

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM

2005 MAR 30 A 9 03

Comments To:
**The President's Advisory Panel on
Federal Tax Reform**

Submitted by:

Kenneth T. Carter

(Individual)

PO Box 749

Land O'Lakes, Florida 34639

813-949-1945

Date of Submission:

March 15, 2005

***Comments to
The President's Advisory Panel on Federal Tax Reform***

***Submitted by:
Kenneth T. Carter***

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

To be made a part of the record of the hearings.

I have been the victim of unspeakable, heinous, and despicable acts at the hands of the IRS. They have routinely violated the law and their own rules and manuals, all with apparent impunity. They have stolen my money, denied due process, and refused to answer ANY correspondence that I have sent to them. The misconduct goes all the way the office of the Commissioner of the IRS. A short (and partial) list of the transgressions of the law and their own policies:

1. IRS claimed a debt against me when no such debt existed. They proceeded to empty my bank accounts, ***without*** due process or the requisite court order from a court of competent jurisdiction, in violation of Chapter 19270 the Laws of Florida (1939), the Laws of Florida creating and or amending Florida Statute 772, and contrary to the appellate court ruling in *Schulz v. the IRS*.

2. IRS filed a fraudulent lien in the official records of the Hillsborough County Courthouse, ***without*** the requisite court order from a court of competent jurisdiction, in violation of the Chapter 19270 the Laws of Florida (Section 2) and contrary to the appellate court ruling in *Schulz v. the IRS*, and said lien was determined to be fraudulent by the State Circuit Court pursuant to Florida Statute 713.21 when the IRS failed to "show cause" why the alleged "lien" as filed in the Hillsborough County Official Records should not be canceled of record, and that the Laws of Florida creating or amending Florida Statute 713.31(2)(b) provides that the claim "that the lien is a fraudulent lien" constitutes a "complete defense" in relation to the claim of lien.

3. The IRS ordered the company for which I acted in the capacity of an Independent Contractor to send ALL of my justly earned commissions to the IRS, contrary to 26 U.S.C. § 3401(c) and without the required Form 2159 voluntary garnishment agreement. See also §

4075.50 of Volume I, Part 3 of the Treasury Financial Manual (Revised under Transmittal letter No. 590 of March 10, 2000) and others.

4. The IRS has failed to respond to any correspondence that I sent to them (approximately 100 pages of correspondence, questions, and documents, sent by “Certified Mail, Return receipt Requested,” in violation of IR Manual which states [**Chapter 3, at 3(17)(46)1.5, “Taxpayer Correspondence”**]: **“(2) All correspondence received from taxpayers must be answered and the answer should indicate: ‘This is in reply to your correspondence of such and such a date,’ and explain the action taken, even if the action taken was exactly what the taxpayer requested.”**

5. The IRS and judge Robert Simms and judge Gregory Holder conspired to deny the remedy for the filing of a fraudulent lien pursuant to pursuant to the Laws of Florida creating and or amending Florida Statute 713.31, and further denied due process of law as required by United States of America Constitution including but not limited to the 1st, 3rd, 4th, 5th, 7th, and 10th, and Sec. 1 of the 14th Amendments to the Constitution for the United States mandating the state courts to protect my right to “due process of law” and “equal protection of the law” and Article I, Section 21, of the Florida Constitution. Such activity I believe is defined as *conspiracy* and *racketeering*.

Because of the IRS’ unlawful actions, I have lost virtually everything – my home, my family, and ultimately even my health.

Furthermore, the IRS tax forms are too complicated and a burden to fill out. It has always taken several days to a week to fill out a tax return, time which had to be taken off from work. IRS officials are often in conflict over their own rules, and frequently provide different answers to the same question. If IRS agents don’t know and understand the law with regard to the federal tax system, then how can the IRS possibly expect the people to understand it? And all too often, when asked a perfectly logical question, the IRS refuses to provide a valid answer or to answer at all. Numerous times I have asked questions of the IRS, including the Commissioner of the IRS, and have received no reply at all.

The truth is, the time has come to end the IRS, and along with it the Federal Reserve Bank. We must also restore the gold standard, or some other *value-based* system, to the dollar, and restore Constitutional-based government to our nation. Too many Americans have become educated to the fraud that has been perpetrated on the American people for almost one hundred years now. The government has surreptitiously converted the people to “U.S. citizens” via registration to vote, thereby unknowingly and unwittingly subjecting them to the Federal tax

system. But finally, the people are waking up in increasing numbers to the reality of what has happened to them. I have seen figures as high as over 40 million people are no longer filing tax returns. Can the government possibly prosecute them all? And the numbers will continue to rise as more and more people reestablish their sovereignty by declaring their status as domiciles and as one of the people. Many of those people no longer fear the government or corrupt judges and malicious prosecution. The cause of freedom and the principles upon which this country was founded are more important to them than what may happen to them personally. Dick Simkanian and Larken Rose are but two of hundreds of thousands of people that will lead the way to restoring liberty and justice in this land. Organizations such as the "We the People Foundation" will continue to swell in membership, as "an irate, tireless minority keen to set brush fires in people's minds" (*quote Samuel Adams*) fight to end the abuses perpetrated on the people by the IRS, by corrupt courts, and big government.


I have enclosed "An Open Letter to Governor Bush" which I strongly encourage the panel to read (which, by the way, never made it to Governor Bush despite my best efforts). It points out the corruption that I experienced in my fight with the IRS and the arrogant contempt for the law that is exemplified by the IRS on a daily basis, conduct which can only label it as a terrorist organization. The people are fed up with the terrorism and the abusive tactics, and it is only a matter of time before the people will prevail.

And, please, do not misconstrue my comments to believe that I am a "tax protester." I am merely an advocate of Constitutional government, champion of liberty, a believer in the sovereign rights of the individual, and the principles upon which this country was founded.

Should you wish to peruse the correspondence, documents, and court cases that I have in my possession, I will gladly make them available to you. Most should already be in IRS files or in the public records of the Hillsborough County Courthouse.

Thank you for your attention and the opportunity to be heard.

Sincerely,



Kenneth Thomas Carter

Enclosures:

1. "An Open Letter to Governor Bush"
2. Booklet: "Economic Solutions," by Peter Kershaw

*An Open Letter
To
Governor Jeb Bush*

*Copy to
President George W. Bush*

July 4, 2002

Governor Jeb Bush
PL 05 The Capitol
400 South Monroe Street
Tallahassee, FL 32399



Dear Governor Bush:

The tragic events of 9-11 have changed the lives of Americans, perhaps forever. Try as we may, we cannot easily forget the barbarous, inhumane acts committed against innocent people in the name of hate. For many, the scenes of that tragic day simply will not go away, indelibly etched in our minds, perhaps never to be erased, forever symbolic of man's inhumanity toward man. However, Governor Bush, as tragic as those terrorist acts may be, there are far more insidious, heinous acts of terrorism taking place in our country and in this great state of Florida everyday, claiming more victims, and destroying far more lives than those claimed by the terrorists who performed their evil acts on 9-11. These terrorists roam freely throughout our land, impervious to the law and, indeed, above the law. Their unlawful, evil deeds are far subtler, more covert, but just as egregious and just as exemplary of man's inhumanity toward their fellow man. Even the lawmakers and courts are afraid of them and yield to their dictates. The terrorist, unlawful acts they commit against American citizens result in bankruptcies, foreclosures, loss of property, broken marriages and families, unforetold heartbreak, despondency and disillusionment, and, yes, even death; death through suicide and shattered human spirits that have just given up on the will to live. The lives of the innocent victims of this terrorism, like the victims of the Twin Towers, are left in the ashes of destruction. So complete and severe is the destruction for many of these victims that their lives, like the Twin Towers, will never be rebuilt. The flame of life, which once burned so passionately in so many, is now but a flicker, never to be rekindled.

