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Upper Marlboro, Maryland 20772

January 30th, 2012

INTERNAL REVENUE SERVICE
OGDEN SERVICE CENTER
OGDEN, UT 84201-0040

Sent via USPS Priority Mail with proof of receipt

RE: ACCOUNT XXX-XX-XXXX, Year 2000

To Whom It May Concern:

I am writing in response to the on-going assumption that I am liable for a tax obligation as evidenced by your continuing statements of account, which display certain amounts due.

I apologize for taking so long to get this resolved - this has been an inconvenience to us both.

AFFIDAVIT OF TRUTH

In general, for the year cited above, the assumption that I am one who is liable for tax is hereby rebutted in full.

Note that I am not "arguing" any amounts reported, nor amounts of tax possibly due resulting from such amounts.

As I am certain you will attempt to question how it is that I am not one who owes any tax, the following unequivocally serves to demonstrate my position (emphasis added where necessary), which is the truth of the matter:

1. The word CODE is defined as a cryptic (secret) communication between two people and/or groups of people to the exclusion of others.
2. The alleged government CODES are COPYRIGHTED as evidenced by the applicable copyright statement at the front, or relevant area, of each code publication.
3. The agency given the responsibility to administrate and enforce a given provision of the statute / law is required to promulgate implementing regulations as to their authority to administrate and enforce said statute / law.
4. The agency's promulgated implementing regulations are required to be approved by the Office of Administrative Law, judicial branch, to make clear and explicit the statute / law. See: Administrative Procedure Act pursuant to 26 USC Sec. 7805.
5. The Administrative Procedure Act states that once an agency approved promulgated implementing regulation the courts are prohibited from making and/or giving any further opinions on the statute / law.
6. Notice is hereby given that the above-mentioned man is quoting and/or has quoted citations "as purported in" context to copyrighted case law, statutes, rules of court and court decisions material as found in books published with federal or state funding, supplied by the Citizens of the United States of America, and intended for use by attorneys, and does so under the provisions of the "Fair Use Clause" of the copyright laws of the United States. Notice: 17 USC Sec. 107 hereto.
7. IRS Publication 17 states that all IRS forms, letters, and notices, are only the IRS' interpretation of the Law, Treasury Regulation, and court decisions pursuant to section 5 USC Section 553 Rule.

8. 44 USC 1505 states that ***all IRS interpretations*** lack general applicability, legal effect, and force of law.

9. 26 USC Section 7701(a):

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof -

...

(6) Fiduciary

The term "fiduciary" means a guardian, trustee, **executor**, administrator, receiver, conservator, or any person acting in fiduciary capacity for any person.

...

(14) Taxpayer

The term "Taxpayer" means any person **subject to** any internal revenue tax.

...

(16) Withholding agent

The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 1441, 1442, 1443, or 1461.

...

(30) United States person

The term "United States person" means -

(A) a citizen or resident of the United States,

(B) a domestic partnership,

(C) a domestic corporation,

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

...

(39) Persons residing outside United States

If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial district, such citizen or resident shall be treated as residing in the District of Columbia for purposes of any provision of this title relating to -

(A) jurisdiction of courts, or

(B) enforcement of summons.

...

[NOTE: A Zip Code number is a federal numerical identifying number that identifies federal property, subject to federal jurisdiction, located within, but external to, a sovereign State. See: Title 4 USC sec. 110(s).]

(41) TIN

The term "TIN" means the identifying number assigned to a person under section 6109.

...

10. See 26 USC Section 7701(a) for further clarifying definitions.

11. NOTICE 26 USC Section 3402(f):

(f) Withholding exemptions

(1) In general

...

(b) ... withholding exemption certificate ...

(d) ... withholding exemption certificate ...

(e) ... withholding exemption certificates ...

(2) Exemption certificates

(A) On commencement of employment

On or before the date of the commencement of employment with an employer, the employee shall furnish the employer with a signed **withholding exemption certificate** relating to the number of **withholding exemptions** which he claims, which shall in no event exceed the number to which he is entitled.

12. IRS Form W-4 is titled "EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE" which is distinctly different from a "WITHHOLDING EXEMPTION CERTIFICATE" as prescribed by statute/regulation.
13. IRS Form W-4 requires signing "...under penalties of perjury..."
14. IRS Form 1040 also requires signing "...under penalties of perjury..."
15. Please take NOTICE of Public Law 94-455 which states that no document, return, or statement, signed in such a manner relates or pertains to the tax imposed upon any income in accordance with 26 USC Subtitle A Section 1.
16. Document 6209, "ADP and IDRS Information," clearly delineates IRS Forms W-2, W-4, and 1099-MISC as Tax Class 5, which is related to estate and gift taxes, as established in 26 USC Sec. 2001 "Estate taxes" and 26 USC Sec. 2501 "Gift taxes."
17. Document 6209, "ADP and IDRS Information," clearly delineates IRS Forms 1040 as Tax Class 2, which is allegedly related to an income tax return filed by a fiduciary. See: 26 USC Sec. 6012(b) "...shall be made by his executor..."
18. As IRS forms 1040 "U.S. INDIVIDUAL INCOME TAX RETURN" and W-2 appear to address different categories of tax, they cannot be used conjointly as there appears to be no provision for such, and IRS Form 1040 requires a signature "...under penalties of perjury..." supra.
19. As IRS Form 1040 "U.S. INDIVIDUAL INCOME TAX RETURN" and IRS Forms W-2/1099-MISC deal with two different types of taxes, they cannot be used conjointly.
20. NOTICE 26 USC Section 6001:

Every **person liable** for any tax imposed by this title, or for the collection thereof, ...

21. Please take NOTICE of: "The taxpayer must be liable for the tax. Tax liability is a condition precedent to demand. Merely demanding payment, even repeatedly, does not cause liability." Bothke vs. Terry, 713 F.2d 1405, at 1414 (1983).
22. Liability for imposed taxes established only in Subtitles A or B are as follows:

26 USC Sec. 2002

The tax imposed by this chapter shall be paid by the executor.

26 USC Sec. 2502

...

(c) Tax to be paid by donor

The tax imposed by section 2501 shall be paid by the donor.

26 USC Sec. 3403

The employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

26 USC Sec. 3405

...

(d) Liability for withholding

(1) In general

Except as provided in paragraph (2), the payor of a designated distribution (as defined in subsection (e)(1)) shall withhold, and

be liable for, payment of the tax required to be withheld under this section.

(2) Plan administrator liable in certain cases

(A) In general

In the case of any plan to which this paragraph applies, paragraph (1) shall not apply and the plan administrator shall withhold, and be liable for, payment of the tax unless the plan administrator -

(i) directs the payor to withhold such tax, and

...

23. 26 USC Sec. 6901 deals with administration of transferred assets:

26 USC Sec. 6901 Transferred Assets

(a) Method of collection

The amounts of the following liabilities shall, except as hereinafter in this section provided, be assessed, paid, and collected in the same manner and subject to the same provisions and limitations as in the case of the taxes with respect to which the liabilities were incurred:

(1) Income, estate, and gift taxes

(A) Transferees

The liability, at law or in equity, of a transferee of property -

(i) of a taxpayer in the case of a tax imposed by subtitle A (relating to income taxes),

(ii) of a decedent in the case of a tax imposed by chapter 11 (relating to estate taxes). or

(iii) of a donor in the case of a tax imposed by chapter 12 (relating to gift taxes),

in respect of the tax imposed by subtitle A or B.

24. In accordance with sections 26 USC 6903(a) and 26 USC 6903(b), notice that one is a fiduciary, or appointed as one, is required.

26 USC Sec. 6903

(a) Rights and obligations of a fiduciary

Upon notice to the Secretary that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume the powers, rights, duties, and privileges of such other person in respect of a tax imposed by this title (except as otherwise specifically provided and except that the tax shall be collected from the estate of such other person), until notice is given that the fiduciary capacity has terminated.

(b) Manner of notice

Notice under this section shall be given in accordance with regulations prescribed by the Secretary.

NOTE: Respective of being a fiduciary, either by notice or appointment, said individual is prohibited from asserting their individual rights as to their responsibilities / duties to perform on behalf of the noticed person. See: 26 USC Sec. 7343 hereto.

25. 26 USC 6211 (a)(1)(A) a deficiency is created pursuant to a filed tax return filed by a taxpayer.

26 USC Sec. 6211

(a) General

For the purposes of this title in the case of income, estate, and gift taxes imposed by subtitles A and B and excise taxes imposed by chapters 41, 42, 43, and 44 the term "deficiency" means the amount by which the tax imposed by subtitle A or B, or chapter 41, 42, 43, or 44 exceeds the excess of -

(1) the sum of -

(A) the amount shown as the tax by the taxpayer upon his return, if

a return was made by the taxpayer thereon, plus ...

26. 26 USC 6212 (b)(1) states that notice is sent to the taxpayer's last known address.

26 USC 6212(b)

(1) Income and gift taxes and certain excise taxes

In the absence of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, notice of a deficiency in respect of a tax imposed by subtitle A, **chapter 12**, chapter 41, chapter 42, chapter 43, or chapter 44 if mailed to the taxpayer at his last known address, shall be sufficient for purposes of subtitle A, **chapter 12**, chapter 41, chapter 42, chapter 43, chapter 44, and this chapter even if such taxpayer is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

27. The type of tax to which 26 USC 6212(b)(1) is linked is 26 USC Subchapter B, estate and gift taxes, via the tax classification of forms W-2, W-4, and 1099, etc., as indicated by IRS document 6209.
28. 26 USC 6212(b)(3) states that a deficiency is sent via mail in the name of the decedent or other person subject to the liability and mailed to his last known address. Note also the link to chapter 11.

26 USC 6212(b)

(3) Estate tax

In the absence of notice to the Secretary under section 6903 of the existence of a fiduciary relationship, notice of a deficiency in respect of a tax imposed by **chapter 11**, if addressed in the name of the decedent or other person subject to liability and **mailed to his last known address**, shall be sufficient for purposes of **chapter 11** and of this chapter.

29. IRS form "NOTICE OF LIEN" states that the kind of tax is of type "1040." This tax type is in reference to 26 USC Sec. 1040. Note also the link to chapter 11.

26 USC Sec. 1040

(a) General rule

If the **executor of the estate of any decedent** transfers to a qualified heir (within the meaning of section 2032A(e)(1)) any property with respect to which an election was made under section 2032A, then gain on such transfer shall be recognized to the estate only to the extent that, on the date of such transfer, the fair market value of such property exceeds the value of such property for purposes of **chapter 11** (determined without regard to section 2032A).

NOTE: The alleged Notice of Lien was allegedly created pursuant of the "Notice of Deficiency" relative to the alleged gift, see: IRS forms W-2 / W-4 and 1099 hereto, in part (b)(1) mail to the taxpayer but the truth is declared in the actual Notice of Lien which declares the type of tax as "1040."

30. Note 26 USC Sec. 2001 "Imposition and rate of tax"

26 USC Sec. 2001

(a) Imposition

A tax is hereby imposed on the transfer of the taxable estate of every **decedent** who is a citizen or resident of the United States.

31. Note 26 USC Sec. 2002 "Liability for payment"

26 USC Sec. 2002

The tax imposed by this chapter shall be paid by the **executor**.

32. According to the Federal Register, Part I, Vol. 11, #177, p. 39, a Form W-2 is an original tax return when filed by an alleged employer on behalf of an alleged employee. A copy of the Federal Register, Part I, Vol. 11, #177, p. 39, is hereby incorporated and attached to this document, and a copy is attached.

NOTE: On the IRS form W-2 Statement the term "Wages" is declared many times thereupon. This term is defined in 26 USC sec. 61 as compensation for services and said section is noted in the Index and Finding Aid to 7 CFR Part 3, subpart D, sec. 3.81 to be used for the debt management of the bankruptcy of the federal government declared by HJR-192.

33. According to the Federal Register, Part I, Vol. 11, #177, p. 41, if a Form W-2 is filed, then a Form 1040 is not required to be filed. A copy of the Federal Register, Part I, Vol. 11, #177, p. 41, is hereby incorporated and attached to this document, and a copy is attached.

NOTE: As is stated on the IRS "Notice of Lien" there are penalties for the allegation of failure to file and for failure to file after notice and demand to file a tax return has been alleged. According to the facts stated herein, it is evident that all such allegations are totally fraudulent and are for the purposes of extortion under color of law and color of authority. Thus, all IRS "Notice(s) of Lien" are in point of fact a fraudulent security recorded with any County Record's Office.

34. Notice is hereby given as to the following:

Title 15 USC Sec. 1127 "Trade Name" respective of the artificial person so utilized on all IRS alleged notices, letters and documents related hereto.

Senate Document #43 as to the allegation to the claim to legal title to all my private property pursuant of the "Trade Name" so noticed.

11 USC Sec. 109(a) as to the basis, HJR-192 Bankruptcy, for all such fraudulent actions respective hereto.

In, summary, the IRS claims, through clever artifice and public record, that its forms W-2 and W-4 are pertinent to collection of Subtitle A income tax (26 USC Sec. 3401 et. seq.) at the source – this is simply bait cast upon the unwary and unquestioning masses in support of “everyone must pay an income tax.” The IRS also claims that its form 1040 is for the purpose of filing an individual income tax return, utilizing such supporting documents, such as, but not limited to, its forms W-2 and 1099. But as stated herein Congress and the IRS both state that this not legally possible and/or not the case at all. Congress has given notice within P.L. 94-455, supra, **that forms required to be signed "under penalties of perjury" shall not be used for the tax imposed upon income.** Further, the IRS has given notice, in IRS document 6209, that its forms W-2, W-4 and 1099 (and related documents) are in fact class five gift tax forms. IRS document 6209 also states that form 1040, titled “U.S. Individual Income Tax Return,” is a class two tax return. IRS form 1040 is to be filed by a fiduciary on **behalf of** an individual and **not by an** individual. Next, as stated herein, the IRS will use its form W-2, a class five gift tax form, to switch the alleged tax from an income tax to a gift tax, as the basis for its “Notice of Deficiency,” an alleged liability for the tax, via the filed W-2 (which is used as the original tax return per the Federal Register, supra). This “Notice of Deficiency” is then used for the creation of the “Notice of Lien.” The “Notice of Deficiency” is then mailed pursuant to 26 USC Sec. 6212(b)(1) in reference to **chapter 12** of 26 USC relative to the **giving of a gift** in relation to Subtitle B and not Subtitle A. Once the “Notice of Lien” has been filed, the IRS has given notice that the actual kind of tax being applied is of type 1040 (26 USC Sec. 1040, chapter 11) – which is a tax on the transfer of property to an estate. Thus, a third switch from a gift tax to an estate tax. So, the scheme of public deception used by the IRS is to perpetrate a convoluted bait, switch, and then switch again, game pursuant to, and exposed by, the revenue code, e.g., Subtitle A income tax in chapter 1, switch to a Subtitle B gift tax in chapter 12 with a last switch to a Chapter 11 estate tax.

In conclusion, based upon the evidence, supra, I do hereby allege the IRS is perpetrating a scheme of deception and fraud based upon that agency's interpretation of law, Treasury Regulation, and court decisions. This scheme concerns the extortion of private property under color of law and color of authority in possible conjunction with other entities of government through the garnishment of wages from innocent people not subject to an income tax, via the conversion of said wages to "gifts," "property transfers," or other similar characterizations, documented by, but not limited to, IRS internal form classification materials and classifications as to actual types of tax evidenced on its "Notice of Lien" or other documents, and the loss of private property through illegal seizure and sale, through illegal liens and levys, to the sole benefit of the agency and those it serves.

Therefore, respective of the foregoing, I declare/aver:

1. I am not, nor have I ever been, a "U. S. person" as defined by Title 26.
2. I am not, nor have I ever been, an "employee" as defined by Title 26.
3. I am not, nor have I ever been, engaged in a "trade or business" as defined by Title 26.
4. I am not, nor have I ever been, an "alien" or "resident [alien]" as defined by Title 26.
5. I am not, nor have I ever been, a resident of any "United States" area as defined geographically by Title 26.
6. I am not, nor have I ever been, an "officer of a corporation" as defined by Title 26.
7. Alleged "income taxes," and alleged "estate and gift taxes" are wholly separate taxes.
8. I have not been made aware that I am, or have ever been, a "fiduciary" or "executor" in accordance with sections 6903(a) or 6903(b) as written in Title 26.
9. That **it was never my intention** in the past, in the present, or in the future, to give the fair market value of my labor as a gift for the debt management of the bankruptcy of the federal government of the United States.
10. I am not, nor have I ever been, the person declared by the nomenclature of "JON CARL MUNSON II" as such is indicative of a corporate persona.
11. I have never established a corporate persona known as "JON CARL MUNSON II".
12. The corporate persona known as "JON CARL MUNSON II" does not belong to me.
13. In light of the fact the corporate persona known as "JON CARL MUNSON II" is not me, I never had full knowledge, nor was I ever given full disclosure, of the ramifications of any association with that persona, thus rendering any contracts, obligations, or relationship, of any nature, null and void ab initio.

Therefore I do not, nor have I ever owed, a tax.

I hereby demand that you either unequivocally demonstrate that I am indeed liable for said tax, OR, correct the record to show that no tax amounts are due for the above year and consequently transmit such to all entities with whom you are connected immediately and without delay, with a notification to me of same.

I hereby demand that all alleged "NOTICE(s) OF LIEN," or "NOTICE(s) OF LEVY," or similar instruments, be removed for your failure to prove your claim pursuant of an actual answer in which you rebut and refute all facts so noticed herein.

All future correspondence with me MUST be addressed to me, the living, flesh-and-blood man, known by my name as spelled using both upper and lower-case letters. Failure to address me properly beyond this point will result in a return, unopened, of said documents with notations of attempted mail fraud. Each attempt at correspondence that is improperly addressed will be photocopied and retained as evidence in perpetrating a fraud. All parties are now duly NOTICED that anyone attempting to conduct a scheme of fraud can and will be held personally liable for any such action.

VERIFIED AFFIDAVIT

IN WITNESS WHEREOF, I, Jon Carl Munson II, *Sui Juris*, solemnly affirm and verify that I have read the foregoing, and know its contents to be true to the best of my knowledge, except as to the matters which are therein stated on my information or belief, and as to those matters, I believe them to be true. This instrument is submitted upon good faith effort that is grounded in fact, warranted by existing law for the modification or reversal of existing law and submitted for proper purposes, and not to cause harassment and unnecessary delay or costs, so help me God. See Supremacy Clause (Constitution, Laws and Treaties are all the supreme Law of the Land).

I declare under penalty of perjury and under the laws of the Republic of Maryland that the foregoing is true and correct.

_____	_____
Signature	Date

State of Maryland
County of Prince George's

JURAT

On this day came before me the Affiant, a living flesh and blood man, to oath and attest and affirm the autograph is true, complete, and correct on the foregoing affidavit. Jon Carl Munson II, the above autographed, who is personally known by me, or upon proper oath and identification, personally came before me, the subscriber, a notary public in and for said County and State, and Duly Affirmed the truth of the foregoing Affidavit in my presence. The Affiant also acknowledged the autographing thereof to be her own voluntary act and deed, autographing the within instrument in my presence and for the purpose therein stated.

Date: the ____ day of February, in the year of our Lord Two Thousand Twelve.

My commission expires on: _____

Notary Public _____

seal: