

Affidavit of Material Facts

This affidavit of material facts sets forth fact statements concerning my status and relationship to internal revenue laws of the United States and acts and omissions by Internal Revenue Service personnel that have adversely affected and are adversely affecting my substantive and procedural rights of due process as well as my inalienable rights.

The controversy involves alleged federal income tax liabilities for calendar year(s) **xxxx** through **xxxx**. This affidavit is sworn and subscribed before a duly commissioned state notary public and therefore qualifies as testimony in all jurisdictions under the full faith and credit clause of the Constitution of the United States.

Fact statements are as follows:

1. My name is **(NAME)** ; I am a living, moral being endowed with unalienable rights to life, liberty and property, and all substantive rights secured by the Constitution of the United States and the Constitution of the State of **(STATE)**.
2. I am a Citizen of **(STATE)** , which is a State of the Union.
3. My abode and dwelling is geographically located in **(STATE)**, which is a State of the Union.
4. I do not have a foreign tax home as defined in the Internal Revenue Code and am not subject to the Commissioner of Internal Revenue's authority delegated by Treasury Order 150-17 relating to foreign exchange of tax information.
5. To the best of my knowledge, I have never received notice from a District Director of an Internal Revenue Service district, nor the Assistant Commissioner of Internal Revenue (International), that I am or ever have been required to keep books and records and file returns for any of the eight classes of tax administered by the Internal Revenue Service. (Letter 978 (DO) & Notice 555; see also 26 U.S.C. §6001, 26 CFR §§1.6001-1(d) and 31.6001-6 and Treasury Delegation Order No. 24)
6. I have not signed a Form 870 or any other examination agreement form. (See 26 CFR § 601.105(b)(4).)
7. Despite my request and/or demand, Internal Revenue Service personnel have not conclusively resolved contested matters of fact and law with a national office technical advice memorandum (26 CFR § 601.105(b)(5)) or any other comprehensive statement that includes findings of fact and conclusions of law. (See 5 U.S.C. §§ 556(d) & (e).)

8. I have never signed an agreement accepting examination officer findings. (See 26 CFR § 601.105(c)(1)(i))
9. I have never received notice that disputed matters of fact and law can be addressed via a national office technical advice memorandum in the examination for appeal format (See 26 CFR §§ 601.105 & 601.106.)
10. IRS examination and/or appeals officers have never provided me with findings of fact and conclusions of law that comply with requirements of 5 U.S.C. §§556(d) & (e).
11. IRS personnel have never affirmatively established IRS standing and venue jurisdiction in (STATE) on the record with documentary or testimonial evidence.
12. In the calendar year or years specified above, to the best of my knowledge, all of my income, regardless of nature or the activity from which it was derived, was from sources in (STATE) and/or other States of the Union.
13. In the calendar year or years specified above, to the best of my knowledge, all of my earnings and other forms of income were from private enterprise in (STATE) and/or other States of the Union.
14. I am not now and never have been a citizen or resident of the geographical United States, including the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. (See definitions of “United States”, “State”, and “citizen” at 26 CFR § 31.3121(e)-1; see also definitions of “United States” & “State” at 26 U.S.C. subsections 7701(a)(9) & (10).)
15. I am not now and never have been a citizen or resident of the political coalition, compact or alliance of territories and insular possessions of the United States known as the [Federal] United States of America (not to be confused with the Union of States party to the Constitution known as the United States of America, established in the Articles of Confederation). (See notes following 18 U.S.C. §1001; 40 Stat. 1015, c. 194.)
16. I am not a nonresident alien, nor a principal of a foreign corporation, with income derived from sources within the United States. (See chapter 1 of the Internal Revenue Code generally; gross income “source” relating to items of income from taxable sources listed at 26 U.S.C. § 61 & 26 CFR § 1.861-8 generally.)
17. In the calendar year or years specified above I was not a person required to deduct and withhold a tax pursuant to 26 USC §1441.

18. In the calendar year or years specified above I was not a person “made liable for such tax” as specified at 26 USC §1461.

19. I am not a resident alien lawfully admitted to a State of the Union, the District of Columbia, or an insular possession of the United States.

20. In the calendar year or years specified above, I did not serve as an officer or employee of Government of the United States, the District of Columbia, or an insular possession of the United States, nor as an officer of a corporation in which the United States or the [Federal] United States of America has a proprietary interest. (See 26 U.S.C. §§3401(c) & (d) and 31 U.S.C. §9101.)

21. In the calendar year or years specified above, I did not receive ‘wages’ as defined at 26 U.S.C. § 3401(a) (See also, the Public Salary Tax Act of 1939.)

22. In the calendar year or years specified above, I did not knowingly and intentionally enter a voluntary withholding agreement for government personnel withholding either as an ‘employee’ (26 U.S.C. § 3401(c)) or an ‘employer’ (26 U.S.C. § 3401(d)). (See 26 CFR § 31.3402(p)-1.)

23. I am not a person subject to Internal Revenue Service tax audit and/or check authorized by Treasury Order 150-29.

24. In the calendar years specified above, I did not receive notice from the Secretary of Health and Human Services that I received or paid wages, as required by 42 U.S.C. 405(3), (4)(A), (4)(B).

25. I am not subject to and do not participate in the Northern Mariana Islands Social Security Tax administered by the Internal Revenue Service under authority of Treasury Order 159-18.

26. I have never been notified by the Treasury Financial Management Service that I was responsible for administration of government personnel withholding (26 U.S.C. § 3403), nor have I received the Form 8655 Reporting Agent Authorization certificate. (See Internal Revenue Manual §3.0.258.4 (11/21/97), January 1999 edition on CD.)

27. I am not an officer or employee of the Treasury or any bureau of the Department of the Treasury subject to Internal Revenue Service authority related to submission of collected taxes delegated by Treasury Order 150-15.

28. In the calendar year or years specified above, to the best of my knowledge, I did not receive items of taxable income from foreign sources (26 CFR § 1.861-8(f)(1)(vi)(A)).

29. In the calendar year or years specified above, to the best of my knowledge, I did not receive foreign mineral income (26 CFR §1.861-8(f)(1)(vi)(B)).

30. In the calendar year or years specified above, to the best of my knowledge, I did not receive income from foreign oil and gas extraction (26 CFR §1.861-8(f)(1)(vi)(D)).

31. In the calendar year or years specified above, to the best of my knowledge, I did not receive income from a domestic corporation that has an election in effect under 26 U.S.C. § 936 (Puerto Rico & possession tax credit). (26 CFR §1.861-8(f)(1)(vi)(E))

32. In the calendar year or years specified above, to the best of my knowledge, I did not receive income from an insular possession of the United States. (See 26 CFR §§ 1.861-8(f)(1)(iv)(F)-(H); see also, definitions of “State”, “United States” & “citizen” at 26 CFR § 31.3121(e)-1 and “American employer” at § 31.3121(h)-1)

33. In the calendar year or years specified above, to the best of my knowledge, I did not receive income from a China Trade Act corporation. (See 26 CFR § 1.861-8(f)(1)(vi)(I))

34. In the calendar year or years specified above, to the best of my knowledge, I did not receive income from a foreign controlled corporation as fiduciary agent of the corporation. (See 26 CFR § 1.861-8(f)(1)(iv)(J))

35. In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from insurance of U.S. risks under 26 U.S.C. § 953(b)(5). (See 26 CFR § 1.861-8(f)(1)(iv)(K))

36. In the calendar year or years specified above, to the best of my knowledge, I did not receive taxable items of income from operation of an agreement vessel under section 607 of the Merchant Marine Act of 1936, as amended. (See 26 CFR § 1.861-8(f)(1)(iv)(M))

37. In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from a public works contract subject to Federal income and Social Security tax withholding. (40 U.S.C. § 270a)

38. In the calendar year or years specified above, to the best of my knowledge I did not knowingly own stock in, do business with, or have anything else to do with a corporation in which the [Federal] United States of America owns stock. (See notes following 18 U.S.C. § 1001; see also, Chapter 194, 40 Stat. 1015)

39. In the calendar year or years specified above, to the best of my knowledge, I did not receive wages, remuneration, or other compensation as an officer or employee of an oceangoing vessel construed as an American employer. (See 26 CFR § 31.3121(f)-6)

40. In the calendar year or years specified above, to the best of my knowledge, I did not receive gambling winnings from the District of Columbia or insular possessions of the United States. (See I.R.C. Subtitle D generally)

41. In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from maritime (international) trade in alcohol, tobacco or firearms. (See 27 CFR §72)

42. In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from production and/or distribution of alcohol, tobacco or firearms in the District of Columbia or insular possessions of the United States. (I.R.C. Subtitle E; 27 CFR §70)

43. In the calendar year or years specified above, to the best of my knowledge, I did not receive any items of income from activities taking place within an "internal revenue district" as such districts have been established under authority of 26 USC 7621.

44. In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from maritime (international) trade in opium, cocaine or other controlled substances. (See I.R.C. §§7302, 7325 & 7327 and 26 CFR §403)

45. To the best of my knowledge, I have never been involved in activity involving controlled substances subject to Internal Revenue Service investigation under authority of Treasury Directive 15-42. (See 26 CFR §403) In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from production and/or distribution of opium, cocaine or other controlled substances in the District of Columbia or insular possessions of the United States.

46. In the calendar year or years specified above, I did not knowingly and intentionally contribute or contract to contribute money, property, or other assets to the Treasury of the United States.

47. In the calendar year or years specified above, to the best of my knowledge I did not engage in any activity regulated under authority of Title 27 of the United States Code.

I attest and affirm that I have personal knowledge of all the facts stated in this Affidavit, and that they are true and correct and that they are provided under penalties of perjury under the laws of the State of (STATE), so help me God.

Further, Affiant sayeth not.

Signature

Date _____

Notary Certification

State of _____ County of _____

On this date before me personally appeared (NAME) who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the above instrument and acknowledged to me that (s)he executed the same in (his/her) authorized capacity and that by (his/her) signature on the instrument, executed the instrument.

Witness my hand and official seal, this _____ day of _____, 2015.

_____ Printed name of notary

_____ Signature of notary

(Notary Seal)