

AFFIDAVIT OF REVOCATION AND RESCISSION

I, _____, being duly sworn and over eighteen (18) years of age do hereby make the following statements of facts, and affirm:

1. That I recently became aware that, under the provisions of the United States Code, Title 28, Section 1746, the law thereunder states that any statement such as IRS/Income-Excise Tax Form 1040 which is signed under the penalties of perjury has the same legal effect as a document which contains a notarized signature under oath; that the knowledge I had acquired from reading said Section 1746 of Title 28, United States Code, led me to look up the term “presumption” in *Black’s Law Dictionary* because I remembered that I had, over many years past, filed IRS Form 1040 tax returns which I had signed under penalties of perjury, thereby certifying that my earnings in the form of wages, salaries, commissions and other receipts were income and that I owed an income tax on these earnings. All such actions were legal grounds for a presumption by any court that I was subject to or liable for the payment of Federal and/or state income tax. I related such action on my part to acts that I wanted to rescind and cancel retroactively; that I found the following definitions (in part) of the word “presumption” contained therein: “A presumption is a rule of law, statutory or judicial, by which finding a basic fact gives rise to existence of presumed fact, “until presumption is rebutted”- **Van Wart v. Cook, Okl. App. 557 P2D, 1161, 1163...**”; that I further read in said *Black’s Law Dictionary* under sub-heading “effect of presumption” the following: “...the better rule is that once evidence tending to rebut the presumption is introduced, the presumption loses all its force”; that I understand from this definition that the rebuttal burden falls upon me to effectively state my reasons for writing and filing this Affidavit, providing detailed rebuttal information of the knowledge and beliefs that I have acquired in order to establish this, my rebuttal, and these reasons for my rebuttal are contained in statement numbers 1-31 in this Affidavit.
2. That I was unaware that a completed, signed and submitted “Form 1040” or “income tax return” and a “W-4 Employee’s Withholding Allowance Certificate”, the authorization document that allows an employer to withhold a worker’s money from his pay, are voluntarily-executed instruments which could be used as admissible 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 income/excise tax, to the provision of the Internal Revenue Code and to the authority of the Internal Revenue Service (hereinafter referred to as the IRS) by signing and thereby affirming under penalties of perjury, under the legal doctrine of “presumption”, that I was, in effect, a “person” subject to the “income” tax thereunder.
3. That I was unaware that the signing and filing of an income tax return and other IRS forms are acts of voluntary compliance for a free, sovereign individual citizen of one of the fifty states of the union; that I was unaware that in a court of law the completed and signed IRS documents can become prima facie evidence sufficient to sustain a legal conclusion by a judge through the legal doctrine of “presumption” and the provisions of Title 28, Section 1746 as stated in Statement #1 of this AFFIDAVIT that the signer has voluntarily changed his legal status from that of a free, sovereign, individual citizen, as noted above, who is not subject to any Federal tax and who possesses all his God-given, constitutionally-secured rights when dealing with government, into a new legal status of “taxpayer”.
4. That through research I discovered that “taxpayer” is a term defined in the Internal Revenue Code in I.R. Code Section 7701(a)(14) as “any person subject to any Internal Revenue tax”; that I further found that a “person” is also a defined term in I.R. Code Section 7701(a)(1) as “an individual, trust, estate, partnership, association, company or corporation”; that the only one of these definitions of the term “person”

that could possibly apply to me would be the word “individual”; that I am not such a “person” or “individual” who is “subject to” or “liable for” any Internal Revenue tax; that I found that an appellate court, in the decision of **Houston Street Corp. v. Commissioner**, 84 F2d 821 (1936) (5th Circuit) explained in their decision that the terms “subject to” and “liable for” were interchangeable terms; that, therefore, I determined that the only “person” “made liable” for any income tax in the Internal Revenue Code is a “withholding agent” who is “made liable” only under I. R. Code Section 1461; that a “withholding agent” is also defined in Code Section 7701(a)(16) as “any person required to deduct and withhold any tax under the provisions of (Code) Sections 1441, 1442, 1443 or 1461”; that I am not such a “person required to deduct and withhold” as those words are used in Code Sections 1441, 1442, 1443 or 1461; because I am not a person or individual who is, or has ever made, any payments to any foreign person, partnership or corporation; that I saw that Chapter 3 of the I.R. Code imposes taxes only on foreigners or foreign entities and that Code Section 1461 imposes liability for taxation only on those handling money being paid to such foreigners or foreign entities; that, therefore, I am not a person or individual “made liable for such tax”; that I am, therefore, not subject to the authority, jurisdiction and control of the Federal government under Title 26 of the U.S. Code (the Internal Revenue Code), the statutes governing Federal taxation or to the regulations of the Internal Revenue Service; that it was never my intent to voluntarily impose any income tax on myself or to waive my God-given, constitutionally-secured rights in respect to the Federal income/excise tax statutes or to their administration by the IRS, thereby establishing myself as one who has privileges only, but no rights in dealings with the IRS, the same as a corporation.

5. That I read the United States Court of Appeals Second Circuit Appellate Court decision in the case of **Botta v. Scanlon**, 288 F2d. 504 (1961) which was decided March 6, 1961 and in which decision the following statements were made by the Court:

1. *Moreover, even the collection of taxes should be exacted only from persons upon whom a tax liability is imposed by some statute.*
2. *It is equally well settled that the revenue laws apply only to taxpayers.*
3. *However, a reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as persons liable for the tax without an opportunity for judicial review of this status before the appellation of “taxpayer” is bestowed upon him....*(emphasis added)

And then I read the Eighth Circuit appellate court decision in the case of **Higley v. Commissioner of Internal Revenue**, 69 F2d. 160 (8th Circuit) (1934) in which head note #2 stated:

Liability for taxation must clearly appear from statute imposing tax. (emphasis added)

After reading the above quotations from **Botta v. Scanlon** and **Higley v. Commissioner of Internal Revenue**, I became even more firmly convinced that I was not a “person required to deduct and withhold” which would make me a person “made liable for such tax” as those words were used in I.R. Code Section 1461

referred to in Statement #4 of this AFFIDAVIT, as the ONLY Code Section making any person “liable” for income tax; that I noticed that even the IRS itself has further confirmed the necessity for a statutory determination by some section in the Internal Revenue Code of “liability” for income tax as a prerequisite to file a return in the pages of the printed instruction booklet which accompanies the Form 1040; that this booklet includes quotations from both the Privacy Act and the Paperwork Reduction Act which both clearly state that IRS Code Sections 6001, 6011 and 6012 are the Code Sections requiring the providing of information to the IRS and to the filing of returns for income tax, but ONLY for those persons who are liable for tax, that such “liability”, as previously stated, has not now nor has it ever included me.

6. After reading the quotations previously shown in Statement #5, above, from **Botta v. Scanlon** and **Higley v. Commissioner**, my attention was also called to the decision of the United States Supreme Court in the case of **Gould v. Gould**, 245 U.S. 151 (1917) in which the Court stated:

In the interpretation of statutes levying taxes, it is the established rule not to extend the provisions by implication beyond the clear import of the language used, or to enlarge their operation so as to embrace matters not specifically pointed out. In case of doubt, they are construed most strongly against the government and in favor of the citizen.
(emphasis added)

The well-known, judicially recognized *Sutherland’s Rules of Statutory Construction* refers specifically to the Supreme Court decision in **Gould v. Gould**, above, in commenting about both the admonition in taxing statutes against implication as the requirement of specificity as respects the subject of taxation and/or the particular identification thereof.

And my continuous legal research discovered the following United States Supreme Court cases in support (accord) with **Gould v. Gould**, above: **U.S. v. Merriam**, 263 U.S. 179 (1923); **Spreckels Sugar Refining Co. v. McClain**, 192 U.S. 397 (1904); **Eidman v. Martinez**, 184 U.S. 578 (1902) and **Hassett v. Welch**, 303 U.S. 303 (1938)

7. That it is my understanding that the change of status resulting from signed IRS documents can be 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, the statutes governing the Armed Forces and to the regulations of the military service, thereby waiving his constitutional rights in relation to dealings with the military service; that I was unaware of these legal effects of signing and filing an income tax return 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 citizen became a “taxpayer” when the Court stated: “Accordingly, when signed returns were filed by Mrs. Morse declaring income to her for 1944 and 1945 and making her potentially liable for the tax due on that income, she became a taxpayer within the meaning of the Internal Revenue Code.”, under the legal doctrine of “presumption” discussed in Statement #1 of this Affidavit.
8. That my attention has been directed to the fact that an official Internal Revenue Service form letter FL1264 states: “The fact that you sent us (IRS) this Form 1040 shows that you recognize your obligation to file...”; that, contrary to the conclusion stated in this IRS form letter, it has never been my intention or desire to show the Internal Revenue Service or anyone else that I recognize any such obligation and

that, as a United States citizen protected by the United States Constitution, I legally do not have such an obligation.

9. That I am a natural-born, free, sovereign citizen of the fifty states of the Union, and, thereby, of the United States of America; that as such, I am endowed by my creator with numerous, inalienable rights including my right to “life, liberty and the pursuit of happiness”, which rights are specifically identified in the Declaration of Independence and protected by the United States Constitution; that my birthright to “pursuit of happiness” has been interpreted by both the framers of the Constitution and the U.S. Supreme Court as including my inalienable 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 inalienable property rights also include my right to contract for the exchange of my labor-property and for other properties such as wages, salaries, property exchanges and other earnings, and that I have never knowingly or intentionally waived any of these inalienable rights either through the legal doctrine of “presumption” or by filing IRS forms 1040, W4 or others.
10. That I understand that, if the exercise of constitutionally-protected rights were subjected to taxation, the rights could be destroyed by increasing the tax rates to unaffordable levels; therefore, courts have repeatedly ruled that government has no power to tax the exercise of the constitutional rights of any citizens, as shown by the U.S. 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.”
11. That for years past I have been incorrectly and intentionally influenced by numerous and repeated public warnings by the IRS via radio, television, the printed press and other public communication media warning of the “deadline” for filing a “Form 1040 Income Tax Return” and/or other IRS forms and documents, which warnings had falsely but intentionally convinced me that I had an obligation to file IRS forms 1040 and others.
12. That in addition to the aforesaid warnings, I have also been influenced by misleading and deceptive wording of IRS publications, IRS-generated news articles, the pressure of widespread rumors and misinformed public opinion and the advice and assurance of lawyers, CPA’s and income tax preparers who intentionally misled me to incorrectly believe that the Sixteenth Amendment to the United States Constitution somehow 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 earn a living and to contract; that I was further misled into incorrectly believing what I now know to be false information, being that I had a legal duty and obligation to file a “Form 1040 Income Tax Return”, a “Form W-4 Employees’ Withholding Allowance Certificate” and/or other IRS forms and documents.
13. That I have in the past also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, CPA’s and income tax preparers to the effect that “the IRS will get me”, and that it would be a crime punishable by fine and/or imprisonment if I did not fill out, sign and file with the IRS a “Form 1040”, thereby self-imposing a tax on my wages, salaries or other earnings which I now know I do not, nor have I ever, owed.
14. That in addition to all of the reasons already stated in other paragraphs in this Affidavit, I was influenced by the common and widespread practice of employers who unknowingly but incorrectly mislead their employees to believe that they are also subject by law to withholding of “income taxes” from their earnings, either with or without their permission, based upon those employers’ mistaken assumption that they, as employers, are required by law to withhold “income taxes” from the paychecks of their employees, all of which I now know is not true.

15. That I have also been influenced by the IRS' annual public display and indiscriminate offering of large quantities of the "Form 1040" in banks, post offices and through the U.S. mail which also reminded me of and induced me to "volunteer" by filling out, signing and sending to the IRS a "Form 1040".
16. That neither the "Form 1040" or its instruction booklet contained any reference to any law or laws which would explain just exactly who is or is not subject to or liable for the income tax, nor did it contain any notice or warning to me or to anyone that by merely sending said completed "Form 1040" to the IRS I would waive my right to privacy secured by the Fourth Amendment and my right to not having to be a witness against myself secured by the Fifth Amendment to the United States Constitution, and that the filled out and signed "Form 1040" would, in itself, constitute legal evidence admissible in a court of law under the law of "presumption" that I was subject to and liable for the income/excise tax even though and regardless of the fact that I, as a free, United States citizen-individual, am actually and legally not subject to or liable for any income/excise tax and have no legal duty or obligation whatsoever to complete and file a "Form 1040".
17. That at no time was I ever notified or informed by the IRS, by any of its agents or employees, nor by any lawyer, CPA or tax preparer of the fact that the Sixteenth Amendment to the United States Constitution as correctly interpreted by the U.S. Supreme Court in such cases as Brushaber v. Union Pacific R.R., 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, and authorized by, Article 1, Section 8, Clause 1 of the United States Constitution. I further learned that the Sixteenth Amendment did not repeal Article 1, Section 2, Clause 3 or Article 1, Section 9, Clause 4 of the Constitution which sections protect me as a citizen against any direct taxation on my salary, wages, property dealings or any other earnings.
18. That at no time was I ever notified or informed by the IRS, its agents or employees or by any lawyer, CPA or tax preparer of the fact that the tax on income, which is referenced in the Sixteenth Amendment to the Constitution, has been identified by the Supreme Court as an excise tax upon activities involving the exercise of government-granted privileges such as doing business in the United States as a corporation or earning money hereby as a non-resident alien, both of whom enjoy such government-granted privileges such as investing in U.S. securities. By contrast, I have not asked government for any such privilege. To the contrary, I now know that both the Constitution and the U.S. Supreme Court protect my non-taxable right, as a U.S. citizen, to earn a living in any lawful occupation of my choice.
19. That my attention has been called to Report No. 80-19A titled *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 and that this publication described the tax on "income" identified in the Sixteenth Amendment of the United States Constitution as an indirect excise tax; that this report stated that "The Supreme Court, in a decision written by Chief Justice White, first noted that the Sixteenth Amendment did not authorize any new type of tax, nor did it repeal or revoke the taxing limitations of Article 1, Section 2, Clause 3 or Article 1, Section 9, Clause 4 of the United States Constitution." I have learned that these sections prohibit any direct tax unless apportioned by population of, and billed to, each state of the union (Article 1, Section 2, Clause 3) or any capitation tax which means a tax on me or my labor (Article 1, Section 9, Clause 4). These taxing limitations can clearly be determined from decisions of the United States Supreme Court which identifies the income tax as an indirect tax in the nature of an excise, thus proving in my mind that the income tax is not a tax on me or my earnings as an individual citizen. Rather, I have learned that it is a tax as described by the U.S. Supreme Court in Flint v. Stone Tracy Co., 220 U.S. 107 (1911), wherein the court defined excise taxes as "...taxes laid upon the manufacture, sale or consumption of commodities within the country..., and upon corporate privileges.", none of which

classifications apply to me; that, in fact, such a corporate-privilege tax is imposed under the I.R. Code in Section 11 which is also inapplicable to me.

20. That I was unaware of the IRS' rarely publicized statement that the "income" tax system is based upon "voluntary compliance with the law, and self-assessment of tax"; that it has never been my intention or desire to voluntarily self-assess any tax upon myself; that I always previously mistakenly thought that my compliance was required by law.
21. That I have examined Sections 6001, 6011, 6012, 7201, 7203 and 7205 of the Internal Revenue Code (Title 26 USC), and I am convinced and satisfied that, as a United States citizen protected by the Constitution that I am not now and never was any such "person" or individual referred to by these sections; that I noticed that, although Code Section 6012 has the misleading heading "persons required to make returns of income", I found that by reading the wording in Code Section 7806 which reads "nor shall any descriptive matter relating to the contents of this title be given any legal effect..."; that the heading in Code Section 6012 which includes the word "required" has no meaning; that, in fact, the word "shall" is used in the body of this Code section means "may" in my case, because a mandatory meaning of this word would be unconstitutional according to the U.S. Supreme Court in the decision of **Cairo and Fulton R.R. Co. v. Hecht, 95 U.S. 169 (1877)**, in which decision the Court stated: "...as against the government, the word 'shall', when used in statutes, must be construed to mean 'may' unless contrary intention is manifest."; that this decision was confirmed by the decision of **Gow v. Consolidated Coppermines Corp., 165 Atlantic, 136 (1933)**, wherein the Court stated: "If necessary to avoid unconstitutionality of a statute, 'shall' will be deemed equivalent to 'may', and the word 'may' obviously has a voluntary meaning." I now know that I am not either a "taxpayer" or a "person" or an "individual" "liable for" or "subject to" income taxes under Sub-Title A of Title 26, United States Code, as those terms are defined and/or used in the Internal Revenue Code.
22. That after careful study of the Internal Revenue Code, I have never found or been shown any section of the Internal Revenue Code that imposed any requirement on me as a free, sovereign, unprivileged individual United States citizen to file a "Form 1040 Income Tax Return" or that imposed a requirement upon me to pay a tax on "income" or that would classify me as a "person liable", a "person made liable" or a "taxpayer" as the term "taxpayer" is defined in 26 USC, Section 7701(a)(14) which states: "The term 'taxpayer' means any person subject to any Internal Revenue tax."
23. That including in the study previously mentioned my attention was called to 26 USC, Chapter 1, Sub-Chapter A, Part 1, Section 1 which is deceptively titled "TAX ON INDIVIDUALS"; that a careful study and examination of this part of the Code showed no provision in the body of the I.R. Code which covers income tax imposing any liability or requirement on me as a U.S. citizen-individual for payment of a Federal excise tax on "income". That my study previously mentioned in this AFFIDAVIT showed me that the law is determined by the actual wording contained in the body of any Code section and not by the title; that the title of a statute is merely a general guide to the contents of the Code section, and the title has no force or effect at law as stated in I.R. Code Section 7806(b).
24. That after more study and consultations, my attention was called to the Table of Contents of the Internal Revenue Code, Chapter 21 which is deceptively titled: "*Federal Insurance Contributions Act*" (social security) and to Sub-Chapter A of Chapter 21 titled: "*Tax on Employees*"; that Chapter 21 includes Sections 3101 in which the "social security" tax is identified as a tax on "income" and not as an "*Insurance Contribution*"; that it is also not a "tax on employees", nor on wages or earnings, and that there is no provision in the Code that imposes the so-called Social Security tax on employees or requires them to pay the tax; that only a voluntarily-signed and completed W-4 "*Employees Withholding Allowance Certificate*" allows (permits) an employer to withhold money from a workers' pay for the so-called

- (social security) flat-rate “income tax”; that no employer has any authority to withhold money from a workers’ pay for either the graduated or the so-called (social security) “income” tax or the graduated “income” tax or any IRS-imposed penalty or assessment unless there is a voluntarily-signed W-4 form in force which has been voluntarily signed by the employee.
25. That my attention was called to I.R. Code Section 1441 titled “*Withholding of Tax on Non-Resident Aliens*” which identifies “dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains, profits and income...” as being taxable “items of ‘income’” but only when received by non-resident alien individuals, foreign partnerships or corporations as set forth in Sections 1441(a) or 1442(a). After reading these Code Sections, I recognize that all the provisions therein were applicable only to non-resident aliens, foreign partnerships or foreign corporations or those acting for or representing those individuals, foreign partnerships or foreign corporations, but not to me as a United States citizen!
26. That after the study described in the preceding paragraphs, my attention was called to Section 61(a) of the Internal Revenue Code which lists under Section 61(a)(1) “compensation for services including fees, commissions, fringe benefits and similar items”; that these items are sources of “income” as confirmed by former IRS Collection Summons Form 6638 (12-82) which identifies these items as 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 compensation for services (including receipt of property other than money):” that sources are not “income”, but sources can be and or become “income” only if they are entered as “income” on a signed “Form 1040” because the signer affirms under penalty of perjury that the items entered in the “income” section of the “Form 1040” are “income” to the signer, or if I were a non-resident alien as stated in paragraph 26 following.
27. That after further study it appears clear to me that the only way that property received by me as a free, sovereign, unprivileged, individual citizen in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties, pensions could be, or could have been, legally considered to be taxable as “income” would be if I were a non-resident alien individual as stated in I.R. Code Section 1441, Sections (a) and (b), which status I deny; or if I voluntarily completed and signed a “*Form 1040 Income Tax Return*”, thereby affirming under penalties of perjury that information on the “Form 1040” was true and correct and that any amounts listed on the “Form 1040” in the “income” block are “income”, thereby acknowledging , under oath, that I am or was subject to the tax and had a duty to file “*Form 1040 Income Tax Returns*” and/or other IRS forms, documents and schedules, none of which instruments I have ever signed with the understanding that they are voluntarily signed, but rather that I thought such acts were legally required.
28. That with reliance upon the previously-numbered statements in this AFFIDAVIT and the aforementioned U.S. Supreme Court rulings and upon my constitutionally-protected rights, and particularly those rights enumerated in the Fourth, Fifth, Ninth, Tenth and Thirteenth Amendments to the Constitution to lawfully contract, to work and to lawfully acquire, buy, sell and possess property without interference by government, I am convinced and satisfied that I, as a U.S. citizen, am not now, nor was I ever subject to, liable for, or required to pay any income/excise tax on any of my earnings or receipts; that I am not now and never was in the legal status of “taxpayer” as that term is defined and used in the Internal Revenue Code, and that I have never had any legal duty or obligation whatsoever to file any “Form 1040”, make any “income tax return”, sign and file with any employer or the IRS any W-4 “*Employees’ Withholding Allowance Certificate*” or other Internal Revenue forms,

submit documents or schedules, pay any income tax, keep any records or supply any information to the IRS.

29. That the Internal Revenue Service (IRS), by deceptive and misleading words and statements in the Internal Revenue Code, as well as IRS publications and IRS-generated news articles, has committed constructive fraud by misleading and deceiving me and the general public into believing that I was required to file "*Form 1040 Income Tax returns*", *Form W-4 Employees' Withholding Allowance Certificates*" and other IRS forms, documents and schedules and also to keep records, supply information and to pay income taxes, when I now know that, as a free, sovereign, individual United States citizen residing in one of the fifty states of the union I do not have, nor have I ever had, any requirement to file any such forms.
30. That further I do hereby declare that I am not, and never was, in the legal status of a "taxpayer", as the term "taxpayer" is defined and used in Section 7701(a)(14) of the Internal Revenue Code, being a "person required to deduct and withhold any tax" or a person "made liable for such tax" as these phrases are used in the I.R. Code Section 1461, which my study and research shows is the only section of the Internal Revenue Code that makes anyone liable for payment of income tax; that I am and have always been a "non-taxpayer"; that courts have recognized and acknowledged that individuals can be and most are non-taxpayers as stated by the courts in Long v. Rasmussen, 281 F. 236 (1922), Economy Plumbing & Heating v. U.S. 470 F2d. 585-589 (1972) and affirmed in Delima v. Bidwell, 182 U.S. 176, 179 and Gerth v. United States, 132 F. Supp. 894 (1955) "...FOR WITH THEM (non-taxpayers) Congress does not assume to deal and they are neither the subject nor the object of the revenue laws...".
31. That by reason of the aforementioned facts, I do hereby exercise my right as a free, sovereign U.S. citizen, upheld by various court decisions, to revoke, rescind, cancel and to render null and void both currently and retroactively to the time of signing, based upon the constructive fraud perpetrated upon me by the U.S. Congress and the Internal Revenue Service, all "*Form 1040 Income Tax Returns*", all *Form W-4 Employees' Withholding Allowance Certificates*", all other IRS forms, schedules and documents ever signed and/or submitted by me and all my signatures on any of the aforementioned items; that this revocation and rescission is based upon my rights in respect to constructive fraud as established in, but not limited to, the cases of Tyler v. Secretary of State, 183A2d, 101 (1962), Economy Plumbing and Heating v. U.S., 470 F.2d 585 at 589 (1972) 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."

I now affix my signature to these affirmations.

Affirmant (SEAL)

Subscribed and sworn to before me, a Notary Public, of the State of _____,
County of _____, this _____ day of _____,
2_____.

Notary Public

My Commission Expires:
