

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).

1 Certified Mail Number: _____

2

3 Date: _____

4

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

11

12

13

NUNC PRO TUNC ESTOPPEL AT LAW AND

14

15

PUBLIC NOTICE RESCISSION AFFIDAVIT

16

17

OF JOHN Q. DOE

18

19

20 CALIFORNIA STATE/REPUBLIC)

21)

Subscribed, Sworn and Sealed

22 MARIN COUNTY)

23

24

PREAMBLE

25

26 I, **State Citizen John Q. Doe**, being a free Sovereign adult, natural
27 born in Massachusetts, living and working as a State Citizen domiciled in the
28 California Republic since 1952 and I, as such status, hereby make this
29 Special Appearance, by Affidavit, *in Propria Persona*, proceeding *Sui Juris*,
30 At Law, in Common Law, with Assistance, Special, neither conferring nor
31 consenting to any foreign jurisdiction, except to the judicial power of
32 California and/or America, and as such I willfully enforce all Constitutional
33 limitations respectively on all government agencies when dealing with them.
34 Wherefore, the undersigned Affiant, named herein and above, upon affirmation
35 declares and evidences the following:

36

37 I, **John Q. Doe**, am of lawful age and competent. I am a Sovereign
38 natural born free State Citizen domiciled in the California Republic (see
39 1:2:2, 1:3:3, 2:1:5, 3:2:1 and 4:2:1 in the U.S. Constitution), and thereby
40 in the united States of America, in fact, by right of heritage, a Sovereign
41 State Citizen inhabiting and domiciled in the California Republic, protected
42 via hereditary succession by my predecessors' previous contracts with
43 government as found in the **Northwest Ordinance of 1787**, the **Organic Act of**
44 **1849** (the original **Constitution of California**), the **Articles of Confederation**
45 **of 1777**, the **Constitution for the united States of America (1787)** including
46 its Preamble, and the **Bill of Rights (1791)** including its Preamble; and, as
47 such, I retain all my unalienable rights granted by God in positive law,
48 embodied in the **Declaration of Independence (1776)** and binding rights upon
49 myself and my parentage, on this day and for all time now and hereafter. And
50 further,

51

52 I, **John Q. Doe**, a Sovereign natural born free State Citizen, *in Propria*
53 *Persona*, proceeding *Sui Juris*, At Law, with Assistance, Special, receiving
54 mail c/o general delivery, San Rafael, California Republic, zip code exempt

1 (DMM 122.32), being duly sworn and affixing my signature to this document, do
2 hereby make the following statement of fact and affirm: the so-called
3 "Social Security" number 123-45-6789 is rescinded in application, in body and
4 in signature, for I affirm that this agreement was imposed upon me by usage
5 of threat, coercion, withholding of material facts, and uninformed consent,
6 and that I was not at age of majority; therefore, this aforementioned
7 government action constitutes constructive fraud and placed me under duress
8 of mind and therefore deprived me of giving any meaningful consent to the
9 original "Social Security" application and agreement. This agreement is null
10 and void, *ab initio* (from its inception), due to the aforementioned fraud.
11 And further,
12
13

14 **AFFIDAVIT AMENDMENT PROTECTION CLAUSE**
15

16 I, the undersigned, in order to protect my unalienable rights to life,
17 liberty and property, inclusive of my right to the proper *in rem* and *in*
18 *personam* State Citizenship status, have been forced to amend certain legal
19 documents and statements, due to the continued revelation and increased
20 discovery of the continuous acts of fraud upon me by the *de facto*
21 governments, both State and Federal, and therefore I declare that I am now
22 and fully intend to remain free to amend any and all such documents and
23 statements, as a matter of substantive right, for I cannot be held liable for
24 either the acts or the omissions by governments which are out of my control,
25 which acts and omissions constitute fraud in one form or another. Therefore,
26 I proceed at all times "WITH EXPLICIT RESERVATION OF ALL MY UNALIENABLE
27 RIGHTS AND WITHOUT PREJUDICE TO ANY OF MY UNALIENABLE RIGHTS", inclusive of
28 my personal right to substantive and procedural due process proceedings under
29 the Judicial Power of both my State and my Nation. And further,
30

31 I, **John Q. Doe**, do state and affirm the following:
32

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

1 2. That material facts were withheld, which caused me to be unaware
2 of the legal effects of signing and filing income tax returns, as shown by
3 the decision of the United States Court of Appeals for the 9th Circuit in the
4 1974 ruling in the case of Morse v. U.S., 494 F.2d 876, 880, wherein the
5 Court explained how a State Citizen became a "taxpayer" by stating:
6 "Accordingly, when returns were filed in Mrs. Morse's name declaring income
7 to her for 1944 and 1945, making her potentially liable for the tax due on
8 that income, she became a taxpayer within the meaning of the Internal Revenue
9 Code." [emphasis added] And further,

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

40
41 4. That I, as a Sovereign natural born free State Citizen and
42 inhabitant in the united States of America, domiciled in the California
43 Republic, and as a Free Man, am endowed by my Creator with numerous
44 unalienable/inalienable rights which include but are not limited to my rights
45 to "life, liberty and the pursuit of happiness (property)", which rights are
46 specifically identified in the **Magna Carta (1215)** and the **Declaration of**
47 **Independence (1776)**, and protected and secured by the **Constitution for the**
48 **united States of America (1789)** and the subsequent **Bill of Rights, Articles**
49 **in Amendment 1 thru 10 (1791)**; that my birthright to the "life, liberty and
50 the pursuit of happiness" has been interpreted by both the Framers of the
51 Constitution and by the U.S. Supreme Court to include my unalienable right to
52 contract, to acquire, to deal in, to sell, rent, and exchange properties of
53 various kinds, real and personal, without requesting or exercising any
54 privilege or franchise from government; that I have learned that these

1 unalienable property rights also include my right to contract for the
2 exchange of my labor-property for other properties and remuneration, such as
3 wages, salaries, and other earnings; that I have never knowingly,
4 intentionally or voluntarily waived any of these unalienable rights, nor can
5 I, **John Q. Doe**, be forced to waive any of these rights granted to me by God
6 the Father, my Creator, because I am endowed with these rights by my Creator
7 and by nobody else and nothing else (see Brady v. U.S., 397 U.S. 742 at 748
8 (1970)). And further,
9

10 5. That I understand that, if the exercise of my rights were
11 subjected to taxation, these same rights could be destroyed by increasing the
12 tax rates to unaffordable levels; therefore, courts have repeatedly ruled
13 that government has no power whatsoever to tax or otherwise "lien" against
14 the exercise of any rights, particularly the rights of Sovereign State
15 Citizens, as shown by the United States Supreme Court in the case of Murdock
16 v. Pennsylvania, 319 U.S. 105 (1943), which stated: "A state may not impose
17 a charge for the enjoyment of a right granted by the Federal Constitution.";
18 that **unalienable rights** are rights against which no lien can be established
19 precisely because they are un-lien-able; that America's founding documents
20 enumerate some of my unalienable rights, **none of which rights** I have ever
21 waived knowingly, voluntarily and intentionally; that I freely choose to
22 obey all American Law and to pay all Lawful taxes in jurisdictions which are
23 applicable to me for the common good; that I stand *in Propria Persona* with
24 Assistance, Special; that my status and unalienable rights, as stated
25 hereinafter and in the foregoing, are **not negotiable**. And further,
26

27 6. That, for years past and at least since the year 1964, I have
28 been influenced by numerous cases of people going to jail and being punished,
29 and also by numerous and repeated public warnings made by the FTB and by the
30 IRS, via radio, television, the printed press and other forms of public
31 communication media, warning of the "deadline" for filing State and Federal
32 forms, such as a "Form 1040 Income Tax Return" and/or other IRS forms and
33 documents; this therefore caused me to file said forms under threat, duress
34 and coercion. And further,
35

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

1 8. That I have also been further influenced, misled and alarmed by
2 rumors, by misinformed public opinion and by the advice and assurances of
3 lawyers, C.P.A.'s and income tax preparers to the effect that "the IRS and
4 the FTB will get you", and that it would be a crime punishable by fines
5 and/or imprisonment if I did not fill out, sign and file with the IRS a "Form
6 1040"; that, in point of fact, the only person actually named within the **IRC**
7 as a person required to collect an income tax, to file an income tax return
8 and to pay an income tax is a "Withholding Agent"; and that, to the best of
9 my knowledge, I am not now, nor have I ever been a "Withholding Agent". And
10 further,

11
12 9. That, in addition to all of the reasons stated in paragraphs 6, 7
13 and 8 above, I was influenced by the common and widespread practice of
14 employers who, either knowingly or unknowingly, without Power of Attorney,
15 misled me and their employees to believe that they and I must have a Social
16 Security Number and that all are subject to the withholding of "income taxes"
17 from their earnings, either with or without their permission, based upon the
18 employers' possibly mistaken assumption that they, as employers, are required
19 by law to withhold "income taxes" from the paychecks of their employees,
20 which is contrary to the **Sections 3402(n), 7343 and 7701(a)(16)** of the **IRC**,
21 absent a voluntary execution of Form W-4, the "Employee's Withholding
22 Allowance Certificate". And further,

23
24 10. That I have also been mistakenly influenced and mistakenly
25 impressed by annual public displays and indiscriminate public offerings by
26 the IRS and the FTB of large quantities of the Forms 1040 and 540 in banks,
27 in post offices and through the U.S. mail, which public displays and
28 indiscriminate public offerings also had the effect of reminding me of, and
29 inducing me to respond mistakenly by filling out, signing and sending "Form
30 1040" to the IRS and "Form 540" to the FTB. And further,

31
32 11. That said "Forms 1040" contained no reference to any law or laws
33 which would explain just exactly who is and who is not subject to, or liable
34 for, the income tax, State or Federal, nor did it contain any notice or
35 warning to anyone that merely sending said completed "Form 1040" to the IRS
36 would waive my right to privacy, as secured by the 4th Amendment in the U.S.
37 Constitution, and also waive my right to not be a witness against myself, as
38 secured by the 5th Amendment in the U.S. Constitution, and that a completed
39 "Form 1040" would, in itself, constitute legal evidence, admissible in a
40 court of law, that the filer is subject to and liable for the income/excise
41 tax, even though and regardless of the fact that I, as a Sovereign natural
42 born free State Citizen, am actually and legally not subject to the statutory
43 jurisdiction of the **IRC**, nor liable for any income/excise tax, and regardless
44 of the fact that, to the best of my knowledge, I have no legal duty or
45 obligation whatsoever to complete and file any "Form 1040" or State income
46 tax forms, nor did they ever evidence **28 U.S.C. 1746**. And further,

47
48 12. That at no time was I ever notified or informed by the IRS or by
49 the State of California, nor by any of their agents or employees, nor by any
50 lawyer, C.P.A., or tax preparer, of the fact that the so-called 16th
51 Amendment in the U.S. Constitution, as correctly interpreted by the U.S.
52 Supreme Court in such cases as Brushaber v. Union Pacific Railroad Co., 240
53 U.S. 1 (1916) and Stanton v. Baltic Mining Co., 240 U.S. 103 (1916),
54 identified the income tax as an indirect excise tax in accordance with

1 **Article 1, Section 8, Clause 1 (1:8:1) of the United States Constitution;**
2 that the so-called 16th Amendment to the U.S. Constitution, as correctly
3 interpreted by the U.S. Supreme Court, does **not** authorize a tax on all
4 individuals but *is* applicable to nonresident aliens (e.g., Frank R.
5 Brushaber) who involve themselves in activities, events or occupations which
6 come under, or are *within*, the taxing authority of the "United States", as
7 explained in **Treasury Decision 2313**, dated March 21, 1916; that the
8 so-called 16th Amendment was never actually ratified nor could it have been
9 enacted into positive law because the requisite number of States (i.e., 36)
10 did **not** meet the lawful requirements for amending the Constitution at that
11 time; and that a mass of incontrovertible material evidence available since
12 the year 1985 proves that the act of "declaring" the so-called 16th Amendment
13 "ratified" was an act of outright fraud by Philander C. Knox in the year
14 1913. And further,
15

16 13. That at no time was I ever notified or informed by the FTB nor by
17 the IRS, their agents or employees, nor by any lawyer, C.P.A. or tax
18 preparer, of the fact that, because of various rulings of the U.S. Supreme
19 Court in such cases as Flint v. Stone Tracy Co., 220 U.S. 107 (1911), and
20 Pollock v. Farmer's Loan and Trust Co., 157 U.S. 492 (1895), the **indirect**
21 **excise tax** on incomes identified by the so-called 16th Amendment is also a
22 tax upon *corporate* privileges granted by government, which tax is measured by
23 the amount of *corporate* income (see **Corporations Tax Act, Statutes at Large,**
24 **1909, vol. XXXVI, section 38, page 112**); that this **indirect excise tax** is
25 also imposed on the taxable income of foreign corporations, and on the
26 taxable income of nonresident aliens to the extent this (latter) income is
27 either effectively *connected* with the conduct of a trade or business within
28 the corporate jurisdiction of the "United States", or *derived from* sources
29 within the corporate jurisdiction of the "United States" although *not*
30 effectively connected with the conduct of trade or business within the
31 corporate jurisdiction of the "United States", according to Sections 871 and
32 872 of the **IRC**. And further,
33

34 14. That my attention has been called to **Report No. 80-19A**, entitled
35 "Some Constitutional Questions Regarding the Federal Income Tax Laws"
36 published by the American Law Division of the Congressional Research Service
37 of the Library of Congress, updated January 17, 1980; that this publication
38 describes the tax on "income" identified in the so-called 16th Amendment to
39 the U.S. Constitution as an **indirect excise tax**; that this report stated:
40 "The Supreme Court, in a decision written by Chief Justice White, first noted
41 that the 16th Amendment did not authorize any new type of tax, nor did it
42 repeal or revoke the tax clauses of Article I of the United States
43 Constitution, quoted above."; and this report further stated: "Therefore,
44 it can clearly be determined from the decisions of the United States Supreme
45 Court that the income tax is an indirect tax, generally in the nature of an
46 excise tax", thus proving in my mind that the "income tax" is not a tax
47 on me as a Sovereign natural born free State Citizen, but is, rather, an
48 **indirect excise tax** as described by the U.S. Supreme Court in the case of
49 Flint v. Stone Tracy Co. *supra*, wherein the high Court defined excise taxes
50 as "... taxes laid upon the manufacture, sale, or consumption of commodities
51 within the country, upon licenses to pursue certain occupations, and upon
52 corporate privileges", none of which aforesaid classifications apply to
53 me. And further,
54

1 15. That I was unaware of the truth of the rarely publicized
2 statement by the IRS that the "income" tax system is based upon "voluntary
3 compliance with the law and self-assessment of tax"; that I was unaware
4 before June of 1990 of a posted notice in the main lobby of the Federal
5 Building in San Francisco, California, outside the offices of the IRS, which
6 notice reads, in pertinent part, "The purpose of the Internal Revenue Service
7 is to ... encourage and achieve the highest degree of **voluntary compliance** in
8 accordance with the tax laws and regulations."; that I was unaware before
9 June of 1990 that Mr. Roger M. Olsen, Assistant Attorney General, Tax
10 Division, Department of Justice, Washington, D.C., made the following
11 statement to an assemblage of tax lawyers on May 9, 1987: "We encourage
12 **voluntary compliance** by scaring the heck out of you."; that it has never
13 been either my intention nor my desire to voluntarily self-assess an excise
14 tax upon myself, nor to give up my right to property, nor to voluntarily
15 subject myself to such an excise tax; that I had always thought that
16 compliance was *required* by law. And further,
17

18 16. That I have examined **Sections 871 thru 878, 1441, 1442, 1443,**
19 **3401(c), 6001, 6011, 6012(a), 6331(a), 7203, 7205 and 7343** of the **IRC**, and I
20 am entirely convinced and completely satisfied that I am not now, nor was I
21 ever, any such "person" or individual referred to by these sections. And
22 further,
23

24 17. That, after careful study of the **IRC**, and after consultations on
25 the provisions of that Code with informed lawyers, tax accountants and tax
26 preparers concerning the provisions of the **IRC**, I have never found or been
27 shown any sections of the **IRC** that imposed any requirement on me as a
28 Sovereign natural born free State Citizen and unprivileged inhabitant, living
29 and working within a County within a State of the Union, to file a "Form 1040
30 Income Tax Return" or any other State income tax form, or that imposed a
31 requirement upon me to pay a tax on "income", or that would classify me as a
32 "person liable", as a "person made liable", or as a "taxpayer" as the term
33 "taxpayer" is defined in **IRC Section 7701(a)(14)**, which states: "The term
34 'taxpayer' means any person subject to any internal revenue tax." And
35 further,
36

37 18. That, after the study and consultations mentioned in paragraph
38 17, the only mention of any possible requirement upon me, as an individual,
39 to pay a tax on "income", that I could find, or was shown in the **IRC**, was the
40 title of **Part I under Subtitle A, Chapter 1, Subchapter A** (which is
41 deceptively titled "Tax on Individuals") and **Section 6012(a), Subtitle F,**
42 **Chapter 61-A, Part II-B, Subpart B**, and the **California Tax Statutes**; that a
43 careful study and earnest examination of these parts of the **IRC** revealed that
44 the "individuals" to whom these sections refer are, in fact, *either*
45 individuals who work within a foreign nation like France and are taxed
46 according to a tax treaty, or they are nonresident aliens who receive income
47 which is *either* effectively *connected* with the conduct of a trade or business
48 within the corporate jurisdiction of the "United States", or *derived from*
49 sources within the corporate jurisdiction of the "United States", although
50 *not* effectively connected with the conduct of trade or business within the
51 corporate jurisdiction of the "United States", according to Sections 871 and
52 872 of the **IRC**; and that, to the best of my knowledge, I have never
53 conducted any trade or business within the corporate jurisdiction of the
54 "United States", nor have I ever derived income from sources within the

1 corporate jurisdiction of the "United States". And further,
2

3 19. That, after the study and consultations mentioned in paragraph 17
4 above, my attention was called to the **IRC, Chapter 21**, entitled "Federal
5 Insurance Contributions Act" (Social Security), and my attention was also
6 called to **Subchapter A of Chapter 21** entitled "Tax on Employees", which
7 includes Section 3101, wherein the Social Security tax is identified as a tax
8 on "income", *not* as an "Insurance Contribution", *not* as a "Tax on Employees",
9 and *not* as a tax on wages or earnings; that my attention was further called
10 to these facts: there is no provision in the **IRC** that imposes the tax on
11 employees or requires them to pay the tax; a voluntarily signed and
12 completed Form W-4, "Employee's Withholding Allowance Certificate", allows an
13 employer to withhold money from a worker's pay for Social Security "income"
14 tax, even though the worker has claimed on that form to be "exempt" from the
15 graduated "income" tax; and an employer has no authority to withhold money
16 from a worker's pay for the Social Security "income" tax, for the graduated
17 "income" tax, nor for any IRS-imposed penalty or assessment, if there is no
18 voluntarily signed "**Form W-4**" in force and no "**Form 2678**" in force **Granting**
19 **Power of Attorney**. And further,
20

21 20. That, after the study and consultations described in paragraph 17
22 above, my attention was called to **Section 61(a) of the IRC**, which lists items
23 that are **sources** of "income", and to the following facts: that **IRS**
24 **Collections Summons Form 6638 (12-82)** confirms that these items are **sources**,
25 not "income", by stating that the following items are "sources": "wages,
26 salaries, tips, fees, commissions, interest, rents, royalties, alimony, state
27 or local tax refunds, pensions, business income, gains from dealings in
28 property, and any other compensations for services (including receipt of
29 property other than money)."; that **sources are not "income"**, but sources
30 *become* "income" if they are entered as "income" on a signed "Form 1040",
31 because the signer affirms, under penalty of perjury (within the "United
32 States"), that the items entered in the "income" section of the "Form 1040"
33 are "income" to the signer; that **Section 61(b)** clearly indicates which
34 sections of the **IRC** identify and list items that are included in "income" by
35 stating: "For items specifically included in gross income, **see Part II (sec.**
36 **71 and following)**". And further,
37

38 21. That my attention was then called to the said Part II entitled:
39 "Items Specifically Included in Gross Income"; that I studied sections 71
40 thru 87 and noticed that wages, salaries, commissions, tips, interest,
41 dividends, pensions, rents, royalties, etc., are **not** listed as being included
42 in "income" in those Sections of the **IRC**; and that, in fact, those items are
43 not mentioned *anywhere* in *any* of these sections of the **IRC**. And further,
44

45 22. That, after further diligent study, it appears entirely clear to
46 me that the **only way** that property received by me as a Sovereign natural born
47 free State Citizen, living and working within the States of the Union, in the
48 form of wages, salaries, commissions, tips, interest, dividends, rents,
49 royalties and/or pensions could be, or could have been legally considered to
50 be "income", is if I voluntarily completed and signed a "Form 1040 Income Tax
51 Return", thereby affirming, under penalty of perjury (*within* the "United
52 States"), that the information on such "Form 1040" was true and correct, and
53 that any amounts listed on the "Form 1040" in the "income" block were
54 "income", and thereby acknowledging under oath or affirmation, that I am, or

1 was, a taxpayer subject to the tax and have, or had, a duty to file a "Form
2 1040 Income Tax Return" and/or other IRS forms, documents and schedules, none
3 of which instruments I have ever signed with the understanding that I signed
4 them knowingly, voluntarily and intentionally and by means of knowingly
5 intelligent acts done "with sufficient awareness of all the relevant
6 circumstances and likely consequences" (see Brady v. U.S. supra); and that,
7 when I have sent in State and Federal tax forms purposely not signed, they
8 were returned to me with a letter instructing and stipulating that I must
9 sign the forms under the penalty of perjury, thereby claiming that I was a
10 "United States citizen" due to the wording of the perjury clause (see **28**
11 **U.S.C. 1746(2)**). And further,
12

13 23. That, with good faith, with an honest reliance upon the
14 aforementioned U.S. Supreme Court rulings and with reliance upon my
15 constitutionally protected Natural Common Law **Bill of Rights, Amendments 1**
16 **thru 10 (1791)**, to lawfully contract, to lawfully work and to lawfully
17 acquire and possess property, I am convinced and satisfied that I am not now,
18 nor was I ever subject to, liable for, or required to pay an income/excise
19 tax; that I am not now, nor have I ever been a "taxpayer", and there has
20 never been a Judicial Power proceeding in which it was ruled that I was a
21 "taxpayer" as that term is defined and used in the **IRC**; and that I have
22 never had any legal duties or obligations whatsoever to file any "Form 1040"
23 or to make any "income tax return", or to sign or submit any other IRS
24 "individual" forms or documents or schedules, to pay any "individual" income
25 tax, to keep any personal financial records, or to supply any personal
26 information to the IRS. And further,
27

28 24. That the U.S. Congress, the International Monetary Fund, the
29 Federal Reserve Banks and the Internal Revenue Service, by means of vague,
30 deceptive and misleading words and statements in the **IRC**, in the Code of
31 Federal Regulations (CFR), in official statements by IRS Commissioners in the
32 Federal Register, in IRS publications and in IRS-generated news articles,
33 committed constructive fraud and misrepresentation by misleading and
34 deceiving me, as well as the general public, into believing that I was
35 required to file "Form 1040 Income Tax Returns" and other IRS forms,
36 documents and schedules and that I was also required to keep records, to
37 supply information and to pay income taxes. And further,
38

39 25. That, by reason of the aforementioned facts, I do hereby exercise
40 my rights as a Sovereign natural born free State Citizen, upheld by various
41 court decisions, to **rescind, to cancel and to render null and void, Nunc Pro**
42 **Tunc**, both currently and retroactively to the time of signing, based upon the
43 constructive fraud and misrepresentation perpetrated upon me by the Federal
44 government, the U.S. Congress, the IRS, the "State of California", and the
45 FTB, **all IRS and FTB forms, statements, documents, returns, schedules,**
46 **contracts, licenses, applications, articles, certificates and/or commercial**
47 **agreements** ever signed and/or submitted by me, or on my behalf by third
48 parties (including but not limited to Forms 1040 and attached schedules,
49 Forms W-2, Forms W-4, and Forms 1099) on the accounts bearing the account
50 numbers 123-45-6789, and 98-7654321 and **all my signatures** on any and all of
51 the aforementioned items, including the original "Social Security"
52 application, which caused the account bearing the account number 123-45-6789
53 to be established; that this notice of rescission is based upon my rights
54 with respect to constructive fraud and misrepresentation as established in,

1 but not limited to, the cases of Tyler v. Secretary of State, 184 F.2d 101
2 (1962) and also El Paso Natural Gas Co. v. Kysar Insurance Co., 605 Pacific
3 2d 240 (1979), which stated: "Constructive fraud as well as actual fraud may
4 be the basis of cancellation of an instrument." And further,
5

6 26. That I do hereby declare that **I am not** and **never was** a "taxpayer"
7 as that term is defined in the **IRC**, a "person liable" for any internal
8 revenue tax, or a "person" subject to the provisions of the **IRC**, and I do
9 hereby declare that I am, and have always been, a "nontaxpayer"; that courts
10 have recognized and acknowledged that individuals can be nontaxpayers, "...
11 for with them Congress does not assume to deal and they are neither the
12 subject nor the object of revenue laws", as stated in the cases of Long
13 v. Rasmussen, 281 F. 236 (1922), De Lima v. Bidwell, 182 U.S. 176, 179, and
14 Gerth v. United States, 132 F. Supp. 894 (1955). And further,
15

16 27. That evidence now available to me proves that the Internal
17 Revenue Service has to date failed to comply with the clear and unambiguous
18 requirements imposed on **all** federal government agencies by the following
19 Congressional statutes: the Federal Register Act (44 U.S.C. 1501 *et seq.*),
20 the Administrative Procedures Act (5 U.S.C. 551 *et seq.*), and the Paperwork
21 Reduction Act (44 U.S.C. 3501 *et seq.*); that the IRS failure to comply with
22 the requirements of these statutes constitutes further **constructive fraud**,
23 breach of fiduciary trust between Sovereign State Citizens and public
24 servants, and violations of the solemn oaths of office required of federal
25 government officials, thereby relieving me of any and all legal duties which
26 could or might otherwise exist for me to file any returns, schedules, or
27 other documents with the IRS; and that, after having read these three
28 statutes and summaries of related case law, I thereby conclude that there is
29 **no reason** why the IRS would be exempt from any of the clear and unambiguous
30 requirements imposed upon federal government agencies by these three
31 statutes, notwithstanding any and all allegations to the contrary that
32 heretofore may have been published by the IRS or the Treasury Department in
33 the Federal Register without also citing the proper legal authorities, if
34 any, for such allegations. And further,
35

36 28. That recent diligent studies have convinced me of the above, and
37 that as such I am not "subject to" the territorially limited "exclusive
38 legislation" nor to the foreign jurisdiction mandated for the District of
39 Columbia, federal enclaves, federal territories, and federal possessions by
40 Article 1, Section 8, Clauses 17 and 18 and Article 4, Section 3, Clause 2 of
41 the U.S. Constitution, including its "internal" governmental organizations
42 therein (hereinafter referred to as the "Federal Legislative Democracy" and
43 elsewhere referred to in this Affidavit as the "corporate jurisdiction of the
44 United States"); that I am not "subject to" this foreign jurisdiction by
45 reason of any valid contract or any valid commercial agreement resulting in
46 adhesion thereto across America, nor are millions of other Sovereign State
47 Citizens, unless they have provided "waivers of rights guaranteed by the
48 Constitution" by means of "knowingly intelligent acts", such as contracts or
49 commercial agreements with such government(s) "with sufficient awareness of
50 the relevant circumstances and likely consequences", as ruled by the U.S.
51 Supreme Court in Brady v. United States *supra*; and that I myself have given
52 **no** such "waivers". And further,
53
54

1 29. That these same diligent studies have also proved to me that
2 misrepresentation and a shrewd and criminal **constructive fraud** have been
3 perpetrated upon Sovereign State Citizens by government, under counterfeit
4 "color of law", through the apparent entrapments of "certain activities
5 (monopoly occupations) and privileges (other benefits)" allowed by statutory
6 acts or otherwise; that, by reason of American Law which has never been
7 repealed, such sources of past and present criminal element in and behind
8 government should be brought to justice in a Constitutional Court of Law for
9 **aiding and abetting** this misrepresentation and constructive fraud as willing
10 accomplices; that it is for such a Court, with a 12-member jury of peers, to
11 decide who is and who is not guilty among personnel of government, media,
12 schools, lawyers, accountants, clergy and other purveyors of misinformation
13 and other mind-set propaganda, in this and related regards. And further,
14

15 30. That, due to such shrewd entrapments over many years, I have
16 unwittingly signed many related documents, contracts and commercial
17 agreements, some even under the "perjury" jurat (*within* the "United States")
18 as was supposedly required; with American Law on my side, I hereby **rescind**
19 **and cancel** any and all such signatures and render them null and void, *nunc*
20 *pro tunc*, except for those which I may choose to have considered as being
21 under "TDC" (Threat, Duress and/or Coercion), past and present; that this is
22 also my **lawful notice** that all such signatures of mine in the future on
23 instruments of government or other entities, including banks, which might
24 otherwise result in contract adhesion, are to be considered as being under
25 "TDC", whether appearing therewith or otherwise; that my Constitutional
26 "Privileges and Immunities" (per Article 4, Section 2) are **apart from** those
27 mandated for the Federal Legislative Democracy by Article 1, Section 8,
28 Clauses 17 and 18 and by Article 4, Section 3, Clause 2, and **shall not by Law**
29 **be violated ever**; and that my status, in accord, is stated for all to see
30 and to know in 1:2:2, 1:3:3, 2:1:5, 3:2:1 and 4:2:1 of the Constitution for
31 the united States of America. And further,
32

33 31. That, with this accurate knowledge and with "the supreme Law of
34 the Land" (Article 6, Section 2) again on my side, I do Lawfully and
35 "squarely challenge" the fraudulent, usurping, octopus-like authority and
36 jurisdiction cited above in paragraph 28, which authority and jurisdiction **do**
37 **not apply to me** (see Hagans v. Lavine, 415 U.S. 528 at 533); it is,
38 therefore, now **mandatory** for any personnel of the Federal Legislative
39 Democracy or its agents to **FIRST PROVE** its "jurisdiction", if any, over me
40 **before** any further procedures can take place in my regard, per Title 5,
41 United States Code, "Government Organization and Employees", Section 556(d),
42 specifically by disclosing in writing any and all contracts or other
43 commercial agreements whereby the Federal Legislative Democracy and its
44 agents claim to have obtained controlling interest in me such that my
45 specific performance to any third party debt or obligation can be compelled;
46 **OR ELSE** any of its personnel and accomplices who willfully violate this
47 statute can and shall be personally charged **as citizens** under Title 18,
48 United States Criminal Code, Sections 241, 242, 1001 and/or otherwise; and,
49 in fairness, it must be added that, to my knowledge, IRS agents have NO
50 written lawful "Delegation of Authority" within the 50 States of the Union
51 and their so-called "Form 1040" appears to be a **bogus** and **bootleg** document on
52 its face. And further,
53
54

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

14 33. That, since my date of birth on June 21, 1948, I have always been
15 a **NONRESIDENT ALIEN** with respect to the Federal Legislative Democracy of the
16 "United States", never having resided, worked, nor having any income, to the
17 best of my recollection, from any sources within the District of Columbia,
18 Puerto Rico, Virgin Islands, Guam, American Samoa, Northern Mariana Islands,
19 the Trust Territory of the Pacific Islands or any other territory or
20 possession within the "United States", which entity obtains its exclusive
21 legislative authority and jurisdiction from Article 1, Section 8, Clauses 17
22 and 18 and Article 4, Section 3, Clause 2 of the U.S. Constitution; that I
23 have always been a non-taxpayer outside the venue and jurisdiction of the
24 **IRC**; that, to the best of my knowledge, I have never had any "U.S. trade or
25 business" as defined in the **IRC**, in **26 C.F.R.** or in **27 C.F.R.**; that, to the
26 best of my knowledge, I have never had any "gross income" from any U.S.
27 sources, as the term "gross income" is defined in **IRC** Section 872(a). And
28 further,
29

30 34. That my use of IRS Forms 1040X and 1040NR shall be presumed to
31 mean that they were filed solely to correct the administrative record
32 permanently, retroactively to June 21, 1948, so as to claim any lawful
33 refunds that may be due, to rebut any erroneous presumptions and/or terminate
34 any erroneous elections of U.S. "residence" which may have been established
35 in error by the filing of any prior IRS forms, schedules and other statements
36 by mistakes resulting in part from the demonstrable vagueness that is evident
37 in the **IRC** and its regulations, and by mistakes resulting also from the
38 constructive fraud and misrepresentation mentioned throughout this Affidavit;
39 that I was neither born nor naturalized in the "United States", I have never
40 been subject to its jurisdiction, and I have never been a "United States
41 citizen" as defined in **26 C.F.R. 1.1-1(c)** and as defined in the so-called
42 14th Amendment to the U.S. Constitution. And further,
43

44 35. That the federal government has committed fraud, duress and
45 coercion, exercised undue influence, and evidenced unlawful menace against
46 the American people by representing the so-called 14th Amendment as a
47 lawfully ratified amendment in the U.S. Constitution, when contrary proof,
48 published court authorities and other competent legal scholars have now
49 established that it was NOT lawfully ratified. (See State v. Phillips, 540
50 P.2d 936 (1975); Dyett v. Turner, 439 P.2d 266 (1968); 28 Tulane Law Review
51 22; 11 South Carolina Law Quarterly 484.) And further,
52
53
54

1 36. That I am not now, nor have I ever knowingly, intentionally and
2 voluntarily, with informed consent, entered into any personal, internal,
3 public or private agreement, contract, stipulation, account or similar
4 contrivance with the "United States", the "Federal Government" or the
5 "District of Columbia", its territories, its agencies or other property
6 appurtenant thereto, which would have altered or waived my *de jure, Sui Juris*
7 status, or my unalienable God-given natural rights; that any such agreements
8 or contracts, expressed or implied, such as a Social Security number and
9 application, or Driver's License, or Bank Signature Card, or the use of
10 Federal Reserve Notes (which are not lawful Specie) etc., have all been
11 hereby rescinded *ab initio*, due to the fraudulent withholding of material
12 facts, which became a snare and a trap and, as such, are a Bill of Attainder
13 on this Sovereign natural born free State Citizen and inhabitant in the
14 united States of America, for I cannot become a nexus by the effect of a
15 fraudulent nexum, because my status and unalienable natural rights are not
16 negotiable, and the government, both State and Federal, has not proved that
17 they ever had jurisdiction to change my status, as required by **Title 5 U.S.C.**
18 **Section 556(d)**, or as defined and set out as a Constitutional requirement in
19 Hagans v. Lavine supra (see also Brady v. U.S. supra); that any change of
20 status would lawfully have to take place in a Common Law (judicial power)
21 court under the due process clause of the 5th Amendment to the U.S.
22 Constitution. And further,
23

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

38 38. That my use of the phrase "WITH EXPLICIT RESERVATION OF ALL MY
39 RIGHTS AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207)" above my signature on
40 this document indicates: (1) that I explicitly reject any and all benefits
41 of the Uniform Commercial Code, absent a valid commercial agreement which is
42 in force and to which I am a party, and cite its provisions herein **only** to
43 serve notice upon ALL agencies of government, whether international,
44 national, state or local, that they, and not I, are subject to, and bound by,
45 all of its provisions, whether cited herein or not; (2) that my explicit
46 reservation of rights has served notice upon ALL agencies of government of
47 the "Remedy" they must provide for me under Article 1, Section 207 of the
48 Uniform Commercial Code, whereby I have explicitly reserved my Common Law
49 right not to be compelled to perform under *any* contract or commercial
50 agreement into which I have not entered **knowingly, voluntarily, and**
51 **intentionally**; (3) that my explicit reservation of rights has served notice
52 upon ALL agencies of government that they are ALL limited to proceeding
53 against me only in harmony with the Common Law and that I do not, and will
54 not, accept the liability associated with the "compelled" benefit of any

1 unrevealed commercial agreements; and (4) that my valid reservation of
2 rights has preserved **all** my rights and prevented the loss of any such rights
3 by application of the concepts of waiver or estoppel. And further,
4

5 39. That I reserve my unalienable right to amend this Affidavit at
6 times and places of my own choosing, according as new facts and revelations
7 are made available to me at various future times and places as yet unknown,
8 and as yet to be determined, given the massive fiscal fraud which has now
9 been sufficiently revealed to me by means of material and other reliable
10 evidence which constitutes satisfactory and incontrovertible proof of the
11 fraud to which I refer in this paragraph and elsewhere in this Affidavit.
12 And further,
13

14 40. That I affirm, under penalty of perjury, under the Common Law of
15 America, without the "United States", that the foregoing is true and correct,
16 to the best of my current information, knowledge and belief, per 28 U.S.C.
17 1746(1); and
18

19
20 **Further This Affiant saith not.**
21

22
23 Subscribed and affirmed to *Nunc Pro Tunc* on the date of my majority, which
24 day was June 21, 1969.
25

26
27 Subscribed, sealed and affirmed to this _____ day of _____, 199_.

28
29 I now affix my own signature to all of the above affirmations **WITH EXPLICIT**
30 **RESERVATION OF ALL MY RIGHTS AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207)** (see
31 paragraph 38 above):
32

33
34
35 _____
36 **John Q. Doe**, State Citizen and Principal, by special Appearance, *in Propria*
37 *Persona*, proceeding *Sui Juris*, with Assistance, Special, with explicit
38 reservation of all my unalienable rights and without prejudice to any of my
39 unalienable rights

40 **John Q. Doe**
41 c/o general delivery
42 San Rafael [ZIP code exempt]
43 CALIFORNIA, USA
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California All-Purpose Acknowledgement

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CALIFORNIA STATE/REPUBLIC)
)
COUNTY OF MARIN)

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: