

**Appendix V**

**Affidavit of Applicable Law**

*The Federal Zone:*

Reader's Notes:

1 Certified U.S. Mail #P xxx xxx xxx  
2

3 Dated: mm/dd/yy  
4

5 John Q. Doe  
6 c/o general delivery  
7 San Rafael [ZIP code exempt]  
8 CALIFORNIA, USA  
9

10

11                   **AFFIDAVIT OF APPLICABLE LAW**  
12                   **AND DENIAL OF SPECIFIC LIABILITY**  
13                   **FOR FEDERAL INCOME TAXES**  
14                   **DURING CALENDAR YEARS 199\_\_\_\_ AND 199\_\_\_\_\_**

16  
17 CALIFORNIA STATE/REPUBLIC      )  
18                                  )  
19 MARIN COUNTY                  )  
20

21

22                   **PREAMBLE**  
23

24         The undersigned Affiant, **John Q. Doe**, is of majority age and of sound  
25 mind, and has researched the laws as stated herein, and is competent to  
26 testify as to his personal knowledge and belief of the truth of all the  
27 following:  
28

29

30                   **BODY**

31         1. That, during calendar years 199\_ and 199\_, the Affiant was a  
32 Sovereign Citizen of the California Republic, which was one of the States of  
33 the Union of several States; that, as such, his birth and declared political  
34 status placed him in the class of natural born Persons who were non-immigrant  
35 "nonresident aliens" with respect to the "United States" as those terms were  
36 defined by the Internal Revenue Code (hereinafter "IRC"), Sections  
37 865(g)(1)(B), 7701(b)(1)(B), 7701(a)(9) and 7701(a)(10);  
38

39         2. That Congress, acting in its municipal capacity, enacted IRC  
40 Subchapter N of Chapter 1, in order to separate the 50 Union States from the  
41 "United States" (*i.e.* the District of Columbia and its Territories,  
42 Possessions and Enclaves);  
43

44         3. That a cursory examination of said Subchapter N reveals that all  
45 "gross income" received from sources *within* the 50 Union States was defined  
46 as "Income From Sources Without the United States" (IRC Section 862); that  
47 all income derived from sources *within* the District of Columbia (*i.e.* the  
48 "United States"), or "effectively connected with a United States trade or  
49 business", was income from sources *within* the "United States";  
50

51         4. That everyone who inhabited the 50 Union States, who was neither  
52 a "citizen of the United States" nor a "resident alien", was by definition a  
53 "nonresident alien", as that term was defined at IRC 7701(b)(1)(B) (see  
54 Treasury Decision 2313);

1       5. That the Afiant was not a "resident alien", as that term was  
2 defined at IRC 7701(b)(1)(A), because he did not satisfy the substantial  
3 presence test, because he was never lawfully admitted for permanent  
4 residence, and because he did not elect to be treated as a "resident";

6        6. That all compensation received by the Affiant for his labor  
7 during calendar years 199\_ and 199\_ was from sources without, and not  
8 effectively connected with, the "United States" (i.e. the District of  
9 Columbia, its Territories, Possessions and Enclaves);

11       7. That Black's Law Dictionary, Sixth Edition, defined the term  
12 "United States" to mean "... the territory over which sovereignty of United  
13 States extends ....";

15        8. That Citizens of one of the several Union States were those who  
16 were born or naturalized within the "freely associated compact states" (i.e.  
17 50 Union States), as that term was utilized by Congress at 28 U.S.C. Section  
18 297, as lawfully amended;

20       9. That "citizens of the United States" were those persons who were  
21 citizens of the District of Columbia and resident any place in the world, and  
22 those people who were residents of any territory which was subject to the  
23 exclusive legislative jurisdiction of the "United States", which included the  
24 Territories, Possessions, Enclaves and the Federal States (see Title 4  
25 U.S.C., Chapter 4, Section 110(d), for a definition of "Federal States");

27       10. That, for purposes of the IRC, Subtitle A -- Income Taxes,  
28 Congress created a "word of art" definition for the terms "State" and "United  
29 States"; said terms were defined at IRC Sections 7701(a)(9) and 7701(a)(10)  
30 as follows:

32 (9) United States. -- The term "United States" when used in a  
33 geographical sense includes only the **States** and the District of  
34 Columbia.

36 (10) State. -- The term "State" shall be construed to include the  
37 **District of Columbia**, where such construction is necessary to  
38 carry out provisions of this title.

[emphasis added]

41       11. That Congress imposed a Tax on Petroleum at IRC Section 4611, and  
42 used a *different* "word of art" definition for the term "United States" in  
43 that Section; said "word of art" definition was found at IRC 4612(a)(4)(A),  
44 to wit:

46 (4) United States. --

12. That Congress excluded the 50 Union States from the definition of "United States", for purposes of Subtitle A, and defined all "income" from these 50 States as "Income From Sources Without the United States", at IRC Section 862;

13. That Congress stated at IRC Section 864(c)(4)(A) that:

... no income, gain, or loss from sources without the United States shall be treated as effectively connected with the conduct of a trade or business within the United States.

14. That, during calendar years 199\_ and 199\_, the Affiant was neither a "citizen of the United States" nor was he a "resident" or inhabitant of the "United States", i.e. the District of Columbia, its Territories, Possessions, Enclaves or Federal States, as those terms were defined *supra*;

15. That all compensation received by the Affiant during calendar years 199\_ and 199\_ consisted of "compensation for labor or personal services performed without the United States", as that term was utilized by Congress at IRC Section 862(a)(3);

16. That Congress treated "compensation for labor or personal services performed without the United States" as income from sources without the United States, at IRC Section 862(a)(3);

17. That IRC Section 864 "Definitions" stated:

(b) Trade or Business within the United States. -- For purposes of this part, part II, and chapter 3, the term "trade or business within the United States" includes the performance of personal services within the United States at any time within the taxable year ...

(c) (4) Income from sources without the United States. --

(A) ... no income, gain, or loss from sources without the United States shall be treated as effectively connected with the conduct of a trade or business within the United States.

[emphasis added]

18. That the word "certain" was defined as:

**Certain.** Ascertained; precise; identified; settled; exact; definitive; clearly known; unambiguous; or, in law, capable of being identified or made known, without liability to mistake or ambiguity, from data already given. Free from doubt.

[Black's Law Dictionary, Sixth Edition]  
[emphasis in original]

19. That page 46 of the 1991 IRS Instructional Booklet for Form 1040 stated that "certain earned income" was "NONTAXABLE";

1        20. That, in general, Congress defined the term "earned income" to  
2 mean "wages, salaries, or professional fees ..." at IRC Section  
3 911(d)(2)(A);  
4

5        21. That Congress excluded from taxation certain "earned income", as  
6 that term was defined at IRC Section 911(d)(2)(A);  
7

8        22. That there were two (2) classes of citizenship within the United  
9 States of America, as fully explained by the U.S. Supreme Court in the  
10 following cases:  
11

12        There is in our political system a government of the United States and  
13 a government of each of the several states. Each of these governments  
14 is distinct from the others, and **each has citizens of its own**, who owe  
15 it allegiance, and whose rights, within its jurisdiction, it must  
16 protect.  
17                  [U.S. v. Cruikshank, 92 U.S. 542, 23 L.Ed. 588 (1875)]  
18                  [emphasis added]  
19

20        It is quite clear, then, that **there is a citizenship of the United**  
21 **States and a citizenship of a State**, which are distinct from each other  
22 and which depend upon different characteristics or circumstances in the  
23 individual.  
24

25                  [Slaughter House Cases, 83 U.S. 36 (page 408)]  
26                  [16 Wall. 36, 21 L.Ed. 394 (1873)]  
27                  [emphasis added]  
28

29        23. That the Affiant did not ever knowingly, intentionally, or  
30 voluntarily enter into any agreement, or contract, to be made partially  
31 liable for the federal debt, nor did he ever "elect" to be treated as a  
32 "resident" of the United States under 26 C.F.R. Section 5h.5(a)(3)(ix) and  
33 IRC Sections 6013(g) & (h), by the signing Forms 1040 or any other related  
34 "United States" forms, and therefore none of the Affiant's earnings can be  
35 taxed under the provisions of "Debt Management for the Federal Debt" at 7  
36 C.F.R. Part 3;  
37

38        24. That the Affiant did not voluntarily agree to use the federal  
39 obligations of the "United States", as those terms were defined at 18 U.S.C.  
40 8; that, if any such unknown contract was entered into, it was by means of  
41 deception and the withholding of pertinent and material facts, which  
42 deception and withholding of pertinent and material facts constitute  
43 constructive fraud by the federal government and are, therefore, null and  
44 void *ab initio* under all forms of law.  
45

46        I hereby certify, under penalty of perjury, under the laws of the  
47 United States of America, without the "United States", that the foregoing is  
48 true and correct in fact and in substance, to the best of my current  
49 information, knowledge and belief, per 28 U.S.C. 1746(1).  
50

51        **Further This Affiant saith not.**  
52  
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54  
55

1 Subscribed, sealed and affirmed to this \_\_\_\_\_ day of \_\_\_\_\_, 199\_\_\_\_ Anno  
2 *Domini*.

3  
4 I now affix my own signature to all of the above affirmations:  
5  
6  
7

8 **John Q. Doe**, Citizen/Principal, by special Appearance, *in Propria Persona*,  
9 proceeding *Sui Juris*, with Assistance, Special.  
10  
11

12                           **John Q. Doe**  
13                           c/o general delivery  
14                           San Rafael [ZIP code exempt]  
15                           CALIFORNIA, USA  
16  
17

18                           California All-Purpose Acknowledgement  
19  
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21   **CALIFORNIA STATE/REPUBLIC**               )  
22   )  
23   **COUNTY OF MARIN**                       )  
24  
25

26         On the \_\_\_\_\_ day of \_\_\_\_\_, 199\_\_\_\_ Anno *Domini*, before me  
27 personally appeared **John Q. Doe**, personally known to me (or proved to me on  
28 the basis of satisfactory evidence) to be the Person whose name is subscribed  
29 to the within instrument and acknowledged to me that he executed the same in  
30 His authorized capacity, and that by His signature on this instrument the  
31 Person, or the entity upon behalf of which the Person acted, executed the  
32 instrument. Purpose of Notary Public is for identification only, and not for  
33 entrance into any foreign jurisdiction.  
34

35 WITNESS my hand and official seal.  
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40                           Notary Public  
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*The Federal Zone:*

Reader's Notes: