

The President's Advisory Panel on Federal Tax Reform
1440 New York Avenue NW, Suite 2100
Washington, DC 20220

PRESIDENT'S ADVISORY
BOARD
ON FEDERAL TAX REFORM

2005 FEB 29 A 9:45

Dear President's Advisory Panel on Federal Tax Reform,

RE: The purpose of the communication to the committee is to inform them of the difficulties I have had in recent years in receiving my non-government hospital pension based upon the facts presented below.

AFFIDAVIT (1) OF FACT IN THE MATTER OF
Patricia Gayle (Zint) Wallin

vs

INTERNAL REVENUE SERVICE

Tuesday, February 15, 2005

I, Patricia Gayle (Zint) Wallin, a homeless resident formerly of Traverse City, Michigan without a mailing address except for % 9523 Pine Hill Dr., Battle Creek, Michigan 49017, in the County of Calhoun, do solemnly swear to or affirm the following facts to the above committee in the above cited proposed case, not filed. I present these facts to this Advisory Panel and give this testimony as to their accuracy and truthfulness. These facts are as follows:

- 1) Patricia Gayle (Zint) Wallin was rendered homeless by acts taken by the below named parties and agents of the IRS after April 7, 1988 that continues her homelessness to the present.
- 2) As of this date, said agents herein below mentioned do endanger so as to preclude my receiving my vested pension from Munson Medical Center, Traverse City MI where I was last employed as a Registered Nurse, intimidating that hospital thru IRS agents.
- 3) Private Pension funds are governed through ERISHA laws and the IRS is the alleged federal authority that insures that a private pension is received by beneficiaries of what is known as the The Plan.
- 4) My pension is awaiting me through Doug Brown, dbrown@mhc.net Director of Compliance and Benefits and/or through Paul Shirilla, pshirilla@mhc.net General Counsel & Vpres of Legal Affairs, Munson Medical Center, 1105 6th Street, Traverse City MI 49684 231-935-5000.
- 5) Ever since May 9, 1986, I have lived without a Social Security Number upon which date I of my own free will I Revoked the Signature on the Application for my Social Security Number declaring the fraud committed upon me by that system in 1937 even though I was not born until 1946. I knew 19 years ago for the first time in May 1986 that Social Security benefits were designed by the federal government as a Ponzi scheme to benefit the immediate recipients of those benefits but which would later defraud a generation after me from those same benefits. I could not in good conscience continue in that system from that date to present. I did that day forever forsake any benefit to me

connected to that number. I believed on that day that it was my Christian duty to my
born in these United State's citizenship to notify all parties that I would henceforth not
participate in Social Security, Medicaid, Medicare, welfare, food stamps, unemployment
compensation for the rest of my life. However I did not intend to nor did I ever anticipate
then that my declaration by affidavit would result in my forfeiting my pension nor my
driver's license (which was just "Canceled", but not "Revoked" on November 15, 2004
through the Michigan Secretary of State's Driver's license division).

NOTE: See separate Affidavit (2) (AFFIDAVIT OF REVOCATION
AND RESCISSION) attached.

NOTE: See also ORDER OF ACTION—Cancellation of Driver's License,
Michigan Sec of State attached dated 11/18/04

- 6) This complaint to this committee presents fraud upon the record and there is no statute of limitations on fraud by IRS agents.
- 7) Patricia Gayle (Zint) Wallin is the Witness for the Committee and is not a corporation and is not acting in a corporate capacity.
- 8) Patricia Gayle (Zint) Wallin is a natural person and an individual.
- 9) Patricia Gayle (Zint) Wallin was born in Evansville, Indiana November 25, 1946 and has continuously been domiciled within one of the several states from that date to the present.
- 10) Patricia Gayle (Zint) Wallin has remained careful to with fore-thought affirm her citizenship with its incumbent duties.
- 11) Patricia Gayle (Zint) Wallin is speaking to this committee, as an act of her free will. The Internal Revenue Service is the possible Defendant and acts as a collection agency for a private corporation, called the Federal Reserve Bank and is under scrutiny by this panel and by www.givemeliberty.org.

NOTE: The 9th Federal Circuit in January of 1983 declared the Federal Reserve Bank a "private corporation" from its inception in 1913 and is no more federal than the "Federal Laundry Corp".

NOTE: The fact that the Federal Reserve Bank is a federally chartered corporation does not exempt it and its agents from Congressional oversight and adherence to principles of law unique to corporations under Title 26 and under Constitutional restraints. See Bob Schulz vrs US recently decided upon in Federal Appellate Court.

www.givemeliberty.org

- 12) IRS agents themselves have no individual immunity when acting outside their individual other-wise law-abiding capacity pursuant to my Constitutional protections that so far have been ignored.

13) The Internal Revenue Service (hereafter referred to as the IRS) only has authority to operate under its corporate authority and is restricted by the federal Constitution.

14) I do not know what states the Internal Revenue Service has corporate authority to act within. However, I seek to redress grievances against these persons by bringing to the attention of this committee the jurisdictional authority lacking of which the IRS presumes to act.

15) The following are the principal agents responsible for the carrying out of unlawful actions against me: Susan Work-Marten, then Michigan Secretary of Internal Revenue, Jeffrey D. Eppler, Dan Myers, Regina Owens, Susan Meredith, Christie Arlinghouse-Clem, and Dennis Parizek are principal agents responsible for the carrying out of unlawful actions in question. The carrying out of unlawful actions by agents of the IRS is not limited to these six named agents.

16) Additional agents and co-conspirators in this report are the following:

- * Karon Anderson, Grand Traverse County Register of Deeds TC MI
- * John C. Bay, former President, MMC, TC MI
- * W. Bird (Person to contact) Examination Sec, IRS, Cinc OH
- * Wm G. Boltrick, Revenue Officer, IRS, TC MI
- * Ralph J. Cerny, Exec V.Pres, MMC, TC MI
- Michael Dankert, Bureau of Empl Standards, MI Dept of Labor, Office of Hearings, Lansing MI
- * Elizabeth C. Dinl, CR26379A, Revenue Officer, IRS, TC MI
- * Roscoe L. Egger, Jr. Commissioner, Depart of Treas IRS, Cinc OH
- * Lawrence B. Gibbs, Commissioner, Depart of Treas, IRS, Cinc OH
- * Illegible Person, Chief, Research Group, Depart of Treas, IRS, Cinc OH
- * Deanna Kingery, Revenue Officer, IRS, Ipls IN
- * John E. Lietz, RLP Chief, Advisory Unit, IRS, Detroit MI
- * Larry Minoque, Revenue Officer, Depart of Treas IRS, TC MI
- * John M. Rockwood, Sr. V.Pres Finance, MMC, TC MI
- * Patrick J. Ruttle, Dir Service Ctr, Depart of Treas, IRS, Cinc OH
- * Bruce A. Settell, Chief, Service Ctr, Exam Br, IRS, Cinc Oh
- * Paul Shirilla, Esq, V.Pres & Gen'l Counsel Legal Affairs, MMC, TC MI
- * Barry W. Sparks, Esq., Admin Law Judge, Depart of Labor, State of MI, Lansing MI
- Unnamed visitor to MMC from IRS, TC MI
- * Kathy D. Williams, Chief, Lien Sec, Depart of Treas, IRS, Detroit MI
- * Patrick J. Wilson, Esq., Running, Wise & Wilson, P.C., TC MI
- * Lorrie Wright, Employment Standards Investigator, Depart of Labor, State of MI, Lansing MI

17) The IRS agents who have refused to respond to my administrative pleadings concerning the issue of my liability are as follows:

- W. Bird, who continually wrote to me from Cincinnati OH and ignored my replies
- William G. Boltrick, who was the "agent in charge of my file TC MI
- Michael Dankert, the Administrative Law Judge who dismissed my Michigan Dept of Labor hearing regarding levy of my wages without addressing the issues

- Roscoe L. Egger, Jr., Commissioner IRS during part of the time of my difficulties with the IRS
- Lawrence B. Gibbs,
- Sylvia G. Hermann,
- Illegible Person, who refuse to be identified with the IRS in Cincinnati OH with Return Receipt Requested snail-mail
- Deanna Kingery, the IRS agent in charge of my "hearing" in TC MI who threatened me with loss of Constitutional protections before taking my property.
- C.O. McCormick, additional IRS agent present at my 5 minute "hearing" in TC MI
- Larry Minoque,
- Patrick J. Ruttle,
- Bruce A. Settell,
- Barry W. Sparks,
- Louise St. Zerhusen,
- Cathy Spidell,

18) Patricia Gayle (Zint) Wallin has never incurred any tax liability under the taxing authority pertaining to individuals as contained in the United States Constitution and the U.S. Supreme Court rulings and as listed in the Complaint.

19) Patricia Gayle (Zint) Wallin suffered continual harassment by threatening letters from IRS agents beginning in 1983 and continued until 1988 when she became homeless without an address for them to write to. Now I can not receive my pension due to intimidated decisions made by Paul Shirilla, Esq, V.Pres & Gen'l Counsel Legal Affairs, MMC, TC MI who is intimidated by an unknown to me IRS agent with spoke who told him not to issue my pension upon application with a Social Security Number inspite of the legal jeopardy that would ensue (called perjury which is a felony).

NOTE: Foreclosure was the cause of my homeless condition but was directly caused by the IRS "Notice of Levy" of wages at MMC, TC MI resulting in that foreclosure which continues unabated to this day. Previously these agents had refused to respond or explain to me my liability.

20) IRS agents filed illegal liens on property titled to my husband and me, thereby encumbering said property such that it was taken by foreclosure.

21) The IRS has the duty to carry out its functions in accordance with the laws within these united States and to refrain from activities that are prohibited by law and the Constitution.

22) 26 USC 6323 (f) states that federal notices of tax lien must be filed pursuant to state law. The IRS failed to perform honest services and acted fraudulently sending a Notice of Lien when a Lien never existed in the first place on the record.

23) The IRS has the duty to avoid making fraudulent statements in its literature, and failed in its duty to avoid fraudulent statements.

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- 24) The IRS had the duty to instruct its agents in the proper procedures that are required by law and to refrain from activities that are prohibited by law. The IRS failed to perform such duty.
- 25) The IRS, acting under fraudulent statements in its official filings with the Clerk of the Court, Grand Traverse County MI also acted outside of its authority in acting on Notice of Federal Tax Lien --Form 668(Y), and Form 668, and on Form 668(Z) as applied to Patricia Gayle (Zint) Wallin's interest in title to the Wallin's real property and acted in violation of prohibiting state and federal law because there had never been a hearing before a court and because there never was any affidavit in support of such a Lien nor was anything ever signed by a judge. Rather foreclosure was the result.
- 26) The IRS acting under fraudulent statements to MMC, TC MI liened Mrs. Wallin's bi-weekly checks so that she could only take home \$150 every 2 weeks when she was used to a take home check of \$900 every 2 weeks. The Wallin's mortgage was \$278/month. Therefore foreclosure based upon fraud was the result.

NOTE: David Wallin and Patricia had a perfect credit rating and were ahead in their monthly mortgage payments at the time. She could not get her earned money from Munson to pay the mortgage.

NOTE: Suddenly, she was making \$1.87/hour as an Registered Nurse as she continued to work. Formerly she was making \$14.65/hour plus overtime. No wonder they could not pay the mortgage.

- 27) The IRS, acting under fraudulent allegations in its official filings, acted outside of its authority in the sending and issuing of the Notice of Tax Levy Form 668-W(C) on Patricia Gayle (Zint) Wallin's property and it did not follow the procedures required for a real tax lien to come into being pursuant to state and federal law.
- 28) The IRS's unlawful actions were the proximate cause of damages to Patricia Gayle (Zint) Wallin and Witness to this Committee.
- 29) Damages suffered by Patricia Gayle (Zint) Wallin and family members were seizure of property, illegal levy, emotional stress, public defamation, financial loss, loss of property rights, loss of personal property, encumbrance of property, harassment, and expenses and necessary time consuming activities by Patricia Gayle (Zint) Wallin and her family.
- 30) Patricia Gayle (Zint) Wallin is seeking to redress her damages that exceed \$870,449.83 without inclusion of punitive damages. That amount includes relocation, lost wages, and the mortgaged property.
- 31) There was and is no federal court order that verifies an assessment of liability regarding either Patricia Gayle (Zint) Wallin or her husband. Neither was there any verification that Patricia Gayle (Zint) Wallin had "income" as defined by the U.S. Supreme Court.

- 32) Exhibit "A" is a copy of official literature conveyed to the public, sent by U.S. Postal mail and conveyed by various other methods. Exhibit "A" includes official statements by the IRS, which are fraudulent, false and misleading.
- 33) The IRS acted in bad faith by not signing Certified Return Receipt Requested letters; further the IRS and its agents have refused or failed to respond to any of Patricia Gayle (Zint) Wallin' letters of inquiry addressing the failure of the 16th Amendment to be lawfully passed nor is the issue of the definition of the word "income" in the Money of Account of the United States defined as pertaining to her.

NOTE: The Money of Account of the United States cannot be Federal Reserve Notes since the federal reserve note is not a "note" by legal definition since all of those called by that name in the pockets of members of this committee have no "promise to pay" on them. Therefore they are not "notes".

NOTE: The Money of Account of the United States cannot be "dollars" even though the federal Constitution in Article 1, Section 10 para 1 requires that States shall only collect in settlement of debts "dollars" to mean coin denominated pursuant to the US Congress's Coinage Act of 1792. A "dollar" is a unit of weight and not a fictitious check book entry nor can it ever be a Federal Reserve Note that transfers nothing of substance. Therefore, she could not give to the IRS anything that she had never actually first received from MMC TC MI to the IRS.

See: Dr. Edward Viera's book: www.piecesofeight.us

NOTE: Dr. Viera's Harvard PhD thesis as law professor on this point is an expert witness concerning these legal definitions.

Please check out these truths.

34) In certified letters to the IRS, Patricia Gayle (Zint) Wallin sought to obtain administrative relief. The IRS refused to respond to direct questions even so far as to clarify whom was writing her in a threatening manner. Further the IRS failed to respond to these letters or grant the administrative relief requested trampling her right to due process.

35) Patricia Gayle (Zint) Wallin gave the IRS, acting through its agents, adequate intervals of time to respond to all letters, and the IRS never responded. The IRS showed lack of "good faith" by not responding on point to her questions. Patricia Gayle (Zint) Wallin notified said agents that the IRS's silence was the equivalence of fraud according to Court rulings. The United States' Courts ruled that,

"Silence can be equated with fraud where there is a legal, or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading." US v. Tweel, 550 F.2d 297, 299. See also US v. Prudden, 424 F.2d 1021, 1032 and Carmine v. Bowen, 64 A. 932.

36) The agent (s) for the Commissioner of Internal Revenue erred by arbitrarily assuming that she had "income" that was taxable. In fact she is a non-filer from 1979 to present

- because she is a non-taxpayer. Further she has not made enough money to file ever since her termination from MMC, TC MI to be required to file.
- 37) The agent (s) for the Commissioner of Internal Revenue committed fraud upon the record by overstating taxes due from Patricia Gayle (Zint) Wallin.
 - 38) The agent (s) for the Commissioner of Internal Revenue changed the basis for computation of taxes due from married filing jointly to single without any authority to do so thereby increasing her tax liability and without her consent.
 - 39) Patricia Gayle (Zint) Wallin has sufficient documentary evidence to prove that a grand total of only one deduction was being claimed for both a husband and wife filing jointly when two deductions are permitted by law and that this fact was ignored by the agents.
 - 40) The facts of this matter will prove that the IRS exceeded its authority by proceeding against the Wallin's joint return the way it did since both individuals were paying taxes with deductions admitted from their wages going to the IRS.
 - 41) Patricia Gayle (Zint) Wallin was due a refund and when her filing of Form 1040s ceased after 1979, she was deliberately forfeiting her refund and contributing to a reduction in the National debt increasing to which at the time she in writing objected.
 - 42) Patricia Gayle (Zint) Wallin stipulates that neither she nor her husband has committed fraud on any past US Form 1040 filings which ended in 1979.
 - 43) The agent (s) for the Commissioner of Internal Revenue erred by arbitrarily computing penalties and interest due when in fact there was no additional taxes due. And a refund would have been correct and thereby the IRS has committed fraud upon the record.
 - 44) The agent (s) for the Commissioner of Internal Revenue has so violated Patricia Gayle (Zint) Wallin's Constitutional rights that as she ages, she admits poverty and homelessness and that without any Social Security or other income -- it all having been confiscated during her working years, she is destitute.
 - 45) The agent (s) for the Commissioner of Internal Revenue has denied Patricia Gayle (Zint) Wallin her due process rights under the Fifth Amendment to the Constitution by his fraud upon the record.
 - 46) Patricia Gayle (Zint) Wallin has been penalized, coerced, and compelled in an unconscionable and unconstitutional manner to provide information that is not required by law because:
 - She has not been granted immunity
 - She has not been informed whether the statute of limitations has run out on the use of her testimony against herself.
 - She has no tax liability provable at law.
 - There is no law that requires her to file a return based upon the nature of her daily acitivity.

47) Patricia Gayle (Zint) Wallin has been denied due process in that no summons has been issued to her in order to allow for a determination as to whether certain information is subject to Fourth and Fifth Amendment protections.

48) Patricia Gayle (Zint) Wallin presents the following facts in support of her allegation of denial of due process:

- The Seventh Amendment guarantees a jury trial in suits of common law where an excess of \$20.00 is in controversy in this case between the IRS and herself.
- The Constitution also guarantees a Republican form of government which means the people, not the government retains sovereignty
- There was no alternative to pay the tax and sue for refund since the tax in the Notice of Deficiency is excessive based upon her earnings and during which preceding events created by the IRS, 87% of her wage as a Registered Nurse at Munson Medical Center was being taken for 6 month prior to the time that such a decision would have been opportune. She therefore never had the opportunity since she did not have enough money to pursue that alternative nor could she locate any attorney to bring the matter to court.
- By structuring the proceedings in favor of the government with the presumption of correctness, the government creates a situation where expertise is necessary to carry the burden of proof and such expertise was not available to her and therefore due process was denied.

I swear under penalty of perjury that the above statements are true and correct to the best of my knowledge and are not intended to mislead in any way. I am a competent witness and have personal knowledge of these facts. These facts will stand in this action unless refuted by a competent fact witness. If it shall be found that any of the above sworn statements are incorrect, Patricia Gayle (Zint) Wallin will make any necessary corrections.

Date signed 02-15-2005

Signed Patricia Gayle Zint Wallin
Patricia Gayle (Zint) Wallin

Notary: The above signed has appeared before me, sworn or attested to this affidavit, has properly identified himself, and put his signature on the Affidavit of Fact.

Dale Michala Ridgeway
Notary Public

Dated 2-15-2005

My commission expires: 8-8-2007

Enclosures (2)
dtw

8 of 16

Let. 5-9-86
sent 6-5-86
sent MM 1-57 87 to HMC

Patricia G. Wallin
13357 Center Road
Traverse City, MI 49684

Mr. James Baker, Secretary
Department of the Treasury
15th St. & Pennsylvania Ave., N.W.
Washington, D.C. 20220

Dear Mr. Secretary:

Would you please be so kind as to forward the enclosed affidavit to the appropriate governmental office(s) so that proper notice can be taken thereof its content, and suitable action to comply with its mandate therewith.

Thank you.

Sincerely,

Patricia G. Wallin

Patricia G. Wallin

CC:
Cong. Guy VanderJagt
Sen. Carl Levin
Sen. Don Riegle
Pres. Ronald Reagan
Comm. Susan Work Martin

Director Service Center Patrick J. Ruttie Attention W. Bird
Chief, Service Center Examination Branch, Bruce A. Settle

APPIDAVIT OF REVOCATION AND RESCISSION

I, Patricia G. Wallin, of 13357 Center Rd., Traverse City, MI 49684, being duly sworn and affixing my signature to this document, do hereby make the following statement of fact, and affirm:

1. That I was unaware that a completed, signed, and submitted "Form 1040" or "income tax return" and a "W-4" "Employee's Withholding Allowance Certificate", the authorization document that allows an employer to withhold a worker's money from his pay, are voluntarily executed instruments which could be used as admissible evidence against me in criminal trials and civil proceedings to show that I had voluntarily waived my constitutionally secured rights and that I had voluntarily subjected myself to the federal income/excise tax, to the provisions of the Internal Revenue Code, and to the authority of the Internal Revenue Service (hereafter referred to as the IRS) by signing and thereby affirming under penalty of perjury that I was in effect a "person" subject to the tax.
2. That my attention has recently been directed to the fact that an official Internal Revenue Service form letter (PL 1264) states: "(T)he fact that you sent us [IRS] this Form 1040 shows that you recognize your obligation to file..."; that it has never been my intention or desire to show the Internal Revenue Service or anyone else that I recognize any such obligation; that as a freewoman I legally do not have such an obligation.
3. That I am a natural born free sovereign United States citizen, a freewoman and I am endowed by my Creator with numerous inalienable rights including my rights to "life, liberty, and the pursuit of happiness," which rights are specifically identified in the Declaration of Independence and protected by the United States Constitution; that my birthright to "pursuit of happiness" has been interpreted by both the framers of the Constitution and the U.S. Supreme Court as including my inalienable right to contract, to acquire, to deal in, to sell, rent, and exchange properties of various kinds, real and personal, without requesting or exercising any privilege or franchise from government; that I have learned that these inalienable property rights also include my right to contract for the exchange of my labor-property for other properties such as wages, salaries, and other earnings, that I have never knowingly or intentionally waived any of these inalienable rights.
4. That I understand that if the exercise of rights were subjected to taxation, the rights could be destroyed by increasing the tax rates to unaffordable levels; therefore courts have repeatedly ruled that government has no power to tax the exercise of any rights of citizens, as shown by the U.S. Supreme Court in the case of *Murdock v. Penna.*, 319 U.S. 105 (1943) which stated: "A state may not impose a charge for the enjoyment of a right granted by the Federal Constitution."
5. That for years past I have been influenced by numerous and repeated public warnings made by the IRS via radio, television, the printed press and other public communication media warning of the "deadline" for filing a "Form 1040 Income Tax Return" and/or other IRS forms and documents.
6. That in addition to the aforesaid warnings, I have also been influenced by misleading and deceptive wording of IRS publications, IRS-generated news articles, the pressure of widespread rumors and misinformed public opinion, and the advice and assurances of lawyers, C.P.A.'s and income tax preparers which misled me to incorrectly believe that the 16th Amendment to the United States Constitution authorized Congress to impose a direct tax on me, my property, my exchanges of property and/or property received as a result of exercising my constitutionally secured right to contract; that I was further misled into believing I had a legal duty and obligation to file a "Form 1040 Income Tax Return", a "Form W-4 Employee's Withholding Allowance

Certificate" and/or other IRS forms and documents.

7. That I have also been further influenced, misled and alarmed by rumors, misinformed public opinion and the advice and assurance of lawyers, C.P.A.'s and income tax preparers to the effect that "the IRS will get you," and that it would be a crime punishable by fine and/or imprisonment if I did not fill out, sign and file with the IRS a "Form 1040".

8. That in addition to all of the reasons stated in paragraphs 5, 6, and 7 above, I was influenced by the common and widespread practice of employers who either knowingly or unknowingly mislead their employees to believe that they are all subject to withholding of "income taxes" from their earnings, either with or without their permission, based upon the employers' possible mistaken assumption that they, as employers, are required by law to withhold "income taxes" from the paychecks of their employees.

9. That I have also been influenced and impressed by the IRS's annual public display and indiscriminate offering of large quantities of the "Form 1040" in banks, post offices, and through the U.S. mail which also reminded me of and induced me to respond by filling out, signing, and sending to the IRS a "Form 1040".

10. That said "Form 1040" contained no reference to any law or laws which would explain just exactly who is or is not subject to or liable for the income tax, nor did it contain any notice or warning to anyone that merely sending said completed "Form 1040" to the IRS would waive my right to privacy secured by the 4th Amendment and my right to not having to be a witness against myself secured by the 5th Amendment to the United States Constitution, and that the "Form 1040" would in itself constitute legal evidence admissible in a court of law, that the filer is subject to and liable for the income/excise tax even though and regardless of the fact that I, as a free individual, am actually and legally not subject to or liable for any income/excise tax and have no legal duty or obligation whatsoever to complete and file a "Form 1040."

11. That at no time was I ever notified or informed by the IRS, by any of its agents, or employees, nor by any lawyer, C.P.A., or tax preparer of the fact that the 16th Amendment to the United States Constitution, as correctly interpreted by the U.S. Supreme Court in such cases as Brushaber v. Union Pacific R.R. Co., 240 U.S. 1 (1916) and Stanton v. Baltic Mining Co., 240 U.S. 103 (1916) identified the income tax as an indirect excise tax in accordance with Article 1, Section 8, Clause 1 of the United States Constitution, and that the 16th Amendment does not authorize a tax on individuals.

12. That at no time was I ever notified or informed by the IRS, its agents, or employees, nor by any lawyer, C.P.A., or tax preparer of the fact that because of various rulings of the U.S. Supreme Court in such cases as Flint v. Stone Tracy Co., 220 U.S. 107 (1911), and Pollock v. Farmer's Loan and Trust Co., 157 U.S. 492 (1895), the indirect excise tax on incomes identified by the 16th Amendment is actually a tax upon corporation privileges granted by government and measured by the amount of corporate income (see Corporations Tax Act, Statutes at Large, 1909, vol. XXXVI, section 38, page 112); that this excise tax may also be imposed on certain other privileges provided by government and measured by income; that such occupations of privilege include attorneys [see Springer v. U.S., 102 U.S. 586 (1881)]; that this excise tax may also be imposed upon criminal gains or profits.

13. That my attention has been called to Report No. 80-19A, titled "Some Constitutional Questions Regarding the Federal Income Tax Laws" published by the American Law Division of the Congressional Research Service of the Library of Congress, updated January 17, 1980; that this publication described the tax on "income" identified in the 16th Amendment of the United States Constitution as an indirect excise tax; that this report stated:

"The Supreme Court, in a decision written by Chief Justice White, first noted that the 16th Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the United States Constitution, quoted above.", and further stated: "Therefore, it can clearly be determined from the decisions of the United States Supreme Court that the income tax is an indirect tax, generally in the nature of an excise tax," thus proving in my mind that the "income tax" is not a tax on ME as an individual, but is rather a tax as described by the U.S. Supreme Court in Flint v. Stone Tracy Co., 220 U.S. 107 (1911), wherein the court defined excise taxes as "... taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges.", none of which classifications apply to ME.

14. That I was unaware of the truth of the IRS's rarely publicized statement that the "income" tax system is based upon "voluntary compliance with the law and self-assessment of tax"; that it has never been my intention or desire to voluntarily self-assess an excise tax upon myself; that I always thought that compliance was required by law.

15. That I have examined sections 6001, 6011, 6012, 7203, and 7205 of the Internal Revenue Code (Title 26 U.S.C.) and I am convinced and satisfied that I am not now, and never was any such "person" or individual referred to by these sections.

16. That after careful study of the Internal Revenue Code and consultations on the provisions of the Code with lawyers, tax accountants, and tax preparers, I have never found or been shown any section of the Internal Revenue Code that imposed any requirement on ME as a free sovereign unprivileged individual to file a "Form 1040 Income Tax Return", or that imposed a requirement upon me to pay a tax on "income," or that would classify me as a "person liable," a "person made liable," or a "taxpayer," as the term "taxpayer" is defined in 26 U.S.C. Section 7701 (a) (14) which states: "The term 'taxpayer' means any person subject to any internal revenue tax."

17. That after the study and consultations mentioned in paragraph 16, the only mention of any possible requirement upon ME, as an individual, to pay a tax on "income" that I could find or was shown in 26 U.S.C. was the title of Part I under Subtitle A, Chapter 1, Subchapter A, which is deceptively titled "Tax on Individuals;" that a careful study and examination of this part of the Code showed no provision in the body of the statutes imposing any liability or requirement upon me as an individual for payment of a federal excise tax on "income;" that my study and consultations mentioned in paragraph 16 showed that the law is determined by the actual wording contained in the body of a statute, and not by the title; that the title of a statute is merely a general guide to the contents of the statute, and the title has no force or effect at law.

18. That after study and consultations mentioned in paragraph 16, my attention was called to Internal Revenue Code Chapter 21 titled "Federal Insurance Contributions Act" (social security), to Subchapter A of Chapter 21 titled "Tax on Employees," which includes Section 3101 wherein the (social security) tax is identified as a tax on "income," not as an "Insurance Contribution," and not as a "Tax on Employees," or on wages or earnings; that my attention was further called to these facts: There is no provision in the Code that imposes the tax on employees or requires them to pay the tax; a voluntarily signed completed "W-4 Employee's Withholding Allowance Certificate" allows an employer to withhold money from a worker's pay for (social security) "income" tax, even though the worker has claimed on the form to be "exempt" from the graduated "income" tax; an employer has no authority to withhold money from a worker's pay for the (social security) "income" tax, the graduated "income" tax, or any IRS imposed penalty or assessment if there is no voluntarily signed "W-4" form in force.

19. That after the study and consultations described in paragraph 16, my attention was called to Section 61 (a) of the Internal Revenue Code which lists items that are sources of "income" and to these facts: that I.R.S. Collection Summons Form 6638 (12-82) confirms that these items are sources, not "income," by stating that the following items are "sources": "wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, pensions, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money).", that sources are not income, but sources become "income" if they are entered as "income" on a signed "Form 1040" because the signer affirms under penalty of perjury that the items entered in the "income" section of the "Form 1040" are "income" to the signer; that Section 61 (b) clearly indicates which Sections of the Code identify and list items that are included in "income" by stating: "For items specifically included in gross income, see Part II (sec. 71 and following)."

20. That my attention was then called to the said Part II, titled: "Items Specifically Included in Gross Income;" that I studied sections 71 through 87 and noticed that wages, salaries, commissions, tips, interest, dividends, pensions, rents, royalties, etc., are not listed as being included in "income" in those sections of the code; that, in fact, those items are not mentioned anywhere in any of these sections of the Internal Revenue Code.

21. That after further study it appears clear to me that the only way that property received by me as a free, sovereign, unprivileged individual in the form of wages, salaries, commissions, tips, interest, dividends, rents, royalties, and/or pensions could be, or could have been legally considered to be "income" is if I voluntarily completed and signed a "Form 1040 Income Tax Return," thereby affirming under penalty of perjury that information on the "Form 1040" was true and correct, and that any amounts listed on the "Form 1040" in the "income" block are "income," thereby acknowledging under oath that I am, or was subject to the tax and have, or had a duty to file a "Form 1040 Income Tax return" and/or other IRS forms, documents, and schedules, none of which instruments I have ever signed with the understanding that they were voluntarily signed.

22. That with reliance upon the aforementioned U.S. Supreme Court rulings and upon my constitutionally protected 5th and 9th Amendment rights to lawfully contract, to work, and to lawfully acquire and possess property, I am convinced and satisfied that I am not now, nor was I ever subject to, liable for, or required to pay any income/excise tax, that I am not now and never was a "taxpayer" as the term is defined and used in the Internal Revenue Code, and that I have never had any legal duty or obligation whatsoever to file any "Form 1040" or make any "income tax return," sign any "Form W-4 Employee's Withholding Allowance Certificate," or other Internal Revenue forms, submit documents or schedules, pay any income tax, keep any records, or supply any information to the IRS.

23. That both the U.S. Congress and the IRS, by deceptive and misleading words and statements in the Internal Revenue Code, as well as IRS publications and IRS-generated news articles committed constructive fraud by misleading and deceiving me, as well as the general public, into believing that I was required to file "Form 1040 Income Tax Returns," "Form W-4 Employee's Withholding Allowance Certificates," and other IRS forms, documents, and schedules, and also to keep records, supply information, and to pay income taxes.

24. That by reason of the aforesaid facts, I do hereby exercise my rights as a free sovereign United States citizen, upheld by various court decisions to revoke, rescind, cancel and to render null and void, both currently and retroactively to the time of signing, based upon the constructive fraud perpetrated

upon me by the U.S. Congress and the Internal Revenue Service, all "Form 1040 Income Tax Returns," all "Form W-4 Employee's Withholding Allowance Certificates," all other IRS forms, schedules, and documents ever signed and/or submitted by me, and all my signatures on any of the aforementioned items, to include the "SOCIAL SECURITY" account, bearing the account number 309-50-6671; that this revocation and rescission is based upon my rights in respect to constructive fraud as established in, but not limited to the cases of Tyler v. Secretary of State, 184 A.2d 101 (1962), and also El Paso Natural Gas Co. v. Kysar Insurance Co., 605 Pacific 2d. 240 (1979) which stated: "Constructive fraud as well as actual fraud may be the basis of cancellation of an instrument."

25. That further, I do hereby declare that I am not and never was a "taxpayer" as that term is defined in the Internal Revenue Code, a "person liable" for any Internal Revenue tax, or a "person" subject to the provisions of that Code, and declare that I am, and have always been, a "nontaxpayer"; that courts have recognized and acknowledged that individuals can be nontaxpayers, "... for with them Congress does not assume to deal and they are neither of the subject nor of the object of revenue laws..." as stated by the Court in Long v. Rasmussen, 281 P. 236 (1922), and also Delima v. Bidwell, 182 U.S. 176, 179 and Gerth v. United States, 132 F. Supp. 894 (1955).

I now affix my signature to these affirmations:

Patricia G. Wallin
Affirmant (Seal)
Patricia G. Wallin

Subscribed and sworn to before me, a Notary Public, of the
State of Michigan, County of Grand Traverse
this 9th day of
May, 19 86

Loretta J. Davis
Notary Public Loretta J. Davis

My Commission Expires On: 04/11/89



MICHIGAN DEPARTMENT OF STATE

Bureau of Driver & Vehicle Records
Lansing, MI 48918

ORDER OF ACTION

PATRICIA GAYLE ZINT
13357 CENTER RD
TRAVERSE CITY MI 49686-8560

LIC NO: Z-530-676-271-901
DOB: 11/25/1946
LIC TYPE: R-OPER

AN INVESTIGATION HAS BEEN CONDUCTED PURSUANT TO SECTION 210 OF THE MICHIGAN VEHICLE CODE [MCL 257.210]. BASED UPON THIS INVESTIGATION, YOUR LICENSE TO OPERATE A MOTOR VEHICLE WILL BE:

CANCELLED EFFECTIVE *11/15/2004* BECAUSE IT HAS BEEN UNLAWFULLY OR ERRONEOUSLY ISSUED.

NOTE: AS NOTED IN SECTION 5A OF ACT 300, P.A. OF 1949, AS AMENDED, CANCELLATION IS WITHOUT PREJUDICE, AND A NEW APPLICATION MAY BE MADE AT ANY TIME AFTER SUCH CANCELLATION. ALTHOUGH YOUR LICENSE FROM THE PREVIOUS APPLICATION HAS BEEN CANCELLED, YOU MAY BE ELIGIBLE FOR A MICHIGAN DRIVER LICENSE. YOU MAY PRESENT THIS LETTER AND MAKE APPLICATION FOR A NEW LICENSE AT ANY SECRETARY OF STATE BRANCH OFFICE. AT THAT TIME YOU WILL BE REQUIRED TO PASS THE NECESSARY TESTS AND PAY THE APPROPRIATE FEES. PLEASE MAKE A NEW APPLICATION AFTER YOUR LICENSE BECOMES INVALID ON THE ABOVE CANCELLATION DATE.

DATED 11/18/2004 AT LANSING, MICHIGAN.

IF YOU ARE ELIGIBLE, A REFUND WILL BE PROCESSED UNDER SEPARATE COVER WITHIN 60 DAYS.

Driver Records Section

Z-530-676-271-901 (1011)

Information about your right to appeal the cancellation of your license and the penalties for violation of this order is contained on the back of this form.

15 8/16



Jeremiah J. Hodshire
Undersheriff

Sheriff Stan W. Burchardt

HILLSDALE COUNTY SHERIFFS OFFICE

165 W. Fayette Street • Hillsdale, MI 49242 • 517-437-7317

September 20, 2004

Mr. & Mrs. David Wallin
538 N. 325 W
Valparaiso, IN 46383

Dear David & Patricia:

During the course of our journey through life, we are presented with many opportunities to make a difference in the world around us. In most cases, we find ourselves too busy with the happenings of our own life agenda that we rarely take time for others. In some cases, it would be easier to "look the other way" instead of becoming involved. Today, I extend my deepest appreciation for your act of bravery, courage and heroism in your recent resolve to save a life. The tragic events of that day on September 01, 2004 will remain with us as a grieving community member and we know that without a doubt your fortitude did make a significant difference in this world. We are very grateful for your quick actions which aided in saving a passenger within a burning vehicle. We say thank you for your courage in laying aside any personal fears and for quickly assisting in this rescue effort and remaining on scene to help fire and law enforcement officials. Without a doubt, your actions will not go un-rewarded and your bravery will remain exemplary to this community.

Many great acts of heroism and courage go unrecorded and unaccounted in the marks of history. However, we feel that we must take this time to stop and extend our most sincere appreciation for your recent heroic actions and not allow this to go unrecorded. On behalf of law enforcement, fire officials and this community, we can not begin to express to you our most sincere appreciation for your actions. May God truly bless your life for your service and we offer our highest and deepest praise for your assistance!

Sincerely,

Stan W. Burchardt
Sheriff

"To protect and serve all residents of Hillsdale County by preventing unlawful activities."

www.hillsdalecountysheriff.com

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