

MEMO

TO: Internal Revenue Service
Whistleblower Office, SPPA
1973 N. Rulon White Blvd., MS 4110
Ogden 84404
Utah, USA

FROM: Paul Andrew Mitchell, B.A., M.S., Damaged Party;
Private Attorney General, Civil RICO: 18 U.S.C. 1964; and,
Agent of the United States as *Qui Tam* Relator (4X),
Federal Civil False Claims Act: 31 U.S.C. 3729 *et seq.*

DATE: December 21, 2017 A.D.

SUBJECT: clarifications to Form 211, Claim Number: 2018-003207

To Whom It May Concern:

Please be properly informed hereby that I am neither a *federal citizen* nor a *resident alien individual* (green card holder).

Cf. "Federal citizenship" as defined in Black's Law Dictionary, multiple editions; and, all attached documents incorporated by reference, as if set forth fully here.

As such, although the Federal Privacy Act does apply to your office, the Federal Privacy Act does not apply to me:

I am not an "individual" as that term is expressly defined in the Privacy Act at 5 U.S.C. 552a(a)(2). See also 26 CFR 1.1-1(b) and Commissioner v. Acker, 361 U.S. 87 (1959) ("*the law does not permit*").

Similarly, I am not a "U.S. Individual" as that term is defined by joining IRC sections 7701(a)(1) and 7701(a)(30): *federal citizens* and *resident aliens* are the only living, breathing human variants of "United States person" as expressly defined there; all other variants are artificial, juristic entities like corporations.

I am also not a "taxpayer" as that term is expressly defined at Internal Revenue Code ("IRC") section 7701(a)(14).

I have studied the IRC in great depth ever since 1990 A.D., and that diligent study fully justifies the correct conclusion that I am not a *person subject to any internal revenue tax*.

In this context, please also see the implementing Regulation at 26 CFR 7623-1(c)(2). There is no valid "taxpayer identification number" which can be disclosed for purposes of the IRS Form 211 which I have previously submitted to your office.

Kindly incorporate all of the above in the administrative record now assigned IRS Form 211 Claim Number: 2018-003207.

Thank you for your consideration.

Sincerely yours,

/s/ Paul Andrew Mitchell

Paul Andrew Mitchell, B.A., M.S.
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(cf. UCC 1-308 <https://www.law.cornell.edu/ucc/1/1-308>)

Cc:

President Donald J. Trump, The White House; and,
Hon. Steven T. Mnuchin, Secretary of the Treasury

Attachments