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The following letter from Dr. Rivera details everything about the Notice of Lien and the removal process. It is part of a package that he sells to people who want to get rid of those pesky notices that IRS employees send to county courts, credit reporting companies and others.

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Dear Subscriber:

**Re: Removal of Federal or State Tax Lien**

Thank you for retaining me to provide you with an opinion letter that will provide you with the means by which you can remove a California state or federal notice of income tax lien.

**What this letter will do for you**

**This letter will assist you to remove either a Notice of Federal Tax Lien or a Notice of State Tax Lien or both from your personal credit reports.** Employees of the Internal Revenue Service or your state's personal income tax collectors have created a document entitled a Notice of Federal Tax Lien or Notice of State Tax Lien and have caused it to be filed for record in the office of the local county recorder. That document is being reported as a tax lien by credit reporting companies on your credit reports. You will learn in this letter, as in all the other letters I produce, the importance of the written word. The one word that will be the focus of our attention will be the word "lien." The "liens" are called statutory because they arise by operation of law. The written words concerning our "liens" that will be our focus is the law as enacted by Congress and the California Legislature.

My research of the history of the federal income tax, my analysis of federal government principles and a reading of the Internal Revenue Code that gives it a strict construction has caused me to conclude that the federal income tax can only be an obligation of the members of Congress and the inferior federal judges. The Doctrine of the Separation of Powers and the Constitution, in Article II, Section 1 and Article III, Section 1, protects the other two branches of the federal government from income taxation imposed by Congress. Contrary to popular opinion, the Constitution only protects the people by limiting the power of Congress and the reach of the federal government. The first federal income tax law after the Sixteenth Amendment imposed no duty to make returns on citizens and residents of the United States and exempted the present President of the United States of America and the Justices of the Supreme Court. The exemption of the executive and judicial branches was a ploy to cause later Presidents and Justices to believe they lost the exemption. Congress employs the exemption scam against

employees in withholding of their wages without their permission. Rich people were the main target group and when Congress landed then their attorneys and the newly emerging accounting profession were hooked on federal income taxation as well.

**The reader is cautioned against attempting to combine what is presented here with other material not presented by a person “learned in the law” and competent to advise and counsel persons with respect to their legal obligations.** Attorneys and Counselors at Law are recognized by government as qualified to advise on the condition and state of the law.

## **SUMMARY OF THE FEDERAL INCOME TAX**

There is only one simple word and one fact that must be learned to understand why you have no legal obligation to make an income tax return or to pay any income tax. The word is “duty” and the fact is that the imposition of a duty to make a return listing all taxable income causes the tax to become a direct tax. The rest is explanation. For instance, the Constitution of the United States mandates that direct taxes be apportioned to the several states. At the time of the framing and ratification of the Constitution, direct taxes were apportioned to property and to male citizens. Taxable males and taxable property were located in the states that made up the newly independent United States of America, a confederacy created in 1781. Even before the American English colonies became independent, Americans felt themselves free enough to consider the taxes paid to the king of England gifts from his subjects.

The view that taxation is a gift of the people is expressed by Congress shortly after the Stamp Acts in the Declaration of Rights in 1765. In the July 4, 1776, Declaration of Independence, the grievance, “For imposing Taxes on us without our Consent” is interposed between “For Quartering large bodies of armed troops among us” and “For depriving us in many cases of the benefits of Trial by Jury.” “For imposing Taxes on us without our Consent” is dealt with in many parts of the body of the Constitution. “For Quartering large bodies of armed troops among us” and “For depriving us in many cases of the benefits of Trial by Jury” are dealt with in the Bill of Rights. When properly read, the Constitution limits direct taxation to apportionment to the several states and indirect taxes to legislative powers specifically granted.

There is nothing in the Constitution that can lead us to any other conclusion but that the federal government of the United States is just what the words say it is: a government of states. The federal government is concerned with states and the “legislative powers herein granted” in the Constitution pertain to states. The Sixteenth Amendment, obviously, does not grant additional legislative powers and the Supreme Court has held it grants no additional powers of taxation. The federal income tax is a personal individual income tax on the gross income of the members of Congress and the inferior federal judges who are members of the legislative branch of the federal government. All this is found in the law, which consists of full and complete sentences.

The Constitution provides the basis for a powerful source of law—administrative law in Article I Section 8, Clause 17 that can be used to create legislation that can be made to resemble police power legislation of the several states. Because there is no right to a jury trial in federal areas subject to Article I Section 8, Clause 17 administration a jury can be provided that does not

meet the usual criteria for jury trial in areas where the people rule. Tax legislation imposing taxes on an activity is based on the exercise of police power. In federal enclaves the police power and administrative law are melded in the federal territorial law of the United States:

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings

The power “to exercise exclusive legislation” leaves to Congress the discretion to determine the means by which to carry out its authority over those federal areas that are within its exclusive jurisdiction.

## **HOW ARE INCOME TAXES COLLECTED?**

**"Voluntary compliance" really is the method of choice in the collection of state and federal income taxes because “collectors,” today, are exclusively employees.** The Constitution does not provide for any elected assessors, auditors or tax collectors. A government of united states in a federal union cannot have such officers because they would interfere with the sovereignty of the member states. There was a time when the federal government had assessors and collectors of internal revenue appointed by the President with the advice and consent of the Senate. The assessor’s office was abolished in 1873 and President Truman abolished the collectors in 1952. Before the abolition of those offices government employees would assist those officers of the United States. Today, government employees alone collect internal revenue and these employees are no different from private employees. All that an employee can do is work. An employee can’t make anyone do anything. Try and tell this to an IRS employee.

As you will learn as you proceed through this and other opinion letters, the duty to make a tax return must be removed from the income tax laws just to make the law constitutional and legal. This means that the only individuals that have a duty to make returns must supply the duty from somewhere other than the federal income tax law. In my opinion, those with a duty to make returns are members of Congress and the inferior federal judges. In the free self-governing societies that we call the several states, the people tax themselves using direct taxes. Revenues from these taxes are gifts to the government from the people. The gradual voluntary application of this principle to income has expanded the income tax to everyone with a minimum amount of “taxable income.” Without a duty to make income tax returns, reporting “taxable income” is voluntary. The process of requesting "voluntary compliance" is disguised as administration and enforcement of the income tax. Income tax collection is merely the process of systematically asking that a person or other entity pay what is owed. What is owed is voluntarily determined by a person that subjects himself to income taxation by making a return. To "voluntary comply" a return must be filed, because with the removal of the federal collector in 1952, not even an excise tax can be properly demanded. The exclusive use of employees to effect tax collection is

but another form of "voluntary compliance," since employees nowhere have power or authority to give notice and make lawful demands.

**Tax collecting employees ask that the people or entities they identify as taxpayers to pay what they owe.** These helpful employees will calculate what they think are your taxes and again invite you to pay what you owe. This process is repeated with a series of notices until a kind of final notice is produced. The Notice of Federal Tax Lien and Notice of State Tax Lien are the last notices of the federal and state series. These preprinted forms suggest that you owe income taxes but they never actually state that in a complete sentence. It would not matter if they did, since they are always signed or subscribed by an employee. Correspondence from government employees can never be more than a notice because an employee has no power or authority. The Notice of a Lien is just labeled that way and one of the first things that you should learn about the law is the superfluity of anything that is less than a full sentence. Labels, headings and captions do not count. Loss of the labels, "Notice of Federal Tax Lien" and "Notice of State Tax Lien," leaves some preprinted material and numbers in rows and columns. These notices are the least informative of all prior notices the IRS and FTB might have sent your way, but they do the most damage because of the belief that they are real liens. Remember that legal liens are created by those actually in possession of the property against which the lien operates. Direct taxes are self-imposed, so the real property tax liens that result from non-payment of property taxes are generally valid.

## **WHAT IS A LEGAL OPINION LETTER?**

The words, sentences and paragraphs that make up my opinion of what the state federal income tax law is organized around is the fact that the duty to make and file individual income tax returns creates a direct tax. It is a fact that the federal income tax of 1894 contained in Section 27 to 37 of the Wilson-Gorman Act was declared unconstitutional as an unapportioned direct tax in *Pollock v. Farmer's Loan & Trust*, 158 U.S. 601 (1895). Section 29 of the 1894 income tax imposed a duty on citizens and residents of the United States to make income tax returns and file them with a collector. That kind of duty is the basis of all the direct property taxes of the states and it provided the beginning of the property tax assessment rolls. It is the direct taxes that are supposed to be fair and equitable so that every property owner can pay his or her "fair share." If direct taxes are not paid, property is eventually deeded to the state and sold to pay the taxes. No one is imprisoned and no one is harassed to pay a tax. There are few words used in direct tax systems. Many, many words will be used here to explain and explain again why there is no duty to make a return or pay a tax.

Words are what humans use to memorialize facts and, also, to lie, cheat and steal. The people from whom I am descended came late to the written word so they gained a reputation for truth. The Indians couldn't tell lie. They didn't know how to lie. "Honest Indian" is not a term that would be used to describe any employee of the IRS or most of the federal government. True to my ancestry I present verifiable facts. I do not make arguments because reliance on argument means the facts are insufficient and so higher authority must resolve the argument. All the facts establish that there is no legal duty to make and file an income tax return have already been stated in the paragraphs that appear above. The reader is being supplied supporting material in bulk form in order to educate. Any repetition that is encountered should be viewed as progress

in understanding the material. I hope that I have provided enough facts and information so that the fastidious reader who desires a specific letter may fashion one from what I have written. My purpose is to explain not to produce great literature. The facts I present do not belong to me, I am prepared to share them with anyone upon a mutually agreeable arrangement.

In this, the greatest country on earth, the people from whom I am descended, native people to the Americas had consecrated personal freedom into this land thousands of years before the first soldier fell in Gettysburg. Retaining freedom is a full time effort and most people don't want to take the trouble. At present, the popular idea is that if the members of the legislature will tax themselves and pay their taxes we should do the same. That scheme is about to go the way of the USSR.

## **THE FORMAT OF THE LIEN REMOVAL LETTER**

**You will soon find that the words on the notices that seem to proclaim your obligation to pay taxes are merely clever arrangements that fool the mind's eye to believe in something that is not there.** There is no legal duty to pay a tax in any real tax lien so there can be none in a voluntary tax like the federal income tax. In the next few pages, I will present an income tax capsule history, a synopsis of taxation's legal issues and a guide to removing notices of state and federal income tax liens from credit reports.

## **HOW TO USE THIS LETTER TO REMOVE A NOTICE OF LIEN**

**Your first reading of this letter will confirm that you have not volunteered to be a taxpayer.** It is not likely that you would have a federal or state notice of lien, if you are happily paying what you think you owe by voluntarily making returns and paying the amount on the return. Knowing that you are not a taxpayer and that you owe nothing, you can challenge the credit report of a lien as totally inaccurate. The income tax laws only apply to taxpayers, because the making of a return is not a duty it is voluntary act. There can be no tax in the absence of a return. No notice of lien can ever be accurate because the document itself can never be more than a notice.

**The employees that prepare all the notices that precede the Notice of Federal Tax Lien and Notice of State Tax Lien are not lawyers and they have not attested to the truth of anything in the notice.** An employee cannot be given a job to tell the truth. What is written in the documents cannot be law and cannot be fact. Nowhere on the form is there an attestation that the information on the document is true and correct. They are not in possession of the property to which the notices claim they attach. It is not possible to create a true lien so the fiction of a Notice of Federal Tax Lien and Notice of State Tax Lien has been created.

**What is an accurate Notice of Federal Tax Lien?** The federal income tax can be an employee operated system because the system is voluntary. Because employees can only perform tasks that constitute work, all they can ever do is attempt to obtain "voluntary compliance" by requesting that someone or something volunteer. All that the Notice of Federal Tax Lien can be is a notice of the amounts the named "taxpayer" refused to voluntarily pay. Direct taxes are non-statutory taxes imposed on the people themselves by elected assessors and

tax collectors. The federal income tax is a statutory indirect tax without a duty to make a return. The Notice of Federal Tax Lien must reflect the voluntary nature of the tax. It confirms this by being both a notice and a document created and subscribed by an employee. Employees are by definition “servants” without discretionary authority to attest the truth of any instrument.

**To use this letter to prove any point, you may want to highlight pertinent material and demand that any credit reporting company that refuses to delete an unsupported tax lien prove me incorrect.** The letter is my legal opinion of what the law is and how it works. In a free society everyone has a right to a personal opinion. Of course, personal opinions should remain personal but you will be told these personal opinions are the law. Your own opinions of your status and other personal information will be made in your own signed statement. You hold in your hands the culmination of decades of legal education, legal research and decades of the active practice of law. It is, however, a sad commentary on freedom that it is a singular effort. I know of no other attorney that can give other than a personal opinion of the law of taxation. Because of this situation, there is nothing more precious than freedom and nothing more rare. Ignorance is its greatest enemy and that is what this letter is meant to dispel. If I am wrong, this letter is a challenge to others to prove me so. Everything you need to prove that you have no state or federal income tax liability is here. Additional law and facts are available in other opinion letters on other related topics. I have written each paragraph so it can stand alone when quoted by you. The repetition and redundancy is not a detriment it will assist your learning of the material.

## **GENERAL INSTRUCTIONS AND PROCEDURE**

**You must immediately obtain certified copies of all state and federal notices of income tax liens from the recorder’s office.** You must also obtain a copy of your credit report from the three major credit reporting companies (Trans Union, Equifax & Experian) and complaint forms so that the accuracy of each “lien” reporting can be challenged. For every state lien you must obtain a UCC certificate from that state that lists any tax liens against you. Using the state’s privacy act you can obtain the job description of the person or persons on your “liens.” Freedom of Information Act requests can be made for every name on the Notice of Federal Tax Liens.

**Do not accept the oral claims of personnel department clerks, title officers, loan officers and especially IRS employees.** Demand a written statement of any claim or opinion that you are liable for any federal, state or local tax. The “lien” notices that I discuss in this letter artfully and carefully avoid a statement that you personally are liable in any specific amount. Employees gain no power or authority by virtue of their employment to make conclusions of law. Everything that is produced or signed by an employee is merely a notice or warning that a claim may or may not be valid or outstanding.

**Government claims that you are liable for state and federal income taxes is a form of identity theft.** Your true identity is that of a person without any state or federal income tax liability. You must make a statement of non-liability under oath so you can have evidence of your lack of liability. This statement can be submitted to anyone that is attempting to collect a tax debt you do not owe. I have fully explained why you cannot be liable; you need only swear

that the facts you stated about yourself are true. You will provide in your statement a few simple details that will require that the person make a determination that you have a duty to pay a state or federal income tax. The person claiming that you are liable will be making a false statement and or practicing law if he or she makes any assertion that you are legally liable. If the person that claims you have a duty to pay a tax is an attorney, you may have to file a complaint with the state bar that oversees attorney discipline and make a claim against him or her for your damages. That attorney does not know the law if he claims that either you or your employer has a duty to pay a tax evidenced by a notice of lien. If a non-attorney person claims that you have a duty to pay taxes, that person is, of course wrong, and is practicing law without authority. In every free society, every person has a duty to know the law but that person has no right to misstate the law or to tell another what the law is.

## **A GENERAL EXPOSITION AND DISCUSSION OF THE HISTORY AND BASIS OF TAXATION IN FREE SELF-GOVERNING SOCIETIES**

**In a free country, that is, in a society where the people rule themselves, there can be no legal duty to pay taxes.** Taxes are exactions for the support of government and the people are under no duty to support government. Our Declaration of Independence states: “it is the Right of the People to alter or abolish” destructive abusive government “and to institute new Government.” This is hardly possible if the People have a legal duty to pay taxes. My thorough research of taxation disclosed but two forms of taxation: direct and indirect. Direct taxes are self-imposed on the people by the election of an assessor and tax collector. These taxes are imposed on property or on the people themselves as capitation, head or poll taxes. The revenue from these taxes is paid to government as a gift of the people, since the government does not impose the taxes. What’s the worse that can happen if the tax is not paid? Property sold to pay the tax may be lost but a person’s liberty can’t be taken. The legislative branch of government imposes the other taxes by legislation. Using the power of the people to enact laws, the legislature may regulate certain taxable activities by imposition of taxes. Failure or refusal to obtain permits or licenses and the violation of regulations may be made criminal but the imposition of a duty to pay a tax is outside the legislative authority of the legislature. Only the people have the power to tax themselves directly and it cannot be delegated to the legislature.

**Real taxes are paid to government for its support and are classified as direct if they are apportioned to those who have consented to pay them and indirect if the legislature enacts legislation that requires their payment.** In self-governing societies taxation is always consensual because government is always based on the consent of the governed. Where, as in the states, the people consent to direct taxation by electing two officials: an assessor, a tax collector and by accepting the duty to disclose by a return a list of all taxable property to the assessor.

**The Civil War or as many people prefer to call it, the War Between the States, did not change the relationship of the people with the federal government.** The war did establish that the Union of States cannot be abolished by secession. This only affirms something that should be obvious. The federal government is not a government of people it is a government of states. The primary activity of the federal government is the political relationships of the states

as they relate to the legislative powers granted in the Constitution. The defeat of the states in secession did not create a new government it merely permitted the national government to flourish as an administrative state. All societies have governments that exist as combinations of administrative states and free political societies that enable individuals to exercise personal freedom. Even the most repressive administrative state permits some personal freedom albeit that which results from the inefficiency of the bureaucracy.

**The land or territory subject to the jurisdiction of the United States is called federal, U.S. Property, federal zone, federal territory or similar terms.** At one time, large tracts such as the Northwest Territory and the Louisiana Purchase were under complete federal government control. But because federal law is incomplete, there are areas of the law that the federal government has no part in whatsoever. Federal law cannot grant a divorce or enter a decree of adoption. The federal government is not a people government. The federal government is permitted to use its legislative power to create indirect taxes involving those individuals over which it has legislative power—the Congress of the United States and the inferior federal judges.

**Government must be simple if the people are to rule themselves. It becomes complex because it becomes administrative.** You have exercised your right not to be involved in administrative law and administrative government. To assist you and others about the distinction between government and the “government of government” I have set out a few facts to assist in orienting a person to operate in both systems.

1. State governments are granted legislative power to govern by the people who retain the power of direct taxation.
2. State governments do not have the power to impose direct taxes; they may ask for a gift of direct taxes or they may enact indirect taxes by exercising legislative authority.
3. An income tax law that imposes a duty to make a return is a direct tax.
4. The 1894 federal income tax imposed a duty to make a return.
5. The federal government is a government of states. The people of the states cannot be made the subjects of its laws.
6. The 1894 federal income tax was **a tax on all income** reported to a collector according to an imposed duty. The tax was declared unconstitutional as an unapportioned direct tax.
7. President William Howard Taft asked Congress in 1909 for an amendment that would permit an income tax on the national government.
8. The Sixteenth Amendment granted “power to lay and **collect taxes on incomes,**” an indirect tax on the incomes of the members of Congress and the inferior federal judges.
9. Indirect income taxes impose no duty to make returns but do require submission to tax administration that may require returns to be made and filed.
10. The federal income tax is a statutory indirect tax on the income over which Congress has legislative power.
11. Congress has legislative power of the income of the members of the House of Representatives, the United States Senate and the inferior federal judges—the national government.

12. Individuals subject to the jurisdiction of the United States must elect to self-assess federal income taxes to be liable for them.
13. The making of a tax return creates a voluntary debt not a tax liability.
14. Liability for a federal income tax is the liability for a debt created by operation of law.
15. The IRS Reorganization of 1952 abolished mandatory enforcement of federal taxes.
16. The IRS including the Commissioner of Internal Revenue act as employees without power or authority to give notice and make demand for any tax payment.
17. Employees can neither subject others to income taxation nor be subjected to it without their consent.

## **WHO IS LIABLE FOR THE TAX?**

**All legal obligations including tax obligations result from contracts or operation of law.** After 10 years of income tax research and 30 years of practice, I have found only two groups whose members are definitely subject to federal and state income tax liability by operation of law: 1. members of the Congress of the United States and the inferior federal judges that have imposed an income tax; 2. employers and others, that deduct and withhold wages for willing or unwilling employees for payment to the U.S. Government and state government.

**Federal and state income taxes are all statutory.** Remember that the people through elected officials called assessors and tax collectors may impose direct taxes upon themselves. Under present statutory federal law an income tax lien is created by an IRS or state tax employee when that employee contends in a Notice of Federal Tax Lien or Notice of State Tax Lien that an amount has been demanded after notice and not paid. It, therefore, can be any sum from one cent to whatever amount an IRS employee or state employee wants to claim you owe. The amounts presented in the charts, rows and columns beneath, above or beside various captions and headings bear no relationship to any proven liability for any federal or state income tax. All activities formerly carried out by the Collector of Internal Revenue are now carried out by employees of the Secretary of the Treasury. The Secretary is an officer of the United States that is he is appointed by the President with the advice and consent of the Senate. The Secretary of the Treasury, however, has no duties. Title 31 §321 provides that the Secretary shall perform some tasks and may perform others, he has no duties. There is nothing that the Secretary has a legal obligation to do, therefore, he is without power or authority that can be delegated to his employees. Any employee's name or signature that appears on a Notice of Federal Tax Lien can add nothing to the validity of the notice.

### **Power of the IRS employee and the Secretary of the Treasury**

**Because there is no liability the signature at the bottom of the notice attests to no facts because no facts of liability are presented in the notice.** The signature will always be the signature of an employee and although he or she may be called the delegate of the Secretary of the Treasury, the designation cannot elevate an employee above the rank of a mere servant. Review of the Secretary's own authority in Title 31 U.S.C. §321 will reveal no power or authority that the Secretary can delegate. There is a signature on a Notice of State Tax Lien for California,

because it is a person's job to sign these notices and not because that person has been given any government authority.

**A tax on all income, except that which is exempt, is a direct tax and must be apportioned by the imposition of a duty to disclose all taxable income, unless it is an indirect tax or a voluntary tax.** The Constitution contemplates no direct tax that cannot be apportioned. It provides, in Article I, sections 1 and 9 that all direct taxes shall be apportioned by population to the states. If a direct tax is not apportioned to the several states, it is an unconstitutional tax. The Sixteenth Amendment clarifies that the federal income tax is an indirect tax, not subject to apportionment, on incomes over which Congress has legislative power and authority. A single tax that is to be imposed on all property is a direct tax because the single tax must be apportioned by an assessor specially elected to do the assessment. The federal government cannot elect an assessor so apportionment of direct taxes must always be made to the states. The Constitution grants Congress complete control over only the legislative branch of the federal government. The Congress may, therefore, tax itself as the national government, as President Taft asked in 1909. Taft's speech to Congress is found on pages 3344 and 3345 of the Congressional Record—Senate for June 16, 1909.

**The State of California as a federal state has used the Public Salary Act of 1939 to impose California personal income tax on all federal officers in the State of California.** The State of California legislature has, as the Congress has done, imposed a personal income tax on all individuals over which it has jurisdiction. A recent California case explains how each branch of state government is independent of the others. See, *In Re Attorney Discipline System*, 19 Cal.4th 582; 79 Cal. Rptr.2d 836 967 P.2d 49 (1998). This independence from the other branches permits taxes on the members of the government branch including in the case of the California state courts attorneys.

I believe it is fair to say that the federal income tax could not exist today if it were not for the announcement by the Secretary of State, Philander Knox, in February 1913 that the Sixteenth Amendment to the Constitution had been ratified. President William Howard Taft claimed that in his opinion the amendment was not needed and you will see that he was correct. Congress has always had power to make income tax laws over its members. The 1894 federal income tax that was held to be an unconstitutional, unapportioned direct tax in 1895 by the Supreme Court did not make it clear that the federal income tax was imposed on the national government. There should be no doubt that the Court was correct. A tax on all property within the jurisdictional limits of a government that imposes a duty on a citizen to disclose taxable property is a direct tax everywhere in the free world. The Sixteenth Amendment was not needed, because, while a tax on all income is a property tax, taxes on incomes are indirect taxes imposed pursuant to government's power to make laws. Congress has inherent power over its own members and certainly over the incomes it created. The federal income tax applies to Congress and Article IV inferior federal judges.

**Rich people could not protected from the vision of William Howard Taft who foresaw a tax on the national government that could be voluntarily expanded by that government and the media to include everyone that could be convinced that they had taxable income.** It took the combined effort of all members of the federal government to

convince the wealthy American people that the Constitution had been amended to permit a tax on all income in the states of the United States not just that income over which Congress had legislative power. Taxing the rich has been made into a national political sport that has its devotees today concentrated in the Democratic Party. The game has a variant when tax cuts are proposed to stimulate a weak national economy. When tax cuts are proposed, they are attacked by Democrats as only benefiting the rich. This letter attempts to provide law and facts of taxation that will make the spectacle of that game more interesting to the spectator with little chance of assuming any risk by participating in it.

**The Supreme Court held in *Evans v. Gore*, 253 U.S. 245, that Article III of the Constitution protected the income of all federal judges from taxation.** Congress, aware that the inferior federal judges were not protected by Article III, enacted legislation that required judges taking office after June 6, 1932 to pay federal income taxes. In *O'Malley v. Woodrough*, 307 U. S. 277 (1938) Justice Felix Frankfurter who must have known federal judges were not Article III judges wrote the Court's opinion upholding the law and the tax on federal judges, but without disclosing that federal judges have nothing to do with Article III. Justice of the Supreme Court, William O. Douglas, in his autobiography, *Go East Young Man*, interpreted *O'Malley* to mean that he as a new member of the Court would have to pay federal income taxes, p. 466. Douglas as an Article III Justice was protected by Article III, Section 1, but apparently never figured out the law. Congress has never had the power to tax the compensation for services of the President of the United States of America or the Justices of the Supreme Court. The Congress has no power over the other two branches of government so it doesn't have the power to exempt them from something that's not applicable to them anyway. Exemption is just a legislative trick that has worked well.

**The exemption of the inferior federal judges was within the power of Congress because as we shall see the great majority of the inferior federal judges have never been a part of the Article III federal judiciary.** Exempt means free from an obligation or liability to which others are subject. Exempting the present President in 1913 did not subject future Presidents to liability. Presidents proudly display their 1040s for all to see. Who can imagine the modern American "democracy" without an income tax paid by all including the President of the United States of America. Exemption of the federal judges in 1913 and the subsequent Court decisions that held federal judges incomes protected from income taxation made it appear to the federal judiciary and the legal community that these judges were of the genuine Article III type. Congress had no legislative power over Justices of the Supreme Court before or after June 6, 1932. Examination of the first Judiciary Act of 1789 will reveal that no attempt was made to ordain and establish any inferior federal court under Article III in that act or any subsequent judiciary act. My examination of the statute law to create the federal district courts for all the states of the Union revealed no Article III federal trial court in the early years. The first Article III inferior federal court for the several states was ordained and established in Hawaii in 1959. No Article III judge was provided for the court at its inception and none has been provided since. The act that created the Article III in Hawaii specifically prevented the appointment of any Article III judge. No Article III federal judge sits in any state of the Union, so there is no possibility of obtaining justice or even a judicial decision in any federal district court. The lack of a judicial federal court and an Article III judicial officer confirms the status of the federal income tax as an administrative obligation of the Congress and the inferior federal judges.

**The President clearly volunteers to pay federal income taxes because the example brings in billions of dollars into the United States Treasury.** The Justices of the Supreme Court voluntarily pay federal income taxes as may anyone who cares to complete and execute a U.S. Individual Income Tax Return. Almost all inferior federal judges, although officers of the United States, are members of the legislative branch not the judicial branch and are required to pay income taxes. The judges of the Court of International Trade may be Article III judges. That court dedicated as it is to the adjudication of controversies respecting customs duties appears to be ordained and established as an Article III court but nothing should be assumed about the federal courts.

**The governments of the several states, like all republican governments accountable to the people, can only impose taxation using the only source of power available to it: the governing power granted to it by the people.** In a republic, the people who hold all political power elect representatives and have those representatives enact the laws necessary for the common good. The power to impose direct taxes has been retained by the people. In the American republics, variously called the states of the Union, the several states or the United States of America, excises (taxes) on or measured by income are imposed using the legislative power of the states to govern in those areas where a state government is permitted to make law. Excises cannot be legislated to tax the ordinary acts of labor provided to employers for pay though the employer may be taxed for the hiring of such labor. The power to tax cannot be used to impose income taxation in a republic because the right of the people to create private incomes is not a form of property subject to the power to tax. The power to tax can only apply to specific items of existing property or to people at so much a head.

