

Appendix F

Affidavit of Rescission

Author's Note:

With his written permission, Paragraphs 28 through 32 below have been adapted from the AFFIDAVIT (his "Exhibit A-1") previously published by Dr. N. A. (Doc) Scott in his excellent book entitled Free at Last -- from the IRS, 1990 edition (see Bibliography below, Appendix N).

Certified Mail Number: _____

Date: _____

John Q. Doe
c/o general delivery
Marin County
San Rafael, California Republic
united States of America
zip code exempt (DMM 122.32)

NUNC PRO TUNC ESTOPPEL AT LAW AND**PUBLIC NOTICE RESCISSION AFFIDAVIT****OF JOHN Q. DOE**

CALIFORNIA STATE/REPUBLIC)	
)	Subscribed, Sworn and Sealed
MARIN COUNTY)	

PREAMBLE

I, **State Citizen John Q. Doe**, being a free Sovereign adult, natural born in Massachusetts, living and working as a State Citizen domiciled in the California Republic since 1952 and I, as such status, hereby make this Special Appearance, by Affidavit, *in Propria Persona*, proceeding *Sui Juris*, At Law, in Common Law, with Assistance, Special, neither conferring nor consenting to any foreign jurisdiction, except to the judicial power of California and/or America, and as such I willfully enforce all Constitutional limitations

respectively on all government agencies when dealing with them. Wherefore, the undersigned Affiant, named herein and above, upon affirmation declares and evidences the following:

I, **John Q. Doe**, am of lawful age and competent. I am a Sovereign natural born free State Citizen domiciled in the California Republic (see 1:2:2, 1:3:3, 2:1:5, 3:2:1 and 4:2:1 in the U.S. Constitution), and thereby in the united States of America, in fact, by right of heritage, a Sovereign State Citizen inhabiting and domiciled in the California Republic, protected via hereditary succession by my predecessors' previous contracts with government as found in the **Northwest Ordinance of 1787**, the **Organic Act of 1849** (the original **Constitution of California**), the **Articles of Confederation of 1777**, the **Constitution for the united States of America (1787)** including its Preamble, and the **Bill of Rights (1791)** including its Preamble; and, as such, I retain all my unalienable rights granted by God in positive law, embodied in the **Declaration of Independence (1776)** and binding rights upon myself and my parentage, on this day and for all time now and hereafter. And further,

I, **John Q. Doe**, a Sovereign natural born free State Citizen, in *Propria Persona*, proceeding *Sui Juris*, At Law, with Assistance, Special, receiving mail c/o general delivery, San Rafael, California Republic, zip code exempt (DMM 122.32), being duly sworn and affixing my signature to this document, do hereby make the following statement of fact and affirm: the so-called "Social Security" number 123-45-6789 is rescinded in application, in body and in signature, for I affirm that this agreement was imposed upon me by usage of threat, coercion, withholding of material facts, and uninformed consent, and that I was not at age of majority; therefore, this aforementioned government action constitutes constructive fraud and placed me under duress of mind and therefore deprived me of giving any meaningful consent to the original "Social Security" application and agreement. This agreement is null and void, *ab initio* (from its inception), due to the aforementioned fraud. And further,

AFFIDAVIT AMENDMENT PROTECTION CLAUSE

I, the undersigned, in order to protect my unalienable rights to life, liberty and property, inclusive of my right to the proper *in rem* and *in personam* State Citizenship status, have been forced to amend certain legal documents and statements, due to the continued revelation and increased discovery of the continuous acts of fraud upon me by the *de facto* governments, both State and Federal, and therefore I declare that I am now and fully intend to remain free to amend any and all such documents and statements, as a matter of substantive right, for I cannot be held liable for either the acts or the omissions by governments which are out of my control, which acts and omissions constitute fraud in one form or another. Therefore, I proceed at all times "WITH EXPLICIT RESERVATION OF ALL MY UNALIENABLE RIGHTS AND WITHOUT PREJUDICE TO ANY OF MY UNALIENABLE RIGHTS", inclusive of my personal right to substantive and procedural due process proceedings under the Judicial Power of both my State and my Nation. And further,

I, **John Q. Doe**, do state and affirm the following:

1. That material facts were withheld, such as **Title 28, U.S.C., Section 1746, Subsections 1 & 2** (being without or within the "United States", respectively), which caused me to be unaware that a completed, signed and submitted "Form 1040" or "income tax return" and other Internal Revenue Service and State Franchise Tax Board forms and documents are voluntarily executed instruments which could be used as *prima facie* evidence against me in criminal trials and civil proceedings to show that I had voluntarily waived my Constitutionally secured rights and that I had voluntarily subjected myself to the federal income/excise tax, to the provisions of the Internal Revenue Code (hereinafter referred to as the **IRC**), to the authority of the State Franchise Tax Board (hereinafter referred to as the FTB) and to the authority of the Internal Revenue Service (hereinafter referred to as the IRS) by signing and thereby affirming, under penalty of perjury (*within* the "United States"), that I was, in effect, a "person" subject to the tax; that the above induced and/or forced action, via State and Federal governments, clearly indicates a violation of **Article 1, Section 9, Clause 3** (1:9:3), to wit: "No Bill of Attainder or *ex post facto* Law shall be passed" and also **Article 1, Section 9, Clause 4** (1:9:4), to wit: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration

hereinbefore directed to be taken" in the **United States Constitution**. These above same injunctions are found in the **Northwest Ordinance** and in the **California Constitution**. And further,

2. That material facts were withheld, which caused me to be unaware of the legal effects of signing and filing income tax returns, as shown by the decision of the United States Court of Appeals for the 9th Circuit in the 1974 ruling in the case of Morse v. U.S., 494 F.2d 876, 880, wherein the Court explained how a State Citizen became a "taxpayer" by stating: "Accordingly, when returns were filed in Mrs. Morse's name declaring income to her for 1944 and 1945, making her potentially liable for the tax due on that income, she became a taxpayer within the meaning of the Internal Revenue Code." [emphasis added] And further,

3. That material facts were withheld, which caused me to be unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance for a Sovereign natural born free State Citizen inhabiting the united States of America, when executed and submitted by said Sovereign living and working within the States of the Union; that I was unaware that, in a legislative court such as a United States District Court, the completed IRS documents can become *prima facie* evidence, sufficient to sustain a legal conclusion by a judge, that the signer has voluntarily changed his lawful status/state FROM that of a Sovereign natural born free State Citizen who is not subject to any federal income tax and who possesses all of his God-given, Constitutionally secured rights when dealing with government, TO the legal status of a "taxpayer" (any individual, trust, estate, partnership, association, company or corporation subject to federal excise tax), that is, a "person" who *is* subject to the federal excise tax and *is*, therefore, subject to the authority, jurisdiction and control of the federal government under the **IRC**, to the statutes governing federal taxation and to the regulations of the IRS, thereby imposing the tax on himself, waiving his God-given Constitutionally secured rights to property and labor in respect to the federal income/excise tax statutes and their administration by the IRS, and establishing himself as one who has privileges only, but no rights, in dealings with the IRS, the same as a corporation; that it is my understanding that the change of status/state resulting from the signed IRS documents is very similar to the change of status that occurs when one enlists in the military service and voluntarily takes an oath that subjects him to the authority, jurisdiction and control of the federal government under Title 10 of the United States Code (*i.e.*, the statutes governing the armed forces and the regulations of the military service), thereby waiving his Constitutionally guaranteed rights in relation to dealings with the military services. And further,

4. That I, as a Sovereign natural born free State Citizen and inhabitant in the united States of America, domiciled in the California Republic, and as a Free Man, am endowed by my Creator with numerous unalienable/inalienable rights which include but are not limited to my rights to "life, liberty and the pursuit of happiness (property)", which rights are specifically identified in the **Magna Carta (1215)** and the **Declaration of Independence (1776)**, and protected and secured by the **Constitution for the united States of America (1789)** and the subsequent **Bill of Rights, Articles in Amendment 1 thru 10 (1791)**; that my birthright to the "life, liberty and the pursuit of happiness" has been interpreted by both the Framers of the Constitution and by the U.S. Supreme Court to include my unalienable right to contract, to acquire, to deal in, to sell, rent, and exchange properties of various kinds, real and personal, without requesting or exercising any privilege or franchise from government; that I have learned that these unalienable property rights also include my right to contract for the exchange of my labor-property for other properties and remuneration, such as wages, salaries, and other earnings; that I have never knowingly, intentionally or voluntarily waived any of these unalienable rights, nor can I, **John Q. Doe**, be forced to waive any of these rights granted to me by God the Father, my Creator, because I am endowed with these rights by my Creator and by nobody else and nothing else (see Brady v. U.S., 397 U.S. 742 at 748 (1970)). And further,

5. That I understand that, if the exercise of my rights were subjected to taxation, these same rights could be destroyed by increasing the tax rates to unaffordable levels; therefore, courts have repeatedly ruled that government has no power whatsoever to tax or otherwise "lien" against the exercise of any rights, particularly the rights of Sovereign State Citizens, as shown by the United States Supreme Court in the case of Murdock v.

Pennsylvania, 319 U.S. 105 (1943), which stated: "A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution."; that **unalienable rights** are rights against which no lien can be established precisely because they are un-lien-able; that America's founding documents enumerate *some* of my unalienable rights, **none of which rights** I have ever waived knowingly, voluntarily and intentionally; that I freely choose to obey all American Law and to pay all Lawful taxes in jurisdictions which are applicable to me for the common good; that I stand in *Propria Persona* with Assistance, Special; that my status and unalienable rights, as stated hereinafter and in the foregoing, are **not negotiable**. And further,

6. That, for years past and at least since the year 1964, I have been influenced by numerous cases of people going to jail and being punished, and also by numerous and repeated public warnings made by the FTB and by the IRS, via radio, television, the printed press and other forms of public communication media, warning of the "deadline" for filing State and Federal forms, such as a "Form 1040 Income Tax Return" and/or other IRS forms and documents; this therefore caused me to file said forms under threat, duress and coercion. And further,

7. That, in addition to the aforesaid warnings, I have also been influenced by the misleading and deceptive wording of IRS publications and IRS-generated news articles, by the pressure of widespread rumors and misinformed public opinion, and by the advice and assurances of lawyers, C.P.A.'s and income tax preparers which misled me to believe incorrectly that the 16th Amendment to the Constitution for the United States of America abolished the Fifth Amendment of that same Constitution and authorized Congress to impose a **direct tax** on me, my property, my exchanges of property and/or property received as a result of exercising my Constitutionally secured right to contract; that I was further misled into believing that I had a legal duty and obligation to file a "Form 1040 Income Tax Return" and other IRS and State tax forms, schedules and documents, and that I was unaware of **28 U.S.C. 1746**, wherein there are two perjury clauses: (1) one stating that you are *without* the "United States" and also (2) the other stating that you are *within* the "United States", respectively. The perjury clauses on both State and Federal tax forms stipulate, under penalty of perjury, that I was stating unknowingly, involuntarily and unintentionally that I was *within* the "United States". This is an act of fraud by both State and Federal taxing agencies. And further,

8. That I have also been further influenced, misled and alarmed by rumors, by misinformed public opinion and by the advice and assurances of lawyers, C.P.A.'s and income tax preparers to the effect that "the IRS and the FTB will get you", and that it would be a crime punishable by fines and/or imprisonment if I did not fill out, sign and file with the IRS a "Form 1040"; that, in point of fact, the only person actually named within the **IRC** as a person required to collect an income tax, to file an income tax return and to pay an income tax is a "Withholding Agent"; and that, to the best of my knowledge, I am not now, nor have I ever been a "Withholding Agent". And further,

9. That, in addition to all of the reasons stated in paragraphs 6, 7 and 8 above, I was influenced by the common and widespread practice of employers who, either knowingly or unknowingly, without Power of Attorney, misled me and their employees to believe that they and I must have a Social Security Number and that all are subject to the withholding of "income taxes" from their earnings, either with or without their permission, based upon the employers' possibly mistaken assumption that they, as employers, are required by law to withhold "income taxes" from the paychecks of their employees, which is contrary to the **Sections 3402(n), 7343 and 7701(a)(16)** of the **IRC**, absent a voluntary execution of Form W-4, the "Employee's Withholding Allowance Certificate". And further,

10. That I have also been mistakenly influenced and mistakenly impressed by annual public displays and indiscriminate public offerings by the IRS and the FTB of large quantities of the Forms 1040 and 540 in banks, in post offices and through the U.S. mail, which public displays and indiscriminate public offerings also had the effect of reminding me of, and inducing me to respond mistakenly by filling out, signing and sending "Form 1040" to the IRS and "Form 540" to the FTB. And further,

11. That said "Forms 1040" contained no reference to any law or laws which would explain just exactly who is and who is not subject to, or liable for, the income tax, State or Federal, nor did it contain any notice or warning to anyone that merely sending said completed "Form 1040" to the IRS would waive my right to privacy, as secured by the 4th Amendment in the U.S. Constitution, and also waive my right to not be a witness against myself, as secured by the 5th Amendment in the U.S. Constitution, and that a completed "Form 1040" would, in itself, constitute legal evidence, admissible in a court of law, that the filer is subject to and liable for the income/excise tax, even though and regardless of the fact that I, as a Sovereign natural born free State Citizen, am actually and legally not subject to the statutory jurisdiction of the **IRC**, nor liable for any income/excise tax, and regardless of the fact that, to the best of my knowledge, I have no legal duty or obligation whatsoever to complete and file any "Form 1040" or State income tax forms, nor did they ever evidence **28 U.S.C. 1746**. And further,

12. That at no time was I ever notified or informed by the IRS or by the State of California, nor by any of their agents or employees, nor by any lawyer, C.P.A., or tax preparer, of the fact that the so-called 16th Amendment in the U.S. Constitution, as correctly interpreted by the U.S. Supreme Court in such cases as Brushaber v. Union Pacific Railroad Co., 240 U.S. 1 (1916) and Stanton v. Baltic Mining Co., 240 U.S. 103 (1916), identified the income tax as an indirect excise tax in accordance with **Article 1, Section 8, Clause 1 (1:8:1) of the United States Constitution**; that the so-called 16th Amendment to the U.S. Constitution, as correctly interpreted by the U.S. Supreme Court, does **not** authorize a tax on all individuals but *is* applicable to nonresident aliens (e.g., Frank R. Brushaber) who involve themselves in activities, events or occupations which come under, or are *within*, the taxing authority of the "United States", as explained in **Treasury Decision 2313**, dated March 21, 1916; that the so-called 16th Amendment was never actually ratified nor could it have been enacted into positive law because the requisite number of States (i.e., 36) did **not** meet the lawful requirements for amending the Constitution at that time; and that a mass of incontrovertible material evidence available since the year 1985 proves that the act of "declaring" the so-called 16th Amendment "ratified" was an act of outright fraud by Philander C. Knox in the year 1913. And further,

13. That at no time was I ever notified or informed by the FTB nor by the IRS, their agents or employees, nor by any lawyer, C.P.A. or tax preparer, of the fact that, because of various rulings of the U.S. Supreme Court in such cases as Flint v. Stone Tracy Co., 220 U.S. 107 (1911), and Pollock v. Farmer's Loan and Trust Co., 157 U.S. 492 (1895), the **indirect excise tax** on incomes identified by the so-called 16th Amendment is also a tax upon corporate privileges granted by government, which tax is measured by the amount of corporate income (see **Corporations Tax Act, Statutes at Large, 1909, vol. XXXVI, section 38, page 112**); that this **indirect excise tax** is also imposed on the taxable income of foreign corporations, and on the taxable income of nonresident aliens to the extent this (latter) income is either effectively *connected with* the conduct of a trade or business within the corporate jurisdiction of the "United States", or *derived from* sources within the corporate jurisdiction of the "United States" although *not* effectively connected with the conduct of trade or business within the corporate jurisdiction of the "United States", according to Sections 871 and 872 of the **IRC**. And further,

14. That my attention has been called to **Report No. 80-19A**, entitled "Some Constitutional Questions Regarding the Federal Income Tax Laws" published by the American Law Division of the Congressional Research Service of the Library of Congress, updated January 17, 1980; that this publication describes the tax on "income" identified in the so-called 16th Amendment to the U.S. Constitution as an **indirect excise tax**; that this report stated: "The Supreme Court, in a decision written by Chief Justice White, first noted that the 16th Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the United States Constitution, quoted above."; and this report further stated: "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, generally in the nature of an excise tax", thus proving in my mind that the "income tax" is not a tax on me as a Sovereign natural born free State Citizen, but is, rather, an **indirect excise tax** as described by the U.S. Supreme Court in the case of Flint v. Stone Tracy Co. *supra*, wherein the high Court defined excise taxes as "... taxes laid upon the manufacture, sale, or

consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges", none of which aforesaid classifications apply to me. And further,

15. That I was unaware of the truth of the rarely publicized statement by the IRS that the "income" tax system is based upon "voluntary compliance with the law and self-assessment of tax"; that I was unaware before June of 1990 of a posted notice in the main lobby of the Federal Building in San Francisco, California, outside the offices of the IRS, which notice reads, in pertinent part, "The purpose of the Internal Revenue Service is to ... encourage and achieve the highest degree of **voluntary compliance** in accordance with the tax laws and regulations."; that I was unaware before June of 1990 that Mr. Roger M. Olsen, Assistant Attorney General, Tax Division, Department of Justice, Washington, D.C., made the following statement to an assemblage of tax lawyers on May 9, 1987: "We encourage **voluntary compliance** by scaring the heck out of you."; that it has never been either my intention nor my desire to voluntarily self-assess an excise tax upon myself, nor to give up my right to property, nor to voluntarily subject myself to such an excise tax; that I had always thought that compliance was *required* by law. And further,

16. That I have examined **Sections 871 thru 878, 1441, 1442, 1443, 3401(c), 6001, 6011, 6012(a), 6331(a), 7203, 7205 and 7343** of the **IRC**, and I am entirely convinced and completely satisfied that I am not now, nor was I ever, any such "person" or individual referred to by these sections. And further,

17. That, after careful study of the **IRC**, and after consultations on the provisions of that Code with informed lawyers, tax accountants and tax preparers concerning the provisions of the **IRC**, I have never found or been shown any sections of the **IRC** that imposed any requirement on me as a Sovereign natural born free State Citizen and unprivileged inhabitant, living and working within a County within a State of the Union, to file a "Form 1040 Income Tax Return" or any other State income tax form, or that imposed a requirement upon me to pay a tax on "income", or that would classify me as a "person liable", as a "person made liable", or as a "taxpayer" as the term "taxpayer" is defined in **IRC Section 7701(a) (14)**, which states: "The term 'taxpayer' means any person subject to any internal revenue tax." And further,

18. That, after the study and consultations mentioned in paragraph 17, the only mention of any possible requirement upon me, as an individual, to pay a tax on "income", that I could find, or was shown in the **IRC**, was the title of **Part I under Subtitle A, Chapter 1, Subchapter A** (which is deceptively titled "Tax on Individuals") and **Section 6012(a), Subtitle F, Chapter 61-A, Part II-B, Subpart B**, and the **California Tax Statutes**; that a careful study and earnest examination of these parts of the **IRC** revealed that the "individuals" to whom these sections refer are, in fact, *either* individuals who work within a foreign nation like France and are taxed according to a tax treaty, or they are nonresident aliens who receive income which is *either* effectively *connected with* the conduct of a trade or business within the corporate jurisdiction of the "United States", or *derived from* sources within the corporate jurisdiction of the "United States", although not effectively connected with the conduct of trade or business within the corporate jurisdiction of the "United States", according to Sections 871 and 872 of the **IRC**; and that, to the best of my knowledge, I have never conducted any trade or business within the corporate jurisdiction of the "United States", nor have I ever derived income from sources within the corporate jurisdiction of the "United States". And further,

19. That, after the study and consultations mentioned in paragraph 17 above, my attention was called to the **IRC, Chapter 21**, entitled "Federal Insurance Contributions Act" (Social Security), and my attention was also called to **Subchapter A of Chapter 21** entitled "Tax on Employees", which includes Section 3101, wherein the Social Security tax is identified as a tax on "income", *not* as an "Insurance Contribution", *not* as a "Tax on Employees", and *not* as a tax on wages or earnings; that my attention was further called to these facts: there is no provision in the **IRC** that imposes the tax on employees or requires them to pay the tax; a voluntarily signed and completed Form W-4, "Employee's Withholding Allowance Certificate", allows an employer to withhold money from a worker's pay for Social Security "income" tax, even though the worker has claimed on that form to be "exempt" from

the graduated "income" tax; and an employer has no authority to withhold money from a worker's pay for the Social Security "income" tax, for the graduated "income" tax, nor for any IRS-imposed penalty or assessment, if there is no voluntarily signed "**Form W-4**" in force and no "**Form 2678**" in force **Granting Power of Attorney**. And further,

20. That, after the study and consultations described in paragraph 17 above, my attention was called to **Section 61(a) of the IRC**, which lists items that are **sources** of "income", and to the following facts: that **IRS Collections Summons Form 6638 (12-82)** confirms that these items are **sources**, not "income", by stating that the following items are "sources": "wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business income, gains from dealings in property, and any other compensations for services (including receipt of property other than money)."; that **sources are not "income"**, but sources *become* "income" if they are entered as "income" on a signed "Form 1040", because the signer affirms, under penalty of perjury (within the "United States"), that the items entered in the "income" section of the "Form 1040" are "income" to the signer; that **Section 61(b)** clearly indicates which sections of the **IRC** identify and list items that are included in "income" by stating: "For items specifically included in gross income, **see Part II (sec. 71 and following)**". And further,

21. That my attention was then called to the said Part II entitled: "Items Specifically Included in Gross Income"; that I studied sections 71 thru 87 and noticed that wages, salaries, commissions, tips, interest, dividends, pensions, rents, royalties, etc., are **not** listed as being included in "income" in those Sections of the **IRC**; and that, in fact, those items are not mentioned *anywhere* in any of these sections of the **IRC**. And further,

22. That, after further diligent study, it appears entirely clear to me that the **only way** that property received by me as a Sovereign natural born free State Citizen, living and working within the States of the Union, in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties and/or pensions could be, or could have been legally considered to be "income", is if I voluntarily completed and signed a "Form 1040 Income Tax Return", thereby affirming, under penalty of perjury (*within* the "United States"), that the information on such "Form 1040" was true and correct, and that any amounts listed on the "Form 1040" in the "income" block were "income", and thereby acknowledging under oath or affirmation, that I am, or was, a taxpayer subject to the tax and have, or had, a duty to file a "Form 1040 Income Tax Return" and/or other IRS forms, documents and schedules, none of which instruments I have ever signed with the understanding that I signed them knowingly, voluntarily and intentionally and by means of knowingly intelligent acts done "with sufficient awareness of all the relevant circumstances and likely consequences" (see Brady v. U.S. *supra*); and that, when I have sent in State and Federal tax forms purposely not signed, they were returned to me with a letter instructing and stipulating that I must sign the forms under the penalty of perjury, thereby claiming that I was a "United States citizen" due to the wording of the perjury clause (see **28 U.S.C. 1746(2)**). And further,

23. That, with good faith, with an honest reliance upon the aforementioned U.S. Supreme Court rulings and with reliance upon my constitutionally protected Natural Common Law **Bill of Rights, Amendments 1 thru 10 (1791)**, to lawfully contract, to lawfully work and to lawfully acquire and possess property, I am convinced and satisfied that I am not now, nor was I ever subject to, liable for, or required to pay an income/excise tax; that I am not now, nor have I ever been a "taxpayer", and there has never been a Judicial Power proceeding in which it was ruled that I was a "taxpayer" as that term is defined and used in the **IRC**; and that I have never had any legal duties or obligations whatsoever to file any "Form 1040" or to make any "income tax return", or to sign or submit any other IRS "individual" forms or documents or schedules, to pay any "individual" income tax, to keep any personal financial records, or to supply any personal information to the IRS. And further,

24. That the U.S. Congress, the International Monetary Fund, the Federal Reserve Banks and the Internal Revenue Service, by means of vague, deceptive and misleading words and statements in the **IRC**, in the Code of Federal Regulations (CFR), in official statements

by IRS Commissioners in the Federal Register, in IRS publications and in IRS-generated news articles, committed constructive fraud and misrepresentation by misleading and deceiving me, as well as the general public, into believing that I was required to file "Form 1040 Income Tax Returns" and other IRS forms, documents and schedules and that I was also required to keep records, to supply information and to pay income taxes. And further,

25. That, by reason of the aforementioned facts, I do hereby exercise my rights as a Sovereign natural born free State Citizen, upheld by various court decisions, to **rescind, to cancel and to render null and void**, *Nunc Pro Tunc*, both currently and retroactively to the time of signing, based upon the constructive fraud and misrepresentation perpetrated upon me by the Federal government, the U.S. Congress, the IRS, the "State of California", and the FTB, **all IRS and FTB forms, statements, documents, returns, schedules, contracts, licenses, applications, articles, certificates and/or commercial agreements** ever signed and/or submitted by me, or on my behalf by third parties (including but not limited to Forms 1040 and attached schedules, Forms W-2, Forms W-4, and Forms 1099) on the accounts bearing the account numbers 123-45-6789, and 98-7654321 and **all my signatures** on any and all of the aforementioned items, including the original "Social Security" application, which caused the account bearing the account number 123-45-6789 to be established; that this notice of rescission is based upon my rights with respect to constructive fraud and misrepresentation as established in, but not limited to, the cases of Tyler v. Secretary of State, 184 F.2d 101 (1962) and also El Paso Natural Gas Co. v. Kysar Insurance Co., 605 Pacific 2d 240 (1979), which stated: "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument." And further,

26. That I do hereby declare that **I am not and never was** a "taxpayer" as that term is defined in the **IRC**, a "person liable" for any internal revenue tax, or a "person" subject to the provisions of the **IRC**, and I do hereby declare that I am, and have always been, a "nontaxpayer"; that courts have recognized and acknowledged that individuals can be nontaxpayers, "... for with them Congress does not assume to deal and they are neither the subject nor the object of revenue laws", as stated in the cases of Long v. Rasmussen, 281 F. 236 (1922), De Lima v. Bidwell, 182 U.S. 176, 179, and Gerth v. United States, 132 F. Supp. 894 (1955). And further,

27. That evidence now available to me proves that the Internal Revenue Service has to date failed to comply with the clear and unambiguous requirements imposed on **all** federal government agencies by the following Congressional statutes: the Federal Register Act (44 U.S.C. 1501 et seq.), the Administrative Procedures Act (5 U.S.C. 551 et seq.), and the Paperwork Reduction Act (44 U.S.C. 3501 et seq.); that the IRS failure to comply with the requirements of these statutes constitutes further **constructive fraud**, breach of fiduciary trust between Sovereign State Citizens and public servants, and violations of the solemn oaths of office required of federal government officials, thereby relieving me of any and all legal duties which could or might otherwise exist for me to file any returns, schedules, or other documents with the IRS; and that, after having read these three statutes and summaries of related case law, I thereby conclude that there is **no reason** why the IRS would be exempt from any of the clear and unambiguous requirements imposed upon federal government agencies by these three statutes, notwithstanding any and all allegations to the contrary that heretofore may have been published by the IRS or the Treasury Department in the Federal Register without also citing the proper legal authorities, if any, for such allegations. And further,

