

State of California
Franchise Tax Board Certified Mail #
P.O Box 942840
Sacramento, Ca. 94240-0040

TO WHOM IT MAY CONCERN:

Re: Your Form letter ____ dated ____, copy attached

I am timely replying to your presentment in which you allege that you records do not show that I have filed a tax return for the year 1990.

You further state that the Franchise Tax Board has compared its records with the federal tax returns, WAGE REPORTS, dividend and interest statements and other information. This information you state has indicated that I MAY be required to file a 1990 Resident Income Tax Return.

I have determined that I am not required to file such a return. The reason that I am not required to file is that I am a "nonresident" as defined in Whittell v. FTB, 41 Cal.Rptr. 673. I am also a "nonresident alien" as it relates to the Internal Revenue Service (see 26 U.S.C. 7701(b)(1)(B)), and I have revoked the prior election that I made through mistake and fraud. (see Revenue and Taxation Code § 17024.5, Elections.)

I have also determined that the definition of "United States" as used in 26 U.S.C. § 7701(a)(9) is utilized in the restricted sense as defined in Hooven v. Evatt, 324 U.S. 652, 65 S.Ct. 870, 89 L.Ed. 1252, which is the territory over which the sovereignty of the United States extends, as defined in Article I, Section 8, Clause 17 of the U.S. Constitution.

The income tax imposed by Section 1 of the Internal Revenue Code is on an "individual" who is not described ion the IRC, but who is further described at 26 C.F.R. 1.1-1(a)(b) and (c) as "every individual who is a citizen and resident the United States, and, to the extent provided by Section 871(b) or 877(b), on the income of a nonresident alien individual;" and, " all citizens of the United States, wherever resident, and all resident alien individuals are liable to the income taxes imposed by the Code whether the income is received from sources within or without the United States;" and "every person born or naturalized in the United States and subject to its jurisdiction is a citizen."

The last Section 26 C.F.R. 1.1-1(c), is an almost verbatim repeat of Section 1 of the alleged 14th Amendment to the U.S. Constitution, which reads "All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside." This amendment was mainly to give a limited citizenship to the recently freed slaves, and for other entities such as corporations. This created subjects of these citizens.

The Supreme Court of the United States of America has stated in numerous cases that there are two (2) classes of citizens. See The Slaughter House Cases, 16 Wall 36; U.S. v. Cruikshank, 92 U.S. 542, 549; in addition the Supreme Court of California in 1927 also reaffirmed this in K. Tashiro v. Jordan, 256 P. 545; then again the Maryland Supreme Court in Crosse v. Board of Supvrs. of Elections, (1966) 221 A2d. 431, 433 stated that "Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a person to be a citizen of the United States in order to be a citizen of his state." And the Supreme Court of California in Van Valkenburg v. Brown, 43 Cal. 43, stated that " No white person born within the limits of the United States and subject to their jurisdiction, or born without those limits and subsequently naturalized under their laws, owes his status of citizenship to the recent amendments to the federal constitution."

If I erroneously or by mistake made any election under IRC 871(d) to be taxed as a U.S. citizen/subject, I have revoked that election.

According to the 1991 Guidebook to California Taxes, published by CCH, Inc., at Section 103 on page 105, "The California law defines the term 'resident' to include:

1. Every individual who is in the State for other than a temporary or transitory purpose.
2. Every individual who is domiciled in the State but who are outside the state for a temporary or transitory purpose.

All individuals who are not "residents", as thus defined are "nonresidents" see Whittell v. FTB, 41 Cal. Rptr. 673 at 677 which defines these terms as used in R&T Sections 17013-17015(a).

It becomes very clear that the individual defined as a "resident" is none other than the 14th Amendment citizen/subject of the United States.

It also becomes very clear by analysis of the definitions of Domicile and Domiciled in Black's Law Dictionary, Fifth Ed, at pages 435 and 436, that Domicile can be construed to mean or include "A person (who) may have more than one residence but only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise the privileges of voting and other legal (civil) rights and privileges. It is his legal residence, as distinguished from his temporary place of abode; or his home, as distinguished from a place to which business or pleasure may wmporarily call him. See also Residence."

To be Domiciled means, according to Black's, "Established in a given domicile; belonging to a given state (forum and or forum contractus) or jurisdiction by right of domicile.

In researching Residence or Resident in Black's, we find that "residing, under penalty of perjury, that I was a "United States citizen", but it failed to define the meaning of "United States" in this affidavit. I have never received nor made application for any type of Social Security benefits. I have never knowingly, intentionally and voluntarily consented to these purported Social Security benefits given by Congress. I cannot and will not accept any such quasi contractual agreements, particularly when all associated terms and conditions were not fully disclosed to me.

In concluding this reply to your letter of _____, 1992, let me make myself perfectly clear, this is:

ACTUAL AND CONSTRUCTIVE NOTICE

Attached, as exhibit A, you will find a Power of Attorney Revocation, dated _____, recorded in _____ County, _____. I am a de jure California Citizen, not a de facto Federal Citizen under the so-called 14th Amendment. and a ward of Congress, who has a taxable citizenship through Social Security or any other type of governmental franchise. No governmental agency has power of attorney over me or my property. (see Exhibit A, attached)

This revocation is based upon the principle that a writing is "Void Ab Initio" in the case of fraud in the inception, and it need not be formally rescinded as a prerequisite to a right of avoidance.

[*Bonacci vs Massachusetts Bonding and Ins. Co.*, (1943) 58 CA2d. 657, 664, 137 P2d. 487]

Therefore, I am again demanding that you remove my name from the number xxx-xx-xxxx, and from your system of records, that you notify my workplace and any all concerned governmental agencies, that I am not subject to, nor required to have a social security number, and to provide me with a letter addressed to: "To Whom It May Concern", stating those facts. Also, I demand that your agency return all of my property that was taken by your use of the various elements of fraud; which is available under Section 204, of the Social Security Act, (49 STAT 620), which allows for recovery of unqualified individuals. Furthermore, if there is an administrative procedure necessary or required to accomplish these demands then I demand that you inform me of the details of that procedure immediately, at the address listed below my signature.

This letter and attachment, all previous letters, affidavits, declarations and affirmations, sent to you, the Social Security department, and or the Department of Health and Human Services or any other governmental agency, (are incorporated by this reference as if set forth fully herein), are conclusive and direct evidence of fraud and have not and cannot be refuted by any lawful means. Therefore, as such shall be conclusive

evidence, of the admissions and confessions of fraud and entrapment in any court of law or any other proceedings.

The means of "knowledge", especially where it consists of public records is deemed in law to be "knowledge of the facts". As the means of "knowledge" if it appears that the individual had notice or information of circumstances which would put him on inquiry, which, if followed, would lead to "knowledge", or that the facts were presumptively within his knowledge, he will have deemed to have had actual knowledge of the facts and may be subsequently liable for any damage or injury. You, therefore, have been given "knowledge of the facts" as it pertains to this conspiracy to commit a fraud against me.

This is actual and constructive notice that if you fail to obey the law, and continue to aid and abet the conspiracy via utilization of fraud and entrapment, to deprive me of my de jure State Citizenship and vested property rights, you will cause me further damage and injury. This will require whatever action deemed necessary and lawful to effect a remedy.

This instrument "ACTUAL AND CONSTRUCTIVE NOTICE", is hereby executed by service and delivery by certified mail, and as such shall be judicially noticed in any and all proceedings, legal or otherwise, that may be initiated for any and all reasons.

These 22 pages are correctly and respectfully submitted this day of September, 1992
Anno Domini.

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(*((&"

I now affix my own signature to all of the above affirmations **WITH EXPLICIT RESERVATIONS OF ALL MY RIGHTS AND WITHOUT PREJUDICE:**

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?`N142"/M` Gc *Please send me the proper forms to use to file these claims of refund based upon the revocation of elections erroneously made.*

I reserve the right to supplement or amend this communication, notice and demand, as necessary.

With express reservation of all my rights at law, equity, and all other natures of law.

Sincerely