**State government tax collecting employees may only ask that those persons identified as taxpayers volunteer to pay what is owed.** When a tax employee tires of asking that a person voluntarily comply with the federal and state tax law meant only to apply to Congress and the state legislature, a notice of state or federal income tax lien will be their last effort to obtain "voluntary compliance." If your efforts are focused on understanding the contents of these notices, you will be able to explain the "liens" as mere unsupported employee claims. It is only the Notice of State Tax Lien reader's assumption of validity that gives these misconceived "liens" any legality.

**All Notices of State Tax Lien and Notices of Federal Tax Lien are unattested documents created by government employees that may only be filed under special laws because there is no oath or affirmation that the preprinted statements made in the notice are true.** These "liens" have always been known as "amounts" claimed to be due rather than as real taxes. When the feds attempt to enforce the notices, it will be claimed that the IRS employee that signed the notice is a delegate of the Secretary of the Treasury of the United States, as if that imparts some authority. However, the Secretary has no delegable power because he has no duties. A search of Title 31 United States Code will reveal a list of activities for the Secretary of the Treasury but no duties.

**State and federal employees have no power or authority to make statements regarding your legal obligations but they can say they tried to get you to pay what you owed and you refused.** They can ask because you have a Social Security Number and they have a report that you had income. Of course, you refused because you really don't think you owe anything. Ordinarily, to maintain the integrity of the records kept in government records offices, only documents that have been attested may be recorded. The claim is frequently made that these notices are "filed for record." They only exist as a record because the state legislature has accommodated Congress by permitting what amounts to "governmental gossip" to be filed as a record of government activity.

**Notices of state and federal tax income tax liens are filed and not recorded under authority of these special laws.** You must obtain copies of the documents that are claimed to be the "tax liens" filed against you, in exactly the form that was presented to the recorder. You will then be able to establish that the notice of federal or state tax lien contains no facts and that the signature is that of a mere employee and that it attests to nothing. In the process of gathering information and documents, you will find that the filed for record "Notices of Liens" will be the only evidence of a "lien" and that no true lien has been recorded. A FOIA request for tax lien will be fruitless but you can call the IRS at (800) 829-1040 and its representative will tell you the only record of the lien is the document that was filed in the recorder's office. The IRS will always refer to the Notice of Federal Tax Lien as the only record of the lien. The FTB will always refer to the Notice of State Tax Lien as the only record of the state lien. Remember that if you have not filed a return there can be can be no tax.

**Notice of Federal or State Tax Liens are filed and not recorded because these documents do not contain an attestation to the truth of the matters stated in the notice.** The Bureau of Alcohol, Tobacco and Firearms has been given a kind of official administrative jurisdiction by Title 27, Code of Federal Regulations §70. ATF agents are misnamed they are just employees with guns. The particular Internal Revenue Code sections that create liens on excises alcohol, tobacco and other goods originated in 1860s legislation, and were applicable only to alcohol, tobacco and in some cases, cotton. Although aside from the preprinted statement, there are no assertions of fact, no Internal Revenue Service or FTB employee will chance signing anything that might provide the proof of a false statement or perjury. Such a statement, if made by an IRS employee, could be used to discredit or disprove other IRS records. Even if the notices contained statements attesting to the truth of the matters stated, there are no fact matters stated that can be attested to. In all cases, the notices consist of preprinted forms that do not state in declaratory form a claim that a certain amount is due for a certain tax. The notices must fool the casual and experienced reader, yet remain an ordinary statement of an employee's unsuccessful attempt to obtain "voluntary compliance."

**The federal government is a government of states both foreign and domestic.** Many of the domestic states including California, have on the authority of the federal Public Salary Act of 1939 enacted what are called non-discriminatory state income taxes on the personal state income of those individuals that have self-assessed a federal income tax. The state income tax is non-discriminatory in that it is not imposed exclusively on U.S. individuals. California personal income tax is imposed on the California legislature. This allows state employees to contact anyone in the state with income and a Social Security Number and ask them to pay the state

income tax that is owed. This routine is followed until someone voluntarily complies by paying what is claimed to be owed or until the government employee gives up and creates a Notice of State Tax Lien.

**The issue of the authority of any assessor has been moot since the IRS Reorganization of 1952 when President Truman abolished the Collector of Internal Revenue, the only officer of the United States with assessment duties that could also give notice that a tax was due and demand its payment.** Since the abolition of that office, the federal income tax as well as all other federal excises can only be collected by "voluntary compliance." Notices and demands made by employees of the IRS are ineffective to impose a legal duty to make returns or to pay an income tax. The Collector of Internal Revenue had authority within his district but employees of the Collectors had no authority when the office existed and they have none today.

**The legislative component of the federal government, the Congress, has managed to have a large number of the domestic states enact the Uniform Federal Lien Registration Act.** If you have a record of having earned a substantial amount in a state that has enacted UFLR, the IRS will very likely file a Notice of Federal Tax Lien against you. The UFLR permits the Internal Revenue Service of the United States Department of the Treasury to file these hearsay declarations in those states that have adopted the UFLR a Notice of Federal Tax Lien created and executed by IRS employees. All Notices of Federal Tax Liens are unsworn claims by IRS employees that the named "taxpayer" has not paid the amount noticed and demanded. Before the IRS Reorganization of 1952, the Collector of Internal Revenue for the federal district in which the alleged federal tax liability arose created federal tax liens. An employee's claim that you owe a federal income tax is not conclusive. Nothing that an employee does or says represents the position of any government. Government employees are no different from employees in private industry—they carry out orders from an employer and nothing more. The Collectors were appointed by the President with the advice and consent of the Senate, so they were officers of the United States. Upon the abolition of the collector's offices, IRS employees under the authority of the Secretary of the Treasury performed all the functions of the former Collectors of Internal Revenue but they were not officers of the United States or even employees of the United States.

## **REMOVING NOTICES FROM YOUR CREDIT REPORTS**

**The notices of federal and state tax liens must be removed from your credit reports if it is untrue that you owe federal or state income taxes.** All personal income tax laws are imposed on the members of the legislative body and any other individuals over which the legislature has law making power. Since you are a citizen and not a resident of the State of California, you can have no federal or California liability. You may easily disprove any unattested declaration such as that found in a Notice of State Tax Lien or Notice of Federal Tax Lien by your own declaration under oath. Both federal and state notices of lien are filed without attestation, so they remain hearsay evidence until the contents of the notices can be authenticated. A federal income tax lien is statutorily defined as an amount that has been noticed and demanded. You will find no statement contained in any state or federal tax lien notice in standard written English sentence that states that you owe any state or federal income tax. When

the Collector of Internal Revenue gave the notice and made the demand, the federal tax lien had some meaning, but a notice given and demand made by an employee imposes no obligation. To reinforce this point, it is advisable to make a Freedom of Information Act (FOIA) request of the credentials of the IRS employee that signed the Notice of Federal Tax Lien and any other name that appears on the notice. Use California's Public Records Act to obtain the credentials of the person that signed the Notice of State Tax Lien.

**You will find Uniform Commercial Code certificates available from your state's secretary of state that will establish that you have no state tax liens filed in that office.**

Statements asserting that you are liable for an income tax that are contained in a Notice of State Tax Lien are always hearsay or are found in a chart or form decipherable only by reference to captions or headings. The documents that pass for state tax liens are, of course, merely hearsay statements that you owe an amount that is a state income tax. State income taxes are a very lucrative source of revenue for those states that have conveniently piggybacked on the federal income tax. If you file a federal return, the feds will share the information you provided under penalty of perjury with the state, thereby, avoiding any hearsay problems. Your U.S. Individual Income Tax Return executed under penalty of perjury is sufficient for California government work.

**For the masses, the federal income tax is a voluntarily self-assessed tax on personal income and so it is reality for them.** The notice that has been reported as a tax lien on your credit report is an amount a quasi-government employee says you owe for a state or federal income tax liability. Apparently, you are convinced that the notice or notices filed against you are incorrect and since any incorrect statement or claim that you have a federal or state income tax liability can be removed from any credit report, when it can be proved to be wrong in any material way, you want them removed from your credit report. Credit reporting companies must remove these notices once it is shown that they are in error. All state and federal income tax liens must be removed if you have submitted a statement that you have no underlying liability for the tax. Without an admission from you that you owe a personal tax debt, there is no person in state or federal government elected or appointed that can determine tax liability for you. The Collector of Internal Revenue came close but only had authority over excises and federal Article IV judges.

**Law governs government.** The Constitution is supposed to control and govern the government but the federal government has become a huge organism subject to little control. The Congress has always been the national government, but this national government has never had any power over you. To control it, participants in the government must read and understand the Constitution. The laws enacted must conform to the Constitution. These laws must be approved by the President or his veto overridden and they must be constitutional. The federal income tax law found in Subtitle A, Title 26 U.S.C. applies to Congress and the inferior federal judges by operation of law but it most definitely does not apply to the President of the United States of America and certainly not to you.

**This letter will now explain how you can prove that these notices are just employee claims that you owe a tax debt and that no credible evidence exists to establish that you are a person that has any duty with respect to the government, its laws or its taxes.** This letter

will also provide you with the facts that you need to disprove that you owe any state or federal income taxes. In my legal opinion, any notice of income tax lien created and executed by any government employee evidences only employee attempts to obtain "voluntary compliance" or agreement to voluntarily pay a self-assessed tax debt.

**The voluntary payment of any amount claimed to be owed by a government employee or official forecloses the assertion of a refund based on mistake of law or fact by the person alleged to be a taxpayer.** State and federal income tax liabilities are a voluntary product of an individual's creation of a voluntary relationship with the federal government. The President of the United States of America sets an example for the rest of America. He volunteers to pay his federal and state income taxes, if any, because no other branch of the government has power or authority over him. The assertion of any power such as claimed by the IRS could not be pursued against the executive branch without making a claim to more power than that of the Presidency. It was the claim to such power that caused the United States Congress to enact the IRS Restructuring and Reform Act of 1998, Pub. L. 105-206, title III, and particularly Section 3707, July 22, 1998, 112 Stat. 778, codified as a note to Section 6651, Title 26 U.S.C., which prohibits the IRS from designating those who do not volunteer as illegal tax protesters. If employees of the IRS are to refer to those who do not volunteer, the designation "nonfiler" must be used. Employees never have the power to declare anyone in violation of the law. Use IRS Form 4506 to obtain a free verification of nonfiling for up to 4 years on each form.

**Ordinarily, without the wholesale volunteering, the American federal government would be a government of domestic states of the Union with treaty relations to nations of the world that can have no direct relationship with the citizens of any of the states of the Union.** Greater freedom exercised by the people will result in a different federal government. Apart from the personalities that constitute the national government, there are no provisions for individual relationships with the federal government in the Constitution. The Constitution specifically creates a government with relations to the states of the Union and not to the citizens of those states. Because the government of the Constitution operates on states and not inhabitants of the states, the federal income tax of 1894 was found to be unconstitutional because it imposed a duty on citizens and residents of the United States to make personal income tax returns. The United States Supreme Court held that the income tax was an unapportioned direct tax that the Constitution provides shall be apportioned to the states according to population. Direct taxes are those that the people impose on themselves. These tax laws first establish what property is to be taxed, an assessor is elected to value all the property to be taxed, the legislature determines the amount of tax needed for support of government and finally a tax collector is elected to collect it. The people of the states necessarily retained the power of direct taxation because it cannot be conferred on government. To do so is tantamount to giving up the value of the property subject to direct taxation and it would create a socialist society. The demise of the Soviet Union proved that socialism doesn't work. The Constitution provided the benefit of a direct tax without subjecting the people of the states to taxation by Congress. Because direct taxes are always apportioned, direct taxation was also available to the Congress provided it collected through the states according to population. Apportionment is the process by which a tax is divided among the persons or property that are to bear the burden of the tax.

**Because the federal government is a government of states rather than people, there is no possible way the federal government can have any direct legislative power over the property of the people in the states.** The Constitution limits Congress to the legislative powers granted in that instrument and requires direct taxes to be apportioned to the states. The federal income tax lay dormant until the newly elected President, William Howard Taft, on June 16, 1909 asked Congress for an amendment to the Constitution that would permit a tax on the national government. How does the Sixteenth Amendment permit a tax on the national government? The Constitution creates a government of states, so it cannot be easily amended to create a government of the people. In my opinion there is no possible way in which the Constitution can be amended to permit a direct tax on the people of the states. The legislative power of Congress is severely limited and that is left untouched by the income tax amendment. The language of the amendment should make it clear that the amendment may only permit a tax on the incomes of the members of Congress but government dirty tricks, media manipulation, professional malpractice and incompetence, public apathy and stupidity have caused the general ridiculous and incomprehensible belief that the Sixteenth Amendment permits an unapportioned direct tax on income. A tax on all the income in the United States was a direct tax because income is definitely property. The amendment, as can be readily seen, deals with “taxes on incomes,” which are indirect taxes imposed by legislative power:

**The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration. -Sixteenth Amendment**

The 1894 federal income tax was a single direct tax on all income in the United States. According to the Constitution, the Supreme Court held that kind of tax, a direct tax, which imposed a duty on citizens and residents of the United States to make income tax returns, had to be apportioned to the states of the Union. The Sixteenth Amendment granted Congress the power to lay taxes on the incomes of those in the federal government over which Congress had legislative power, individuals of the national government, without the requirement for an apportionment according to the census or any other enumeration. The Sixteenth Amendment’s specific grant to Congress of the “power to lay and collect taxes on incomes” merely restates every government’s power to use its legislative authority to impose indirect taxes and collect them by means of its administrative laws. The Congress of the United States, in Article I, Section 1 of the Constitution is only granted legislative powers found in the Constitution. Because of the nature of a federal government, the Congress has no legislative power over the incomes in the states. **Congress, however, has legislative power over the incomes of individuals in the House of Representatives and the Senate and the inferior federal judges.** This power is used to enact §61-Gross Income.

**The incomes of the President of the United States of America and Justices of the Supreme Court of the United States are protected from reduction during their terms of office so the 1913 federal income tax exempted the present President and sitting Justices of the Supreme Court from the tax.** The exemption was a ploy to give the appearance that the Sixteenth Amendment had, in fact, changed the Constitution. To underscore the indirect nature of the federal income tax, the 1913 federal income tax law referred to the tax as the “normal income tax” in contrast to the abnormal, former unconstitutional direct income tax. The

Supreme Court has confirmed in many cases since the Sixteenth Amendment that it granted no new power to Congress. Congress has always had the unrestricted power to increase or reduce the compensation for the services of the Senators and Representatives until ratification of the Twenty-Seventh Amendment in 1992. That amendment had only an insignificant effect on that power or Congress.

Liability for a federal income tax exists when a legal duty exists to make a return and pay the tax on the return. It is not possible for you to have such a duty because you are not a U.S. individual. However, one can have a legal duty result from one's own action, as when one accepts federal taxes from an employee for remittance to the U.S. Treasury. The President of the United States of America, members of the Congress of the United States, the Justices of the Supreme Court of the United States and the inferior judges have taken an oath or affirmation to uphold the Constitution and presumably the laws enacted pursuant to that Constitution. Such an oath or affirmation may create a legal duty to make a U.S. Individual Income Tax Return and pay the tax on the return but it can provide no authority to the Secretary of the Treasury or the IRS to the administration and enforcement of that tax against them. You have taken no oath or affirmation to uphold the Constitution and even if you had the Secretary of the Treasury and the IRS would have less authority over you than could be asserted over the members of the three branches of the federal government.

**The American federal government is a government of domestic and foreign states—not a government that can exert power over the people.** It was never the intention of the Framers of the Constitution to create another government with power over the people of the several states. However, because all American individuals are free to associate, they can and do create relationships with the federal government by proclaiming that they are citizens of the United States and subject to its jurisdiction. Some of these individuals may go further and become Presidents, members of Congress, Justices of the Supreme Court and judges of the inferior federal courts. You have not so you are not liable for any state or federal personal income tax.

**The Doctrine of Separation of Powers was novel when it was introduced in the Constitution.** That doctrine is now fundamental to all American governments and it resolves the issue of the power of the Congress to tax the incomes of the President and Justices. The Constitution makes it clear that Congress has no power to tax the income of the President and Justices but their apparent willing participation in federal income taxation supports it as a voluntary scheme. The Sixteenth Amendment does not attempt to grant to Congress the power to assess a personal income tax, which is necessary if a voluntary payment is not made. The people in their states elect assessors to create taxes that obtain from all taxpayers their fair share. That is not possible in the federal government because there is no provision for such a tax on the people and no possibility of the election of an assessor. It must be remembered that the Constitution does not provide for the direct election of any national officer, including the President.

**Administrative Federal Courts prove a voluntary Federal Income Tax**

**Conclusive proof that the federal income tax is limited to the individuals that constitute the “national government” is found in the composition of the inferior federal courts.** The jurisdiction of these courts is limited exclusively to administrative matters because only the district court in Hawaii has been ordained and established under the authority of Article III, however, no district court judges have been appointed under Article III of the Constitution to any of the district courts in any state including Hawaii. This leaves the federal courts in the states of the Union without judicial power and proves that the Congress used the only legislative power available to it under the Constitution to create and to enforce the federal income tax laws. This is confirmed by the Supreme Court case in which it was decided that all inferior federal judges appointed after June 6, 1932 were required to pay federal income tax. These administrative judges appointed for life are part of the national government that runs the federal government.

**The relationship that the several states have with the federal government is not voluntary.** The Civil War settled any argument that the states could secede from the Union. Individual citizens of the states need have no allegiance to a federal government. As far as the federal government is concerned, the people of the states may view the federal government as just another government they may alter or abolish as they see fit. Residents of federal territory do not have the same rights as the citizens of the states that constitute the United States. The government of the United States is not a national government—it is the federal government.

**Congress has intentionally established an Article III district court in Hawaii and the Supreme Court has held that the District of Columbia district court has Article III power.** When these two courts are combined, the Congress is able to make legislation that refers to judicial jurisdiction of district courts of the United States, a phrase that describes courts that have judicial power. This creates the widely accepted impression that all the federal courts are judicial—they are not. The District of Columbia district court is the only federal district court of the 2 district courts of the United States that have been ultimately pronounced ordained and established by Congress pursuant to Article III of the Constitution. Every nonfiler must personally confirm that the United States district court that claims jurisdiction over the area where their home and business are located are other than Article III federal courts. Members of the panels of grand and petit jurors for these courts are claiming to be citizens of the United States and residents within the judicial district of the federal court for which they will act as petit or grand jurors. Congress and the President must be made aware that you know the truth about the federal courts and the grand and petit jurors but do not rely on any action from them. They will stop at nothing to keep a steady stream of voluntary tax payment into the United States Treasury.

## **REMOVING THE NOTICES OF LIENS**

### **§6321 Title 26 U.S.C.**

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If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition

thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**You say you have never been subject to those federal legislative powers, so the claims of the IRS that you are liable are incorrect and there are no liens in favor of the United States.** You should be able to confidently dispose of employee claims of state and federal income tax liens as office gossip, if it was not for the great financial stake state and federal government has placed on the personal progressive income tax. There is a lot for states dependent on the personal income tax to lose when you prove that no valid lien exists so expect plenty of resistance. Personal income taxation has always been about an amount—the amount you owe. This amount could only be determined if you made a tax return and you made a return only if you owed an amount. If you know you don't owe an amount and you make no return that states you owe an amount, you owe nothing and there is no amount that can support the claim of a lien.

**A document that is labeled a Notice of State Tax Lien or Notice of Federal Tax Lien is not a document that establishes a federal or state income tax liability.** The IRS and the FTB of the State of California use documents called notices, because in the case of the federal law, §6321 Title 26 U.S.C. the lien is defined as the amount that has not been paid by a person liable for the tax. It is absolutely critical to confine the federal tax liens to federal territory, federal persons and those who are liable for the tax. Because of the nature of the federal government a citizen of a state who has not submitted to the jurisdiction of the United States cannot be liable for an income tax. For example, a barber cutting hair in Dubuque is not subject to the federal tax. The barber's United States Senator and Congressman are because the Congress has legislative power over their incomes. To establish that you are not a person subject to the legislative power of Congress you must establish that the federal government is a government of states and that the Congress is limited by Article I, Section 1 of the Constitution to the "legislative powers granted herein granted." To do this you need only examine the Constitution and satisfy yourself that the "legislative powers granted herein granted" do not include anything that the citizens of the states can do to create income.

**All the state and federal income tax liens are in the form of Notices of State Tax Lien and Notices of Federal Tax Lien.** The notice is the lien because in each instance a state or federal employee is alleging that there has been a refusal or failure by a person that is liable to pay an assessed state or federal income tax and that amount is a lien in favor of the state or the United States. The amount demanded or stated to be the tax due is ordinarily the amount of a tax lien, but in state and federal income tax collections the only amount that can be collected is the amount voluntarily paid by the "taxpayer"

**Civil obligations are based on duties that arise from two sources: contractual obligations and obligations imposed by operation of law.** Unpaid taxes are obligations that arise from operation of law. Federal law creates federal income tax obligation. The creation of any personal income tax liability has always depended on a voluntary determination in a return by a taxpayer of an amount due. Evidence or proof of any tax liability is accomplished in the same manner as any other fact. A U.S. Individual Income Tax Return even when completed and

properly executed is hearsay evidence of a federal income tax liability. As the completion and execution of a return must be a voluntary act, there can be no document that can be identified as a state or federal income tax lien. Since the IRS Reorganization of 1952, there have been no federal tax collectors. Employees of the IRS, now, collect taxes by asking those with reported income to pay what they owe. The erroneous assumption that everyone with an income owes an income tax distorts IRS employee requests for returns and voluntary tax payments into demands for real taxes.

## **LOSING YOUR GOVERNMENT IDENTITY**

**You have written that you are not a U.S. individual.** You are not free to the degree that you can be pigeon holed by government and others. The individuals that occupy the offices of the three branches of the federal government are U.S. individuals and as such they have taken oaths to support the Constitution. These are the individuals that constitute the national government and it is the national government that President William Howard Taft sought to tax by the Sixteenth Amendment. While it is not very likely that IRS employees will ever ask anyone of these U.S. individuals to pay the federal income tax they owe, a request that an individual pay what they owe is not a formal notice and demand by a constitutional officer. You, however, are a target of IRS employees because income has been reported to your Social Security Number. Everyone with a Social Security Number is assumed to be a U.S. individual and it is assumed that all U.S. individuals are required to make and file U.S. Individual Income Tax Returns. The IRS must leave members of the “national government” alone because mere employees cannot have power or authority over these officers.

**You state that you have not consented to the federal income tax and you have stated to me that you will continue to refuse to give your consent to such a tax.** Your consent to be taxed is absolutely critical because the law is intended to apply only to those individuals over which the United States Congress has legislative power. Presumably, the Sixteenth Amendment conferred the power to Congress to levy a voluntary federal income tax and to collect any returns voluntarily made by the individuals in the national government. The Supreme Court has held in several cases that the Congress already had the power conferred by the Amendment and, therefore, there can be no doubt that every government has the power to ask that its citizens voluntarily contribute to the operation of the government.

**Even though you are a person that has no legal duty with respect to the Constitution, the IRS can treat you as a “potential taxpayer” because you have a Social Security Number and who might be a member of Congress, a federal judge or a volunteer.** That number marks you as a U.S. individual, U.S. person or citizen and resident of the United States and many volunteers come from those groups. Persons with Social Security Numbers are popularly characterized as subjects of the federal government even though they may also be classed as citizens of the United States. These special citizens are either members of the “national government” or inhabitants of territory subject only to the jurisdiction of the United States. As these classifications, qualifications and identifiers are attributed to you, your “identity” as a U.S. Individual Income Taxpayer is established sufficiently so that an IRS employee can state on a Notice of Federal Tax Lien that such a lien in favor of the United States exists.

**You will find that the actual administration and enforcement of the federal income tax laws is carried out by what I call ignorant bureaucrats in and out of government.** These ignorant bureaucrats assume that you are a taxpayer and then take it upon themselves to voluntarily pay to the federal government a liability you do not have. The only way to stop ignorant bureaucrats is to challenge their authority. These ignorant bureaucrats will claim that they are required to take your property and hand it over to the federal or state income tax authorities. They are, of course, confused with respect to the law. As a citizen of one of the states, you under no legal duty to submit to federal or state administrative law. Since these ignorant bureaucrats are also incompetent to determine the law that is applicable to a particular situation, they are equally incompetent to interpret the law.

**Because the jurisdiction of the United States is limited to certain territory called the United States, that territory must be clearly delineated and described.** Although almost all federal territory within the states is enclosed and patrolled by federal officers, and no one can doubt when they are on federal government property, many ignorant people believe that all the areas outside the United States are also the territory of the United States. You have been placed within the United States, made its citizen and have been given a federal income tax liability by many of the ignorant people in and out of government. As a consequence of your inclusion in the territory of the United States you are being subjected to the jurisdiction of the United States against your will. If you have claimed to be a U.S. citizen or a United States citizen, can you prove it? Only claim what you can prove. Obtain a birth certificate showing birth in a domestic state or use other proof that you are a citizen of the United States of America to obtain a passport. Only nationals of the United States can prove that they are citizens of the United States. The Jones Act of 1917 made Puerto Ricans citizens of the United States.

**Citizens and residents of the United States are expected to volunteer to pay federal income taxes, so it is reasonable for employees of the IRS to constantly ask that persons who appear to be citizens of the United States to pay what they owe.** Although it is clear that you are a citizen of one of the United States you must now establish that you are not a person that the IRS can badger with their persistent questions until they get the answer they want to hear.

**The federal government is not an example of a free society.** In a free society, duties are self-imposed by the people themselves and all other requirements and obligations are the rules of administration. The federal government was created by the Constitution “in order to form a more perfect Union” and for other purposes but not to subject the people of the states to another government. The individuals of a federal government are those who are its officers and employees and any others who subject themselves to its jurisdiction by voluntarily residing within its territory. Liability for a federal income tax must always be voluntary because it is in the nature of a Constitution to impose requirements not duties.

**In all free societies, government and taxes are always self-imposed.** Societies remain free by imposing certain duties on members. All societies whether free or not impose on males of certain ages a duty to defend all other members of society and its territory. Numerous other

duties arise by operation of law in order to carry out the legitimate ends of society. To protect the people and government from imposters, a duty is imposed on all persons that have dealings with government to establish the authority of those who claim to represent government. All public offices created by the constitutions of the several states and the United States impose **requirements** on the holders of these offices. Requirements are imposed on all employees of the holders of those offices and the officers and employees of the United States.

**Direct taxes are imposed by apportionment carried out by the public election of assessors and tax collectors.** Publicly elected representatives determine the amount of direct taxation needed and that taxation is apportioned to the people directly in the form of poll, capitation or head taxes or to taxable property. All other taxes are indirect in that they are created as legislation incidental to the exercise of law making power in the legislative branch of government.

**The fallacious claim that a federal or state income tax is a general obligation owed by anyone with enough income can be traced to two widely held but erroneous beliefs.** The first is, of course, that everyone with a minimum amount of income must make an income tax return and pay the tax that appears on that return. That belief holds that any person that refuses to make a return may have one made by an IRS employee and that return can be used to collect the tax calculated by the IRS employee. If the person continues to refuse to voluntarily comply, IRS employees will continue collection efforts by seeking "voluntary compliance" from the person's employer or any other person or entity that will volunteer to pay the tax the IRS calculated. It is unlikely that any responsible individuals or would volunteer if it was not for the second belief.

**The second erroneous belief is that the federal courts can exercise judicial power over citizens of the several states to punish the failure or refusal to make a return or to pay a tax.** Without judicial power and authority, the first can only be enforced by "voluntary compliance" as the IRS Mission Statement suggests. There is no more enforcement than "voluntary compliance" because what are thought to be judicial courts are administrative and limited to the territory subject to the jurisdiction of the Congress of the United States.

**Because it is easy to prove the second belief false by showing that Article III of the Constitution was not used to create the federal courts, I will demonstrate that only one Article III court has been created in the several states and that all other federal trial courts must share a common characteristic with the district court in Puerto Rico.** The laws that establish the federal trial courts are not judicial courts. The Constitution of the United States divides governmental powers into three departments:

Article I vests the granted legislative powers to the Congress of the United States;

Article II grants the executive power to the President of the United States of America;

Article III vests the judicial power in one Supreme Court and in such inferior courts as Congress may from time to time ordain and establish.

The federal courts must be assumed to be created by the legislative power of Congress rather than ordained and established under Article III. *Foley Bros., Inc. v. Filardo* 336 U.S. 281(1949). Only the district court for the district of Hawaii ordained and established in 1959 under Article III of all the federal courts in the several states may exercise judicial power of the United States. However, as a court may only function through the judges appointed to it, the Hawaii district court is statutorily limited to judges appointed under Title 28 U.S.C. The territorial nature is confirmed by the inclusion of the United States district court for the Commonwealth of Puerto Rico. The only common characteristic shared by these courts is the territorial aspect to the courts jurisdiction.

Federal and state income taxes are collected by voluntary compliance because provision cannot be made in the law for a mandatory tax without causing the tax to become unconstitutional. The imposition of a duty to make a return in any general income tax return causes the tax to become direct. The Sixteenth Amendment specifically grants Congress the power to “lay and collect taxes on incomes.” It does not grant Congress the power to enact an unapportioned direct tax on persons over whom it has no legislative power. As has been shown, “taxes on incomes” precludes a direct tax on income.

The domestic states that are allied with each other as sister states in an inseparable union can enact laws that allow them to take advantage of the federal income tax laws that have, by now, been widely, though erroneously, accepted by citizens of the states. As we have seen, federal law applies in those areas where jurisdiction has been ceded to the government of the United States. Federal law also has application over those individuals that are subject to the laws of Congress or who willingly submit to the jurisdiction of Congress. California, as well as all the other states that have enacted personal income tax laws, imposes these taxes on residents but not on citizens of the state. It should be recalled that the imposition of a duty to make an income tax return causes that law to become a direct tax requiring apportionment to the people of the state or if imposed by the Congress to the states according to population.

### **Summary of Inapplicability of Notice of Federal Tax Lien**

**A person must be liable to pay a federal tax before a claim can be made that he or she can or refused to pay it.** You are not one of those persons who can be liable for a tax. I have established, in this letter, that the Congress can only impose an indirect federal income tax on its own members, Representatives and Senators, and the other individuals over which it has legislative authority, the inferior federal judges. Federal judges who unquestionably pay federal income taxes, are part of the legislative branch, are appointed to life terms by the President pursuant to Title 28 U.S.C., but they serve in legislative, territorial courts under Article IV of the Constitution not Article III. Employers that deduct and withhold wages with or without authority are liable for the tax collected by operation of law. You are not an employer.

**A Notice of Federal Tax Lien that does not state in a declaratory sentence a factual statement that a person is liable for a federal income tax is defective as mere hearsay.** Preprinted text that a legal demand has been made is self-serving if there is no statement of the facts upon which the truth and correctness of the demand was made could be tested. An

unauthenticated notice that does not provide a reference to other verified documents is ineffective hearsay and incapable of giving notice.

**A Notice of Federal Tax Lien that does not state in a declaratory sentence authenticated by an official charged with the duty of making the factual statement that a person is liable for a federal income tax in a specific amount is defective as mere hearsay.** The attempt to set out in the form of a chart single or multiple general claims with respect to unidentified taxes would be vague and insufficient if set out in a judicial pleading. It is unreasonable to conclude that the amounts listed beneath headings with various titles or labels are accurate as to description or amount. Rows and columns that contain various numbers separated by commas and periods are not to be totaled to make a statement or conclusion that the sub-totals or sums are tax debts owed by the person identified as a taxpayer.

**A Notice of Federal Tax Lien in a standard form that is admitted into evidence in a state or federal court indicates that the court is an administrative court without judicial power.** All federal courts inferior to the Supreme Court operating in the several states are administrative, as has been shown here. The purpose of these courts is to support the revenue programs Congress has enacted. Judges of the federal district courts in the several states have no judicial power that they may exercise.

## **CALIFORNIA STATE TAX LIENS**

**A diligent search will find in your own state's laws a definition or description of a state tax lien, but none will apply to that state's personal income tax.** These laws apply to taxes that arise from an activity that took place within or in the state. A through investigation of the laws of any state personal income tax will reveal that there is no law that confirms the existence of a state tax lien for a personal income tax liability. The only activity being taxed in that of being a member of the state legislature. Examination of the sections of the California Revenue & Taxation Code reveal that no section of the personal income tax law creates a state tax lien. According to § 7162 of the Government Code:

"State tax lien" means a lien created pursuant to §8048 of the Fish and Game Code, §3423 or §3772 of the Public Resources Code, §§6757, 7872, 8996, 16063, 18881, 26161, 30322, 32363, or 38532 of the Revenue and Taxation Code, or §1703 of the Unemployment Insurance Code.

A state agency can only get a lien with respect to applicable law. Section 7171(5) Government Code does not recognize the Franchise Tax Board as an agency because the sections (Rev. & Tax. Code §18881, §26161) that would make it an agency, have been repealed. Government Code § 7171 (5) "A statement that the agency has complied with all of the provisions of the applicable law for determining and assessing the tax" is faked to appearance of a state tax lien. Instead the FTB states: "that the Franchise Tax Board of the State of California complied with all of the provisions of Parts 10 or 11 of Division 2 of the Rev. & Tax. Code of the State of California in computing, levying, determining and assessing the tax;" By providing a telephone number, the alleged Notice of Tax Lien qualifies as a Government Code §7527 computer generated letter.

**A person's name or signature without more does not authenticate a document.**

Neither the name, title nor signature of a person can serve as a verification or authentication of the written matter that appears above the name, title nor signature, unless there is an express statement that verifies or authenticates the written matter that appears above the name, title or signature. It is apparent that the name, names, title, titles, signature or signatures are there to present an illusion of validity.

**Claims of state government employees that you have a state tax lien are entitled to the same credit given to the claims of any employee in private industry.** Public and private employees have no personal responsibility for what they say as long as it conforms to the employer's interest. After a state legislature creates a non-discriminatory personal income tax law by taxing U.S. individuals in the state or within the state, and makes that law apply to itself and others in the legislative branch, collection efforts may be employed that ask others to pay what is owed. I have explained in the main body of this letter that employees were put in charge of tax collection so it would be obvious that federal income tax collection is carried out by "voluntary compliance."

**Section 7171 California Government Code describes the recordation of a "Notice of State Tax Lien."** The document that is claimed to be a Notice of State Tax Lien has not and cannot be recorded because there is no attestation. There can be no creation of a state tax lien with respect to a California personal income tax for the reasons stated in this letter.

**Section 7171 California Government Code**

(a) With respect to real property, at any time after creation of a state tax lien, the agency may record in the office of the county recorder of the county in which the real property is located a notice of state tax lien.

(b) With respect to personal property, at any time after creation of a state tax lien, the agency may file a notice of state tax lien with the Secretary of State pursuant to Chapter 14.5 (commencing with Section 7220).

(c) The notice of state tax lien recorded or filed pursuant to subdivision (a) or (b) shall include all of the following:

- (1) The name and last known address of the taxpayer.
- (2) The name of the agency giving notice of the lien.
- (3) The amount of the unpaid tax.

(4) A statement that the amount of the unpaid tax is a lien on all real or personal property and rights to such property, including all after-acquired property and rights to property, belonging to the taxpayer.

(5) A statement that the agency has complied with all of the provisions of the applicable law for determining and assessing the tax.

(d) If the notice of state tax lien recorded in any county reflects an out-of-state address as the last known address of the taxpayer, the agency shall pay the fees required by Sections 27361, 27361.2, 27361.4, and 27361.8.

(e) The agency recording a notice of state tax lien pursuant to subdivision (d) may collect from the taxpayer, in any manner provided

by law for the collection of the tax, the cost of recording.

**State tax liens in California are all statutory so I can state without any qualification that no provision is made in California state law today for any state tax lien based upon a California personal income tax liability.** There are several reasons why the document that concerns you is not a lien of any kind. Agency is defined in relation to the sections of the law that are the basis of the tax. The Franchise Tax Board is defined as an agency in Government Code §7150 but the FTB cannot comply with the state's state tax lien requirements because the state tax lien sections are not found in Parts 10 or 11 of Division 2 of the Rev. & Tax Code of the State of California. The applicable laws are those that permit state tax liens. There are no California personal income taxes that permit state tax liens.

**Sections 18881 and 26161 of the Revenue and Taxation Code have been repealed so no sections of the California Personal Income Tax Law can be used to create a state tax lien.** Just as book cannot be judged by its cover a law cannot be interpreted by any title, caption or heading. The document, which is titled a Notice of State Tax Lien, cannot be a state tax lien within the meaning of § 7162 because all sections mentioned in §7162 with respect to the California personal income tax have been repealed. With the repeal of §18881 and § 26161 Rev. & Tax. Code, the Franchise Tax Board cannot be considered an agency within the definition established by § 7150.5 (c) of the Government Code. The UCC certificate issued by the State of California Secretary of State, which states that there are no state tax liens against you, confirms all this.

**It is evident that a persons with no legal training are being permitted to examine and interpret your credit reports that show you have a state tax lien, when all that has occurred is the filing by an FTB employee of an incomplete §19201 certificate.** The document that bears the recording number: \_\_\_\_\_ and was filed on \_\_\_\_\_, is such a certificate. That section of the Revenue & Taxation Code is set out below so that the provisions that are make up a §19201 certificate can be readily seen in the Notice of State Tax Lien, with the notable exception of the request to enter a judgment in favor of the people of the State of California. The FTB cannot make a valid request to have a judgment entered, because there is no actual liability for a personal income tax in California, but the "Notice of State Tax Lien" can be read as a request to enter a judgment. After all analysis of the relevant code sections, the conclusion is that the document is no more than a California Government Code §7527 computer generated employee letter that has been filed for record.

**Because any individual may complete and execute a U.S. Individual Income Tax Return, anyone may create a State of California personal income tax from the information on a federal return.** And because anyone may create a state and federal income tax obligation, it is assumed that any person may determine that any other persons has a federal and state income tax liability. This is not accurate and this is not the law.

**The person that concluded that the Notice of State Tax Lien, the document in question, is a lien has made an erroneous legal conclusion, but one that requires legal competence, nonetheless.** The label, "Notice of State Tax Lien" as used in the document, actually, has no standing in the law. Titles, captions, headings and other phrases that do no

constitute complete sentences are no part of the law. Incompetent readers of the law do not understand this and make unwarranted conclusions. This kind of conclusion is almost always made by persons in a hurry to obtain an answer they cannot possibly understand. Those who want to understand a document for its legal effect are responsible for a lot of criticism of lawyers. In my opinion, the document you have shown me has no legal effect. Any person that thinks it imposes a duty on you is not competent to interpret legal documents. Written instruments that are intended to convey complex legal information related to a person's relationship to a specific branch of local, state or federal government require legal competence. Do not make the mistake of accepting as correct the lay interpretation of any person unschooled in the law. Because everyone in a free society is presumed to know the law for the purpose of establishing freedom, liberty and civil rights many assume that they can personally determine the legal duties and rights of others. That activity, when engaged in for a fee, is, in essence, the practice of law.

**The interpretation of the legal consequences of any written document from the labels applied to it is no more than an exercise in speculation.** Labels, captions and headings can both intentionally and innocently mislead the reader, so they cannot be and are not part of law. The ideas conjured up in the mind of the reader are necessarily incomplete and fragmentary and are, therefore, no part of the law. If you find that an unqualified person insists on treating the Notice of State Tax Lien as legally binding on you, you may want to have that person prosecuted for the unlawful practice of law. The penalties for the unauthorized practice of law have been increased and it appears that the California State Bar is sincerely interested in prosecuting perpetrators. You will find that these characters will never commit any of their crackpot ideas to writing.

**The document, labeled as a "Notice of State Tax Lien," that is causing you credit problems is not, however, a valid State Tax Lien.** California state tax liens are governed by Government Code §7171. Ignoring, as we should, the title or caption, "Notice of State Tax Lien," the document satisfies the criteria of §19201 except that no request for a judgment is made. The document cannot and does not state that a tax found in §7162 is unpaid. The term "Agency" is defined in §7150.5 (a), with respect to the Franchise Tax Board, in relation to a state tax lien created under §18881 (repealed) and §26161 (also repealed). The repeal of those two sections precludes the FTB from consideration as an "Agency."

**Under no possible set of circumstances can the document that bears the recording number: \_\_\_\_\_, be a notice of a valid state tax lien.** It can only be an incomplete §19201 claim of an amount due and not a tax due. If all titles, captions, charts and other irrelevant materials appearing on the document that was filed against you are ignored, what is left is a computer letter made lawful by California Government Code §7527 because it contains "a telephone number and an address where a person familiar with the subject area may be contacted." Income taxes, as you know, are collected by "voluntary compliance" because they are not true taxes. The Internal Revenue Service and the Franchise Tax Board consist of employees attempting to have individuals voluntarily comply with income tax laws because the laws do not provide for mandatory enforcement. The amount referred to in §19201 is not identified as a tax because it is not a tax.

**§19201 Rev. & Tax. Code**

If **any amount** due under Part 10 (commencing with Section 17001), Part 11 (commencing with Section 23001), or any amount that may be collected by the Franchise Tax Board as though it were a tax, is not paid, the Franchise Tax Board may file in the Office of the County Clerk of Sacramento County, or any other county, **a certificate** specifying the **amount due**, the name and last known address of the taxpayer liable for the **amount due**, and the fact that the Franchise Tax Board has complied with all provisions of the law in the computation and levy of the amount due, and a request that judgment be entered against the taxpayer in **the amount** set forth in the **certificate**. (Emphasis added)

**Clearly, as the above statute states, the Franchise Tax Board may file a certificate and may request entry of a judgment against the taxpayer for the amount set forth in the certificate.** The FTB is, however, under no duty to request that a judgment be entered by the county clerk. No lawful authority to impose an income tax has been granted to the Franchise Tax Board and the FTB is not entitled to any judgment in any amount. If the FTB had such authority, they would have to act as a majority in accordance with California Civil Code §12 and California Code of Civil Procedure §15. There is absolutely no evidence that they have done this. In fact, the certificate states that they have appointed an employee to sign the notice. The certificate identifies no circumstances upon which a judgment could be lawfully entered by the County Clerk since no majority of the members has certified the amount due, the name and last known address of the taxpayer liable for the amount due, and the fact that the Franchise Tax Board has complied with all provisions of the law in the computation and levy of the amount due. The amount due is not a tax and is never identified as a tax in a complete sentence. The deficiencies are so flagrant that only a complete incompetent would accord the Notice of State Tax Lien any validity.

**Pursuant to §19202 Rev. & Tax. Code, the county clerk is under a duty to enter a judgment for the people of the State of California upon the filing of a certificate but the filed document in no way qualifies as a valid §19201 certificate.** The clerk is, therefore, not obligated to enter judgment on filing of the incomplete certificate. The clerk is further relieved from entering judgment because the Franchise Tax Board has not requested that judgment be entered.

**§19202 Rev. & Tax. Code**

The county clerk immediately upon the filing of the certificate shall enter a judgment for the people of the State of California against the taxpayer in the amount set forth in the certificate. The county clerk may file the judgment in a loose-leaf book entitled "Personal Income Tax Judgments" or "Bank and Corporation Tax Judgments," as appropriate.

No judgment for the people of the State of California has been entered against you by any county clerk and consequently no judgment can be filed in a loose-leaf book entitled "Personal Income Tax Judgments" or anywhere else. There is no evidence that an abstract or a copy of any judgment has been recorded so that is further evidence that no lien exists that could be the basis of any Notice of State Tax Lien.

**§19203. Rev. & Tax. Code**

An abstract or a copy of the judgment may be recorded with the county recorder of any county. From the time of the recording, the amount set forth constitutes a lien upon all real property of the taxpayer in the county, owned by the taxpayer or afterward and before the lien expires acquired by the taxpayer. Such lien has the force, effect, and priority of a judgment lien and continues for 10 years from the date of the recording unless sooner released or otherwise discharged.

**No other provisions are made in State of California law for a lien based on a personal income tax liability because there can be none.** State and federal income taxes are amounts determined by the person that elects to pay them. California follows the federal practice of defining personal income tax liabilities in terms of an amount rather than as a tax. The federal income tax was first imposed during the Civil War and in 1866 the precursor to present federal lien statute was devised as an amount of debt to be personally determined by the taxpayer and not as a tax. The current Notice of Federal Tax Lien is derived from § 6321 of Title 26 U.S.C. and California §19221 (a) are presented for comparison.

**§6321 Title 26 U.S.C.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, **the amount** (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person. (Emphasis added)

**§19221. (a) Rev. & Tax. Code**

If any taxpayer or person fails to pay any liability imposed under Part 10 (commencing with Section 17001) or Part 11(commencing with Section 23001) at the time that it becomes due and payable, **the amount thereof**, (including any interest, additional amount, addition to tax, or penalty, together with any costs that may accrue in addition thereto) shall thereupon be a perfected and enforceable state tax lien. This lien is subject to Chapter 14 (commencing with Section 7150) of Division 7 of Title 1 of the Government Code. (Emphasis added)

**Both § 6321 Title 26 U.S.C. and §19221 (a) Rev. & Tax Code depend on a liability for a personal income tax to establish a perfected and enforceable lien.** Of course, even if such liens could be perfected who could enforce them? The tangled web of laws that make reference to state tax liens is necessary, if the financial community is to believe there is a duty to

make individual tax returns and pay personal income taxes. This letter supplies sufficient facts to establish that you have no legal duty with respect to personal income taxes in California.

## CONCLUSION

**I have shown that the California personal income tax cannot be perfected and enforceable as a state tax lien, so it can only be presented as a California Government Code §7527 computer generated employee claim in a letter that states an amount is due and unpaid—a debt.** Without independent proof that there is a debt due and owing to the FTB or State of California you have no obligation to the FTB or any State of California agency. The document that you presented for my review is, in my legal opinion, an unproven claim that you owe a debt. The document is signed by a person that makes no claim that the debt is valid so the document is invalid as a debt instrument—it is not evidence of a lawful debt. Anyone that tells you that you have a legal duty to pay any of the amounts presented in the rows or columns of the alleged Notice of State Tax Lien is wrong and is practicing very bad law. While everyone in a free society is responsible for knowing the law, only a few persons do actually know the law and are capable and qualified to tell others what the law is.

Very truly yours,

Dr. Eduardo M. Rivera