28. That recent diligent studies have convinced me of the above, and that as such I am not "subject to" the territorially limited "exclusive legislation" nor to the foreign jurisdiction mandated for the District of Columbia, federal enclaves, federal territories, and federal possessions by Article 1, Section 8, Clauses 17 and 18 and Article 4, Section 3, Clause 2 of the U.S. Constitution, including its "internal" governmental organizations therein (hereinafter referred to as the "Federal Legislative Democracy" and elsewhere referred to in this Affidavit as the "corporate jurisdiction of the United States"); that I am not "subject to" this foreign jurisdiction by reason of any valid contract or any valid commercial agreement resulting in adhesion thereto across America, nor are millions of other Sovereign State Citizens, unless they have provided "waivers of rights guaranteed by the Constitution" by means of "knowingly intelligent acts", such as contracts or commercial

agreements with such government(s) "with sufficient awareness of the relevant circumstances and likely consequences", as ruled by the U.S. Supreme Court in Brady v. United States *supra*; and that I myself have given **no** such "waivers". And further,

29. That these same diligent studies have also proved to me that misrepresentation and a shrewd and criminal **constructive fraud** have been perpetrated upon Sovereign State Citizens by government, under counterfeit "color of law", through the apparent entrapments of "certain activities (monopoly occupations) and privileges (other benefits)" allowed by statutory acts or otherwise; that, by reason of American Law which has never been repealed, such sources of past and present criminal element in and behind government should be brought to justice in a Constitutional Court of Law for **aiding and abetting** this misrepresentation and constructive fraud as willing accomplices; that it is for such a Court, with a 12-member jury of peers, to decide who is and who is not guilty among personnel of government, media, schools, lawyers, accountants, clergy and other purveyors of misinformation and other mind-set propaganda, in this and related regards. And further,

30. That, due to such shrewd entrapments over many years, I have unwittingly signed many related documents, contracts and commercial agreements, some even under the "perjury" jurat (*within* the "United States") as was supposedly required; with American Law on my side, I hereby **rescind and cancel** any and all such signatures and render them null and void, *nunc pro tunc*, except for those which I may choose to have considered as being under "TDC" (Threat, Duress and/or Coercion), past and present; that this is also my **lawful notice** that all such signatures of mine in the future on instruments of government or other entities, including banks, which might otherwise result in contract adhesion, are to be considered as being under "TDC", whether appearing therewith or otherwise; that my Constitutional "Privileges and Immunities" (per Article 4, Section 2) are **apart from** those mandated for the Federal Legislative Democracy by Article 1, Section 8, Clauses 17 and 18 and by Article 4, Section 3, Clause 2, and **shall not by Law be violated ever**; and that my status, in accord, is stated for all to see and to know in 1:2:2, 1:3:3, 2:1:5, 3:2:1 and 4:2:1 of the Constitution for the united States of America. And further,

31. That, with this accurate knowledge and with "the supreme Law of the Land" (Article 6, Section 2) again on my side, I do Lawfully and "squarely challenge" the fraudulent, usurping, octopus-like authority and jurisdiction cited above in paragraph 28, which authority and jurisdiction **do not apply to me** (see Hagans v. Lavine, 415 U.S. 528 at 533); it is, therefore, now **mandatory** for any personnel of the Federal Legislative Democracy or its agents to **FIRST PROVE** its "jurisdiction", if any, over me **before** any further procedures can take place in my regard, per Title 5, United States Code, "Government Organization and Employees", Section 556(d), specifically by disclosing in writing any and all contracts or other commercial agreements whereby the Federal Legislative Democracy and its agents claim to have obtained controlling interest in me such that my specific performance to any third party debt or obligation can be compelled; **OR ELSE** any of its personnel and accomplices who willfully violate this statute can and shall be personally charged **as citizens** under Title 18, United States Criminal Code, Sections 241, 242, 1001 and/or otherwise; and, in fairness, it must be added that, to my knowledge, IRS agents have NO written lawful "Delegation of Authority" within the 50 States of the Union and their so-called "Form 1040" appears to be a **bogus** and **bootleg** document on its face. And further,

32. That, with all of the above in mind, it appears that **this Sovereign natural born free State Citizen is, by Law**, as "foreign" and as much a **NONRESIDENT ALIEN** with respect to the Federal Legislative Democracy as he is to France, and thus shall be free to use related Forms of the Federal Legislative Democracy if and when they might be needed, required and/or appropriate at various future times and places yet to be determined (see paragraphs 12, 13 and 18 above), including but not limited to Form W-8 ("Certificate of Foreign Status") or its equivalent for banks and/or other financial institutions, Forms 1040X ("Amended U.S. Individual Income Tax Return") and 1040NR ("U.S. Nonresident Alien Income Tax Return") for refunds and for correcting the administrative record, and **IRC Section 3402(n)** which authorizes certificates of exemption from withholding. And further,

