

MEMORANDUM OF GOVERNMENTAL DUTY, OBLIGATION, AND PROCEDURE TO GOVERNMENTAL TAX PROCESSORS, TECHNICIANS, AND THEIR SUPERVISORS

This memorandum serves to inform you, individually, and your agency in its official capacity of potential civil and/or criminal culpability for any resulting failure, inaction, malfeasance, maliciousness, negligence, tort, vindictiveness, or any and other such *wrongful acts* made against the individual tax filers of any lawful *claim of refund*, regardless as to you or your agency's assertions—see: 5 USC §§ 702, 3331-3333; 18 USC §§ 4, 241, 242, 872, 876(d), 1001(a), 1018, 1341, 1349, 1512(b),(c),(d),(k), 1621(1)-(2), 1622, 1918 [5 USC § 7311]; 26 USC §§ 7206(2), 7214(a)(1)-(3),(7)-(9), 7433(a); 42 USC § 1983; *et al.*

You, individually, and your office, officially, are hereby informed that such submissions, in entirety, represents a legally valid *claim of refund*, which entails an established process that has been wholly prescribed for within 26 CFR §§ 301.6401-1(b), 301.6402-(1-4), 601.102(b)(3), 601.103(c)(3), 601.105(a),(b), *et seq.*; which precisely stipulates that all such submissions by individuals are to be so filed at and processed by that individual's designated regional service center/district office (26 USC §§ 7621(a), 7601(a)) using an IRS published 1040-type Form that is to be included along with a verified affidavit—meaning a detailed account or explanation setting forth the supporting grounds and facts of one's filing by attested declaration (for all such claims prior to 1976, an IRS published 843 Form is to be used.) These are precisely the requirements that such individual filers intend to satisfy, along with the documents they've submitted, in-fact, to their locally designated IRS office consigned for their respective tax submissions. Federal Regulations, 5 CFR § 2635; 31 CFR § 0.102(a),(b),(c); *et al.* legally obligates you, your office, and the IRS hereto serve both professionally and responsibly.

If it is the intention of you or your agency to stop-route, slip-route, transship, or otherwise reroute any such tax submissions either in-whole or in-part externally from its designated internal revenue district, then you ought to provide such filers with an official statement in writing therein proffering your legitimate reasoning based upon facts (including citing your legal justification permitting for such action) and thereupon explain your refusal to process such claims as filed; as well, to provide your full name, position or title, employee identification number, and immediate supervisor's full name, position or title, employee identification number, and contact phone number—as an employee of the IRS you are bound by the detailed policies and procedures outlined within the IRM, so long as such does not conflict with *common law*, statutory law, or any authorized underlying regulations, (see: IRM 4.10.1.4(1-2), 4.10.7.1(1-2), *et al.*) Individual tax filers may command formal proceedings as set forth within 26 CFR § 601.105(b)(5)(iii)(a), *et seq.*

Regardless of whatever personal reservations, perceptions, or interpretations you or your agency may or may not hold concerning such specific submission, you, along with your agency are required—lawfully bound—by way of 26 CFR §§ 301.6203-1, 601.102, 601.103, 601.104, 601.105, *et al.* (and subsequently by the IRM, *supra*) to without bias or prejudice, honestly and thoroughly process all such submitted documents, to address all such claims, and to notify those filers of any underlying discrepancies so that they, as well as the IRS, might honestly and prudently resolve whatever concerns, prior to realizing any further necessity that may result in legal action being taken in order to protect the best interests of either the filers or the IRS, (e.g., 26 USC §§ 6662, 6676, 6702.)

Claims for refunds (or credits) on overpaid withholdings and payouts of accrued interest on such, regardless if any taxable liabilities or obligations that were realized for the relevant tax year or not, have been statutorily authorized in meticulous detail by Congress by way of: 26 USC §§ 31(a)(1), 3402, (p)(3)(B), 6401(a), (c), 6402(a), 6511(a), (b), 6611(a), (b)(2), 6621(a), 6622(a), *et al.* Furthermore, filing a ***claim of refund*** with the IRS, as stipulated within 26 USC § 7422(a) is a requirement in permitting individuals the necessary jurisdiction to bring forth a civil action, suit, or administrative proceeding against the IRS. Regardless, in all individual cases, you and your agency are legally required to act and to serve as prescribed within: 26 USC §§ 6201(a), (a)(1), 6203, 6204(a), 6303(a), 6402(a), (l), 6665(a), (b), 6751(a), (b)(1), (c), 7401, 7522(a); IRS Publication 1; Policy Statement 4-7 [IRM 1.2.13.1.5(1-2)]; Amends. I, V of our Bill of Rights; *et al.*

No portion of such submissions, either in-whole or in-part, are to be construed as being intentionally or purposefully erroneous, fraudulent, or frivolous. Such submissions are based upon well-learned knowledge and understanding of *categorical taxation* as to relationally empirical tenets so established and upheld through American jurisprudence (*common law/case law.*) Submissions for *claims of refund* are necessary and proper due to the portioned withholding of the individual's personal earnings throughout the preceding year, having been arranged for by their payers as a condition of continued employment. The figures and sums numerated throughout the filer's tax submission are presumed to be exact and precise; as reported in aggregate by perspective payers on IRS published W-3 and W-2 Form receipts for the respective tax year.

Moreover, the federal income tax is not a tax upon one's menial labor, livelihood, sustenance, or toiling, nor is it a tax upon the receipt of monies, neither is it a tax upon one's whole capital, pay, principal, personalty, or whatever other reasonably convertible monetary source; the federal income tax, as pertaining to private non-professional individuals—who are either American citizens or residents working only within the several states—it is quite simply a tax upon the realized financial increase (that positive profit or gain so being severed) arising therefrom, a pecuniary based asset (that is to say a ready marketable 'source' that holds an intrinsic value or worth of which is exact on market and has thusly been converted or reverted into a monetary form—effectively coming into, as 'income' when the difference posted is greater than prior to—during the relevant tax year.)

Meaning, when individual's labor exclusively within their (Union) state in exchange for remuneration (or other such items of presumed value or worth), expressly earned, to eke out a semblance of personal comfort and self-sustainability—i.e., individualist competence—throughout the duration of their life (as is the case for most all individualist and productive individuals) that form of livelihood received and having been partially withheld from them, is not federally taxable for the purposes of 26 USC/26 CFR. The 'source' from whatever, so being financially associated, is not that, which is to be taxed under the IRC; for it is the increase arising peculiarly from such sources that is to be taxed under the IRC, neither toiling nor laboring is any such 'source.' An individual's remuneration, not their labor, is a proper 'source' as intended within the breadth of the Sixteenth Amendment; as such, federal law may only consider 'incomes' when whatever 'source' has literally grown its sum. Ergo, no 'gross income' exists until there is first born a constitutionally qualified 'source.'

However and hypothetically, should an individual had been successful in increasing the basis of their personal earnings (that including remuneration) through investment, conversion/reversion, or whatever other prudent forms of entrepreneurialism—regardless of the legality—to a taxable amount (after deducting all statutorily permissible loss and expense), that remaining positive sum increase, separated (i.e., ‘severed’) from their source-capital, would as a matter of constitutionality be the proper subject of the federal income tax; ultimately as ‘taxable income’ for the purposes of the IRC. As a fundamental, nobody’s social caste, ignobility, livelihood, or recompense could ever be federally taxed, meaning constitutionally, unless through the proper method of ‘apportionment’ as a mode of *personal taxation*, (i.e., capitation taxes, poll taxes, taxes on non-real personal property, personalty, and the like.) The federal income tax is appropriately an *indirect tax* imposed upon real acquired wealth; it is not a *direct tax* assessed upon mere contractual (*quid pro quo*) requital exchanges.

SUMMATION

In both processing all such timely submitted tax documents and administering the Internal Revenue Code, each individual IRS agent, employee, and official is legally obliged to perform their affirmed duties in complete accordance with federal statutes, regulations, and common law, including the provisions as outlined within the Internal Revenue Manual (IRM), such as its Parts:

1.2.21.1(1) – ‘Introduction to Customer Account Services related Policy Statements’ Policy Statements: 21-1, 21-2, 21-3, 21-4, and 21-5; 1.2.13.1.5(1-2) – ‘Policy Statement 4-7’, 1.2.14.1.2(1-10) – ‘Policy Statement 5-2’, 1.2.20.1.1(2,4,8a-c,9a-c,10-11) – ‘Policy Statement 20-1’, 4.10.1.4(1,2A-B) – ‘Basic Examiner Responsibilities — Overview’, 4.10.1.5(1) – ‘Customer Service’, 4.10.1.5.1 – ‘Focus on Problem Solving’, 4.10.1.5.3(1) – ‘Ensure Quality Taxpayer Communication’, 4.10.1.5.3.2(1-5) – ‘Written Communication’, 4.10.1.6(1-3) – ‘Taxpayer Rights’, 4.10.1.6.9(1) – ‘Providing Taxpayers With Employee Contact Information’, 4.10.1.6.9.1(1-2) – ‘Applicability to Examination’, 4.10.7.1(1) – ‘Overview’, 4.10.7.2(1,3-4) – ‘Researching Tax Law’, 4.10.7.2.9.8(1-3) – ‘Importance of Court Decisions’, 4.10.7.3(1-2) – ‘Evaluating Evidence’, 4.10.7.4(1-3,4A-E,5) – ‘Arriving at Conclusions’, 20.1.6.1(1) – ‘Introduction’, 21.3.3.4.2.2.1(1-2) – ‘Required Information’, 21.3.3.4.17.1(1-4) – ‘Preparation of Outgoing Correspondence’, 21.3.3.4.24(1I,2D) – ‘Review of Outgoing Correspondence’, *et seq.*; IRS Publication 1 – “Taxpayer Bill of Rights”, I. “Protection of Your Rights”, III. “Professional and Courteous Service”, “Refunds”; RRA 98 § 3707(a)(1); *et al.*; 3.30.123.5(1-11) – ‘Response to Correspondence and Overage Criteria’, 4.10.1.5.2(1-2A-E,3,5) – ‘Ensure Timely Actions’, 20.1.1.2.2(1)(A),(B),(C),(D) – ‘Fair and Consistent Approach to Penalty Administration’, 21.3.3.3.4(1)(A-C) – ‘Quality and Timely Responses’, *et seq.*; 5.11.1.2.4(1-5) – ‘Managerial Approval’, 20.1.5.1.6 – ‘Managerial Approval of Penalties’, 20.1.6.1.1.2(5) – ‘Managerial Approval for Assessment of Penalties’, 20.1.1.2.3 – ‘Managerial Approval for Penalty Assessments’, 20.1.1.2.3.1(1) – ‘Examination Change Reports Assessing Penalties’, *et seq.*

To fully appreciate and to comprehend the above, it is pertinent to understand the whys, as explained, *infra*.

The individual federal income tax is being manifestly misapplied so as to perpetually aid in unwinding the (otherwise irreversible) inflationary damage that is brought about by the mass-surfing of fiat (i.e., nonconvertible) *Federal Reserve Notes* (FRN), which are drawn upon annually (thereby effecting the process of monetary deprecation to our national currency supply) in support of ever-expanding (and largely unconstitutional) kleptocratic federalism (this including varying degrees of: austerity, collectivism, corporatism, statism, and global hegemony.) Ergo, if the privately owned Federal Reserve Bank were an immobilizing beast, then the IRS would be designated as a mechanized arm forever administering its sustenance.

This is due to the willful misapplication of the federal income tax, as a racket, that operates to prevent our currently structured debt-as-principal monetary system—which is wholly unconstitutional to implement within Union states (see: U.S. Constitution, A.I.S.10,C.1), though is permissible for use by the federal government, its territories, possessions, and foreign allies—from hyper-inflating and crashing; whereas for which without, would have surely collapsed within the first few decades of its inception in 1913 (regardless, this of course makes it no more justified and certainly not any more appropriate, necessary, or constitutional.) The Federal Reserve System is but a private medium—thereby permitting its internal operations to remain clandestine from the eyes of the ever-curious and commanding public, for when the layperson learns the whole of facts concerning such scheming deeds (praise be to Thomas Jefferson, Andrew Jackson, and such others), they will undoubtedly champion its complete demise before nightfall— designated to permit for governmentally sanctioned transferring of wealth from the entirety of the private sector (namely victimizing the middleclass) to the coffers of the public treasury; a large portion of which is allocated annually to be ceaselessly returned to the monopolizing Federal Reserve Bank profiteers in the form of “interest” upon the precipitously increasing national debt (now well over \$36,000,000,000,000.00 and left to increasingly burden America’s posterity, now, by more than four-trillion dollars annually—\$1-trillion of which is owed in interest alone) that had been loaned out throughout the preceding year, (see: the Private Sector Survey on Cost Control (PSSCC)—*The Grace Commission Report*.) Thereby, in-effect slightly deflating an ever-enlarging deficit bubble, which is the windup of this malevolent Ponzi scheme... As all bubbles are destined to burst, becomingly, the question stands: at which point? However, as the reactionary burst threshold of this tirelessly growing tumorous bubble primes, it will be delayed due to the pilfered reciprocating process brought forth with the malice-aid of the U.S. Department of the Treasury’s IRS.

To further clarify, lending to modern day *status quo* misperceptions, is the misapplication of individual income taxation in conjunction with dubious theories surrounding centralized banking, both of which are described as necessary planks (2 & 5) in realizing a core of Marxist-communism (i.e., “*Communist Manifesto*”—corporatism) and thereby, such concepts dare not joust with the well-founded spirit of our constitutional republic and vision of America’s great charter, the *Declaration of Independence*. Barbarism, democracy, and despotism are surely not adversaries to tyranny, corruption, nor malign—knowing no ethical or virtuous boundaries, as neither do those peddling such virulently frayed notions.

Thank you for ensuring that the oath of civil service you have sworn or affirmed bestows its honor and that all federally ratified tax laws are abided by without preference, exception, or bias.