

The STRAW-MAN  
Your Election to be a Taxpayer &  
Executor of your Estate

SECRET CODED FILES  
REVEAL THE TRUTH

# Secret Files

- Did you know that the IRS keeps a master file with secret coded information in them about you?
- Do you know why they keep these files?



# Individual Master File (IMF)

- The IMF, when decoded with IRS Manuals can reveal the truth concerning the “Straw-man” and how it may apply to you.
- IRS Manuel 6209
- IRS Document 7931



# What Is A Straw Man?

- Black's Law Dictionary - Sixth Edition
  - A 'front'; a third party who is put up in name only to take part in a transaction.
  - One who acts as an agent for another for the purpose of taking title to real property and executing whatever documents and instruments the principal may direct respecting the property.
  - A type of argument and is an informal fallacy based on misrepresentation of an opponent's position.
    - To 'attack a straw man' is to create the illusion of having refuted a proposition by replacing it with a superficially similar yet unequivalent proposition (the "straw man"), and to refute it, without ever having actually refuted the original position.
    - This technique has been used throughout history in polemical debate, particularly in arguments about highly charged, emotional issues.
  - Basically, a Straw-man is a legal fiction

# Legal Fiction

- Ballentine's Law Dictionary:
  - "A nonexistent status or circumstance that the law pretends is real in order to achieve justice."

Note:

Would that be "pretend justice"?

How can the law "pretend" something that is a lie?

A lie is justice?

It boggles the mind and cannot be comprehended by a thinking man.



# Notice Of Federal Tax Lien

- Any one that has ever gotten a “Notice of Federal Tax Lien” has been coded as the Trustee of a decedent of an estate...
- If you have received a “Notice of Federal Tax Lien” you will see in the column marked “Type of Tax,” look directly under in this column and it shows “1040”\*
- \*Note: On some “Notice of Federal Tax Liens” it may occasionally show a different “type” of tax.



# Type Of Tax—1040?

- After much research on the subject of the IRS placing on a “Notice of Federal Tax Lien” the type of tax “1040” we have always rebutted this by stating that 1040 is not a type of tax, but a form...

**WE WERE WRONG!!!**

# 1040 Is A “Type Of Tax”

- Title 26 § 1040

(a) General rule...If the executor of the estate of any decedent transfers to a qualified heir (within the meaning of 2032A (e)(1)) any property with respect to which an election was made under section 2032A...

# Compare To The Individual Master File (IMF)

- The lien indicator Transaction Code posted on an IMF is 582 and states “regular lien”
- The IRS Manual LEM gives the meaning of all of the Transaction Codes on an IMF
- Transaction Code 582 states: On the IMF this TC is also used as a “2032A Indicator”

What does it mean?



# What Is A 2032A Indicator?

- After researching the 2032A indicator and being unable to understand what a 2032A indicator was for many years...we finally found what this meant...

Who turned the light on?

- 2032A: Valuation of certain farm, etc., and real property
  - (d) Election; agreement
    - (1) Election: The election under this section shall be made on the return of the tax imposed by section 2001.”

# Title 26 § 2001

- (a) Imposition

A tax is hereby imposed on the transfer of the taxable estate of every decedent who is a citizen or resident of the United States.”

Apparently US Citizens are dead

Every Decedent who is-

NOT Every Decedent who was

Dead is usually dead



# IRS Manual

- The ADP and IDRS Information Manual page 4-16; 1991 States: “Form 56 Notice of Fiduciary Relationship. If no return is filed.”
- Explanation for Form 56

## Notice Concerning Fiduciary Relationship

Used by persons to notify IRS that they are acting in fiduciary capacity for other persons.

Title 26 § 6903; Regs. § . 301.6903-1

# Fiduciary

- What is the “fiduciary relationship” they are talking about?
- Ballentine’s Law Dictionary: “A person who is entrusted with handling money or property for another person.”



Your local friendly IRS agent?

# Filing forms

- Pursuant to the above, if no form is filed then the IRS will file a FORM 56 “NOTICE OF FIDUCIARY RELATIONSHIP” on your behalf...
- The IRS takes full responsibility of us when they file a Form 56 “Notice of Fiduciary Relationship” on our behalf
- One could do a Freedom Of Information Act to see if this has been done to them



# Title 26 § 7506

## Administration of real estate acquired by the United States

### (a) Person charged with

The Secretary shall have charge of all real estate which is or shall become the property of the United States by judgment of forfeiture under the internal revenue laws, or which has been or shall be assigned, set off, or conveyed by purchase or otherwise to the United States in payment of debts or penalties arising under the laws relating to internal revenue, or which has been or shall be vested in the United States by mortgage or other security for the payment of such debts, or which has been redeemed by the United States, and of all trusts created by the use of the United States in payment of such debts due them.

# SLIGHT OF HAND?

- How did this happen without your knowledge and/or agreement?
- 26 USC § 2203 - The term “**executor**” means the executor or administrator of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the United States, then any person in actual or constructive possession of any property of the decedent.

Abracadabra

You are a trustee for the **estate** of a **decedent**!

The **decedent** is YOU

If you are dead, then a Person is dead

All corporations are persons

# Title 26 § 6903

- (a) Rights and obligations of fiduciary

Upon notice to the Secretary that any person is acting for another person in a fiduciary capacity, such fiduciary shall assume the powers, rights, duties, and privileges of such other person in respect of a tax imposed by this title

# How Free Do You Feel Now?

- If you have not paid enough money to the IRS, they may
- DECIDE TO BRING CHARGES AGAINST YOU FOR A CRIME THAT YOU DID NOT COMMIT...
- BY HOLDING YOU RESPONSIBLE FOR FAILING TO DO YOUR FIDUCIARY RESPONSIBILITIES OF PAYING TAXES DUE ON THE ESTATE OF A DECEDENT (YOU!)



# You Died

- In the beginning there was God
- God created Man
- God Breathe Life into the Man
- Man was alive in the image of God
- And God said do not eat of the fruit of the tree of knowledge of good and evil- lest you die
- Adam and Eve ate of the forbidden fruit



# You Died

- Adam and Eve Sinned
- The wages of sin is death.
- The freedom of religious or spiritual beliefs extends to those creating “laws”
- The laws of man are **Anti-religious** in nature
- You Pray to the judge, you ask for forgiveness, the president can pardon/forgive anyone
- Adam and Eve died and sent to Hell/Earth
- What is bound on earth will be bound in Heaven Mathew 18:18

# You Died

- Your Birth Certificate Confirms your death
- You are here on Earth AKA the place where sinners go
- If we are NOT in the Garden of Eden we are dead



When you were born your parents applied for a Birth certification i.e. citizenship... with the “United States” which is a corporation/company.

The application they made was known as

“An application for a live birth”

What issued from this application was known as a

“Birth certificate”

The company, the “United States”, kept the original application and gave your parents a copy of a birth certificate. This created what is known as a

“foreign situs trust account”

# Title

- **Birth certificate** reads just like the title to a car. Weighs so many pounds... date of delivery... parties involved...certain size length... hey, they will even get a foot print to prove it is you.
- Think about it... what does the bank do when you borrow money on a car? They keep the “title” for “safe keeping” until the debt is paid. Once the debt is paid, they release the title back to the original owner. For now, you get the use of the car, until the debt is paid.
- We must remember the “title” to the car IS NOT the car!!!



- They took the “title” to your body, the birth certificate and borrowed money against it. That is exactly what a birth certificate is, A TITLE.
- You are NOT the title. You are you. Flesh and blood man or woman, not ink on paper.



# Dead On Arrival

- You do not receive a SSN until after you are born.
  - I.R.M. 21.7.13.3.2.2, “An infant is the decedent of an estate or grantor, owner or trustor of a trust, guardianship, receivership or custodianship that has yet to receive an SSN.”
- Decedent: A person who has died- Sinner?
- Born, declared dead, get a SS#:
  - No one has yet claimed you are living: nor Born Again

# Trust Us

- You are the decedent of an estate
- You are then issued a SSN
- The Social Security Administration is a trust
- You are now a part of a trust - which position in this trust do you play?
  - Grantor?
  - Trustee?
  - Beneficiary?
- You need to be born again.

# Code Of Federal Regulations (CFR)

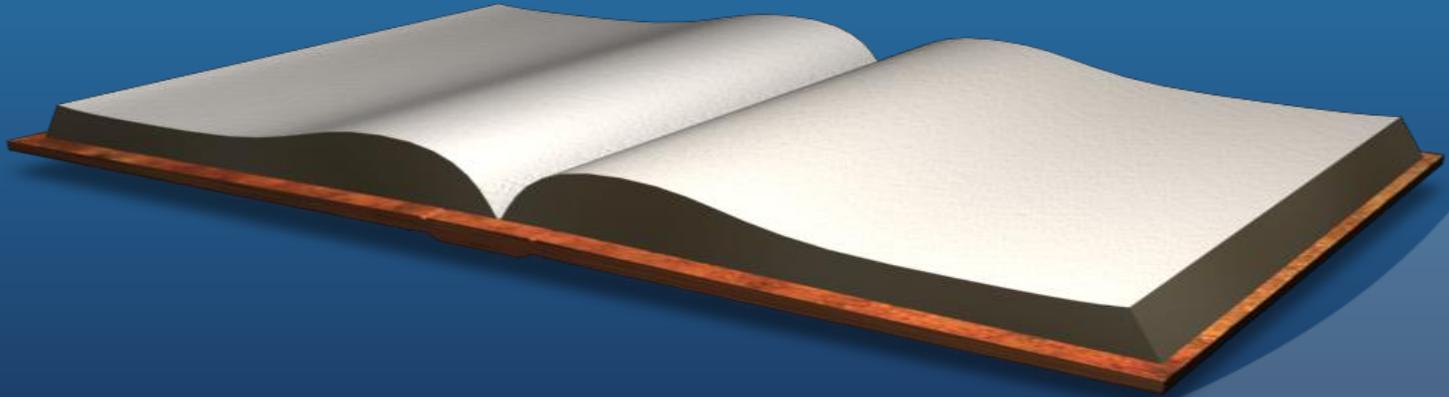
- Title 26 § 301.6903-1
  - (c) Where notice is not filed. If the notice of the fiduciary capacity described in paragraph (b) of this section is not filed with the district director before the sending of notice of a deficiency by registered mail or certified mail...no notice of deficiency will be sent to the fiduciary...
  - Is this where the IRS actually turns you into a straw-man?

It appears so...

# Fiduciary

- Black's Law Dictionary - Sixth Edition

“...a person holding the character of a trustee, or a character analogous to that of a trustee.”



# Trustee

- The person who holds the legal title to trust property for the benefit of the beneficiary of the trust, with such powers and subject to such duties as are imposed by the terms of the trust and the law.

Ballentine's Law Dictionary

This implies that a contract has been agreed upon, when did you agree with them to be a Trustee?



# Title 26 § 6901

- “(a) Method of collection

- (1) Income, estate and gift taxes

- (A) Transferees

- The liability, at law or in equity, of a transferee of property—

- (ii) of a decedent in the case of a tax imposed by chapter 11 (relating to estate taxes)...

# Transferee

- A person to whom a transfer is made.
- TRANSFER: Ballentine's Law Dictionary:
  - Placing property in the hands of another.

Do you feel in good hands now?



IRS?

# Title 26 § 6324

- “Liens for estate tax

- (1) Upon gross estate

Unless the estate tax imposed by chapter 11 is sooner paid in full, or becomes unenforceable by reason of lapse of time, it shall be a lien upon the gross estate of the decedent for 10 years from the date of death...allowed by any court having jurisdiction thereof, shall be divested of such lien.”



# Discharge Of Liability

- Title 26 § 2204

- (a) General rule

If the **executor** makes a written application to the Secretary for determination of the amount of the tax and discharge from personal liability therefore, the Secretary shall notify the **executor** of the amount of the tax. The **executor**, on payment of the amount of which he is notified, and on furnishing any bond which may be required for any amount for which the time for payment is extended, shall be discharged from personal liability for any deficiency in tax thereafter found to be due and shall be entitled to a receipt or writing showing such discharge.

# Executor

- It appears that they make you the Trustee and themselves the executor—then they relieve themselves from any personal liability taking all of your assets...
- Why would you not want to be the Executor of your own estate?



# Who is the executor?

- It appears that any agent who has contacted the Secretary of a notice of deficiency, has now become the **executor** of the constructive trust they have created in your NAME, making you the Trustee.
- Trustee follows the directive of the Executor, Grantor, for the beneficiary.

# The Straw-man Is Born

- JOHN DOE STRAWMAN; TRUSTEE FOR A DECEDENT OF JOHN DOE ESTATE
- The all caps name Straw-Man is a creation of the government and the IRS, it is not you
- It appears that the Straw-Man account was created for you when you signed up for the Social Security benefits
- It appears that a straw man account was opened, which then was activated when you did not file a return after you had filed one in the past



# Definition:

## Constructive Trust

- Black's Law Dictionary - Sixth Edition

A trust raised by construction of law, or arising from and express trust. Whenever the circumstances of a transaction are such that the person who takes the legal **estate** in property cannot also enjoy the beneficial interest without necessarily violating some established principle of equity, the court will immediately raise a constructive trust, and fasten it upon the conscience of the legal owner, so as to convert him into a trustee for the parties who in equity are entitled to the beneficial enjoyment.

# Definition:

## Constructive Trust

- Constructive trusts do not arise by agreement or from intention, but by operation of law, and fraud, active or constructive, is their essential element.
- Actual fraud is not necessary, but such a trust will arise whenever circumstances under which property was acquired made it equitable that it should be retained by him who holds the legal title.
- Constructive trusts have been said to arise through the application of the doctrine of equitable estoppel, or under the broad doctrine that equity regards and treats as done what in good conscience ought to be done...being raised by courts of equity whenever it becomes necessary to prevent a failure of justice.

# Who's Justice?

- This allows the government, under the guise of the IRS, the opportunity to invade the “trust” and rob the trust of any assets attached thereto...
- IRS Form 706-A: “United States Additional Estate Tax Return
  - To report dispositions of cessations of qualified use under section 2032A of the Internal Revenue Code.”
- Remember the election agreement at 26 § 2032A(d)?
  - “The election under this section shall be made on the return of the tax imposed by section 2001.”

Thieving IRS Agent?

# Substitute For Return (SFR)

- The substitute for return is when they file a 1040 tax form for you without your knowledge or consent.

The IRS will tell you that their filing of the 1040 for you meets the conditions of 26 § 6020 (b) which requires them to file for you.



## Title 26 § 6020 (b)

- (b) Execution of return by Secretary (1)  
Authority of Secretary to execute return
- If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefore, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

# Deception Afoot?

- It indeed does appear that the Secretary is entitled to make a return for “...any person who fails to make a return required...”

You are required...!

- As it is from his own knowledge and from such information as he can obtain through testimony or otherwise; would that mean “otherwise” he could just make it up, without testimony or knowledge?

## Title 26 § 6020(a)

- “(a) Preparation of return by Secretary
- If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.”

# Consent

- Did you give them consent to file for you?
- Did you disclose information to them so that they could file for you?
- Did you sign the form they prepared for you?
- If not, then who is in violation of the law?

# From IRS Forms Book

- Form 706-A: “United States Additional Estate Tax Return”
  - Used to report recapture tax under special use valuation.
  - Title 26 § 2032A; Separate instructions.
- Instructions For Form 706-a
  - “The executor of a decedent’s estate uses Form 706 to figure the estate tax imposed by Chapter 11 (estate tax) of the Internal Revenue Code.”

# Who Is The Executor?

- If they are claiming that you are the Trustee, then who is the executor?

IRS Agent?

It can only be the agent involved...

I'm gonna git my  
fair share...



# Title 26 CFR 301.6901-1

- “Procedure in the case of transferred assets.
  - Method of collection—(1) income, **estate**, and gift taxes. The amount for which a transferee of property of—
    - (ii) A **decedent**, in the case of the estate tax imposed by chapter 11 of the code, or...
  - in equity, and the amount of the personal liability of a fiduciary under section 3467 of the Revised Statutes, as amended (31 USC 192), in respect of the payment of such taxes, whether shown on the return of the taxpayer or determined as a deficiency in the tax, shall be assessed against such transferee or fiduciary and paid and collected in the same manner and subject to the same provisions and limitations as in the case of a deficiency in the tax with respect to which such liability is incurred...”

# Title 26 CFR 301.6901-1

## Continued

- “(3) Court proceeding against taxpayer or last preceding transferee.
- If, before the expiration of the period specified in subparagraph (1) or subparagraph (2) of this paragraph (c), (whichever is applicable), a court proceeding against the taxpayer or last preceding transferee for the collection of the tax or liability in respect thereof, respectively, has been begun within the period of limitations for the commencement of such proceeding...”

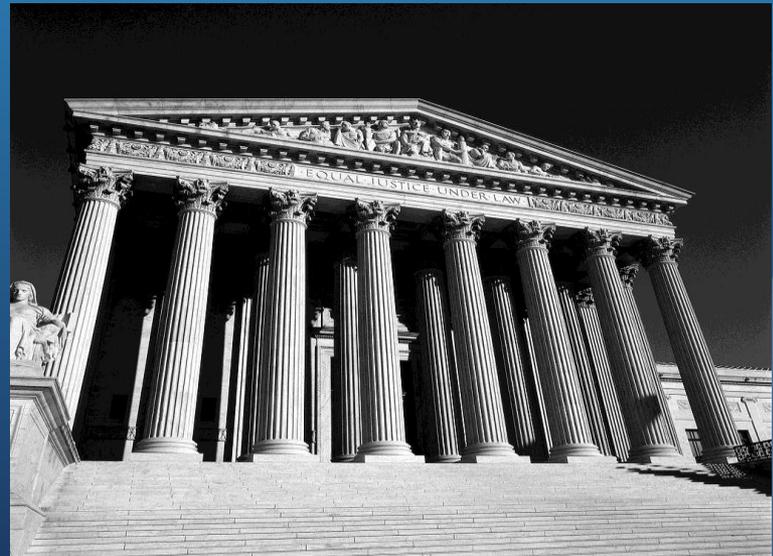


# Title 26 Rule 331

- “Commencement of Action:

A lien and levy action under Code sections 6320(c) and 6330 (d) shall be commenced by filing a petition with the Court.”

Did you receive service  
of court proceedings?



# Is This What Is Considered As The “Commencement Of Action”?

- Title 26 § 6331

(a) Requirement of notice (1) In general The Secretary shall notify in writing the person described in section 6321 of the filing of a notice of lien under section 6323.”



# Rule 13

- 26 USC Rule 13

“Jurisdiction

(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required...”

Now the puzzle  
is starting to make  
some sense



# Notice Of Deficiency

- The “Notice of Deficiency” is the key that unlocks the mystery to this puzzle since that is when the IRS (Agent?) files the substitute for return and the form 56 Notice of Fiduciary Relationship...



# The IMF

- Usually, the Transaction Code of 582 regular lien, has a Document Locator Number (DLN) with a document code of 77...



# Document Code 77

- There are specific forms that is indicated by the Document Code
- The form that Document Code 77 as taken from the Internal Revenue Book of Forms is Form 2749

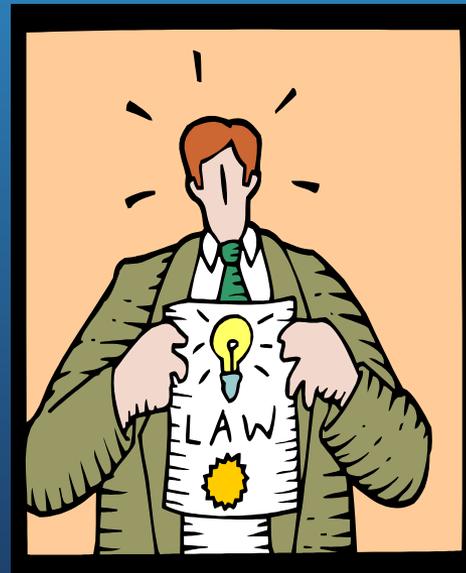
# Form 2749

- The form 2749: Request for Trust Fund Recovery Penalty Assessment.
- Form 2749 is used to request the service center Accounting Branch to assess a penalty against a corporate officer responsible for withholding the employee's portion of both social security and Federal income tax. Tax Related Public Use

# How Does This Apply To You?

- More false postings on the IMF unless you are a corporate officer responsible for withholding from an employee...
- I thought I was dead?

Are you an official  
Withholding Agent  
for the IRS?



# What About A Levy?

- Equitable levy

“The lien in equity created by the filing of a creditor’s bill to subject real property of the debtor...The right to an equitable lien is sometimes called an “equitable levy.”

# Title 26 § 6331

## Levy And Distraint



- (a) Authority of Secretary: If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

# Title 26 § 6331

## Important Points

- levy upon all property and rights to property
- Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia,
- by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official.
- notice and demand for immediate payment of such tax may be made by the Secretary
- upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

# Title 26 § 6331

## Important Points

- You have no rights to property
  - Title 26 § 7506: all trusts created by the use of the United States
- Concerning the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia; are you an:
  - officer?
  - Employee?
  - elected official?
- notice and demand for immediate payment
  - upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.
  - No chance to get verification of the allege debt

# Title 26 § 6331

## Us Citizen

- Concerning the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia: These are US Citizens:
  - Officer: US citizen
  - Employee: US Citizen
  - elected official: US Citizen
- I had always thought that Elected official mean senators, representatives, President etc... Remember
  - Title 26 § 1040 “an election was made”
  - Title 26 § 2032A(d) “treat nonresident alien individual as resident of the United States”
  - Compared with Title 26 § 6013 “(g) Election to treat nonresident alien individual as resident of the United States”

# Title 26 § 6331

So who did this election?

- Title 26 § 1040 “If the executor of the estate”
- No one else has the authority to “elect” to be treated as a US citizen
- No one else has the authority to revoke the election
- You word, is your word: Jurisdiction- juris- law, diction- word
- You elect to be treated as a US Citizen and then refuse or fail to pay upon demand, now you are not doing your duty: they have jurisdiction over you due to your election

# Levy Is A Perfected Lien

- Levy is always on the 3<sup>rd</sup> party such as a bank account or on an employer
- Lien is always on hard property such as a home or property owned in someone's name and SSN
- Now that you know what the IRS does in the case of a lien or levy (a perfected lien) you can take the appropriate steps to stop them...



# Taxes

- Title 26 § 1040 “If the executor of the estate”
- No one else has the authority to “elect” to be treated as a US citizen
- No one else has the authority to revoke the election
- You word, is your word: Jurisdiction- juris- law, diction- word
- You elect to be treated as a US Citizen and then refuse or fail to pay upon demand, now you are not doing your duty: they have jurisdiction over you due to your election of being treated as a resident of DC: US Citizen

# Courts on Income

## Facts

- There is a clear distinction between 'profit' and 'wages': 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: *Oliver v. Halstead*, 86 S.E. Rep 2nd 85e9
- Whatever may constitute income, therefore, must have the essential feature of gain to the recipient. This was true when the 16th Amendment became effective, it was true at the time of *Eisner v. Macomber* Supra, it was true under Section 22(a) of the Internal Revenue Code of 1938, and it is likewise true under Section 61(a) of the I.R.S. Code of 1954. If there is not gain, there is not income; Congress has taxed income not compensation: *Conner v. U.S.*, 303 F Supp. 1187
- The phraseology of form 1040 is somewhat obscure; but it matters little what it does mean; the statute and the statute alone determines what is income to be taxed. It taxes only income 'derived' from many different sources; one does not 'derive income' by rendering services and charging for them; IRS cannot enlarge the scope of the statute: *Edwards vs. Keith*, 231 F110, 113

# Courts on Individuals

## Facts

- The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed: 26 R. C. L. Taxation § 209, p. 236; Cooley Taxation (4th Ed.) § 1676; In re Opinion of the Justices, 195 Mass. 607, 84 N. E. 499. *Redfield et al. V. Fisher et al.*: 135 Or. 180, 292 P. 813
- The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' Right to live and own property are natural rights for the enjoyment of which an excise cannot be imposed: *Corn v. Fort*, 95 S.W.2d 620

# Secrets Revealed

- The laws of Congress do not extend into the territorial limits of the states, but have force ONLY in the District of Columbia, and other places that are WITHIN the EXCLUSIVE jurisdiction of the national government: *Caha v. United States*, 152 U.S. 211, 215, 14 S.Ct. 513 (1894)
- If Profit means corporate profit, how do they tax us?
- If the individual cannot be taxed, how do they get away with it?
- If they only have authority in DC or national government, i.e. Federal Zones How do they manage it?
- When the federal government uses the term “Resident” or “domestic”; it means within the limited boundaries of DC
- **Therefore:** Resident means Employees of the Government, Domestic means DC
- As Executor, you elected to be treated as a resident of DC in many ways...

# Zip Codes

- Zip or Z.I.P. stands for Zone Improvement Plan
- Created by the Federal Government, which would mean, it is a federal zone improvement plan
- The plan?
- Place you in the federal zone
- Why? To tax!
  - using the zip code means you **elected** to be treated as a resident of DC, where they have exclusive jurisdiction

# Zip Codes

- Use Zip codes if you are involved with commerce
- Use Zip codes if you pay taxes
- Use Zip codes if you are a government employee
- Otherwise, do not use zip codes
- Domestic Mail Manuel 122.32: Zip codes are voluntary
- Never use zip codes on your return address or on letters
- Read what you sign: As a Voter must be a US Citizen- you are taxable- you made an election!

# Reclaim Or Revoke

- They are claiming you are the Trustee and they are the Executor
- Reverse that unwarranted action
- But there also a backlash
- As a resident of DC you have a duty, a requirement, as a US Citizen or as one located in the federal zone

# Non-Resident

- Therefore the people are non-resident and non-domestic to DC
- People are aliens to DC (Non US Citizens)
- Foreigner or Alien
  - If you are within DC: You are an Alien: Illegal or legal
  - If you are outside DC: You are a Foreigner or immigrant
- With Rights: Non-domestic, non-resident alien
- Without Rights: US Citizen (Title 26 § 6331: levy on rights to property)

# Abbreviations

- Abbreviations are representative of real words
- Abbreviations are fictional representatives
- Real men and women should use the real words - no abbreviations allowed
- States “2 letter” abbreviations are federal government created, thus a part of the federal zone
- If I create something it belongs to me- if they create something it belongs to them

# Abbreviations

- Do you really think they are incapable of mail delivery if you use a 3 letter abbreviation? There is a reason for 2 letter abbreviation.
- Use 2 letter abbreviations for States when mailing to the State or Federal Government, (DC) correspondents
- They created the 2 letter abbreviations, thus what they create is theirs: federal zone
- If one must abbreviate, use 3 letter abbreviations for States



# DC wants to be a State

- 21<sup>st</sup> Amendment: “A number of electors of President and Vice President equal to the whole number of Senators and Representatives in Congress to which the District would be entitled if it were a State,...”
- District means District of Columbia; DC
- New York, New York. Sacramento, California. All examples of the proper way to mail to States
- Washington, D. C.? What State is DC?

# Reclaim

- Reclaiming executor position still places you in their corner, however it also makes them trustee
- All Public Servants are trustees
  - Am.Jur.2d, Public Officers and Employees, § 247
  - State ex rel. Nagle v Sullivan, 98 Mont 425, 40 P2d 995, 99 ALR 321; Jersey City v Hague, 18 NJ 584, 115 A2d 8.
  - Georgia Dep't of Human Resources v Sistrunk, 249 Ga 543, 291 SE2d 524. A public official is held in public trust. Madlener v Finley (1st Dist) 161 Ill App 3d 796, 113 Ill Dec 712, 515 NE2d 697, app gr 117 Ill Dec 226, 520 NE2d 387 and revd on other grounds 128 Ill 2d 147, 131 Ill Dec 145, 538 NE2d 520.
- Being a resident of DC, makes you an employee or treated as if you are one

# Election

- Regardless if you made an election or they did, an election is in place
- Again remember the election agreement at Title 26 § 2032A?
  - (g) Election to treat nonresident alien individual as resident of the United States
  - (1) In general: A nonresident alien individual with respect to whom this subsection is in effect for the taxable year shall be treated as a resident of the United States—

# Revoke

- Election under Title 26 § 6013
  - (g) Election to treat nonresident alien individual as resident of the United States
- Revocation of Election under Title 26 § 6013(f)(4); or (g)(4)(A)
- There are people that will help you Revoke the election correctly



# Taxable?

- Take control of the Estate as Executor
- Revoke being a US Citizen and or being treated like a resident alien
- You are not a US citizen unless you work for the government
- You are a non-resident, non-domestic alien to DC: Remember, who is asking you, the government: alien; your family; domestic
- I am an American, Oregonian (or whatever state you were born on; A man born on the land commonly known as... your State
- You can be “in” DC (you are dead), but you can only be “on” the State, City or county- Watch your language!

# Executor: Know thy Place

- Trustees have duties
- Beneficiaries do not pay - Trustees do
- Slaves Do not pay - Masters do
- Sovereignty is the people, not invested in just one man, but in all
- Servants are not abused
- Slaves never should be abused with a Master whom has an ounce of morality: any slave that is abused has the right to leave: Read your bible

# Executors have Power

- By Birth into this world you are dead in the eyes of the government (the dead)
- By birth you are an Executor; Revoke the election of being dead- I have a soul, do you?
- Your Estate is your Body and all other property acquired
- You are executor over the dead
- The US is dead;
  - a fiction; a corporation; the dead are in a state (federal zone);
  - the living are on the state:
  - Would you rather be in the ground or on the ground?
  - Thus any State, City, County, Country, you claim to be in, is DC: Dead Citizen
- You are Master, the dead serve you: You, however, can only serve one master: DC or God

# Executors have Power

- Executors are the highest office in the land
- Being new to the idea, tread slow and light until you understand it
- Executor is exempt from personal liability (Title 26 § 2204)
- Executors can create bonds (Title 26 § 2204)
- Executors must elect, allow or warrant actions against them
- Executors have rights
- You are Executor only in the US

# The Choice Is Yours