These terrorists are a blight upon our land, an abomination to all of the principles that this great country stands for and was built upon, a desecration of the hallowed ground stained with the blood of Americans who fought the fight to gain and protect the independence and freedoms we cherish so dearly. They are traitors who falsely wear the label "American." They are the antithesis of liberty, the purveyors of tyranny. They openly mock and flaunt their contempt for the Declaration of Independence, the Florida Constitution, the Constitution for the United States of America, and the Bill of Rights. In so doing, these terrorists vent their disdain for our forefathers, the great men and women of this great nation, the Union of United States of America, who gave of their lives and fortunes so that we as a people might possess the freedoms, rights, and privileges afforded by the greatest documents ever written in the history of mankind. Their heroes are not Thomas Jefferson, John Hancock, John Adams, Benjamin Franklin, or George Washington, but greed, fraud, power, and authoritarianism. In them there is no justice or truth, only injustice and darkness, lies and deceit.

I, Governor Bush, am one of the victims of this terrorist organization. However, unlike many of the victims of this terrorism, I am determined to arise from the ashes of destruction and rebuild my life. My flame will not be extinguished! The flicker of life within me will be rekindled until it burns brighter than ever! I am determined to fight back with all of my strength and energy to see to it that justice and truth prevail, that this terrorist is brought to justice. And I

will fight the fight until victory is assured, or until I breathe my last breath and enter the eternal realm where no darkness exists, a realm from which injustice and inequity are forever banned. And though I might not prevail in this earthly realm, I will die in peace, content in the certain knowledge that the *unjust will* reap their *eternal just* reward, and that I have fought the fight for *all mankind* in the name of Truth, Justice, and Liberty.

The terrorist of whom I speak, Governor Bush, is the *Internal Revenue Service*, and those *individuals within our judicial system and government* that would propitiate its cause. My life, like so many others, has been shattered by the abuse of this lawless organization, an organization that places itself above the law and operates as no less than a “legalized” mafia with its self-imposed power. Fear, extortion, racketeering, and guerilla warfare tactics are its mantle. In them there is no truth. Its terrorist activities are not blatant and overt, like the terrorist acts of 9-11, but rather covert, insidious, and performed in the name of the “law.” So powerful is this terrorist that even judges, law enforcement, prosecutors and attorneys bow to its dictates; otherwise *presumably* honest individuals who would rather violate their sacred oath of office and the law of the land than to cross this most vile of the enemies of freedom and liberty. For these judges and prosecutors, honor and integrity must be sacrificed to this most daunting of foes. They cower at the very mention of the name. They would sell their soul to keep their power and position.

Not bad for an organization that is not even a part of the Government of the United States.¹ What, you ask??? Not a part of the Government of the United States??? How can that be? Nowhere is the IRS to be found in Title 31, which lists all of the agencies of the U.S. Department of Treasury. Nowhere is the IRS identified as the Department of the Treasury *of the United States*; it is simply identified as Department of the Treasury.² IRS agents are not employees of the United States government or the IRS, but agents of the government of Puerto Rico. Its logo is that of the government of Puerto Rico.

But I am not writing to debate the validity of the IRS as a governmental agency, to debate the legality of income taxes, or to debate the tax system. I am not a tax protestor. I am, in fact, a tax advocate and promote the *legal* assessment and collection of the necessary revenues into the government’s treasury in order for the government to function. I have “dutifully” and voluntarily paid federal income taxes for many years, into a system that the Commissioner of the IRS states is based on “voluntary compliance.” (How’s that for an oxymoron?)

I am an honest law abiding citizen of Florida state, and I intend to comply with every law that applies to me. And, likewise, I expect every organization and agency operating in this state and in these States of the Union, particularly those operating under the guise of government, to obey the law and to operate within the confines of the same laws that apply to me.

My purpose in writing, Governor Bush, is the **LAW**, and the abuse of the **LAW** by this terrorist entity and the judiciary. Does our Constitution really mean anything? Do we really have the rights supposedly “guaranteed” to us by these greatest documents ever written? Are our laws really meant to protect the **PEOPLE**, or are they for appearance only, a pretense, a mockery subject to the discretion and whims of the IRS, judges, lawyers, and other elected officials who manipulate the law to further their own personal agendas, beliefs and ambitions, and insatiable lust for power and wealth? Does the law apply equally to all, or are IRS personnel and these same self-serving judges and lawyers above the law? Read on, Governor Bush, to find the surprising answers.

You see, Governor Bush, the IRS unilaterally determined that I owed a large tax, even when confronted with evidence to the contrary. They *ignored all correspondence* that I sent to them. Even Congressman Bilirakis was unable, or unwilling, to help. The IRS proceeded to file a “lien” in the courthouse against my property, which allegedly justified their actions in placing a “levy” against my justly earned compensation, all without *due process*. The IRS then proceeded to order my employer to send ALL of my justly earned compensation to the IRS; not *part* of my compensation, but *all* of my compensation.³

Their actions are no different than if I told you, Governor Bush, on a whim and with no basis in fact, that you owed me \$10,000, then produced a fraudulent document devised by myself stating that you owed such a sum, and demanded immediate payment for the same. I suppose that if I had the “power” to get away with sending an “agent” to your door, with a gun plainly visible, and that agent threatened to use the gun, or if I had the “power,” whether through *lawful means or otherwise*, to send those ignorant of their rights to jail, you would pay up quickly. Unless you are a person of principle and integrity. And I, Governor Bush, am a person of principle and integrity. And I refuse to pay a sum, no matter how insignificant it may be, that I do not owe. And I refuse to allow anyone, even an alleged “government agency,” to bully me into paying a debt that I do not owe through threats, coercion, strong-armed tactics, unlawful maneuvers, and miscoloration and subreption of the law. I believe the law defines such tactics as “racketeering.”

The problem, Governor Bush, is that the IRS *did not obey the law* with respect to its actions. The abuses by the IRS against my rights are too numerous to mention here. But I assert, Governor Bush, that the “lien” which the IRS filed against my property is fraudulent. The court agreed. On October 17, 2000, I filed a “Complaint to Show Cause for Claim of Lien and to Discharge By Cancellation” in the 13th Judicial Circuit in Hillsborough County (case number 00-7828). On November 16, 2000, Judicial Judge Ralph Steinberg ruled in my favor, signing an Order canceling the lien. The Order is recorded in the Public Records Department of the Hillsborough County Courthouse (see Attachment “A”). I applaud Judge Steinberg for his courageous ruling. But little choice did he have if he were to rule according to law in a judicial court. The IRS defaulted. The IRS failed to appear because they know that the lien is fraudulent. They made a pretense of moving the case to U.S. District Court, a court without jurisdiction in the matter, only to have the case dismissed “*for lack of subject matter jurisdiction.*” Judge Steinberg’s Order is recorded. The case is *res judicata*. The IRS did not appeal; a default *cannot* be appealed. *Res judicata*. Or so I thought.

On May 1, 2001, I filed a “Complaint” in Hillsborough County Circuit Court (Case No. 01003303) seeking injunctive relief and the remedy provided as a matter of law pursuant to Florida Statute 713.31(2)(c), “Remedies in case of fraud or collusion.” Judge Steinberg had ruled. The “lien” was determined by the court to be fraudulent. The issue is *res judicata (for a definition, see endnotes)*⁴. Again the IRS is in default in case number 01003303. I filed an “Affidavit of Default” and an Order for the judge to sign granting the remedy provided in law.

I was completely stunned by what I received in the mail! First, I received an “order” based on the court’s *sua sponte* motion signed by judge Robert J. Simms dismissing my Complaint in state circuit court for “lack of subject matter jurisdiction” (see Attachment “B”). Then I received an “order” allegedly “rescinding” Judge Steinberg’s “Order of Cancellation” bearing the crossed-out, printed name of judge Simms and signed by judge Gregory P. Holder (see Attachment “C”). Neither “order” is based on the *facts or evidence* presented in the case.

The defendant *presented* no evidence. The defendant stands in **default**. Not only did the IRS file a fraudulent lien, but now the court is usurping power and perverting justice!!

I demand, Governor Bush, answers from your office to the following questions:

1. By what authority can one state circuit court judge overrule another state circuit court judge?
2. By what authority can a *res judicata* ruling be set aside (except in cases where service has not been perfected)?
3. By what authority can an unseated judge overrule the seated judge in the case?
4. By what authority can an *administrative court* overrule the *judicial court*?
5. By what authority can a *default* be set aside? Or even appealed (except in cases where service has not been perfected)?
6. By what authority can a judge rule for the defendant when the defendant is in default and *no evidence or testimony has been entered into the evidence record of the case* by the Defendant?
7. By what authority can a judge enter evidence into a case and act as a litigant for the defense?

I emphatically assert, Governor Bush, that there is *no lawful authority* for any judge to act in the manner described above. Judge Steinberg's Order *cannot* be voided, vacated, or otherwise set aside; any attempt to do so is *fraud*, and any resulting document is null and void, of no lawful force or effect. Fraud vitiates *any and all* such documents and orders.

I countered by filing a "Petition to Vacate Void Judgment" (see Attachments "D" and "F") against both judge's orders. Both petitions were denied (surprise!). Judge Simms even denied a hearing, a violation of my constitutional right to be heard. I challenge you, Governor Bush, to **read both documents**. You do not have to be a lawyer to understand from reading the Petitions that both judge Holder and judge Simms, by signing the *alleged* orders, have perjured their oath of office, have violated the Florida Code of Judicial Conduct, have ruled contrary to Florida law and the Florida Constitution, and have perverted justice. I do not make an idle unsubstantiated claim. The facts speak for themselves.

Judge Holder at least granted a hearing, but in that hearing refused to acknowledge *by what authority* he overruled Judge Steinberg's Order; and, furthermore, he refused to acknowledge that jurisdiction rests with the state court even when confronted with irrefutable evidence (see Attachment "E"). The question of jurisdiction is very clearly set forth and established in the "Petition to Vacate Void Judgment," and was further addressed and evidence entered into the evidence record of case number 00-7828 at the hearing. By refusing to admit jurisdiction, judge Holder denies Florida law, denies the validity of the Florida Constitution, and even federal court rulings that clearly place jurisdiction over tax matters with the state court.⁵

Sadly, the story doesn't end there, Governor Bush. I have filed a criminal complaint with special prosecutor Richard Bogle, to be brought before the Statewide Grand Jury created pursuant to your Executive Order and as authorized under the jurisdiction of the Supreme Court of Florida in case number SC01-1095. Mr. Bogle has refused to investigate and bring the matter before the Grand Jury. Whether he chooses to acknowledge the fact or not, Mr. Bogle has knowledge that a crime(s) has been committed, and by failing to act on that knowledge he becomes a party to the fraud and guilty of a felony.⁶ I wonder, Governor Bush, where will the fraud end?

And where is the accuser? Why do they not come forth? Why do they not answer? Why are they silent? Why do they not present their case in a competent court of law with jurisdiction to hear the matter? They *have* no answer. They are *unable* to answer. By their silence, they *admit* their guilt.⁷

“Silence can only be equated with Fraud where there is a legal or moral duty to respond or where an inquirer [sic] left unanswered would be intentionally misleading.” (*United States v. Prudden*, 424 F. 2nd 1021, 1970)

I have given Notice to the IRS (by letter dated 8/11/2000):

“YOUR SILENCE IS AXIOMATIC TO FRAUD. You are further warned...your failure to respond shall be construed as testimonial evidence of your ADMISSION OF INTENT TO COMMIT EXTORTION, CONSPIRACY, AND RACKETEERING, AND AN ADMISSION OF CRIMINAL MISCONDUCT, and as such, said evidence shall become admissible in a court of law.”

And, still, they are silent...so silent...so silent...silent...silent...silent... The crickets chirp, owls hoot, frogs croak... the sun rises and falls... birds sing their songs... Against the backdrop of natural law, flaunting contempt in the face of “*rights derived from the Great Legislator of the Universe*” and “*liberties [that] are the Gift of God*,” the IRS stands silent, their repugnance of the law muted, evidenced only by their pugnacious actions.

In their silence, they blatantly and seditiously continue their abusive efforts to collect an unlawful debt, in utter defiance and revulsion of the law, audaciously and belligerently proceeding with scorn and disdain for the sanctity of God given *unalienable* rights and the value of human life, their actions so egregious as to be unthinkable in the context of freedom, an atrocity in the context of justice. Where is the justice, Governor Bush? How is it that we are seemingly powerless against this sedition, our laws of no effect against this encroachment upon the sovereignty of our state?

I ask you again, Governor Bush, does our state Constitution really mean anything? Do we really have the rights supposedly “guaranteed” to us by this great document? Are our laws really meant to protect the PEOPLE, or are they for appearance only, a pretense, a mockery subject to the discretion and whims of the IRS, judges, lawyers, and other officials who use the law to further their own personal agendas, beliefs, goals and ambitions? ***Does the law apply equally to all***, or are these same self-serving judges and lawyers above the law and licensed to dispense justice according to their personal discretion for their own aggrandizement? The answer to these questions, Governor Bush, is, tragically, in the negative.

...their actions [are] so egregious as to be unthinkable in the context of freedom, an atrocity in the context of justice. How is it that we are seemingly powerless against this sedition, our laws of no effect against this encroachment upon the sovereignty of our state?

But I wonder, Governor Bush, what else can we expect, when judges and attorneys are required to be members of the Florida BAR Foundation, Inc., which is a 501(3)(c) corporation chartered by the IRS and therefore subject to the IRS? When the BAR members’ retirement plan is funded at least in part by the IRS. Talk about a conflict of interest!! Regardless of a conflict of interest, I submit, Governor Bush, that there is no reason persuasive enough for any citizen, judge, or elected official to act above the law, or to act with the utter contempt and disdain for the law which characterizes judge Simms’ and judge Holder’s action, and then be allowed to get away with it.

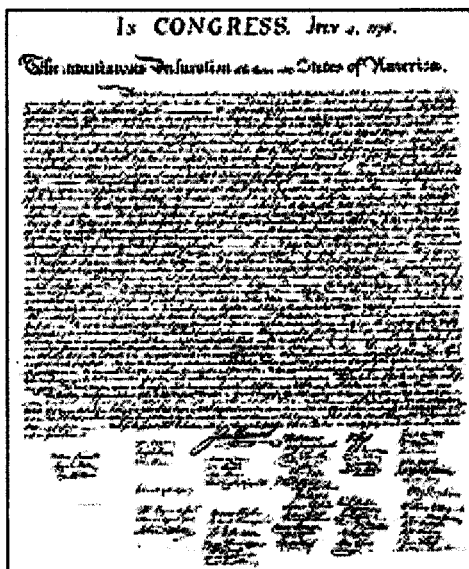
“And from everyone who has been given much shall much be required; and to whom they entrusted much, of him will they ask all the more.” (*Luke 12:48, NAS*). Much has been given to judge Simms and judge Holder in the way of power and authority. The solemn oath, which they swore upon entry into office, requires that they rule according to law, with fairness, impartiality, and justice. As they have judged this case unfairly and have perverted justice, so they will be judged by a higher authority, their Creator, on how they have used (or abused) the power and authority that has been given them. Their abuse of power and authority *will* have its eternal just reward. However, I fervently pray, and *expect*, Governor Bush, that they will also be judged by a higher authority here on earth, that the wrongs that they have committed through the abuse of their power will be righted for the sake freedom, liberty, and justice.

“God who gave us life gave us liberty. And can the liberties of a nation be thought secure when we have removed their only firm basis, a conviction in the minds of the people that these liberties are the Gift of God? That they are not to be violated but with His wrath? Indeed, I tremble for my country when I reflect that God is just; that His justice cannot sleep forever.” - Thomas Jefferson

God our Creator has richly blessed this nation because of the principles and beliefs upon which it was founded, Godly principles of righteousness, justice, liberty, the sanctity of life and equality of all men. Like Thomas Jefferson, *“I tremble for my country when I reflect that God is just; that His justice cannot sleep forever.”* Woe be unto those who would corrupt justice, who would deny the liberties that are the gift of God, who would dare to mock what His hand has wrought in this land, the home of the brave and the land of the free! And woe be unto the government that would turn its back on corruption and perversion of justice, betraying its own citizens! And woe be unto the people who would stand idly by and allow it!

Do the ensuing words have any significance at all, Governor Bush, in the context of modern civilization?

“WHEN in the Course of human Events, it becomes necessary for one people to dissolve the political bands which have connected them with another, and to assume among the powers of the earth, the separate and equal station to which the Laws of Nature and of Nature's God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes which impel them to the separation.”



“WE hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness. Prudence, indeed, will dictate that Governments

long established should not be changed for light and transient causes; and accordingly all experience hath shewn, that mankind are more disposed to suffer, while evils are sufferable, than to right

themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security.--Such has been the patient sufferance of these Colonies; and such is now the necessity which constrains them to alter their former Systems of Government.” (Thomas Jefferson, *The Declaration of Independence, July 4, 1776.*)

Do the following words have meaning, Governor Bush, or are these words the mere idle chitchat of antiquity, flowery rhetoric, poetry without purpose, devoid of life ...?

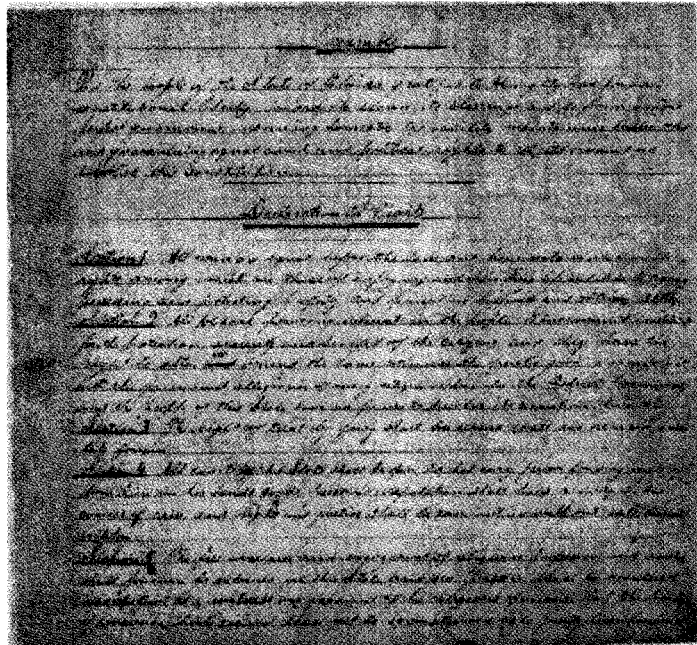
“We, the people of the State of Florida, being grateful to Almighty God for our constitutional liberty, in order to secure its benefits, perfect our government, insure domestic tranquility, maintain public order, and guarantee equal civil and political rights to all, do ordain and establish this constitution.”

“All men are equal before the law, and have certain inalienable rights, among which are those of enjoying and defending life and liberty, acquiring, possessing and protecting property, and pursuing happiness and obtaining safety.”

“All political power is inherent in the people. Government is instituted for the protection, security and benefit of the citizens...”

“The right of trial by jury shall be secured to all, and remain inviolate forever.”

“All courts in the State shall be open, so that every person for any injury done him in his lands, goods, person or reputation shall have remedy, by due course of law, and right and justice shall be administered without sale, denial or delay.” (*The Florida Constitution, 1885*)



The Florida Constitution

I wonder...when was the last time judge Simms or judge Holder read the foregoing words...? Or how about these words, Governor Bush...?



“Four score and seven years ago, our fathers brought forth upon this continent a new nation: conceived in liberty, and dedicated to the proposition that all men are created equal.”

Now we are engaged in a great civil war...testing whether that nation, or any nation so conceived and so dedicated...can long endure. We are met on a great battlefield of that war.

We have come to dedicate a portion of that field as a final resting place for those who here gave their lives that that nation might live. It is altogether fitting and proper that we should do this.

But, in a larger sense, we cannot dedicate...we cannot consecrate...we cannot hallow this ground. The brave men, living and dead, who struggled here have consecrated it, far above our poor

power to add or detract. The world will little note, nor long remember, what we say here, but it can never forget what they did here.

It is for us the living, rather, to be dedicated here to the unfinished work which they who fought here have thus far so nobly advanced. It is rather for us to be here dedicated to the great task remaining before us...that from these honored dead we take increased devotion to that cause for which they gave the last full measure of devotion... that we here highly resolve that these dead shall not have died in vain... that this nation, under God, shall have a new birth of freedom... and that government of the people...by the people...for the people... shall not perish from the earth." Abraham Lincoln, Gettysburg Address, November 19, 1863. (*Above: the only known photograph of Lincoln at Gettysburg. Source: The National Archives*).

"...Conceived in liberty..." "...All men are created equal..." "...that we here highly resolve that these dead shall not have died in vain. . . that this nation, under God, shall have a new birth of *freedom*. . . and that government *of the people*. . .*by the people*. . .*for the people*. . . shall not perish from the earth." Where do you stand, Governor Bush? On the side of freedom, liberty, and justice? Or on the side of injustice, fraud, bondage, deceit and lies? There is no middle ground. There is no "politically correct" stand. What will you do, Governor Bush, with the knowledge that I have presented before you? Will you become a part of the fraud? Or will you seal your legacy as a great governor of this great state by acting to ensure that liberty and justice are truly for all, and that liberty and justice will prevail? Do you dare to take a stand for the cause and principles of our forefathers, the principles upon which this great nation was founded? Will you stand side by side with George Washington, John Adams, Thomas Jefferson, and other great men who have shaped this nation, or will you stand in shame with the likes of Benedict Arnold, Aaron Burr, Aldrich Ames, Robert Simms, Gregory Holder, and the enemies of freedom and liberty, the champions of perdition, whose corruption and perverted justice would have us live in tyranny?

Either the LAW is the LAW, to which all are equally subject, or its not. If there is no law, if it is mere pretense, existing by appearance only, we live in a state of anarchy and tyranny, with the citizenry being controlled and peace maintained only by the power of the police. In such a state, we have no freedom; we have no rights, other than those that government decides that we shall be allowed to have at any given time in any given situation. In such a state, the Florida Constitution and the Constitution for the United States of America are null and void, and of no force or effect, mere historical footnotes, tattered pieces of paper to be thrown onto the trash heap of antiquity. That, Governor Bush, is not the Union of the United States of America that I know or desire to be a part of. Let us resolve to restore the *de jure* government of our Founding Fathers, or we shall indeed tremble at the impending judgment of a God "*that is just, [whose] justice cannot sleep forever!*"

"Soon – and it will not be very long – the wilderness of Lebanon will be a fertile field once again. And the fertile fields will become a lush and fertile forest. In that day deaf people will hear words read from a book, and blind people will see through the doom and darkness. The humble will be filled with fresh joy from the Lord. Those who are poor will rejoice in the Holy One of Israel. Those who intimidate and harass will be gone, and all those who plot evil will be killed. Those who make the innocent guilty by their false testimony will disappear. And those who use trickery to pervert justice and tell lies to tear down the innocent will be no more."

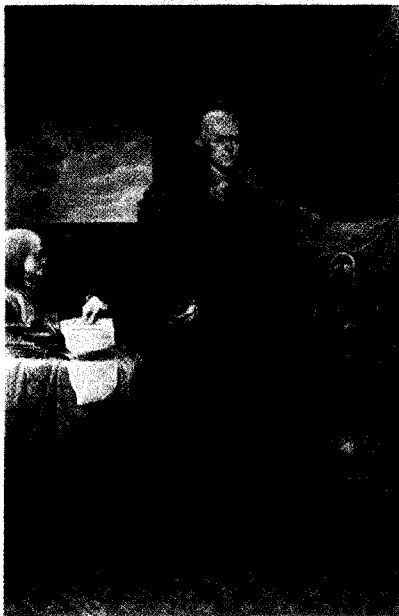
- Isaiah 29:17-21 (New Living translation)

"If therefore the Son shall make you free, you shall be free indeed."

- John 8:36 (NAS)

You now know where I stand, Governor Bush. And I will fight until my last breath for the cause of freedom, liberty, and justice; to ensure that truth endures; and that darkness will give way to light. For you see, Governor Bush, I am a direct descendant of the Carters of Virginia. I count among my ancestors Members of the House of Burgess, three signers of the Declaration of Independence, two U.S. Presidents (William Henry Harrison and Benjamin Harrison), General Robert E. Lee, a Supreme Court Justice, and eight Governors of Virginia. I cannot, I **will not**, betray the principles, values, and cherished beliefs of those who have gone before me. Men and women whose blood courses through my veins; men and women who gave of their lives and fortunes in service to this country in order that the citizens of this state might enjoy the freedoms and liberty that we value and cherish so dearly.

The IRS is the quintessential enemy of freedom, a monstrosity of epic proportions, the personification of evil itself. They scour our state and nation perpetrating their evil acts on unsuspecting hard working citizens, surreptitiously undermining our laws, our God given unalienable rights, and the very framework of our constitutional government, all without impunity. I submit that the *only element required for evil to triumph is for good men to stand idly by and do nothing*. I cannot, I **will not**, stand idly by. I cannot, I **will not** acquiesce to this nefariousness. I **will be** a voice crying aloud for the cause of freedom, liberty, and righteousness, that this perpetrator of malevolence will be brought to justice.



THOMAS JEFFERSON
President of the United States

"A diffusion of knowledge is the only guardian of true liberty."

– James Madison

"We the People are the rightful master of both congress and the courts – not to overthrow the Constitution, but to overthrow the men who pervert the Constitution."

– Abraham Lincoln

"I believe there are more instances of abridgement of freedom of the people by gradual and silent encroachments of those in power than by violent and sudden usurpations..."

– James Madison

"Fear can only prevail when victims are ignorant of the facts."

– Thomas Jefferson

"You have rights antecedent to all earthly governments; rights that cannot be repealed or restrained by human laws; rights derived from the Great Legislator of the Universe."

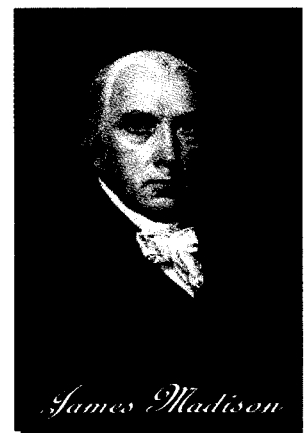
– John Adams

"If a nation expects to be ignorant and free, in a state of civilization, it expects what never was and never will be."

- Thomas Jefferson

"...it does not require a majority to prevail, but rather an irate, tireless minority keen to set brush fires in people's minds."

- Samuel Adams



James Madison

"The humblest citizen of all the land, when clothed in the garb of a righteous cause, is stronger than all the hosts of error!"

- William Jennings Bryan

Remind you, Governor Bush, this letter is not just about me or the injustice committed against my person and property, but it is about a terrorist organization and corrupt judicial officers running rampant throughout this state, impervious and oblivious to the law, terrorizing the lives of innocent citizens and leaving in its path the most egregious form of destruction of all – the destruction of the lives of innocent human beings. I write this letter not just for myself, but on behalf of every person whose life has been touched and scarred by the terrorist, unlawful acts of this behemoth organization and corrupt judicial officers.

The IRS and these rogue judges have usurped the power of the people, from whom all power flows (*see Article I, Section 1, Florida Constitution, quoted above*). Such action amounts to no less than *treason* against the citizens of the state of Florida. We the citizens are thus engaged in a war⁸ against these sons of perdition, this enemy of the law and the Constitution, of freedom and justice. The government of Florida, and the court, has failed to protect the people, as is their Constitutional mandate, from this outrage. “*Government is instituted for the protection, security and benefit of the citizens...*” Let the government effectuate its mandate! And let us put an end to this treason!⁹

Robert Simms, Gregory Holder (they are not worthy of the title judge), Richard Bogle, and who knows how many other judges and prosecutors in this state (and nation) have perverted justice at the instance of the IRS. In doing so they have, *perhaps* unwittingly, aided and abetted a criminal, terrorist organization. As such, these men are no less terrorists than the terrorist organization whose cause they have patronized at and the lives of innocent terrorists than those who of 9-11. They are the enemies of freedom, liberty, justice, and the “American way;” traitors to the tenets and laws set forth in the great documents of this state and nation, to the sacred oath of office sworn upon entry into office, to the principles upon which this great nation was founded. The fraud and perversion of justice must end!!! These men must be *brought to justice for their perversion of justice*. Truth must once again reign supreme! “*I tremble for my country when I reflect that God is just; that His justice cannot sleep forever.*”

Will you further the cause of justice, or further pervert justice?

And let us put an end to the terrorism of a lawless organization, the IRS! With the utmost due respect and honor for the victims of 9-11, I assert that the terrorism of this lawless organization is more loathsome, more detestable, and more abhorrent than the terrorist acts of 9-11. Its terrorist acts are insidious, covert, perpetrated *under the guise of the LAW*. Its terrorism is no less destructive of human life, yet perpetrated *under the guise of the LAW*. Its terrorism counts as its victims far many more lives than the terrorist acts of 9-11. Its terrorism is *not* but for a few fleeting moments, hours, or even days, but it has no end. How many innocent lives must be destroyed before we cry out “Enough!” Let us put a stop to the unlawful acts committed by the IRS! Let us, as a people and a state, force the IRS to act within the confines of the law, to comply fully with the law and our Constitution, and let us criminally prosecute when the law is breached! I beseech for all humanity to cry out to a Supreme God that Truth, Justice, and Liberty may prevail! And *then* let us ACT to ensure “*liberty and justice for all.*”

“If my people, which are called by my name, shall humble themselves, and pray, and seek my face, and turn from their wicked ways; then I will hear from heaven, and will forgive their sin, and will heal their land.” (2 Chron. 7:14)

Will you, Governor Bush, perpetuate the fraud, and in so doing be an accessory to the crimes that have been committed?⁶ Or will you commit to the cause of truth and justice? Will you be faithful to the solemn vow that you swore upon entry into office? Will you be among those who incur the wrath of a just God, whose “*justice cannot sleep forever,*” or among those who one day will hear the words spoken, “*Well done, thy good and faithful servant*”? Make no mistake, Governor Bush, I have no fear of the IRS or any “governmental” body. I *know* that truth and justice will ultimately prevail, that righteousness will have its day, and that light will dispel the darkness! The question now, Governor Bush, is what role will you play? Will you *further the cause of justice* or *further pervert justice*? The choice is yours. By your silence, you will not escape culpability.

Enron. Global Crossing. Adelphia. WorldCom. The names have become synonymous with *corruption*. The American people have lost their trust in Big Business, corporate America, CEOs and HMOs. So too, have Americans lost their trust in a corrupt, self-serving judicial system. How can it be that our judicial system, which was birthed to *protect the rights* of the people, is no more inspiring of our trust than these corporate transgressors? Will you, Governor Bush, act to restore confidence in our judicial system? To restore integrity to our courts? To preserve our sacred, hallowed way of life? To ensure that Liberty, Truth, and Justice shall prevail? To ensure that “*all political power is inherent in the people?*” To ensure that “*that this nation, under God, shall have a new birth of freedom. . . and that government of the people. . . by the people. . . for the people. . . shall not perish from the earth?*” Or will your actions, or lack thereof, merely ensure the moral, spiritual, and political bankruptcy of this state?

I beseech you, Governor Bush, to join, and indeed to *lead*, the citizens of this state of Florida in rising up to put an end to the perversion of justice within our courts and the terrorist evils perpetrated by a lawless organization. Let us break the shackles of bondage and the tyranny of the enemies of justice that have for too long enslaved and terrorized innocent citizens. In so doing, let us collectively resolve and commit that we will *act* with the *same fervor, the same passion, and the same fiery determination* that has characterized this nation’s efforts, led by President George Bush, to capture the terrorists responsible for the acts of 9-11. Let *not* this treason *see the light* of another day!! Let us *fear not*, but let us rise up in righteous indignation with a firm resolve to restore liberty and justice for all!

You have before you, Governor Bush, an opportunity – an opportunity for you to seal your legacy as a Champion of Freedom, Truth, and Justice, to let *your* name be spoken in the same breath with the names of:

<p>Thomas Jefferson, John Hancock, George Wytbe, Richard Henry Lee, Benjamin Harrison, Thomas Nelson, Jr., Francis Lightfoot Lee, Carter Braxton, Josiah Bartlett, William Whipple, Matthew Thornton, Samuel Adams, John Adams, Robert</p>	<hr/> <p>“Let us fear not, but let us rise up in righteous indignation with a firm resolve to restore liberty and justice for all!”</p> <hr/>	<p>Treat Paine, Elbridge Gerry, Ellery, Roger Sherman, William Williams, Oliver Philip Livingston, Francis Stockton, John Witherspoon, Hart, Abraham Clark, Rush, Benjamin Franklin, Clymer, James Smith, Wilson, George Ross, Caesar Rodney, George Read, Thomas McKean, Samuel Chase, William Paca, Thomas Stone, Charles Carroll of Carrollton, William Hooper, Joseph Hewes, John Penn, Edward Rutledge, Thomas Heyward, Jr., Thomas Lynch, Jr., Arthur Middleton, Button Gwinnett, Lyman Hall, and George Walton.</p>
--	---	--

Indeed, I *require* of you, Governor Bush, as the Chief Executive and highest elected official of this state, to do all in your power that this injustice be cured. I ask again, Governor Bush, **what will you do?** Regardless of your decision, I assure you, Governor Bush, the fight will go on! The citizens of this state, and all states of the Union, in growing numbers, are engaged in a war against the enemies of freedom and justice. We are ourselves the enemies of perdition. We will use every lawful means available to pursue righteousness. The voice of liberty, freedom and justice cannot, **will not**, be silenced. In the words of Patrick Henry,

“Gentlemen may cry, Peace, Peace— but there is no peace. The war is actually begun! The next gale that sweeps from the north will bring to our ears the clash of resounding arms! Our brethren are already in the field! Why stand we here idle? What is it that gentlemen wish? What would they have? Is life so dear, or peace so sweet, as to be purchased at the price of chains and slavery? Forbid it, Almighty God! I know not what course others may take; but as for me, give me liberty or give me death!” – Patrick Henry, March 23, 1775.

As in 1775, men today cry Peace, Peace – but there is no peace. Though we hear not the clash of resounding arms, our enemy is already in the field. We are engaged in a war against foes we cannot see, and though we see them not, the foe is armed for battle - with treachery, deceit, and iniquity. The foe lurks in the shadows, cloaked in the robes of perverted justice and abiding in the tainted halls of government, seeking whom it may devour, to tyrannize and enslave in the name of greed, power and wealth. These may be the darkest days of our nations history; for we fight a foe we cannot see for reasons we do not understand. For the first time in our nations history, our greatest enemy lies not without, but within, a proverbial *wolf cloaked in sheep’s clothing*, sedition in the garb of sanctimony.

“There is no reason persuasive enough for any citizen, judge, or government official to act above the law, or with utter contempt and disdain for the law, and be allowed to get away with it.”

And our own *ignorance* has given rise to this most viperous of foes. “My people are destroyed for lack of knowledge...” (*Hosea 4:6*). We must put an end to this ignorance, that the light of truth would dispel the darkness of treachery, deceit and iniquity! Indeed, let the light of truth shine forth! And as for me, “*life is not so dear, peace so sweet, as to be purchased at the price of chains and slavery!*” I echo Patrick Henry’s spirit, “*Give me liberty or give me death!*”

Yes, the forces of darkness, garbed in the judicial robes of a corrupt legal system and masquerading as a “*governmental agency*,” may silence me, but thousands of patriotic American citizens from every corner of this great nation, from every state of the Union, will carry the fight forward. I challenge you, Governor Bush, to have the courage to stand up for liberty, freedom and justice. I challenge you and your administration to come to the forefront of the battle and lead the citizens that truth and justice would be restored, that these scandalous atrocities would cease, that this teratism be put to rest.

And I challenge you, Governor Bush, to meet with me, face-to-face, man to man, to address these issues. Hear first hand of the further abuses of this despotic, opprobrious monstrosity, a mafia that can only be described as analogous to a teratism. Peruse my documents. Examine my testimony. Then judge for yourself. I believe, Governor Bush, that you are a good man, that you will not stand idly by while evil triumphs. I believe that you are an honest and honorable man, a person of integrity, morals, values, and principles. I believe that you will do the right thing. I *choose* to believe in you.

Finally, I close with this quote from Henry Drummond:

"It is given to some to work for immediate results, and from year to year they can reckon up a balance of success. But the men and women who get no stimulus from any visible reward, whose lives pass while the objects for which they toil are too far away to comfort them, the individuals who hold aloof from dazzling schemes and earn the misunderstanding of the crowd because they foresee remoter issues, who even oppose a seeming good because a deeper evil lurks beyond; these are the true statesmen of the world."

Are *you* a true statesman of the world? God bless you, Governor Bush. God Bless this state of Florida, and God Bless the Union of States! And my fervent prayers are with you and your family that God Almighty Himself would give you the wisdom and favor that comes only from His throne! I most humbly look forward to hearing from you forthwith.

Most respectfully yours,



Kenneth Thomas Carter
Sovereign citizen of Florida state

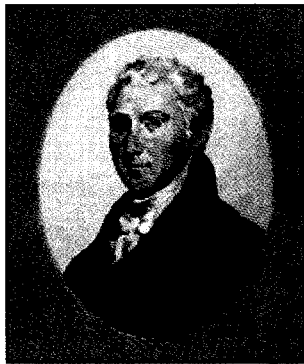
Mailing Address:

C/o non-domestic
PO Box 749
Land O'Lakes, Florida PZC (34639)
Phone: 813-949-1945



"Knowledge will forever govern ignorance: and a People who mean to be their own governours, must arm themselves with the power which knowledge gives."

- James Madison to W.T. Barry, August 4, 1822



"If ye love wealth better than liberty, the tranquility of servitude better than the animating contest of freedom, go home from us in peace. We ask not your counsels or arms. Crouch down and lick the hands which feed you. May your chains set lightly upon you, and may posterity forget that ye were our countrymen."

- Samuel Adams, speech at the Philadelphia State House, August 1, 1776

"The liberty, prosperity, and happiness of our country will always be the object of my most fervent prayers to the Supreme Author of All Good."

- James Monroe

James Monroe

"It is not the function of our Government to keep the citizen from falling into error; it is the function of the citizen to keep the government from falling into error."

- American Communications Assoc. v. Douds 339 U.S. 382, 442 (1950)

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them."

- Miranda v. Arizona, 384 U.S. 436, 491 (1966)

"The power to tax involves the power to destroy."

- Chief Justice Marshal (McCulloch v. Maryland, 17 U.S. 316, at page 431)

¹ Court documents and published district and circuit court decisions verify that the Internal Revenue Service is agent of the [federal] United States of America, not Government of the United States (See 26 U.S.C. § 7402: “The district courts of the United States at the instance of the United States shall have jurisdiction ...”). For distinction between the “United States” and the “United States of America” as unique and separate governmental entities, see historical and revision notes following 18 U.S.C. § 1001 and Attorney General delegation orders to the Director of the Bureau of Prisons, 28 CFR §§ 0.96 (custody of prisoners of the United States) & 0.96b (transfer of United States of America prisoners to United States custody). See also, 18 U.S.C. § 80, 1940 edition. Court records therefore verify that Internal Revenue Service personnel are agents of a foreign government and all Internal Revenue Service claims are made on behalf of a government foreign to the United States and States of the Union. Until proven otherwise, Internal Revenue Service personnel will be considered and treated as hostile agents of a foreign government and all Internal Revenue Service claims will be construed as claims of a government foreign to the United States and States of the Union.

² The Internal Revenue Service operates in an ancillary or other secondary capacity under contract, memorandum of agreement or some comparable device to provide services under original authority delegated to the Treasury Financial Management Service or some other bureau of the Department of the Treasury, and that such services extend only to government employees and employers, as defined at 26 CFR §§ 3401(c) & (d). The authorization is essentially intragovernmental in nature; it does not extend to private sector enterprise in States of the Union.

Since Congress did not create the Internal Revenue Service, as required by Article I § 8, Clause 18 of the Constitution, IRS cannot be a legitimate agency of the United States in the constitutional context, which applies to States of the Union, so it cannot legitimately enforce internal revenue laws of the United States in States of the Union. If you look at the definition of “delegate” of the Secretary at 26 U.S.C. § 7701(a)(12)(A), you will find that only legitimate offices and agencies of the United States, i.e., Government of the United States, may enforce internal revenue laws. However, there is an exception at 26 U.S.C. § 7701(a)(12)(B). Agencies of insular possessions can be designated as “delegate” in other insular possessions for purposes of enforcing Chapters 1, 2 & 21 of the Internal Revenue Code. (See Statement of IRS organization at 39 Fed. Reg. 11572, 1974-1 Cum. Bul. 440, 37 Fed. Reg. 20960, and the Internal Revenue Manual 1100 through the 1997 edition; see also, *United States v. Germaine*, 99 U.S. 508 (1879); *Norton v. Shelby County*, 118 U.S. 425, 441, 6 S.Ct. 1121 (1886), and numerous other cases that reinforce the determination “there can be no officer, either *de jure* or *de facto*, if there be no office to fill.”)

Also, the Constitution for the United States of America gives specifically to Congress, in the *Legislative Branch*, the sole power to lay and collect taxes. Therefore, arguing if the IRS *were* an agency of the U.S. Treasury in the *Executive Branch* of government, it would have no legally constituted power or authority to (*passively*) collect *any* kind of taxes or enforce *any* law. One branch of government cannot delegate to another branch of government power reserved to itself.

³ I am not one who is subject to garnishment pursuant to Internal Revenue laws. But if an “employee”, as defined at 26 U.S.C. § 3401(c), *voluntarily* submits to wage garnishment for satisfaction of a tax debt, the Internal Revenue Service officer or agent responsible for executing the garnishment under the Treasury Offset Program must provide the government employer with a Form 2159 voluntary garnishment agreement signed by the employee and the officer or agent simultaneous with a notice of levy. Garnishment must be *voluntary* on the part of the garnishee. See § 4075.50 of Volume I, Part 3 of the Treasury Financial Manual (Revised under Transmittal letter No. 590 of March 10, 2000). Unless specified otherwise by the employee/payee, the maximum garnishment under the 1997 Taxpayer Relief Act is 15% of net pay. See FMS Fact Sheet, “Continuous Federal Tax Levy Program”, updated February 4, 2002.

Garnishment of wages and bank accounts may be executed only as pre-judgment and post-judgment remedies in compliance with the Federal Debt Collection Procedures Act, published as Chapter 176 of Title 28. See particularly, *Fuentes v. Shevin, Attorney General of Florida, et al*, (1972) 407 U.S. 67, 92 S.Ct. 1983, 32 L.Ed. 2d 556, detailed by the Supreme Court of the State of Florida decision in *Ray Lien Construction, Inc. v. Jack M. Wainwright*, (1977) 346 S.2d 1029, for particulars concerning required notice and opportunity for hearing.

Prior to any adverse action to collect contested delinquent tax debts (*properly assessed liabilities*), the current general agent of the Treasury and the Attorney General must authorize litigation. See particularly, Executive Order #6166 of June 10, 1933, as amended, 5 U.S.C. § 5512, and 26 U.S.C. § 7401. (The General Accounting Office is listed as general agent of the Treasury in notes following 5 U.S.C. § 5512, but appears to have delegated certification of debts to Government of the United States, including tax debts, most probably to the Treasury Financial Management Service or a subdivision thereof) Also, see page 345 of the 2001/2002 U.S. Government Manual concerning authority of the Treasury Financial Management Service: “FMS is responsible for administering

the world's largest collection system ... The Treasury Offset Program is one of the methods used to collect delinquent debt. FMS uses the program to withhold Federal payments, such as Federal income tax refunds, Federal salary payments, and Social Security benefits, to recipients with delinquent debts, including past-due child support obligations and Federal income tax debt."

Any statutory lien "arising" under § 6321 of the Internal Revenue Code is inchoate (unperfected) until there is a **judgment lien** secured in compliance with the Federal Debt Collection Procedures Act (See Chapter 176 of Title 28, particularly 28 U.S.C. § 3201). Therefore, notices of federal tax lien, notices of levy and other such instruments utilized to encumber and convert private property are uttered instruments unless perfected by a judgment from a court of competent jurisdiction, which in the state of Florida is the state Circuit Court. See also, Fifth Amendment due process clause, clarified by relation-back doctrine (See *United States v. A Parcel of Land, Buildings, Appurtenances and Improvements, known as 92 Buena Vista Avenue, Rumson, New Jersey* (1993), 507 U.S. 111; 113 S.Ct. 1126; 122 L.Ed. 2d 469). See also the Laws of Florida (1939), Chapter 19270, § 1 and § 2.

Furthermore, all Internal Revenue Service seizures where there is not a **judgment lien** in place are predicated on the underlying presumption that a drug-related commercial crime specified in 26 CFR § 403.38(d)(1) has been committed and that the seized property was being used in connection with or was the fruit of the crime. See particularly, Delegation Order 157, Rule 41 of the Federal Rules of Criminal Procedure, and 26 U.S.C. § 7302 (property used in violation of internal revenue laws). The "in rem" action (26 U.S.C. § 7323) is admiralty in nature and presumes that there is a maritime nexus. Also see 26 U.S.C. § 7327 concerning customs laws.

⁴ **Res Judicata**: Latin, judged matter

1: a thing, matter, or determination that is adjudged or final: as

a: a claim, issue, or cause of action that is settled by a judgment conclusive as to the rights, questions, and facts involved in the dispute

b: a judgment, decree, award, or other determination that is considered final and bars relitigation of the same matter

Example: the trial court interpreted the earlier order as a dismissal with prejudice and thus *res judicata* as to the subsequent complaint -- *Southeast Mortg. Co. v. Sinclair*, 632 So. 2d 677 (1994)

also

: the barring effect of such a determination

2: a principle or doctrine that generally bars relitigation or reconsideration of matters determined in adjudication

Example: the doctrine of *res judicata* precludes the presentation of issues in a post-conviction petition which have previously been decided upon direct appeal -- *Stowers v. State*, 657 N.E.2d 194 (1995): as

a: a broad doctrine in civil litigation that requires and includes the barring of relitigation of settled matters under merger, bar, collateral estoppel, and direct estoppel: "former adjudication"

(compare **bar § 3b estoppel by judgment** at **estoppel § 2a merger § 4**)

b: a specific doctrine that precludes relitigation of claims and issues arising from the same cause of action between the same parties and their privies after a final judgment on the merits by a competent tribunal or after some other final determination having the same effect

Example: *res judicata* precludes only subsequent suits on the same cause of action; collateral estoppel may preclude relitigation of issues in later suits on any cause of action -- J. H. Friedenthal *et al.*

(called also *claim preclusion*)

3: an affirmative defense based on *res judicata*

Mirriam-Webster's Dictionary of Law 1996.

⁵ See *Fogel v. United States of America*, 2001 WL 306496 (S.D.Cal.). Judicial Notice of *Fogel v. United States of America* has been filed in case number 007828 in the Circuit Court for Hillsborough County. See also 26 CFR § 301.6305(b), "...sole jurisdiction for any action brought to restrain or review assessment and collection of the certified amounts shall be in a State court or a State administrative agency."

⁶ See Florida Statute 843.14

⁷ Collateral issues and procedural essentials (nature & cause of action, standing of the Internal Revenue Service, venue, subject matter jurisdiction generally, and substantive and procedural due process rights) are matters that must be documented in record when challenged. Therefore, the mandate for disclosure falls within substantive and procedural due process rights that cannot be avoided or otherwise passed over through technicalities or **silence**. U.S. Supreme Court decisions verifying these requirements are too numerous to list in this context.

⁸ Def: war, any active hostility or contention; conflict; strife: as, the *war* between the sexes. (Webster's New World Dictionary, 1962)

⁹ The IRS and IRS personnel have no jurisdiction or authority to operate within the state of Florida, or *any* state of the Union. Internal revenue districts have not been established in States of the Union, as required by 26 U.S.C. § 7621 and Executive Order #10289, as amended. Therefore, Internal Revenue Service incursion into States of the Union for purposes authorized by Chapter 78 of the Internal Revenue Code are beyond venue prescribed by law. See also, 4 U.S.C. § 72, concerning the requirement for all departments of government to limit operations to the District of Columbia unless authorized to operate elsewhere by statute. The following compliant IRS venue and jurisdiction statements are published in 26 CFR § 601.101: "Within an internal revenue district the internal revenue laws are administered by a district director of internal revenue." Otherwise, "The Director, Foreign Operations District, [now Assistant Commissioner (International)] administers the internal revenue laws applicable to taxpayers residing or doing business abroad, foreign taxpayers deriving income from sources within the United States, and taxpayers who are required to withhold tax on certain payments to nonresident aliens and foreign corporations..."

Internal Revenue Service personnel acts not authorized by law, and omission of duties imposed by law, are criminal in nature (26 U.S.C. §§ 7214(a)(1), (2) & (3)), and whether knowingly or unknowingly, IRS personnel operating in States of the Union, except with the possible exception of authority for enforcing drug-related customs laws, are involved in a seditious conspiracy and racketeering enterprise. Where IRS personnel operate under color of authority of the United States when in reality they are agents of a government foreign to the United States, offenses may be construed as treason and conspiracy to commit treason. See also, 18 U.S.C. § 912 concerning false impersonation of an officer of the United States.

Enclosures:

- Attachment "A": "Order of Cancellation" signed by Judicial Judge Ralph Steinberg
- Attachment "B": Order signed by judge Robert Simms
- Attachment "C": Order signed by judge Gregory P. Holder
- Attachment "D": "Petition to Vacate Void Judgment" case number 00-7828
- Attachment "E": Testimony and Evidence of "Jurisdiction" presented into the Evidence Record at Hearing with judge Holder.
- Attachment "F": "Petition to Vacate Void Judgment" case number 01-003303

Cc. Public Domain

President George W. Bush
Congressman Bilirakis
Attorney General John Ashcroft
St. Petersburg Times
Tampa Tribune
Tallahassee Democrat
Washington Times

"God who gave us life gave us liberty. And can the liberties of a nation be thought secure when we have removed their only firm basis, a conviction in the minds of the people that these liberties are the Gift of God? That they are not to be violated but with His wrath? Indeed, I tremble for my country when I reflect that God is just; that His justice cannot sleep forever."

- Thomas Jefferson