

**UNITED STATES TAX COURT**

Francis Steffan,  
Petitioner

Electronically Filed

v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent



Docket No. 12037-17

**RULE 155 COMPUTATION SUBMISSION**

Mr. Xxxxxxx' argument under this Rule will be confined strictly to consideration of the correct computation [and means by which that computation is arrived at] concerning the amount to be included in the decision and no argument will be made upon or consideration given to the issues or matters disposed of by the Court's findings and conclusions or to any new issues. This Rule is not to be regarded as affording an opportunity for retrial or reconsideration.

The computations calculate to \$0 (zero) for every year in question.

The above computation is not based on any issue already disposed of by this court nor is it based on any new information.<sup>1</sup>

Mr. XXXXXXXX has been requesting and demanding any evidentiary documentation demonstrating that he is one liable for the tax from long before this court ever got involved and long before Mr. XXXXXXXX requested through motion for this court to grant him formal discovery that was denied twice, first for being moot and then for being "inappropriate." This is not a new issue in this case.<sup>2</sup>

It seems that it should be a natural conclusion that a man must actually be liable for a tax PRIOR to receiving disturbing demand letters from the taxing authority. Mr. XXXXXXXX first response was to ask what evidence are they relying on that leads them to believe he is a "taxpayer," as that is how the greeting of their first demand and threat letter began. It seems by nature jurisdictionally dubious to continue to make demands and coerce over and over after having been jurisdictionally challenged. It is reasonable to expect that Respondent, who employs thousands of tax professionals and attorney's, would notice, at the time, and respond appropriately by producing evidence of the nexus that proves their jurisdiction. They failed. Mr. XXXXXXXX challenged it then and does so again now.<sup>3</sup>

---

1. Rule 155(c)

2. Petition A), B),C),D),E); Petitioner's Memorandum, QUESTION:

3. "The taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability..." *Bothke v. Fluor Engineers & Construction, Inc.*, 713 F.2d 1405 (9th Cir. 1983)

Mr. XXXXXXXX is somewhat embarrassed it took him this long to comprehend that not proving that Mr. XXXXXXXX is a "taxpayer," after being challenged to do so relieved Respondent of jurisdiction to continue to lawfully demand "payment" of the EXCISE tax<sup>4</sup> (commonly known as "income" tax) but, he is solaced in the knowledge that he is not a highly trained, and paid, legal professional like the attorneys for Respondent or the Judges, that sit on this court who have a duty<sup>5</sup> to hold a man presenting his own case to less stringent standards and to construe his positions liberally despite any failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with rule requirements in order to determine if the allegations provide for relief on any possible theory.

This court has an obligation to obey it's Supreme Court's decisions.<sup>6</sup>

Jurisdiction can be challenged at any time and once challenged must be proved.<sup>7</sup>

4. *House Congressional Record, 27 March 1943, page 2580*, The income tax is, therefore, NOT a tax on income as such. It is an excise tax with respect to certain activities and privileges, which is measured by referring to the income which they produce. The income is NOT the subject of the tax: it is the basis for determining the amount of the tax: *C.R.S. Report Congress 92-303A (1992) by John R. Lackey, Legislative attorney with the library of Congress*: "When a court refers to an income tax as being in the nature of an excise, it is merely stating that the tax is not on the property itself, but rather it is a fee for the privilege of receiving gain from the property. The tax is based upon the amount of the gain, not the value of the property."

5. *Bonner v. Circuit Court of St. Louis, 526 F.2d 1331, 1334 (8th Cir. 1975)*; *ESTELLE, CORRECTIONS DIRECTOR, ET AL. v. GAMBLE 29 U.S. 97, 97 S. Ct. 285, 50 L. Ed. 2d 251*.

6. the doctrine of *stare decisis*

7. "Once jurisdiction is challenged, the court cannot proceed when it clearly appears that the court lacks jurisdiction, the court has no authority to reach merits, but, rather, should dismiss the action." *Melo v. US, 505 F2d 1026*. A void judgment...entered by a court which lacks jurisdiction over the parties...or an order procured by fraud, can be attacked at any time, in any court...*Wahl v. Round Valley Bank, 38 Ariz. 411, 300 P.955 (1931)* *Tube City Mining & Milling Co. v. Otterson, 16 Ariz. 305, 146 P. 203 (1914)* *Milliken v. Meyer, 311 U.S. 457, 61 S.Ct. 339, 85 L.Ed. 2d 278 (1940)*

Mr. XXXXXXXX is not directly challenging the general jurisdiction of this court as it relates to US tax law but has, is, and will challenge Respondent *in personam* jurisdiction to begin investigations, harassment and extortion<sup>8</sup> prior to determining, through documented and producible evidence, that the object of their debt collection demands actually has a lawfully created liability for the tax<sup>9</sup> as Respondent may have *personam* jurisdiction over them liable for the tax, Respondent has no *personam* jurisdiction over them that are not lawfully liable for the tax, PROVEN upon the record. Jurisdiction like presumption only stands until challenged and this court must now demonstrate through superior evidence to that provided by Mr. XXXXXXXX, on the record, that Mr. XXXXXXXX in FACT is a "taxpayer," a "person," an "individual," and most importantly, a "trust," "estate," or "corporation." In other words, having some lawful liability therefore bestowing jurisdiction over Mr. XXXXXXXX. Respondent apparently doesn't want me to have this information as they have refused to provide it for over a decade and this court has assisted Respondent in that effort, twice. Jurisdictional deficiency is not the only way to a void judgment, acting in a manner inconsistent with **due process** will also accomplish this.<sup>10</sup>

---

8. It is only lawful "tax collection" activity if the subject is lawfully liable for said tax.

9. *Bothke v. Fluor Engineers & Construction, Inc.*, 713 F.2d 1405 (9th Cir. 1983)

10. *Reynolds v. Volunteer State Life Ins. Co.*, Tex.Civ.App., 80 S.W.2d 1087, 1092. Judgment is a "void judgment" if court that rendered judgment lacked jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process.

Mr. XXXXXXXX is making a formal jurisdictional challenge to the IRS having any lawful jurisdiction over people in general, and Mr. XXXXXXXX in particular, who are not evidenced to be liable for the tax prior to ANY demands against them whatsoever.

While Respondent's initial contact with Mr. XXXXXXXX that began with the presumption greeting of "Dear Taxpayer" may, at that point, been a legitimate presumption, however, once Mr. XXXXXXXX answered Respondent with the legitimate question, what evidence do you rely on to determine that I am a "taxpayer" Respondent was obliged to recognize and answer the challenge to their jurisdiction with documented evidence from their administrative record<sup>11</sup>, in other words PROVE their jurisdiction over Mr. XXXXXXXX, in particular. Respondent failed, and instead claimed that to ask that question was a "frivolous argument."

Not one shred of what this court has accepted as "evidence" from Respondent, on the record, demonstrates an "income tax" liability for Mr. XXXXXXXX but only provides "data" in an attempt to support Respondent's, and this court's, false presumptions that Mr. XXXXXXXX is a "taxpayer," resides within a "revenue district," has a tax liability, **et alia**.

---

11. "The law requires proof of jurisdiction to appear on the record of the administrative agency and all administrative proceedings." Hagans v. Lavine, 415 U. S. 533.

The legal force of a presumption is only the additional weight given by it to data not in itself of sufficient probative force to permit or require a finding of the existence of the fact presumed<sup>12</sup>. In other words, what Respondent has entered "as evidence" is nothing more than worthless data given perceived and artificial value by this court based on Respondent's mere presumptions to which this court has based its own presumptions.<sup>13</sup>

Every element of jurisdiction MUST BE PROVED and that jurisdiction must be proved to have existed prior<sup>14</sup> to any threats or demands for money through extortion made to Mr. XXXXXXXX by the Respondent.

Does this court recall when Mr. XXXXXXXX asked purported revenue agent Micheal Sumner [ID# 1001721850], at "trial," on the record<sup>15</sup>, under oath, if he knew what "revenue district" Mr. XXXXXXXX was in?

The "revenue agent" in charge of investigating Mr. XXXXXXXX testified under oath that he did not know what "revenue district" he was in or which one Mr. XXXXXXXX was in. This is prima facie evidence no jurisdiction existed, for yet another reason, as "revenue agents" are only authorized to administer internal revenue laws within an internal revenue district under the authority of a district director of internal revenue.<sup>16</sup>

---

12. University of Pennsylvania Law Review And American Law Register, VOLUME 68 JUNE, 1920. NUMBER 4, p. 313

13. "...a presumption cannot be based upon a mere presumption..." *Mahoney v Boise Title & T. Co. (1926) 116 Okla 202, 244 P 170*