33. That, since my date of birth on June 21, 1948, I have always been a **NONRESIDENT ALIEN** with respect to the Federal Legislative Democracy of the "United States", never having

resided, worked, nor having any income, to the best of my recollection, from any sources within the District of Columbia, Puerto Rico, Virgin Islands, Guam, American Samoa, Northern Mariana Islands, the Trust Territory of the Pacific Islands or any other territory or possession within the "United States", which entity obtains its exclusive legislative authority and jurisdiction from Article 1, Section 8, Clauses 17 and 18 and Article 4, Section 3, Clause 2 of the U.S. Constitution; that I have always been a non-taxpayer outside the venue and jurisdiction of the **IRC**; that, to the best of my knowledge, I have never had any "U.S. trade or business" as defined in the **IRC**, in **26 C.F.R.** or in **27 C.F.R.**; that, to the best of my knowledge, I have never had any "gross income" from any U.S. sources, as the term "gross income" is defined in **IRC** Section 872(a). And further,

34. That my use of IRS Forms 1040X and 1040NR shall be presumed to mean that they were filed solely to correct the administrative record permanently, retroactively to June 21, 1948, so as to claim any lawful refunds that may be due, to rebut any erroneous presumptions and/or terminate any erroneous elections of U.S. "residence" which may have been established in error by the filing of any prior IRS forms, schedules and other statements by mistakes resulting in part from the demonstrable vagueness that is evident in the **IRC** and its regulations, and by mistakes resulting also from the constructive fraud and misrepresentation mentioned throughout this Affidavit; that I was neither born nor naturalized in the "United States", I have never been subject to its jurisdiction, and I have never been a "United States citizen" as defined in **26 C.F.R. 1.1-1(c)** and as defined in the so-called 14th Amendment to the U.S. Constitution. And further,

35. That the federal government has committed fraud, duress and coercion, exercised undue influence, and evidenced unlawful menace against the American people by representing the so-called 14th Amendment as a lawfully ratified amendment in the U.S. Constitution, when contrary proof, published court authorities and other competent legal scholars have now established that it was NOT lawfully ratified. (See State v. Phillips, 540 P.2d 936 (1975); Dyett v. Turner, 439 P.2d 266 (1968); 28 Tulane Law Review 22; 11 South Carolina Law Quarterly 484.) And further,

36. That I am not now, nor have I ever knowingly, intentionally and voluntarily, with informed consent, entered into any personal, internal, public or private agreement, contract, stipulation, account or similar contrivance with the "United States", the "Federal Government" or the "District of Columbia", its territories, its agencies or other property appurtenant thereto, which would have altered or waived my *de jure*, *Sui Juris* status, or my unalienable God-given natural rights; that any such agreements or contracts, expressed or implied, such as a Social Security number and application, or Driver's License, or Bank Signature Card, or the use of Federal Reserve Notes (which are not lawful Specie) etc., have all been hereby rescinded *ab initio*, due to the fraudulent withholding of material facts, which became a snare and a trap and, as such, are a Bill of Attainder on this Sovereign natural born free State Citizen and inhabitant in the united States of America, for I cannot become a nexus by the effect of a fraudulent nexum, because my status and unalienable natural rights are not negotiable, and the government, both State and Federal, has not proved that they ever had jurisdiction to change my status, as required by **Title 5 U.S.C. Section 556(d)**, or as defined and set out as a Constitutional requirement in Hagans v. Lavine *supra* (see also Brady v. U.S. *supra*); that any change of status would lawfully have to take place in a Common Law (judicial power) court under the due process clause of the 5th Amendment to the U.S. Constitution. And further,

37. That this is to certify that I, **John Q. Doe**, am a Sovereign natural born free State Citizen and inhabitant in the united States of America, domiciled in the California Republic, living and working in Marin County, living under the Common Law, having assumed, among the powers of the Earth, the Separate and Equal Station to which the Laws of Nature and Nature's God entitles me, in order to secure the Blessings of Liberty to Myself and my Posterity, and in order to re-acquire the Birthright that was taken from me by fraud, do hereby asseverate *nunc pro tunc* and rescind, *ab initio*, all feudatory contracts with the Federal government and its agencies, and with the corporate State of California and its agencies; for I, **John Q. Doe**, being of sound mind and body, do not choose, nor have I ever chosen, to give up, relinquish or otherwise waive any of my God-given, natural, fundamental, Constitutionally secured rights. And further,

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On the _____ day of _____, 199_ *Anno Domini*, before me personally appeared **John Q. Doe**, personally known to me (or proved to me on the basis of satisfactory evidence) to be the Person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in His authorized capacity, and that by His signature on this instrument the Person, or the entity upon behalf of which the Person acted, executed the instrument. Purpose of Notary Public is for identification only, and not for entrance into any foreign jurisdiction.

WITNESS my hand and official seal.

Notary Public

Reader's Notes: