

WITH PREJUDICE

REGULAR MAIL

January 18th 2022

WARNING

Attention: The Honorable Charles P. Rettig

Commissioner Internal Revenue Service
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Washington, D.C. 20224

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Commissioner, Internal Revenue
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(un-registered foreign agent)

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Chief of Staff

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Attention: Nikole C. Flax

Deputy Commissioner
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NO IMAGE
AVAILABLE

Kate Kerrigan

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Internal Revenue Service (I.R.S.)
1111 Constitution Avenue,
NW Washington, D.C. 20224

Re: _____
private sovereign
SSN _____
Born:
Address: Ramona Calif,
united states of America

Re: _____
private sovereign
Place of Birth: North Carolina
Date of Birth:
SSN: _____
Address for Service: South Carolina

Re: _____
private sovereign
Place of Birth: Texas
Date of Birth:
SSN: _____
Address for Service: Texas
united states of America

Re: _____
private sovereign
Place of Birth: Texas
Date of Birth:
SSN: _____
Address for Service: Texas
united states of America

To All Pictured Recipients and Identified potential Respondents

On behalf of our captioned client(s), please NOTE, Angelic Law demands the Internal Revenue Service "IRS" forever remove Client 1, Client 2, Client 3 and Client 4, ALL private sovereigns of the land from your unlawful Tax Rolls, as Client 1, Client 2, Client 3 and Client 4 are NOT government servant(s), employee(s), official(s), officer(s), agent(s), associate agencies or affiliate(s).

Client 1, Client 2, Client 3 and Client 4 were fraudulently deceived, as well as hundreds of millions of North Americans that Income Tax was magically conceived as lawful, when in fact Income Tax is neither lawful nor enforceable upon the private sovereign.

Economy Plumbing and Heating v. U.S., 470 F.2d 585 (Ct. Cl. 1972)

"Revenue Laws relate to taxpayers [officers, employees, and instrumentalities of the Federal Government] and not to non-taxpayers [American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."

PDF U.S. v. Ballard, 535 F.2d 400, cert denied,
429 U.S. 918, 50 L.Ed.2d 283, 97 S.Ct. 310

(1976) "income" is not defined in the Internal Revenue Code

Internal Revenue Code (Title 26, United States Code) is not Law

United States Supreme Court US. v. Minker, 350 US 179 at 187 (1956)

If certified professional accountants are so knowledgeable as tax expert(s), (and I use the hyphenated "CPA" very loosely), can they in unison explain these case laws?

Laureldale Cemetery Assoc. v. Matthews, 345 Pa. 239 (1946)

"Reasonable compensation for labor or services rendered is not profit"

Schuster v. Helvering, 121 F.2d 643: *"Income is realized gain."*

Pollack v. Farmers Loan, 157 U.S. 429, 158 U.S. 601 (1895):

The Corporate Excise Tax of 1909 was a 2% tax on PROFITS OF CORPORATIONS. The Supreme Court had, in POLLOCK v. FARMERS LOAN, in 1894, ruled as UNCONSTITUTIONAL the EXACT SAME KIND OF TAX MOST AMERICANS ARE NOW PAYING!

"A direct tax without apportionment"

This decision has NEVER been overturned!

Both BEFORE and AFTER the sixteenth amendment passed (?), THE COURTS SAID INCOME WAS CORPORATE PROFIT! The Separation of powers doctrine says only CONGRESS can collect a tax!

“Congress passed an Act in 1894 to impose a tax on the incomes of citizens and resident aliens of the United States. The constitutionality of the Act was challenged in 1895 and the Supreme Court said the law was unconstitutional because it was a direct tax that was not apportioned as the Constitution required”

Pollock v. Farmer’s Loan & Trust Co.,
157 US 429 [1895].

Definitions

(15) “United States” means—
(A) a FEDERAL corporation;

(*) “United States” is the “District of Columbia” incorporated.

“The United States government is a foreign corporation with respect to a State”

Volume 20: Corpus Juris Sec. § 1785,
Also: **NY, Re: Merriam** 36 N.E. 505 1441
S. 0.1973, 14 L. Ed. 287

The new “United States” includes States such as District of Columbia, Puerto Rico, Guam, American Samoa, the Virgin Islands, and the Northern Mariana Islands. It does not include the 50 states united.

Form 1040

26 CFR 602 101, contains a cross-reference table, showing that the only form authorized for use in filing a "U.S. Individual Income Tax return" is assigned OMB Number 1545-0067. That number only appears on Form 2555, entitled "Foreign Earned Income", and states that it is to be attached to a Form 1040. Form 1040 is assigned OMB Number 1545-0074, and is only authorized to be used for reporting various types of "credits" to be set off against the "Foreign Earned Income" reported on Form 2555. *If you did not have any "Foreign Earned Income" during a year, you cannot file a Form 2555 without committing perjury.* If you did not need to claim any tax credits during the year, there is no need or requirement to file a Form 1040.

Form 941

The definition of "Withholding Agent" contained in 26 USC 7701(16), which provides:

Section 1441 is entitled "Withholding of tax on non-resident aliens". **Section 1442** is entitled "Withholding tax on foreign corporations". **Section 1443** is entitled "Foreign tax-exempt organizations". **Section 1461** is entitled "Liability for withheld tax" and provides that:

"Every person required to deduct and withhold any tax under this chapter is hereby made liable for such tax and is hereby indemnified against the claims and demands of any person for the amount of any payments made in accordance with the provisions of this chapter."

26 USC, Chapter 24, Collection of Income Tax at Source, Withholding from Wages, **Section 3401**, Definitions, states:

"(a) Wages.

For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer,

"(b) Employee.

For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation."

26 CFR 31.3401(c)-1 – Employee

§ 31.3401(c)-1 Employee

(i) The term *employee* includes every individual performing services if the relationship between him and the person for whom he performs such services is the legal relationship of employer and employee. The term includes officers and employees, whether elected or appointed, of the United States, a State, Territory, Puerto Rico, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.

"(d) Employer

For purposes of the chapter, the term "employer" means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person,"

If you have never applied for appointment, nor have been appointed, as a "Withholding Agent", and have never been required to withhold "wages", pursuant to the provisions of Sections 1441, 1442 or 1443. Nor, if you have never paid any "wages" to a "foreign alien" or "foreign corporation", you would not be liable for any wages withheld from non-resident aliens or foreign corporations under the provisions of Section 1461, of the Internal Revenue Code; therefore, you would not be required to file a Form 941.

The Authority of the Internal Revenue Service to operate within the fifty (50) States

The Bureau of Internal Revenue and the alleged Internal Revenue Service were not created by any Act of Congress. These are not organizations or agencies of the Department of the Treasury, or of the federal government. They appear to be operated through pure trusts administered by the Secretary of the Treasury (the Trustee). The Settlor of the trusts and the Beneficiary or Beneficiaries are unknown. According to the law governing trusts, "that information does not have to be revealed". You will not find the Bureau of Internal Revenue, or the Internal Revenue Service, or

the Bureau of Alcohol, Tobacco and Firearms listed in 31 USC, Chapter 3, as an authorized agency of the Department of the Treasury.

All Revenue Agents and Officers work as employees of the Department of the Treasury of the Commonwealth of Puerto Rico.

Further proof can be found within the United States Code, which lists the IRS as TRUST FUND #62; "The Puerto Rico special fund (Internal Revenue)". This was done to divert all Income Tax payments to the International Monetary Fund (IMF) of all the central banks of Europe and North America, which in turn, are owned by the Crown of England.

***The IRS is Not a US government agency.
It is an agency of the IMF (International Monetary Fund)***

**(Diversified Metal Products v I.R.S et al
CV-93-405E-EJE U.S.D.C.D.I.,
Public Law 94-564, Senate report
94-1148 pg. 5967, Reorganization Plan
No. 26, Public Law 102-391)**

The IMF (International Monetary Fund) is an agency of the U.N. (Black's Law Dictionary 6th Ed. Page 816)

The U.S. Treasury is now the IMF (International Monetary Fund)
(Presidential Documents Volume 24-No. 4 page 113, 22 U.S.C. 285-2887)

The United States has NOT had a Treasury since 1921 - (41 Stat. Ch 214 page 654).

The United States does not have any employees because there is no longer a United States! No more reorganizations. After over 200 years of bankruptcy, it is finally over. (Executive Order 12803)

You CANNOT use the U.S. Constitution to defend yourself because you are NOT a party to it.

*The U.S. Constitution applies to the CORPORATION
OF THE UNITED STATES, a privately owned and
operated corporation (headquartered out of Washington,
DC) much like IBM (International Business Machines,
Microsoft, et al) and NOT to the people of the sovereign
Republic of the united states of America.*

**Padelford Fay & Co. v The Mayor and Alderman of
the City of Savannah 14 Georgia 438, 520**

*The FCC, CIA, FBI, NASA and all of the other
alphabet gangs were never part of the U.S. government,
even though the "U.S. Government" held stock in the*

agencies.

U.S. v Strang, 254 US491 Lewis v. US, 680 F.2nd, 1239

Can you explain, your past acts and actions contrary to **Yick Wo v. Hopkins**, 118 US 356, at pg 370?

While sovereign powers are delegated to the agencies of government, sovereignty itself remains with the people, by whom and for whom all government exists and acts.”

CHRYSLER CORP. v. BROWN, 441 U.S. 281 (1979)

[Footnote 23]

“There was virtually no Washington bureaucracy created by the Act of July 1, 1862, ch. 119, 12 Stat. 432, the statute to which the present Internal Revenue Service can be traced.”

By consulting the index for Chapter 3, Title 31 of the United States Code, one finds that IRS and the Bureau of Alcohol, Tobacco and Firearms are not listed as agencies of the United States Department of the Treasury.

The fact that Congress never created a "Bureau of Internal Revenue" is confirmed by publication in the Federal Register at 36 F.R. 849-890 [C.B. 1971 - 1,698], 36 F.R. 11946 [C.B. 1971 - 2,577], and 37 F.R. 489-490; and in Internal Revenue Manual 1100 at 1111.2.

Laureldale Cemetery Assoc. v. Matthews, 345 Pa. 239 (1946):

“Reasonable compensation for labour or services rendered is not profit”

Schuster v. Helvering, 121 F 2nd 643:

“Income is realized gain.”

“There is no liberty if the power of judging be not separated from the legislative and executive powers...No legislative act contrary to the Constitution could be valid.”

-Alexander Hamilton

There are No Judicial Courts in America and have not been since 1789.

Judges do not enforce Statutes and Codes. Executive Administrators enforce Statutes and Codes.

(FRC v. GE 281 US 464 Keller v. PE 261 US 428, 1 Stat 138 178)

There have NOT been any judges in America since 1789. There have just been administrators.

(FRC v. GE 281 US 464 Keller v. PE 261 US 428 1 Stat. 138-178).

The Judges no longer have the powers and immunities of Article III judges, but have only ministerial powers in legislative tribunals as per Article 1 or the territorial courts of Article IV of the Constitution. Article III courts were created by the Constitution and are the legitimate courts of the land based on substance and law.

The laws passed, and the courts created under the exclusive legislative authority of Article 1 are not required to be consistent with the Bill of Rights or the Common Law.

America and Canada are no longer nations of laws, but of petty tyrants operating as bureaucratic tribunals (e.g. construction contractors board, building and planning departments, licensing agencies). A “statutory” jurisdiction has been in effect created without constitutional authority.

- 1) **Erie RR v. Thomkins** (1938) – Courts altered one word “Public Law → PUBLIC POLICY” thereby altering the jurisdiction of the courtroom in the Judiciaries favour, removing Common Law and incorporating Admiralty/Maritime Laws – Civil, Commerce, Court of Equity and Criminal –
- 2) The **U.S. – CANADA INCOME TAX CONVENTION** identifies the word “**secret**” in ARTICLE 27 - XXVII, titled (*Exchange of Information*) – and Signed “UNDER DURESS” – President Ronald Reagan – 1984.

“To constitute tribunals inferior to the supreme Court”

-Constitution of the usA [1:8:9]

“To exercise exclusive Legislation in all Cases whatsoever, over such District [of Columbia] become the Seat of the Government of the United States, and to exercise authority over all the Places purchased by the Consent of the Legislature of the State in which Same shall be”

-Constitution for the usA [1:8:17]

“The greatest challenge our tax system faces in the 1990’s is to ease the burden on taxpayers. Once people conclude that it is too difficult, too time consuming, too expensive to comply, many will stop complying.”

Fred Goldberg, IRS Commissioner

The IRS has no lawful or delegated authority to assess and collect income taxes, as the Constitution strictly forbids the federal United States government from imposing any “direct” tax upon individuals.

This is the apportionment rule of law. Congress could apportion direct taxes to a state, but not to the individuals within the state. Capitations means a “head tax,” “poll tax,” “per capita tax,” or direct income tax, and is not permitted, unless equally apportioned to each state.

“Any direct tax that is not apportioned is unlawful,”

-Commissioner vs. Obear-Nester, 349 U.S. 948 (1954)

“No capitation, or other direct tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.”

-Constitution for the usA [1:9:4]

“Representatives and direct taxes shall be apportioned among the several States which may be included within the Union to their respective members...”

-Constitution of the usA [1:2:3]

No Income = No Income Tax – No Profit = No Gain

As an “employee” defined below, you are not even required to keep books and records.

Under Normal circumstances where an “employee” has but one “employer” the employee is supposed to file for refunds directly from the employer not the IRS or even the Treasury Department.

“Compensation for labor (wages) cannot be regarded as profit within the meaning of the law.

The word ‘profit’...means the gain made upon any business or investment – a different thing altogether from mere compensation for labor (wages)”

-Oliver vs. Halstead, 86 S.E. Rep.2d.859 (1955)

“W-4 is only for government employees.”

Title 5 U.S.C. 2105

“The furnishing of such Form W-4 shall constitute a request for withholding.”

26 CFR 3402(p)-1(b)(1)(i)

Income Tax is Voluntary

By signing a Form 1040, you have unwittingly “volunteered” into a commercial contract with the Internal Revenue Service (IRS) to assess and collect Subtitle A or C income tax designed for federal United States government officers or employees.

As a U.S. citizen, having received an implied benefit from the government when you applied for and got your Social Security Number (SSN), you are obliged to abide by the terms of the Internal Revenue Code (IRC) contract, and all the rules and regulations of Title 26 (IRC).

By signing a Form W-4, an estate and gift tax form for federal government employees, you have agreed to “withholding” from your wages to meet your obligations to pay the income tax.

You have the right to “terminate your election” to volunteer.

The U.S. supreme Court has also confirmed the voluntary nature of income tax. The IRS admits this on the confidential, outside front cover of the confidential Handbook for Special Agents.

“AGENTS...Our tax system is based on voluntary assessment and voluntary compliance... the material contained in this handbook is confidential in character.

It must not under any circumstances be made available to persons outside the service.”

Mr. Mortimer Caplan, IRS Commissioner

Thus, if you have indeed volunteered into a contract, then you must abide by its terms and can be compelled to specific performance.

If you fail to do so, you can be prosecuted by the IRS for “wilful failure to file.”

FORM 1040 – for federal government employees only (**CFR 26,§31**) > **FORM 1041** – for statutory trusts with EIN's OR U.S. citizens with TIN's or SSN's; Eric Madsen asserts that the SSN is a trust I.D. # and nowhere in the Social Security Act does the number attach to an individual – therefore the 1041 would be the proper form to file; tax is calculated on the increase in value, not income; expenses are not taxable; labor is an expense; distribute any accounts receivable to a foreign trust as a beneficiary.

FORM 2555 – for independent, sovereign “state” Citizens (i.e., U.S. Citizens) or sovereign American non-resident aliens; \$70,000 is tax-free on 2555; where “native tax country” is requested insert N/A; (See **26 CFR, §1.1-1**).

The April 15th deadline for filing individual tax returns is also a fraud. **IRS Form 1120, also known as the “U.S. Corporation Income Tax Return”** is the only OMB # 1545-0123 with an April 15th deadline.

“Our system of taxation is based upon voluntary assessment and payment, not upon distraint.

[Distraint means force.]”

Flora vs. U.S., 362 US 145

Wages are also your property, and not subject to the income tax.

“[The IRS] taxes only income ‘derived’ from many different [U.S.] sources; one does not ‘derive income’ by rendering services and charging for them.”

Edwards vs. Keith, 231 Fed. Rep. 113

"Income excludes wages, salaries, tips."

Graves vs. People of N.Y. exrel O'Keefe
59 Sct 595 (1939)

IRC, section 7701(a)(31)

The sale of your property, including your labor, is also not taxable. When you deposit a check in the bank account of your foreign estate, make it "For Deposit Only" payable to your foreign estate.

26 USC §1-1441-2. all (property not taxable)

At this juncture of this most revealing **WARNING LETTER**, all your offices are hereby put on **NOTICE** that your reply to remove our client(s) from your nefarious tax rolls forever more must be addressed through the U.S Post Office and Canada Post via REGISTERED MAIL.

Should our offices not receive any reply within (7) days upon your receipt of this Letter, indicating our DEMAND is being met, at that point we will advise our client(s) that your clandestine agency has acquiesced, thereby closing all future correspondence with the captioned client(s) Client 1, Client 2, Client 3 and Client 4.

Your utmost co-operation and immediate attention regarding the private sovereign(s) individual matters is paramount.

Regards

Angelic Law †

[original signed]

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private sovran attorney-general

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Rohit Kumar

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Washington National Tax Services Co-Leader
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LINKS: Pope Francis removes all immunity from the *Bankrupt* Global Judiciary, their affiliated law societies, all Global Accountants and their associated Corporations from PUBLIC and private scrutiny, both orally and in print.

- 1) https://www.vatican.va/content/francesco/en/motu_proprio/documents/papa-francesco-motu-proprio_20130711_organigiudiziari.html
- 2) https://www.vatican.va/content/francesco/en/motu_proprio/documents/papa-francesco-motu-proprio-20210426_trasparenza-finanzapubblica.html
- 3) **IRS Tax Videos – Denouncing the IRS and their Fraud**
 - a) <https://youtu.be/AdStd8w35XQ>
 - b) <https://youtu.be/AdStd8w35XQ>
 - c) <https://youtu.be/IVPWUc5OD4M>

PLEASE NOTE: For further clarification access www.angeliclaw.com “PUBLIC NOTICES “, and, understand WHO else has been DEFAMED PUBLICLY. And now, they’re *Pandora’s Box* is open for PUBLIC viewing and understanding.