14. *Bothke v. Fluor Engineers & Construction, Inc., supra*

15. "Trial" transcript

16. "Within an internal revenue district the internal revenue laws are administered by a district director of internal revenue." 26 CFR 601.101

If one was to asked a Judge, at trial, if he knew what court we were in and he said no, that Judge just lost jurisdiction and probably his job. Federal regulations<sup>17</sup> make very clear the order of things, a prescribed form of return which shows the facts upon which tax liability may be determined and assessed THEN compute the tax due. Mr. XXXXXXXX is not only entitled<sup>18</sup> to inspect that prescribed form of return which shows the facts upon which tax liability may be determined, but has a Right to it.<sup>19</sup> The imaginary liability Respondent claims against Mr. XXXXXXXX cannot be based on "money in Mr. XXXXXXXX' pocket"<sup>20</sup> but only "income" lawfully defined.<sup>21</sup>

---

17. "...a prescribed form of return which shows the facts upon which tax liability may be determined ..." 26 CFR 601.103

18. Federal Rules of Civil Procedure Rule 34(a)

19. United States Constitution, Bill of Rights, Amendment Nine

20. T.C. Memo. 2019-147, Judge Urda, October 30, 2019, p.1; *Southern Pacific v. Lowe*, 247 U.S. 330

21. "The [Supreme] 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 1909." *Merchants Loan & Trust Co. v. Smietanka*, 255 U.S. 509.; *EISNER v. MACOMBER*, 252 U.S. 189; **26 USC Sec. 643(b)**; [income] means the amount of income of an estate or trust for the taxable year..." **26 CFR Sec. 1.643(b)**; *Doyle v. Mitchell Brothers, Co.*, 247 U.S. 179.; *Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170; "Compensation for labor (wages) cannot be regarded as profit..." *Oliver v. Halstead*, 196 Va. 922, 86 S.E.2d. 858; *Evans v. Gore*, 253 U.S. 245; It taxes only income "derived" from many different specified sources; one does not "derive income" by rendering services and charging for them.." *Edwards v. Keith*, 231 F. 110, 113; "Treasury regulations can add nothing to income as defined by Congress" [*Koshland v. Helvering*, 298 U.S. 441, 447.] *Blatt Co. v. U.S.*, 305 U.S. 267, 59 S.Ct. 186 (1938); "Decided cases have made the distinction between wages and income and have refused to equate the two." *Central Illinois Publishing Service v. U.S.*, 435 U.S. 21; "The tax is not, never has been and could not constitutionally be upon "gross receipts." *Anderson Oldsmobile, Inc. vs Hofferbert*, 102 F.Supp. 902;

The US Supreme Court has RULED that the definition of "income" found within the sixteenth amendment can be nothing other than the meaning found in The Corporate Tax Act of 1909 (36Stat.11,112)<sup>22</sup>, the US Supreme Court also RULED the sixteenth amendment did not expand the governments taxing power<sup>23</sup>, and the US Supreme Court also RULED the sixteenth amendment did not add any new subjects of taxation.<sup>24</sup>

The lawful definition of "income" found within several, never overruled, decisions by the US Supreme Court, and lower courts as well, is in itself devastating to Respondents false claims that Mr. XXXXXXXX is liable for the excise<sup>24a</sup> tax. Combine the above with the fact that the US Supreme Court has also ruled that the sixteenth amendment "conferred no new power of taxation" and did not "bring any new subject within the taxing power," this creates a situation where the only way Mr. XXXXXXXX could be inferred to be one liable is by relying on fraudulent data masquerading as evidence, which is exactly what this court has done up to this point.

---

22. "After examining dictionaries in common use (Bouv. L.D.; Standard Dict.; Webster's Internat. Dict.; Century Dict.), we find little to add to the succinct definition adopted in two cases arising under the Corporation Tax Act of 1909." *Eisner v. Macomber*, 252 U.S. 189

23. "...it was settled that the provisions of the 16th Amendment conferred no new power of taxation,..." *Stanton v. Baltic Mining Co.*, 240 U.S. 103

24 "It was not the purpose or effect of that amendment to bring any new subject within the taxing power." *Bowers v. Kerbaugh-Empire Co.*, 271 U.S. 170

23a. *Supra* 4.

The sixteenth amendment created no new subjects of taxation and no new powers of taxation. The subjects and the power of taxation is therefore what it was prior to the sixteenth amendment. The US Supreme Court cites The Corporate Tax Act of 1909 (36 Stat.11,112) for this question.

Who is the "subject" of the tax found at 36 Stat.11,112? "Every corporation, joint stock company or association, organized for profit and having a capital stock represented by shares, and every insurance company" is the subject of the tax found in 36 Stat. 11, 112. That is not Mr. XXXXXXXX, and Respondent has not claimed it is.

The sixteenth amendment conferred no new taxing authority. This necessarily means the "taxing power" that existed prior to the amendment is the original constitutional taxing power.<sup>25</sup>

This ruling may in part be due to the fact that the sixteenth amendment contains no enactment clause which means NO LAW may be enacted using the sixteenth amendment as its authority, that and what the amendment actually says.

There is another problem with the existing "taxing power" as it's ONLY constitutionally authorized purpose(s) for the "taxing power," at all, is "to pay the Debts and provide for the common Defence and general Welfare of the United States."

---

25. The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; *US Constitution, Article I, Section VIII, Clause I.*

However, this is no longer the case. Not one nickle of taxes collected by the Internal Revenue Service, Respondent, pays the debt, provides for the common defense or goes towards the general welfare of the United States, not one nickle<sup>26</sup>.

Paying interest on a debt but never paying the principle is not paying the debt and using fictional fiat "notes," not lawful money, worth only whatever confidence the people using it may have in it<sup>27</sup> makes it impossible to "PAY" anything, but to only make impossible and calculated false promises to pay; fraud in other words. One cannot "pay" with a mere PROMISE to do so, and never do so.

This is in violation of US Constitution, Article I, Section VIII, Clause I. The founders clearly wrote within the law of the land, the United States Constitution, to which this court is bound to support and defend through an enforceable Oath, that the purposes that authorize and justify the "taxing power" is to pay the debt, provide for the common defense and go towards the general welfare of the United States. This has not been the case within my lifetime as evidenced prior. There is no clause of, "and for other purposes" added to the taxing authority.

---

26. "100% of what is collected is absorbed solely by interest on the Federal Debt ... all individual income tax revenues are gone before one nickel is spent on the services taxpayers expect from government." -The President's Private Sector Survey On Cost Control commonly known as, Grace Commission report submitted to President Ronald Reagan - January 15, 1984

27. In the United States neither paper currency nor deposits have value as commodities. Intrinsically, a dollar bill is just a piece of paper, deposits merely book entries...it is the confidence people have that they will be able to exchange such money for...real goods and services. MODERN MONEY MECHANICS, A Workbook on Bank Reserves and Deposit Expansion, Federal Reserve Bank of Chicago, p.2

Mr. XXXXXXXX contends that engaging in a RICO<sup>28</sup> style conspiracy while violating the United States Constitution, and any Oaths of office, to defraud the American People and Mr. XXXXXXXX in particular, as Respondent is evidenced to be doing, relieves them of any Jurisdiction they, or this court, may have imagined. Fraud destroys the most solemn obligations<sup>29</sup> and in this case the fraud perpetrates to create false obligations based on claiming false liabilities, then demanding payment based on multilayered false presumptions, deception and secrecy. This constitutes collection attempts to collect an unlawful debt (RICO). The Federal Reserve Act created the fiat currency system that is responsible for creating the unconstitutional exercise of the United States taxing powers. As all acts of congress must be in harmony with the purposes stated within the constitution<sup>30</sup> the Federal Reserve Act by creating a fiat currency, as the 'coin of the realm,' that has no intrinsic value, and passes about "notes" that are not redeemable in lawful money therefore does not allow for the specific and exclusive purposes stated within the US constitution. No purpose, no power.

---

28. It is unlawful for anyone employed by or associated with any enterprise engaged in, or the activities of which affect, interstate or foreign commerce, to conduct or participate, directly or indirectly, in the conduct of such enterprise's affairs through a pattern of racketeering activity **or collection of unlawful debt**. 18 U.S.C.A. Sec. 1962(c) [**empahsis** added]

29. "Fraud vitiates every transaction and all contracts. Indeed, the principle is often stated, in broad and sweeping language, that fraud destroys the validity of everything into which it enters"—37 Am Jur 2d, Section 8; "Fraud destroys the validity of everything into which it enters" *Nudd v. Burrows*, 91 US 426 ; "Fraud vitiates everything" *Boyce's Executors v. Grundy*, 3 Pet. (28 US) 210; "Fraud vitiates the most solemn contracts, documents and even judgments" *United States v. Throckmorton*, 98 US 61, 70;

30. "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

Respondent's jurisdiction over Mr. XXXXXXXX has been challenged and ignored by both Respondent and this court since first contact on both accounts. Mr. XXXXXXXX has been twice denied discovery, and his jurisdictional challenge in the form of a document request to provide the evidence, not "data" fraudulently elevated to "evidence" by mere presumptions that have been repeatedly rebutted, that demonstrates that Mr. XXXXXXXX is one liable, is a "taxpayer," which has been brushed aside with the claim of being "frivolous." This court has attempted to intimidate Mr. XXXXXXXX by threatening him with a \$25,000 fine for presenting his case that is fully cited by US Supreme Court rulings, lower court rulings, the Internal Revenue Manual, the IRS Privacy Impact Assessment, the US Code, the Code of Federal Regulations and various other authoritative sources. This court has denied Mr. XXXXXXXX Due Process, as the key element is the Right to be heard. Mr. XXXXXXXX is not being heard in this court when any jurisdictional challenge is deemed "frivolous" and the court simply rules in Respondent's favor even though Respondent's only counterpoint, only objection, only response to Mr. XXXXXXXX' thoughtfully cited positions is its "frivolous," and this court has accepted this. THAT is NOT being heard, and a denial of Due Process. Nevertheless, with all that said, Mr XXXXXXXX is challenging the underlying jurisdiction of Respondent to make payment demands from Mr. XXXXXXXX from the onset and this court and the learned tax professionals and attorney's operating on behalf of

Respondent must certainly be aware that once jurisdiction has been challenged it cannot be presumed but must be PROVEN FROM THE RECORD.<sup>31</sup>

---

31. "No sanction can be imposed absent proof of jurisdiction." *Stanard v. Olesen*, 74 S.Ct. 768; "The burden shifts to the court to prove jurisdiction." *Rosemond v. Lambert*, 469 F2d 416.; "Court must prove on the record, all jurisdiction facts related to the jurisdiction asserted." *Lantana v. Hopper*, 102 F. 2d 188; *Chicago v. New York* 37 F Supp. 150; Jurisdiction, once challenged, is to be proven, not by the court, but by the party attempting to assert jurisdiction. The burden of proof of jurisdiction lies with the asserter. The court is only to rule on the sufficiency of the proof tendered. *McNutt v. GMAC*, 298 US 178. Origins found in *Maxfield's Lessee v Levy*, 4 US 308; "It is impossible to prove jurisdiction exists absent a substantial nexus with the state such as voluntary subscription to license. All jurisdictional facts supporting claim that supposed jurisdiction exists must appear on the record of the court." *Pipe Line v. Marathon*. 102 S. Ct. 3858 quoting *Crowell v. Benson* 883 US 22; "If the record does not show upon its face the facts necessary to give jurisdiction, they will be presumed not to have existed." *Norman v. Zieber*, 3 Orat202-03; "if the court determines at any time that it lacks subject-matter jurisdiction, the court must dismiss the action." **Fed. R. Civ. P. 12(h)(3)**.; "Jurisdiction can be challenged at any time." and "Jurisdiction, once challenged, cannot be assumed and must be decided." *Basso v. Utah Power & Light Co.*, 495 F2d 906, 910.; "It is basic in our law that an administrative agency may act only within the area of jurisdiction marked out for it by law. If an individual does not come within the coverage of the particular agency's enabling legislation the agency is without power to take any action which affects him." *Endicott v. Perkins*, 317 US 501; Even the party that had invoked the district court's jurisdiction can argue on appeal, to avoid an adverse judgment, that the district court lacked jurisdiction. *13 Wright & Miller § 3522, pp. 122-23* ; "There is no discretion to ignore lack of jurisdiction." *Joyce v. U.S.*, 474 F2d 215.; "No sanction can be imposed absent proof of jurisdiction." "Once challenged, jurisdiction cannot be 'assumed'; it must be proved to exist!" *Stanard v. Olesen*, 74 S.Ct. 768.

