britannica.

Francis Steffan [redacted] is one of the People, exercising his religious liberty, declaring himself to be a Man created in the image of God. A Man, not evolved, not a “human being,” not a “Primate,” not an “Individual,” not a “child,” not a “person,” not a “species,” and not an “animal” but created as proclaimed within the Christian Holy Bible at Genesis 1: 26-28.

This court, and anyone else within the Federal government, is restricted from making any law respecting an establishment of religion, or prohibiting the free exercise thereof. First Amendment to the Constitution.

1 USC Sec. 8 represents law and it is applied to Mr. [redacted] within this case (ANY Act of Congress) by determining him to be ANY THING other than a Man created in the image of God is a violation of Oath of office and of Mr. [redacted] unalienable Right of religious liberty.

"The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation." 26 usc Sec. 7701(a)(1)

The definition at 26 USC Sec. 7701(a)(1) is at best ambiguous as "individual" is a verb unless the context of the sentence it is being used in suggests it a noun. One could argue that because all the other items in the list are nouns that suggests "individual" is being used as a noun, because if not 26 USC Sec. 7701(a)(1) violates the English language rules of parallel construction and becomes a vague and ambiguous statement, however, one could also argue that "individual" is being used as a descriptor (verb) to describe the nouns in the list that follow it, that is the essence of vague ambiguity and renders the code arbitrary (its what ever I say it is).

If two or more ideas are parallel, they should be expressed in parallel grammatical form. When one or more of the items violates English language rules of parallel construction, a sentence is rendered ambiguous.

Let's "play" "what doesn't belong in this list." "An individual, a trust, estate, partnership, association, company or corporation."

A trust is an artificial government regulated entity, an estate is a government regulated artificial entity, a partnership is a government

regulated artificial entity, an association is a government regulated artificial entity, a company is a government regulated artificial entity and a corporation is a government regulated artificial entity.

Judge Urda admits in his MEMORANDUM FINDINGS OF FACT AND OPINION, at Page 3, Findings of fact, A Background, "neither was organized as an entity separate from himself." Mr. [redacted] did not create any "person" to be used as a mask for the man to speak from behind.

The only place where "individual" is found defined that has any effect on 26 USC is found at 26 C.F.R. Sec. 1.1441-1(c)(3) and it states, "Individual - (i) Alien individual. The term alien individual means an individual who is not a citizen or a national of the United States. See Sec. 1.1-1(c)."

"Unless something appear in the context to show that it applies to artificial persons" appears on its face to be the case at 26 USC Sec. 7701(a)(1) as the context of the list shows all artificial entities except one ambiguous entity, "individual" that is only defined at 26 C.F.R. Sec. 1.1441-1(c)(3) as "Alien individual." Unless "individual" is being used as a noun AND is an artificial government regulated entity (like an "Alien individual") it's inclusion within the particular list stated within 26 USC Sec. 7701(a)(1) is ambiguous, vague, deceptive and arbitrary ("individual" what?) which renders it UNCONSTITUTIONAL, as applied against Mr. [redacted].

Mr. [redacted] is not an alien to the united States of America or to the sovereign State of the perpetual Union, The State of Oregon. Mr. [redacted] does NOT reside within any federal district, territory or state.

Therefore, Judge Urda is in error to declare within his "opinion" that Mr. [redacted] is a "person," which is defined as an "individual," which is defined as "alien individual," Mr. [redacted] is not an "alien." The declarations by Mr. [redacted] setting his nature of existence and character as a man made in the image of God aside, Judge Urda has no jurisdiction to counter those declarations and decide Mr. [redacted] nature of existence and character as that is a blatant and heinous violation of Mr. [redacted] religious Rights that Judge Urda's Oath of office REQUIRES he uphold and protect. Judge Urda is in error to contemplate that ANY statute or regulation represented by the "Internal Revenue Code" stating an "individual" as the subject of liability to taxation (26 CFR Sec. 1.1-1(1) "Section 1 of the Code imposes an income tax on the income of every individual as...") and 26 USC Sec. 7701(a)(1) declares "person" to mean and include "individual" and as "Individual" is ONLY defined at 26 C.F.R. Sec. 1.1441-1(c)(3) as an "Alien individual" and Mr. [redacted] is a natural born State Citizen of the united States of America Judge Urda is in error to ignore these facts of law. Unless the court would like to opinion that as a "natural born State Citizen of the united States of

America" Mr. [redacted] is an "alien individual" in relation to the jurisdiction Respondent and this court "play" in, if so, Mr. [redacted] is due full disclosure.

The dishonesty of Respondent is not a surprise however for Judge Urda to accept clear blatant lies as evidence is disturbing, for instance at, MEMORANDUM FINDINGS OF FACT AND OPINION, Page 7, Findings of fact, C. Substitutes for Returns states, "withdrawal records for 2005 and 2006 contained no documentation that could support business expenses for those years." REALLY? So Respondent claims that Mr. [redacted] ran "a business" for two years and had ZERO EXPENSES? And Judge Urda accepts this as "evidence" and denies Mr. [redacted] motion to strike it, yeah that's fair, that's due process, that's reality, NOT. What it is is ARBITRARY AND ERROUNEOUS.

Judge Urda states in his MEMORANDUM FINDINGS OF FACT AND OPINION, at Page 12, Opinion, II. Substitutes for Returns that, "Mr. [redacted] further contends that the substitutes for returns the IRS prepared on his behalf were invalid." This is a true statement.

Judge Urda also states, "Congress granted the IRS authority to prepare substitutes for returns where taxpayers like Mr. [redacted] fail to comply with their obligation to file their required returns. Sec. 6020(b)." 26 USC Sec.6020(b) states,

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.(2)Status of returns. Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

It is already established that Mr. [redacted] is not acting in the capacity of "person" and Judge Urda nor Respondent have authority or jurisdiction to make Mr. [redacted] into a "person" against his will. Furthermore, Mr. [redacted] has requested documentation evidencing a specific law that led Respondent to believe Mr. [redacted] is liable for the tax, which has never been provided by Respondent and this court has denied TWO separate requests in motion for formal discovery concerning this and Judge Urda sees nothing wrong with this. He is in error.

Judge Urda has stated in his MEMORANDUM FINDINGS OF FACT AND OPINION, at Page 13, Opinion, III. Additions to tax footnote 6 that,

"additions to tax under secs. 6651 and 6654 at issue in this case."

So, 26 USC Sec. 6651 and 26 USC Sec. 6654 are the issues.

Subchapter A of chapter 61 is the only chapter and subchapter that apply as Mr. [redacted] is not involved in any activities involving distilled spirits, wines, beer, tobacco, cigars, cigarettes, cigarette papers, tubes, machine guns and certain other firearms.

26 USC Sec. 6651(1) states, "Addition to the tax In case of failure— to file any return required under authority of subchapter A of chapter 61..."

PART I—RECORDS, STATEMENTS, AND SPECIAL RETURNS sec. 6001 states, "Every person liable for any tax imposed by this title,..." Aside from the fact Mr. [redacted] is not acting as a "person" and this court nor Respondent can make him do so against his will there is the fact that Sec. 6001 does not create a liability, it simply states "every person liable." Who is that? That is not knowable.

PART II—TAX RETURNS OR STATEMENTS SUBPART A—GENERAL REQUIREMENT sec. 6011 states, "General rule When required by regulations..." Which regulations? Again unknowable.

PART II—TAX RETURNS OR STATEMENTS Subpart B—Income Tax Returns Sec. 6012 states, "General rule Returns with respect to income taxes under subtitle A shall be made by the following: Every individual having for the taxable year gross income..."

Aside from the fact Mr. [redacted] is not an "individual" ("alien individual) and this court nor Respondent can make him one against his will there is the fact that there is no constitutional authority for a "GROSS INCOME" tax. And by the way, "gross income" must still be "income" simply minus whatever deductions are allowed.

PART II—TAX RETURNS OR STATEMENTS Subpart B—Income Tax Returns Sec. 6013 does not apply to Mr. [redacted].

PART II—TAX RETURNS OR STATEMENTS Subpart B—Income Tax Returns Sec. 6014 does not apply to Mr. [redacted].

PART II—TAX RETURNS OR STATEMENTS Subpart B—Income Tax Returns Sec. 6015 does not apply to Mr. [redacted].

PART II—TAX RETURNS OR STATEMENTS Subpart B—Income Tax Returns Sec. 6017 states, "Every individual (other than a nonresident alien individual) having net earnings..." Aside from the fact Mr. [redacted] is not an "individual" ("alien individual) and this court nor Respondent can make him one against his will there is the fact that "Net earnings" is just a deceptive misleading way of saying "gross income" which AGAIN MUST BE INCOME. "The term "net earnings from self-employment" means the gross income derived by an individual from any trade or business carried on by such individual, less the deductions." 26 USC Sec. 1402.

"Individual" is ONLY, with regard to this case, defined at 26 C.F.R. Sec. 1.1441-1(c)(3) as an "Alien individual" and Mr. [redacted] is a natural born State Citizen of the united States of America Judge Urda is in error to ignore this fact.

PART II—TAX RETURNS OR STATEMENTS Subpart C—Estate and Gift Tax Returns does not apply to Mr. [redacted].

PART II—TAX RETURNS OR STATEMENTS Subpart D—Miscellaneous Provisions Sec. 6020(b) Execution of return by Secretary Authority of Secretary to execute return states, "If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise." Status of returns "Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes."

Aside from the fact Mr. [redacted] is not acting in the capacity of a "person" which means "individual," which means "alien" and this court nor Respondent can make him do so against his will we have 26 USC Sec. 6020(b) stating, "fails to make any return required by any internal revenue law or regulation..." Which "law?" which "regulation?" Where is the action in this code?

"The Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise..." That's it, that is all this code authorizes as far as any action goes. Mr. [redacted] thought this was odd so he went to the Parallel Table of Authorities and Rules to find the corresponding enforcement regulations and found ONLY 27 CFR Parts 53, 70 which regulations concern distilled spirits, wines, beer, tobacco, cigars, cigarettes, cigarette papers, tubes, machine guns and certain other firearms.

Judge Urda seems to cite 26 USC Sec. 6020(b) as congressional authority "to prepare substitutes for returns where taxpayers like Mr. [redacted] fail to comply with their obligation to file their required returns."

There has been no evidence entered to demonstrate what law creates a specific liability requiring obligatory filings for Mr. [redacted] or specifically anyone else, "them required" is vague and ambiguous as to WHO IS 'THEM' REQUIRED or by definition, "them" is trusts, estates and corporations.

If "prepare" is synonymous with "make" then Judge Urda is correct as far as that goes however, 26 USC Sec. 6020(b) creates no "obligation" or "requirement" for Mr. [redacted] and also states no authority to enact regulation to carry out 26 USC Sec. 6020(b), no enabling clause,

which only authorizes "the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise." The Parallel Table of Authorities and Rules does NOT correspond 26 CFR Sec. 301.6020-1 to 26 USC 6020 even though it carries the 6020 numbering and has similar yet expanded language of 26 USC 6020(b).

26 CFR Sec. 301.6020-1 was created in collusion between Respondent, and the Third US Circuit court. The Tax Court in Cabirac v. Commissioner, 120 T.C. 163 (2003), found that the Service did not establish that it had prepared and signed a return in accordance with section 6020(b) then the Third US Circuit court (No. 03-3157 (3rd Cir. Feb. 10, 2004)) affirmed that decision, however in collusion with Respondent the 3rd Circuit made their ruling unpublished preventing anyone else from using it as precedence and providing cover for Respondent while they hurried some "regulation" through. While the proposed regulations generated numerous comments that took issue with the regulation because the signature on the certification was not signed under oath, and therefore not signed under a penalty of perjury, Respondent ignored them. Why would anyone take issue with Respondent not being held accountable to the same standards as everyone else just because the fact that every court and every statute and regulation all state that a "return" is null and void if not signed under the penalties of perjury.

Why would anyone take issue with an uneven playing field that grants Respondent lower standards for evidence, perhaps because it is a denial of Due Process.

Furthermore, 26 CFR Sec. 301.6020-1 went into effect on February 20, 2008. 26 CFR Sec. 301.6020-1(d)

Therefore, if 26 CFR Sec. 301.6020-1 is purported to have the force of law then it cannot apply to Mr. [redacted] ANY time prior to February 20, 2008 as this would be Ex Post Facto and a violation of The United States Constitution at Article I, Section 9. This court is attempting to apply a regulation with a purported force of law to years (2005, 2006, 2007) that the purported force of law regulation did not exist.

Respondent also falsely claims that "The requirement to file a tax return is not voluntary and is clearly set forth in sections 6011(a) and 6012(a)" (73 FR 9188). 26 USC Sec. 6011(a) states, "When required by… any person made liable for any tax imposed by this title, or with respect to the collection thereof, shall make a return..." When required is not a general command, "person" is an "individual" as defined at 26 usc Sec. 7701(a)(1), and "individual" is defined within 26 C.F.R. §1.1441-1(c)(3) as "alien." 26 USC Sec. 6012(a) states, "Every individual having for the taxable year gross income..." "Individual" is defined within 26 C.F.R. Sec.1.1441-1(c)(3) as "alien." Mr. [redacted] is not an "alien," unless this court is operating

within an unknown jurisdiction "alien" to The united States of America and the several States of the perpetual union. Is 26 C.F.R. §1.1441-1(c)(3) "frivolous?"

Further, there is no constitutional authority to tax "gross income" as "gross income" is in reality and practice GROSS RECEIPTS and not only is it not constitutionally authorized but the US Supreme Court and other courts have also specifically declared against counting "gross receipts" as "income." The issue of "income" will be addressed further on.

Judge Urda in his MEMORANDUM FINDINGS OF FACT AND OPINION, at Page 4, Findings of Fact, A. Background admits that, "And he accepted donations, which were solicited both in his newspaper and through the radio network."

Donors providing gifts, donations, are not taxable until they reach in excess of $14,000.00 a year per donor. The Judge has declared that Mr. [redacted] ACCEPTED donations, where are the donations listed and removed from the "taxable income" calculations? Donations are NOT to be included in "gross income," 26 USC Sec. 102(c). It is not reasonable to claim Mr. [redacted] accepted donations then not account for them, as it is not reasonable, or honest, to determine Mr. [redacted] had ZERO business expenses when claiming Mr. [redacted] was conducting "business."

Judge Urda in his MEMORANDUM FINDINGS OF FACT AND OPINION, at Page 13, III. Additions to Tax, A. Introduction, Footnote 5 states, "Mr. [redacted] also argues that respondent violated discovery rules by failing to comply with his informal discovery requests for certain internal IRS materials regarding his account, including the "Individual Master File". Respondent replies that he complied with the requests as fully as possible and that Mr. [redacted] misunderstands the nature of the Individual Master File." Judge Urda goes beyond error in this "opinion" and demonstrates a serious bias to simply accept Respondent's claim that Mr. [redacted] misunderstands the "Individual Master File" without ANY evidence whatsoever or apparently any understanding of the IMF himself.

Respondent states in their RESPONDENT'S SIMULTANEOUS REPLY BRIEF, Page 8, B. that, "None of petitioner's transcripts for the years at issue were 'fooled' into issuing any documents, as transcripts do not 'issue' documents." This is a very petty and dishonest way of attempting to deflect the issue. Yet Judge Urda has apparently accepted it as fact, in error.

According to Internal Revenue Service Privacy Impact Assessment (PIA) 2140, "With the IMF containing all individual taxpayer data the capability does potentially exist where it can be used to identify, locate, and monitor individuals, especially through certain reports that can be generated.

My mistake, the IMF does not "issue" documents it "GENERATES" and "PRODUCES" them.

Respondent goes on to claim that, "Petitioner fundamentally misunderstands what the Individual Master File is: simply a log of actions taken by the various agents and automated systems within the IRS regarding petitioner's tax years, as well as returns filed (if any)."

However, PIA 2140 states, "The IMF application is a system consisting of a series of batch runs, data records and files. The IMF system receives individual tax submissions in electronic format and processes them through a pre-posting phase, posts the transactions, analyzes the transactions and produces output in the form of Refund Data, Notice Data, Reports, and information feeds to other entities."

"Simply a log of actions taken by various agents?" Really? ERROR.

PIA states that, "the IMF receives tax submissions, processes tax "returns", posts transactions, analyzes the transactions, produces refund data, Notice Data, Reports, and information feeds to other entities."

Apparently Mr. [redacted] is not the one who "fundamentally misunderstands" the Individual Master File or how it is used. Make no mistake, Mr. [redacted] does not believe that professional IRS tax attorneys or US Tax Court Judges are unaware of what the function of the IMF is, but instead Mr. [redacted] claims Respondent is being

untruthful, as their witness was allowed to lie under Oath, with intent to obfuscate the facts of the matter. Legal malpractice by incompetence or misfeasance against Petitioner, either way it is bad faith and a fraud upon the court that the court itself appears to be participating in.

Respondent claims that the IMF was not "fooled" into "generating" fictional "notice data" about Petitioner. Perhaps Respondent would like to explain what exactly a "dummy return" is and how did Respondent utilize it in Petitioner's case. I'll help you.

Respondent enters into the IMF a "dummy return" [fraudulent 1040] that contains clearly incorrect information or no information at all, when entered the system flags the "dummy return" as deficient or fraudulent and starts generating "notice data." How is this not "fooling" the IMF system into believing Petitioner filed a "return" when he had not? How is this not arbitrarily assigning liability based on known fictional data entered into the system fraudulently?

On Respondent's website (https://www.irs.gov/compliance/criminal-investigation/how-criminal-investigations-are-initiated) under the heading, How Criminal Investigations Are Initiated, it states, "Criminal Investigations can be initiated from information obtained from within the IRS when a revenue agent (auditor) or revenue officer (collection) detects possible fraud".

What "revenue agent" "detected" "possible fraud?"

What was the reasonable suspicion that fraud had occurred?

It goes on to state, "Information is also routinely received from the public as well as from ongoing investigations underway by other law enforcement agencies or by United States Attorneys offices across the country."

What information was received from the "public" and who exactly provided information and what was that information or is Petitioner not entitled to face his accuser or entitled to discover the information in order to properly defend himself?

This court has already answered that question, NO, Petitioner has been denied discovery by this court (denied:Jan 11, 2018 then a second request denied August 21, 2018) and Respondent has refused to provide the requested/demanded information voluntarily.

Considering that the only enforcement regulations found within the Code of Federal Regulations, Parallel Table of Authorities and Rules, which is prima facie correct (See 44 U.S.C. Sec. 1510(e)) for 26 USC/IRC Sec. 6020 is found in 27 CFR Parts 53 & 70, Alcohol, Tobacco and Firearms regulated activities, a code designating Petitioner as one engaged in an ATF regulated and taxed activity must have been entered or the IMF system could not "generate" a deficiency notice, or any other notices, under the authority of 26 USC/IRC Sec. 6020(b). Judge Urda cites 26 CFR Sec. 301.6020-1 as a Congressional grant of

authority, however, while Congress has granted Respondent the authority to write "regulations" the actual representation of the law 26 USC Sec. 6020(b) specifically states, "If any person fails to make any return required by any internal revenue law or regulation made thereunder..." "Made thereunder" means regulations made under the authority of the LAW. There is no LAW that authorizes Respondent a less stringent requirement for evidence. There is nothing in 26 USC Sec. 6020(b) that authorizes "returns" signed in any manner other than the manner prescribed in 26 USC Sec. 6065 states, "Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury." I presume this court will hang its hat on "Except as otherwise provided by the Secretary," and claim 26 CFR Sec. 301.6020-1 is "otherwise provided by the Secretary," however, 26 CFR Sec. 301.6020-1 is not found within the Code of Federal Regulations, Parallel Table of Authorities and Rules, which is prima facie correct (See 44 U.S.C. Sec. 1510(e)). Respondent in making 26 CFR Sec. 301.6020-1 states at REG-131739-03, "It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866."

While Respondent claims this, it is false.

Presidential Executive Order 12866 states,(f) ‘‘Significant regulatory action’’ means any regulatory action that is likely to result in a rule that may:

(1) Have an annual effect on the economy of $100 million or more or adversely affect in a material way the economy, a sector of the economy, productivity, competition, jobs, the environment, public health or safety, or State, local, or tribal governments or communities;

(2) Create a serious inconsistency or otherwise interfere with an action taken or planned by another agency;

(3) Materially alter the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or

(4) Raise novel legal or policy issues arising out of legal mandates, the President’s priorities, or the principles set forth in this Executive order.

Allowing Respondent to “file” unverified “returns” and to present “evidence” in court that is allowed a lower standard, to the point of heresay, disparate from the requirements of evidence from Petitioner is not Due Process and is all done to liableize those who would otherwise not be liable for the tax most certainly “have an annual effect on the economy of $100 million or more...”

Nevertheless, a regulatory assessment was not conducted.

Respondent also claimed It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to 26 CFR Sec. 301.6020-1, and, because these regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply..." Mr. [redacted] MUST be considered "a small entity" and this regulation has made possible the Respondent to collect unverified information on him and many others.

5 USC Sec. 553(b) states, "General notice of proposed rule making shall be published in the Federal Register, unless persons subject thereto are named and either personally served or otherwise have actual notice thereof in accordance with law."

26 CFR Sec. 301.6020-1 does NOT name persons subject thereto and simply states, (a)(1)If any person required... (2)A person for whom a return is prepared in accordance... (b)(1)If any person required... Meanwhile, 26 CFR Sec. 1.6065-1 is found within the Code of Federal Regulations, Parallel Table of Authorities and Rules, which is prima facie correct (See 44 U.S.C. Sec. 1510(e)) and does correspond to 26 USC Part 1.

26 USC Sec. 6065 states, "Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration

that it is made under the penalties of perjury."

26 CFR Sec. 1.6065-1(a) states, "If a return, declaration, statement, or other document made under the provisions of subtitle A or F of the Code, [6020(b) is in Subtitle F] or the regulation thereunder, with respect to any tax imposed by subtitle A of the Code is required by the regulations contained in this chapter, or the form and instructions, issued with respect to such return, declaration, statement, or other document, to contain or be verified by a written declaration that it is made under the penalties of perjury, such return, declaration, statement, or other document shall be so verified by the person signing it." No exclusions that apply.

26 CFR Sec. 1.6065-1(b)(2) states, "...if a return, declaration, statement, or other document is prepared for a taxpayer by another person for compensation or as an incident to the performance of other services for which such person receives compensation, and the return, declaration, statement, or other document requires that it shall contain or be verified by a written declaration that it is prepared under the penalties of perjury, the preparer must so verify the return, declaration, statement, or other document..."

So a return, declaration, statement, or other document made under the provisions of subtitle A or F of the Code, [6020(b) is in Subtitle F] or the regulation thereunder must be verified by signature under the penalties of perjury. Is 26 CFR Sec. 1.6065-1(b)(2) "frivolous?"

Also, if a return, declaration, statement, or other document is prepared for a taxpayer by another person for compensation or as an incident to the performance of other services that preparer must subscribe the return, declaration, statement, or other document under the penalties under perjury.

Clearly, "another person" did in fact prepare a return, declaration, statement, or other document for Mr. [redacted] and that other "person" was in fact being compensated to do so.

That is two separate situations where 26 CFR Sec. 1.6065-1 requires return, declaration, statement, or other documents to be subscribed under the penalties of perjury.

Further, "Tax statutes . . . should be strictly construed, and, if any ambiguity be found to exist, it must be resolved in favor of the citizen. Eidman v. Martinez, 184 U.S. 578, 583; United States v. Wigglesworth, 2 Story, 369, 374; Mutual Benefit Life Ins. Co. v. Herold, 198 F. 199, 201, aff'd 201 F. 918; Parkview Bldg. Assn. v. Herold, 203 F. 876, 880; Mutual Trust Co. v. Miller, 177 N.Y. 51, 57." Is Eidman v. Martinez, United States v. Wigglesworth, Mutual Benefit Life Ins. Co. v. Herold, Parkview Bldg. Assn. v. Herold and Mutual Trust Co. v. Miller all "frivolous?"

Executive order 12866 Section 1 states, "Federal agencies should promulgate only such regulations as are required by law, are necessary to interpret the law, or are made necessary by compelling public need,..." Is Executive Order 12866 "frivolous?"

There is no law that requires the IRS be allowed to present unverified returns, declarations, statements, or other documents as though they were made by a "person" who is in fact required to verify their "returns" with a signature signed under the penalties of perjury. There is no law that allows for the IRS to have less stringent qualifications for their "evidence" than their opponents as this would violate the US Constitution and deny all Petitioners to this court Due Process.

26 USC Sec. 6020(b) requires that regulations are made thereunder the LAW, and Executive order 12866 Section 1 states, "Federal agencies should promulgate only such regulations as are required by law..." While we can clearly see that 26 CFR Sec. 1.6065-1 is required and necessary to interpret the law at 26 USC Sec. 6065 what LAW requires, for the enforcement of this title, 26 CFR Sec. 301.6020-1?

Unless the court is willing to admit that when the government write laws and regulations that mention "the public" they mean government not the People then, there is no "compelling public need." Respondent simply wrote 26 CFR Sec. 301.6020-1 in an attempt to overturn their

losses in Cabirac v. Commissioner, 120 T.C. 163 (2003), and affirmed in an unpublished opinion, No. 03-3157 (3rd Cir. Feb. 10, 2004), and Spurlock v. Commissioner, T.C. Memo. 2003-124, the Tax Court found that the Service did not establish that it had prepared and signed a return in accordance with section 6020(b).

26 CFR Sec. 301.6020-1 has not had a regulatory assessment and contradicts other regulations that specifically state "returns" must be verified by signature under the penalties of perjury and expands 26 USC Sec. 6020(b) beyond its clearly stated intent and scope.

"On behalf of the Government it is urged that taxation is a practical matter and concerns itself with the substance of the thing upon which the tax is imposed rather than with legal forms or expressions. But in statutes levying taxes the literal meaning of the words employed is most important, for such statutes are not to be extended by implication beyond the clear import of the language used. If the words are doubtful, the doubt must be resolved against the Government and in favor of the taxpayer. Gould v. Gould, 245 U.S. 151, 153." Is Gould v. Gould "frivolous?"

If the above concept be correct, not that it matters as it has been decided to be by the supreme court to which this court and Respondent are bound to obey, then the concept must also apply to making regulations thereunder to the law as "statutes are not to be extended by implication beyond the clear import of the language used."

Respondent does not dispute that Form 1549-A, entered into evidence, shows on its face "Return Form No. 1040" however, form 1040 (or form 13496) is NOT authorized to be the basis of a 6020(b) "return" according to Internal Revenue Manual (IRM) 5.1.11.6.7.

It isn't the only or biggest lie Respondent perpetrates concerning the IMF. Respondent states, "Thus if a mistake or error was discovered within these systems, because they are just logs of activities, the error would simply be corrected. Which is to say, even if every action petitioner asserts above occurred (which they did not), they would have no legal effect on this case's outcome." First off, Respondent offers no evidence or reason to demonstrate that the actions described by Mr. [redacted] did not occur, they offer no explanation or evidence as to how exactly they came to the conclusion that they needed to enter a manufactured 1040 form into the IMF, they offer no documentation evidencing what particular information was entered into the IMF that caused the IMF to "generate" and "produce" notices to Petitioner. Mr. [redacted] isn't asking Respondent to prove a negative but to simply provide the necessary and multiply requested documents. Respondent does not "represent" Mr. [redacted] in this matter and their legal advice was not requested so for this court to allow Respondent to determine what is relevant to Mr. [redacted] case is an insult but for this court to support it is a violation of Due Process.

Petitioner has already evidenced that the IMF is far more than "Simply a log of actions taken by various agents."

PIA 2140 states, "The Personally Identifiable Information (PII) collected from the IRS 1040, 1040A, 1040X, and all supplemental documentation filed along with an individual's tax information is used to validate an individual's taxes." WHAT'S THAT? Validate an Individual's taxes.

Yes that is correct, Respondent lies again, the IMF is used to "validate" an individuals taxes and this is why it is necessary for Petitioner to have this document in it's entirety along with all the change logs. Petitioner needs to see the documentation that "validated" the claims Respondent makes against Petitioner. However, Respondent refuses to produce the document and this court has aided them in that withholding and deceit.

A reasonable man may ask, if the IMF is unimportant and would have "no effect on the cases outcome" why not just give it to Mr. [redacted] seeing as he has been asking for it for over ten years? Yeah, why not?

I'll tell you why not, Petitioner has filed no 1040 or any other IRS forms, Respondent had nothing to determine a liability prior to "goosing" the IMF system to operate on false information "making" a purported "substitute for return" and the law at 26 USC/IRC Sec. 6020 (b) states in part,

Petitioner has a Right to see, through requested evidence, exactly how Respondent determined that Petitioner is one liable for the tax, which precise code section requires Petitioner to file a return, prior to starting any "investigation" or the 6020(b) procedure.
Petitioner has a Right to see, through requested evidence, exactly how Petitioner's "return" was "validated" and by what information that was accomplished with and who that evidence came from.
Petitioner has a Right to see, through requested evidence, exactly what information was entered into the IMF to have it "GENERATE" "Notice Data" in the form of a deficiency notice. Petitioner has a Right to see, through requested evidence, exactly what was entered into the IMF concerning Petitioner that "GENERATED" the very first threat letter (notice) from Respondent.
However, Petitioner has been denied this evidence by Respondent for ten years and denied discovery, to compel Respondent to provide the information, by this court, twice.
Therefore, this court has assisted in denying Petitioner's Rights and due process. Mr. [redacted] is presenting his own case and has no idea how to remedy what Respondent has done to him in collusion with this court, nevertheless Petitioner demands this court do remedy it.
PIA 2140 states in part, "Taxpayers submit their tax returns and other tax forms either electronically (e.g. Turbo Tax), or manually.

The Individual Master File (IMF) is an application that receives data from an array of sources to aid the IRS with regard to those tax return submissions. The IMF system receives data from various systems which have their own verification process for data accuracy, timeliness and completeness."

So much for, "simply a log of actions taken by various agents." And yes, Respondent lies again in stating, "Thus if a mistake or error was discovered within these systems, because they are just logs of activities, the error would simply be corrected. Really, how?

The IMF "receives data from various systems which have their own verification process for data accuracy, timeliness and completeness." Even if they correct an error within the IMF data the unknown information that was submitted by various systems would not be corrected as they have their own verification process for data accuracy would still be there as the IMF "receives data from various systems which have their own verification process for data accuracy." This is one more valid reason Petitioner needs this documentation as Petitioner must determine the source and accuracy of the underlying information, their verification processes and it's accuracy, used to claim a liability and initiate an action against Petitioner.

Finally, concerning the IMF, PIA 2140 states in part, "All information that is maintained by IMF comes from the submission of 1040 forms submitted directly to the IRS through other IRS systems." Did PIA 2140 just state, ALL INFORMATION THAT IS MAINTAINED BY IMF COMES FROM THE SUBMISSION OF 1040 FORMS...?

The 1040 form is NOT an authorized form to be used when generating a 26 USC/IRM Sec. 6020(b) "return." (IRM 5.1.11.6.7) There is no delegation of authority for a 1040 form to be prepared, signed and assessed under the authority of IRC 6020(b). Therefore, a 1040 form may NOT be prepared, signed and assessed under the authority of IRC 6020(b). Is the Internal Revenue Manual 5.1.11.6.7 "frivolous?" ALL INFORMATION THAT IS MAINTAINED BY IMF COMES FROM THE SUBMISSION OF 1040 FORMS... What document/information were the "notices," "generated" by the IMF on behalf of Respondent and sent to Mr. [redacted], based upon? How is Mr. [redacted] even in the IMF when ALL information maintained by the IMF comes from the submission of 1040 forms? Respondent admits and this court accepts that Mr. [redacted] has not made and submitted a 1040 form?

Who made a 1040 form for Petitioner and who subscribed it under penalty of perjury?

Mr. [redacted] has a Right to see, through requested evidence, exactly what those other systems are and what information they have concerning Mr. [redacted]. Mr. [redacted] has requested and demanded this but

Respondent has refused all voluntary disclosure and this court has denied Mr. [redacted] any mandatory discovery, twice.

IRS Privacy Impact Assessment (PIA) 2140 states, "The Personally Identifiable Information (PII) collected from the IRS 1040, 1040A, 1040X, and all supplemental documentation filed along with an individual's tax information is used to validate an individual's taxes. PIA 2140 also states, "All information that is maintained by IMF comes from the submission of 1040 forms submitted directly to the IRS through other IRS systems."

"ALL" information maintained by IMF comes from the submission of 1040 forms submitted directly to the IRS through other IRS systems.

Where is THAT 1040 form Respondent filed for Mr. [redacted] entered into the IMF, that the IMF used to validate the "return" and "generate" notices, facts not in evidence? All the IRS documentation and court decisions on the matter have stated and ruled that a 1040 form is not valid and a nullity if it is not subscribed under the penalty of perjury. Mr. [redacted] has a Right to examine the originating 1040 form that Respondent claims, through their publicly available documentation on the matter, was entered into the IMF on his behalf and to discover which "other" specific IRS "system" that 1040 form was submitted from. Mr. [redacted] has been denied this evidence by this court, under Halpren, and by Respondent.

According to Respondent's own documentation if there is no 1040 form

entered into the IMF there is no IMF record produced, if a 1040 form is not signed under penalty of perjury it is a nullity and void. There is no 1040 form entered into evidence and Respondent has refused to provide it through "voluntary" document requests by Mr. [redacted] and this court, under Halpren, has denied Mr. [redacted] any formal discovery.

If there is no 1040 form, signed under penalties of perjury as THAT IS a part of a 1040 form, then there can be no IMF for Mr. [redacted] and if there is no IMF there can be no notices generated for Mr. [redacted]. Where is that 1040 form that was entered into the IMF and who signed it?

"Suppression of a material fact which a party is bound in good faith to disclose is equivalent to a false representation." Leigh v. Loyd, 244 P.2d 356, 74 Ariz. 84- (1952). Is Leigh v. Loyd "frivolous?"

"Silence can only be equated with fraud when there is a legal or moral duty to speak, or when an inquiry left unanswered would be intentionally misleading... We cannot condone this shocking conduct... If this is the case we hope our message is clear. This sort of deception will not be tolerated and if this is routine it should be corrected immediately" U.S. v. Twell 550 F2d 297, 299-300. Is U.S. v. Twell "frivolous?"

"In all these cases and many others which have been examined, relief has been granted on the ground that, by some fraud practiced directly

upon the party seeking relief against the judgment or decree, that party has been prevented from presenting all of his case to the court...Fraud vitiates every thing, and a judgment equally with a contract -- that is, a judgment obtained directly by fraud, and not merely a judgment founded on a fraudulent instrument;...” UNITED STATES V. THROCKMORTON, 98 U. S. 61 (1878).

“False representation” is “fraud” and both are “bad faith.” Isn't conducting one's self in “bad faith” in a civil proceeding cause to lose ones case and possible be sanctioned?

Respondent is willfully deceptive in their “respondent's answering brief” at page 8(A) when they state that, ”Petitioner's discovery requests were replied to. Petitioner specifically requested a copy of 'the Individual Master File (IMF) complete (not a summary) and the corresponding decoder document and change logs.'”

I only say willfully deceptive rather than lying because while Respondent may have “replied” they did NOT fulfill the request.

EYES OPEN, here comes the bait and switch.

“Respondent provided copies of transcripts of petitioner's accounts for the years at issue.”

As has been PROVEN above, the Individual Master File (IMF) is NOT “transcripts of petitioner's accounts.”

Isn't that clever how Respondent switches “Individual Master File” (IMF) with “transcripts of petitioner's accounts” and figures no one

will notice. It is only “clever” when you do not get caught, and Respondent has been caught and Mr. [redacted] expects this court to hold them accountable for either willfully with malicious intent withholding the Individual Master File (IMF) complete or for legal malpractice through gross incompetence.

Still not convinced Respondent is deliberately, with willful malicious intent, purposefully withholding the IMF from Petitioner? “Even if petitioner were to get ahold of a transcript which he believes complies with his request, it would show none of the above.” Respondent's Answering Brief Page 9

WHAT??? EVEN IF?

Respondent exposes their own LIE when stating that Mr. [redacted] specifically requested "the Individual Master File (IMF) complete (not a summary) and the corresponding decoder document and change logs” and that ”Petitioner's discovery requests were replied to.” Then on the very next page Respondent states, “even if” Petitioner was able to get “ahold of” what Petitioner was requesting... This demonstrates, by Respondent's own admission that Mr. [redacted] did NOT get “ahold of” the IMF because Respondent refuses to provide it and this court has denied Petitioner discovery two different times. Is the IRS Privacy Impact Assessment 2140 “frivolous?”

The United States Supreme Court insists that the word "income" must be given the same meaning as it had been given under the corporate excise tax. Thus, the Court would recognize only the popular conception of profit-the excess of proceeds of sale over the cost. Said the Court:"In determining the definition of the word "income" thus arrived at, this court has consistently refused to enter into the refinements of lexicographers or economists, and has approved, in the definitions quoted, what is believed to be the commonly understood meaning of the term which must have been in the minds of the people when they adopted the Sixteenth Amendment to the Constitution. The Court obviously refused to give consideration to any meaning of the word "income" other than that previously adopted in respect to capital gains under the Corporation Excise Tax Law of x9o9. Merchants Loan & Trust Co. v. Smietanka, 255 U.S. 509. Is Merchants Loan & Trust Co. v. Smietanka “frivolous?”

“Congress cannot by any definition it may adopt conclude the matter, since it cannot by legislation alter the Constitution, from which alone it derives its power to legislate, and within whose limitations alone that power can be lawfully exercised.” EISNER v. MACOMBER, 252 U.S. 189 (1920)

If the United States was to ratify a constitutional amendment stating that “Cats may not be outside on Sundays” and a couple of years prior

to that amendment it had been defined within statute, and common understanding, that cats are felines, but then decades later Congress decides to add a definition to the US code stating that "cats are anything with four legs whatsoever" it would completely change and expand the force of the constitutional amendment and it would do so in an unlawful manner. Congress by mere legislation may not affect change to the United States Constitution. Neither can the court, this is why the Supreme Court used a definition already in the 1909 corporate excise tax defined prior to the Sixteenth Amendment.

Would it be lawful if Congress instead stated "house cats are anything with four legs whatsoever?" NO, because "cats" include ALL cats and "house cats" are just a subset of "cats" like "gross income" is a subset of "income, meaning we must first know what "income" is lawfully defined as before we can know what "gross income" is. Is EISNER v. MACOMBER "frivolous?"

Respondent uses "gross income" as synonymous with gross receipts and there is no lawful authority to tax gross receipts.

While Judge Urda states in MEMORANDUM FINDINGS OF FACT AND OPINION at page 9, 1. that "Gross income generally includes all income from whatever source derived. Sec. 61(a)." 26 USC Sec 61(a) does state that however, the Sixteenth Amendment does not authorize a tax on "Gross Income."

To determine a proper definition for "Gross Income" one would first have to properly, read lawfully, define "Income" as THAT is the ONLY subject of taxation authorized by the Sixteenth Amendment.

"Income" is only defined within 26 USC at Sec. 643(b) however, 26 USC Sec. 643(b) only applies to estates or trusts. 26 CFR Sec. 1.643(b)-1 also defines "income" however, that definition only applies to tax on corporations, trusts and estates.

Clearly the term "income" as defined within the United States Code and the Code of Federal Regulations apply only to corporations, trusts and estates, all fictional entities operating by privilege.

"Tax Act of 1913, 1916, 1917, and the Corporation Tax Act of 1909, is a gain derived from capital, from labor, or from both combined, including profit gained through sale or conversion of capital assets." "Whatever difficulty there may be about a precise and scientific definition of 'income,' it imports, as used here, something entirely distinct from principal or capital either as a subject of taxation or as a measure of the tax; conveying rather the idea of gain or increase arising from corporate activities." Merchants Loan & Trust Co. v. Smietanka, 255 U.S. 509 (1921)
The Sixteenth Amendment ONLY grants the Congress power to lay and collect taxes on income, from whatever source derived, NOT "gross income" or "net earnings" or "taxable income."

So, 26 USC Sec. 61(a)defines, "...gross income means all income from whatever source derived..." and 26 USC Sec. 643(b) defines, "the term income,...means the amount of income of the estate or trust." Under the definitions provided by 26 USC "income" only applies to estates and trusts and 26 CFR Sec. 1.643(b)-1 expands that to include corporations. By definition in law if it is "income" it can only be derived by activity of a trust, estate or corporation. Mr. [redacted] does not qualify to derive or generate "income."

Furthermore, As Mr. [redacted] has brought up in his paperwork prior, the Sixteenth Amendment has no enabling enforcement clause. This means that Congress has no lawful authority to make ANY laws relying on the Sixteenth Amendment for authority.

Previous to the adoption of the 16th Amendment the taxation of "income" had been repeatedly upheld by the Supreme Court as a legitimate exercise of the indirect taxing powers given to Congress by the Constitution, to tax by excise, impost, and duty under the constitutional powers and authorities plainly granted by Article I, Section 8, clause 1. see Springer v. U. S., 102 U.S. 586 (1880); Pollock v. Farmer's Loan & Trust, 158 U.S. 601, (1895); Pacific Ins. Co. v. Soule, 7 Wall. 433, 19 L. ed. 95; Spreckels Sugar Ref. Co. v. McClain, 192 U.S. 397 , 48 L. ed. 496, 24 Sup. Ct. Rep. 376.; Flint v. Stone Tracy Co., 220 U.S. 107 (1911); Stratton's Independence,

Ltd. v. Howbert, 231 U.S. 399, at 416-417 (1913), Steward Mach. Co. v. Collector, 301 U.S. 548 (1937).

Article I, Section 8, Clause 18 of the U.S. Constitution plainly and clearly provides the enforcement authority for these indirect Article I taxing powers: Article I, Section 8, Clause 18, "To make all Laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof"

Article I clause of the Constitution is the enabling enforcement clause that allows the federal government to enforce by written law, as appropriate legislation, the indirect taxing powers of the federal government that are granted in Article I, Section 8, clause 1, the power to tax indirectly by impost, duty or excise. Is Article I, Section 8, clause 1 “frivolous?”

If this is the empowering enforcement clause that serves as the enabling enforcement clause that gives the government (IRS) the enforcement authority to enforce the collection and payment of the federal personal income tax as an indirect tax, then it becomes absolutely necessary to identify how the IRS has determined that any specific individual man or woman is subject to one of these indirect taxing forms, an impost, duty, or excise.

American Citizens are not normally subject to any impost, duty, or excise tax, simply as a result of exercising their Right to engage in the common occupations of life in their pursuit of life, liberty and happiness. "The right to follow any of the common occupations of life is an inalienable right." Coppage v. Kansas, 236 U.S. 1 (1915) Is Coppage v. Kansas "frivolous?"

Imposts are taxes imposed on foreign goods being imported into the United States for sale here, and potentially, on any other foreign activity conducted in the United States by a foreign person. Citizens of the United States of America cannot be made subject to any impost unless they are involved in foreign trade by importing goods. Mr. [redacted] is not involved in such activity.

Duties are taxes on American goods being exported for sale in foreign markets; the American people cannot be made subject to any duty unless they are involved in exporting American goods for sale in foreign markets. Mr. [redacted] is not involved with exporting goods for sale in foreign markets.

That leaves only the third category of indirect taxation to examine, the power to tax by excise.

That legal determination has already been done by the Supreme Court which has definitively settled the legal issue of the constitutional

scope of the legal authority of the Congress to tax by excise. It was specifically held in the Flint v. Stone Tracy Co., 220 U.S. 107 (1911) ruling, that excise taxes are: "taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges ... the requirement to pay such taxes involves the exercise of the privilege and if business is not done in the manner described no tax is payable...it is the privilege which is the subject of the tax and not the mere buying, selling or handling of goods.” Cooley, Const. Lim., 7th ed., 680." Flint, supra, at 151. Is Flint v. Stone Tracy Co. “frivolous?”

The United States Supreme Court has defined “income” generally as, profit or gain from corporate activity. Doyle v. Mitchell Brothers, Co., 247 U.S. 179. Is Doyle v. Mitchell Brothers “frivolous?”

Judge Urda errors when he claims that, “Mr. [redacted], however, expressly admits to receiving income in each of the years in issue.” Mr. [redacted] does not and has not admitted to “receiving income” Mr, [redacted] admits to contracting for equal trade of common occupations for agreed upon consideration but Mr. [redacted] denies that any “income,” profit or gain, was “derived” from that consideration or from anywhere else. “reasonable compensation for labor or services rendered is not profit." Oliver v Halsted, 86 SE Rep. 2nd 85e9 (1955). Is Oliver v

Halsted Frivolous?"

Mr. [redacted] evidences all his positions with law, regulation and case law yet this court has deemed Mr. [redacted] positions "frivolous" without any APPLICABLE law, regulation and case law to justify its opinion. Only that they are determined to limit Mr. [redacted] by deeming anything the IRS doesn't want to discuss as "frivolous."

The ONLY place where "income" is defined within 26 USC or 26 CFR unambiguously declares it to ONLY apply to corporations, estates or trusts. Is 26 USC Sec. 643(b) and 26 CFR Sec. 1.643(b)-1 "frivolous?"

The Sixteenth Amendment authorizes Congress to lay and collect taxes ONLY on "income." "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration." Sixteenth Amendment.

"Interpretive regulations cannot make income of that which is not income." Helvering v. Edison Bros. Stores, 133 F.2d 575 (8th Cir. 1943) Is Helvering v. Edison Bros. Stores "frivolous?"

It was not the intent of Congress or the President (Taft) to create a "direct tax" through the Sixteenth Amendment. "I recommend, then, first, the adoption of a joint resolution by two-thirds of both Houses, proposing to the States an amendment to the Constitution

granting to the Federal Government the right to levy and collect an income tax without apportionment among the several States according to population; and, second, the enactment, as part of the pending revenue measure, either as a substitute for, or in addition to, the inheritance tax, of an excise tax upon all corporations, measured by 2 percent of their net income. Wm. H. Taft.

Next was an amendment by Senator McLaurin of Mississippi. His proposed amendment to S.J.R. No. 40 was as follows: "The SECRETARY. Amend the joint resolution by striking out all after line 7 and inserting the following: 'The words 'and direct taxes' in clause 3, section 2, Article I, and the words "or other direct,' in clause 4, section 9, Article I. Of the Constitution of the United States are hereby stricken out." [44 Cong.Rec. 4109 (1909)]

Senator McLaurin's amendment would have stricken out the requirement for apportionment of direct taxes from Article 1, Section 9, Clause 4 and Article 1, Section 2, Clause 3 of the Constitution and made the income tax into an unapportioned direct tax. The Senate rejected this, as this amendment failed by voice vote.

"One of the most readily available extrinsic aids to the interpretation of statutes is the action of the legislature on amendments which are proposed to be made during the course of

consideration in the legislature. Both the state and federal courts will refer to proposed changes in a bill in order to interpret the statute as finally enacted. The journals of the legislature are the usual source for this information. Generally the rejection of an amendment indicates that the legislature does not intend the bill to include the provisions embodied in the rejected amendment."

[Sutherland on Statutory Construction, sec. 48.18 (5th Edition)]

"It is plain, then, that Congress had this question presented to its attention in a most precise form. It has the issue clearly drawn. The first alternative was rejected. All difficulties of construction vanish if we are wiling to give to the words, deliberately adopted, their natural meaning." U.S. v. Pfitsch, 256 U.S. 547, 552 (1921)

"Acts of Congress are to be construed and applied in Harmony with and not to thwart the purpose of the Constitution." Phelps v. U.S., 274 U.S. 341, 344 (1927)

"Courts should construe laws in Harmony with the legislative intent and seek to carry out legislative purpose. With respect to the tax provisions under consideration, there is no uncertainty as to the legislative purpose to tax post-1913 corporate earnings. We must not give effect to any contrivance which would defeat a tax Congress plainly intended to impose." Foster v. U.S., 303 U.S. 118, 120-1

In the case of Peck & Co. v. Lowe the attorney general for the United States stated: "It is, however, equally clear that a general income tax is an excise tax laid upon persons or corporations with respect to their income: that is, a person or a corporation is selected out from the mass of the community by reason of the income possessed by him or it..."

Had the 16th Amendment provided for an unapportioned direct tax this would have been an enlargement of the taxing power of Congress. At least on the issue of whether there was an exemption to the apportionment rule for direct taxes, all parties to the Peck & Co. v. Lowe Case agreed there wasn't.

The Supreme Court ruled in Stanton v. Baltic Mining that there was no enlargement to the taxation authority of Congress by the ratification of the Sixteenth Amendment.

The Sixteenth Amendment created no new subject within the taxing power, and the ONLY power mentioned within the Sixteenth Amendment to lay and collect taxes is on "income," and 26 USC Sec. 61(a)defines "gross income" as "income" and "income" is specifically defined within 26 USC Sec. 643(b) and 26 CFR Sec. 1.643(b)-1 as only applying to trusts, estates and corporations, and the US Supreme Court has definitively and repeatedly defined "income" as profit and gain from corporate activity, and the Supreme Court has ruled that the

legislature cannot define constitutional terms by mere legislation, and the Sixteenth Amendment ONLY applies to "income," and the Supreme Court has ruled that regulation cannot make income of that which is not income, and the Sixteenth Amendment has no enabling clause so no law can rely on it for authority, and Mr. [redacted] is not an "alien" or an "animal" as defined in 26 USC Sec. 7701(a)(1) which defines "person" to mean and include "individual" and "Individual" is ONLY defined at 26 C.F.R. Sec. 1.1441-1(c)(3) to be an "Alien individual" and also at 1 USC Sec. 8 which states, "the words "person", "human being", "child", and "individual", shall include every infant member of the species homo sapiens" and Homo sapiens means "the species to which all modern human beings belong" and the classification of Species is applied to all animals and plants...groups of animals and Human being is defined as "a culture-bearing primate classified in the genus Homo, especially the species H. sapiens" and Primate is defined as "any mammal of the group that includes the lemurs, lorises, tarsiers, monkeys, apes, and humans."

Mr. [redacted] strenuously objects to Judge Urda's "opinion" and requests in the strongest terms allowable to reconsider his opinion in the light of the law, regulation, intent and higher court rulings.

Francis Steffan [redacted],

Subscribed The Twentieth day of November, In the year of our Lord Twenty Nineteen