Mr. XXXXXXXX is presenting his case and as stated throughout these proceedings that this court has a duty to construe court submissions liberally and to require less stringent standards than submissions of lawyers and it should do so despite failure to cite proper legal authority, confusion of legal theories, poor syntax and sentence construction, or litigant's unfamiliarity with rule requirements.<sup>32</sup> Mr. XXXXXXXX, presenting his own case, had prior to now been unable to properly articulate that his incessant demands to be presented with documented evidence relied upon by Respondent that demonstrates Mr. XXXXXXXX is a "taxpayer" or one liable was a jurisdictional challenge, however, it is a reasonable expectation that this court should have.

---

32. *Bonner v. Circuit Court of St. Louis*, 526 F.2d 1331, 1334 (8th Cir. 1975); *Boag v. MacDougall*, 454 U.S. 364, 102 S.Ct. 700, 70 L.Ed.2d 551 (1982); *Estelle v. Gamble*, 429 U.S. 97, 106, 97 S.Ct. 285, 50 L.Ed.2d 251 (1976)(quoting *Conley v. Gibson*, 355 U.S. 41, 45-46, 78 S.Ct. 99, 2 L.Ed.2d 80 (1957)); *Haines v. Kerner*, 404 U.S. 519, 92 S.Ct. 594, 30 L.Ed.2d 652 (1972); *McDowell v. Delaware State Police*, 88 F.3d 188, 189 (3rd Cir. 1996); *United States v. Day*, 969 F.2d 39, 42 (3rd Cir. 1992)(holding pro se petition cannot be held to same standard as pleadings drafted by attorneys); *Then v. I.N.S.*, 58 F.Supp.2d 422, 429 (D.N.J. 1999); The courts provide pro se parties wide latitude when construing their pleadings and papers. When interpreting pro se papers, the Court should use common sense to determine what relief the party desires. *S.E.C. v. Elliott*, 953 F.2d 1560, 1582 (11th Cir. 1992). See also, *United States v. Miller*, 197 F.3d 644, 648 (3rd Cir. 1999) (Court has special obligation to construe pro se litigants' pleadings liberally); *Poling v. K.Hovnanian Enterprises*, 99 F.Supp.2d 502, 506-07 (D.N.J. 2000).

Mr. XXXXXXX concludes by the evidence presented within this computation that the correct and true computation of Mr. XXXXXXX' tax liability is zero and should be entered as such in any decision concerning this case. Not a "taxpayer" = no Jurisdiction = no liability = \$0.0

It is of course this courts decision, however, Mr. XXXXXXX prays this court will rule in his favor on the side of reason and the intent of the law, in the interests of justice, for all parties involved.

Mr. XXXXXXX, presenting his own case, has come to know that it is possible that this submission, intended to be a rule 144 computation, may be mistitled or filed under an incorrect category. If this be the case Mr. XXXXXXX requests the court to retitle and recatagorize to the proper area giving the submission the most influence.



---

Francis Steffan XXXXXXX

January Tenth, In The Year Of Our Lord Two Thousand and Twenty

# UNITED STATES TAX COURT

Francis Steffan Xxxxxxx,  
Petitioner

Electronically Filed

v.

COMMISSIONER OF INTERNAL REVENUE,  
Respondent



Docket No. 12037-17

## DECISION

Pursuant to the opinion of this court and herin incorporating the facts recited in Petitioners computation as the findings of the court.

ORDERED AND DECIDED: Having money put in one's pocket does not constitute "income" or in and of itself create a liability; *Southern Pacific v. Lowe, 247 U.S. 330.*

That investigative and collection activies occur within a "revenue district" which Respondent's witness, the revenue agent, testified was not the case. *26 CFR 601.101*

That no additional subjects of taxation where created and the power of taxation was not expanded by ratification of the sixteenth amendment.

That the tax known as "income tax" is in fact an excise tax to which no proof on the record has been entered that there is any evidentiary foundation connecting Petitioner to the income-producing activity.

*Weimerskirch v. Commissioner, 596 F.2d 358, 361-362*

That Petitioner was denied discovery.

That Respondent's presumed jurisdiction over Petitioner was challenged at the onset in the Petition and has never been proved on the record.

That based on jurisdictional deficiencies that cannot be corrected the computation of \$0.00 is correct.

Judge:

ENTERED:

---

The parties stipulate that the foregoing decision is pursuant to the opinion of the court, the facts, settled law and in the inrerests of justice.



Francis Steffan XXXXXXXX  
Petitioner  
*January Tenth, In The Year Of  
Our Lord Two Thousand and Twenty*

---

ERIK W. NELSON  
Senior Attorney, T.C. Bar # NEO108

Date: \_\_\_\_\_