

Via Certified Mail To:
MA Governor Maura Healey
MA DOR Commissioner Geoffrey E. Snyder
MA Dept of Revenue

David P. Fontaine

References:

Published and fully detailed at my website, <https://www.Restore-America.com>

FEDERAL "INCOME TAX" SCHEME: <https://www.restore-america.com/allegations-illustrated/10-treasury-income-tax-scheme>

MDOR complicit "INCOME TAX" SCHEME:

<https://www.restore-america.com/defying-the-income-tax-scheme/presumptive-extortion-begins/ma-scheme>

**REPEAT CHALLENGE TO MDOR'S FRAUDULENT INVOICING
REPORT: INVASION OF PRIVACY, EXTORTION, HARASSMENT
DEMAND (again) FOR MDOR's CITATION of APPLICABLE LAW
(still remaining unanswered for 24 years)**

Jul 11, 2024

Thankfully endowed by our Creator and explicitly enumerated in America's Fundamental LAWS, I, David P. Fontaine, a NATURAL-BORN SOVEREIGN AMERICAN by birth, am an adult **member of "We, the People"** possessing full Rights and Immunities of such; and **do Lawfully Affirm** as follows throughout this entire Legal Instrument that the statements contained herein are validated by Fundamental LAW, Supreme Court Rulings and extensive in-depth research.

The foregoing, including **My LEGAL STATUS** and **UNALIENABLE Rights**, are not negotiable. **By "knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences", as is required** (Brady v. U.S., **397 US 742** at 748):

- I have never waived any of my Sovereign Unalienable Rights;
- I am not an officer, employee, or elected or appointed official of the United States, the District of Columbia, a STATE, a municipality, or of any agency or instrumentality thereof;
- I am not, nor have been, involved in any purported income producing "taxable privileged activity"; I have only engaged in private occupations of common SOVEREIGN RIGHT;
- I have never given MDOR (hereinafter referenced **YOU** or **YOUR** as used throughout this entire Legal Instrument) permission to obtain any of my Private Information.

The filing of this and multiple previous **documented Challenges** (see References) **renders YOU responsible and liable**. It is the duty of each and every office-holder, District Director, revenue agent, special agent, and all other employees to secure the inherent **UNALIENABLE RIGHTS** of David P. Fontaine, Constitutionally mandated for the protection against any erroneous enforcement of the **United States Codes** (hereinafter **USC**), **Federal Regulations** (hereinafter **CFR**), and/or **Massachusetts General Laws** (hereinafter **MGL**) respectively.

Your latest invoicing (Exhibit 267), again (Exhibits 262, 260, 257, 255, 246, 245, 242, 240, 237) stating an outstanding purported "tax year" 2018 liability, perpetuates still unjustified, therefore fraudulent claims which I have challenged multiple times (Exhibits 261, 258, 256, 244, 243, 238) previously.

All of the following have been previously brought to your attention.

YOUR Forms and Instruction Booklets require entries of Personal Information from numerous Federal Forms (i.e., "W-2", "1099", "1040", etc.); thereby violating YOUR territorial limitations; and thereby nullifying any purported authority to require or possess my private "income" information:

"All legislation is prima facie territorial."

213 US 347 at 357-358

"the territorial jurisdiction of the United States [Federal Government] extends only outside the boundaries of lands belonging to any of the 50 states."

18 USC Sec 7

"... The states are separate sovereigns with respect to the federal government..." Heath v Ala **474 US 187**

YOUR Forms and Instruction Booklets require entries of Personal Information from numerous Federal Forms (i.e., "W-2", "1099", "1040", etc.); thereby adopting and requiring strict adherence to ALL pertinent Federal Internal Revenue Codes (26 USC); thereby YOU are propagating 100-year-old Congressional Weaponized Semantics in YOUR "income tax" publications containing honed Federal Omissive Fraud, outlined in the following partial condensed list (fully detailed @ www.Restore-America.com):

- the immediately void 14th (**1868**) and 16th (**1913**) unconstitutional Amendments
- Supreme Court mucked up Case Law on the 16th Amendment and redefinition of "income tax":

"The 16th Amendment ... prohibited the income tax from being taken out of the category of indirect taxation ..."

Stanton v. Baltic Mining Co., **240 US 103 (1916)**

- Complicit Congressional Records confirm the Judicial mucked up Case Law:

"THE INCOME TAX IS THEREFORE NOT A TAX ON INCOME as such. It is an excise tax with respect to certain activities and privileges The income is not the subject of the tax, it is the basis for determining the amount of the tax."

Congressional Record,

Volume 89, Part 2, page 2580, 3rd column, ¼ down
(78th **Congress**, First Session, March 27, **1943**)

- "Presumptive" 26 USC **REGULATIONS** (2 USC 285(b)) **are not "Positive" LAWS**
- 26 USC 7701 Convolved, Obscured, Multi-Layered Redefinitions of critical terms
- 26 USC 6001/6011/6012/6109/7343/7201/7203 Subversions of the 31 CFR 1.35 Privacy Act
- 26 USC 3401/3402/3403/3509/6051 Conscripted Invasion of Privacy, Theft, & Distribution of Stolen Property
- 26 USC 1 / 7701(a)(14) / 3401(a) Subjugation, Invasion, Omissive Fraud, and Extortion
- 26 USC 7401/7402/7441/7442/7443 "Tax Court" Perversion of Constitutional "Due Process"
- 26 USC 7491(a) "Burden of Proof" Subversive Reversal

I have never been a 26 USC 7701(a)(14) subjugated "[privileged entity] Taxpayer" (10 layers of obscure Omissive Fraud redefinition).

I have never been a 26 USC 7701(b) subjugated "[privileged entity] Individual" (8 layers of obscure Omissive Fraud redefinition) that is purportedly required to file an "income tax" return.

I have never been a 26 USC 3401(c) subjugated "[Government] employee" (3 layers of obscure Omissive Fraud redefinition) subject to any 26 USC "withholding".

YOUR conscripted AGENTS (my Employers/Financiers), coerced through **YOUR** documents containing obscured Omissive Fraud redefinitions, perform as **agents of the Secretary of the Treasury**; thereby ALL of their resultant actions make their complicity in YOUR illicit activities **YOUR responsibility**. **YOUR** conscripted **agents** misconstrued my STATUS and their reporting requirements, misrepresented and misapplied YOUR "W-4" and "W-9" applicability (**Invasion of Privacy**), falsified (W-2, 1099, etc.) Reports (**Fraud**), and distributed fraudulent documents and Stolen Property across State Lines using the Postal System and/or electronic transmission. The **FRAUDULENT DATA** therein **YOU perpetuated in YOUR fraudulent assessments**, which YOU then sent to me (multiple Exhibits); thereby documenting YOUR personnel/agents willfully or ignorantly incorrectly performing delegated duties of the Secretary of the Treasury and violating OUR Constitution's restrictions on taxation; thereby personally liable under 26 USC 7214.

If attempting to directly tax as "property" (YOUR inherited definition for "gross income" and "taxable income" - 26 USC 61/63), YOU **incorrectly interpret** the 16th Amendment in direct conflict with pre-existing clauses in OUR Constitution and Supreme Court Rulings; YOU subvert OUR Constitution's "apportionment" restriction on YOUR delegated direct taxation Subject Matter authority; and YOU breach restrictions on Territorial Jurisdiction; therefore **no Jurisdiction** to obtain or possess my Personal Information; and **thereby INVASION OF MY PRIVACY**.

If attempting to indirectly tax, my activity of Existence IS NOT A PRIVILEGE. It is an American, endowed at birth, Sovereign, Unalienable Right. **Rights are Property**:

"The individual, unlike the corporation, cannot be taxed for ... existing. The corporation is an artificial entity ...; but the individual's rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed."

Redfield v. Fisher, 292 P. 813, 819 (Ore. **1930**) (citations omitted), cert. Denied, **284 U.S. 617**, 52 S. Ct. 6, 76 L.Ed. 526 (**1931**)

"The terms 'excise tax', 'license tax', and 'privilege tax' are synonymous and are used interchangeably to the extent that they are all 'indirect taxes' which are imposed upon the acts of persons, ..." Roberts v. City of Baton rouge, 108 So.2d 111, 236 La. 521 (**1958**), r'hg denied.

"Legislature can name any privilege a taxable privilege and tax it by means other than an income tax, but legislature cannot name something to be a taxable privilege unless it is first a privilege."

206 Tenn. 694, 337 S.W.2d 453 (**1960**)

"Since the right to receive income or earnings is a right belonging to every [natural] person, this right cannot be taxed as a privilege." 206 Tenn 694, 337 S.W.2d 453 (**1960**)

YOUR unspecified "privileged" activity (which must be a **VERB**) identified on all of YOUR Forms, Instructions, and claims as "income" **IS A NOUN**. **It is impossible to voluntarily participate in a noun**; thereby an undefined activity and not avoidable;

THEREBY NULLIFIED:

"...the requirement to pay such taxes involves the exercise of privileges, and the element of absolute and unavoidable demand is lacking. ..." 220 US 107, 192 US supra.

YOUR subversive Privacy Act Notice:

“Under the authority of 42 USC § 405(c)(2)(C)(i), and MGL ch 62C, § 5, DOR has the right to require an individual to furnish his or her Social Security number on a state tax return.”

- **YOU** FAIL to state any traceable authority for the production of any tax return. IF a state tax return is FILED, THEN, AND ONLY THEN do **YOU** have authority to require a Social Security number on it.
- **Employers and Financiers** perform as **FEDERAL agents**; thereby producing FEDERAL data on Federal forms which is outside **YOUR** territorial jurisdiction; therein again unjustified.
- Embedded throughout **YOUR** Forms and Instructions are references to IRC codes; thereby requiring **YOUR** adherence to ALL 26 USC, including 26 USC 7701 multi-layered Omissive Fraud redefinitions.
- **YOUR** citations **DO NOT AUTHORIZE YOU** to require or produce an “income tax return” on anyone; therein **YOU** fail to provide a traceable chain of authority to possess my Private Information; thereby **YOU** have violated the 31 CFR 1.35 Privacy Act, performed an illegal “search and seizure” through misrepresentation, and invaded my Privacy.

YOU must possess authority to obtain my Personal Information **BEFORE ACQUIRING ANY**. Omitted from all of **YOUR** publications and claims is any legitimate income producing “*privileged*” activity in which I could have KNOWINGLY engaged; thereby no Constitutional Subject Matter and no Constitutional Territorial Jurisdiction; thereby **NO AUTHORITY** to obtain or possess my Personal Income Information.

YOU HAVE BEEN CHALLENGED MULTIPLE TIMES over the last 24 YEARS (NOTIFIED in writing via certified mail **since April, 2000**), when it became evident to me that **YOU** were misapplying “*income tax*” and I was coerced into submission by **YOUR** instructions containing Omissive Fraud and threatened by **YOUR** perjury /monetary penalties and interest Extortion tactics:

- that I lawfully “squarely challenged” **YOUR** fraudulent, usurping entanglement of JURISDICTION / AUTHORITY which does not apply to me. (ref: Hagan v. Lavine (1974), 415 U.S. 528 at 533);
- that, properly notarized, I lawfully revoked my signatures on all **YOUR** documents which I ever filed; thereby a long-standing accomplished legal fact;
- that my having been coerced into signing and filing **YOUR** various documents containing Omissive FRAUD, wherein I was coerced to assess myself and/or pay “*income taxes*”, were nullified in April 2000 and repetitively nullified since; that, since these documents were prepared because of **YOUR** false representation of law and threats for non-compliance, I am entitled to be protected against the consequences of my OPPRESSION; that since many government employees and their superiors were made aware, such employees and their superiors have a fiduciary duty to inform me thereof; that their failure to do so nullifies any such agreements as I have made;
- that, since being informed as stated above, such employees and their superiors have a fiduciary duty to inform **ALL** other **agents**, including my Employers/Financiers, of such nullifications; and
- that it continues to be **MANDATORY for any government personnel to FIRST PROVE JURISDICTION TO EXIST** (5 USC 556(d)); or else its personnel and accomplices violating this shall be personally charged as citizens under 18 USC 241, 242, 1001 and/or otherwise:

Griffin v. Matthews, 310 F. Supp. 341, 423, F. 2d 272

McNutt v. G.M., 56 S.Ct. 789, 80 L.Ed. 1135

Basso v. U.P.L. 495 F. 2d 906

Thomson v. Gaskiel, 62 S.Ct. 673, 83 L.Ed. 111.

The exercise of my SOVEREIGN RIGHT to Labor and its money derivatives (the fruits of my own labor) were, and continue to be, outside **YOUR** purported “*income tax*” (privileged activity tax) Jurisdiction.

YOUR century-old illicit scheme, my **24 years of challenges STILL UNANSWERED**, **YOUR** anonymity tactics dodging Accountability, and **YOUR** persistent **escalating ABUSE OF POWER** continue to inflict grave harm upon my family. **YOU** have repeatedly placed levies and liens on my Property without "Due Process" in violation of Fundamental LAW and **YOU THREATEN** to do so again.

YOUR documented ONGOING ABUSE (abundant evidence) is exhibited by **YOUR** ignorance of the facts pertaining to me, **YOUR** limitations, and **YOUR**:

- ONGOING failure to EVER produce any Traceable Chain of Authority to require or produce a "tax return";
- Disharmony with OUR Fundamental LAWS;
- Breach of multiple mutually exclusive Territorial boundaries (Federal and my States of Employment, Financing, and Residence);
- Misconstruction of Taxation Subject Matter Jurisdiction;
- Omissive Fraud;
- Theft, Possession, Distribution, and Misuse of my Private Information / Property;
- Extortion;
- Bypass of "Due Process"; Deprivation of Rights under color-of-law;
- Breach of Constitutionally assigned Duty and Sworn Obligation (Breach of Contract); and
- Negligence, Depraved Indifference, and/or Willful Blindness.

YOUR latest documents also contain Private Information obtained under threat, duress, and/or coercion; thereby nullifying **YOUR** purported authority; thereby requiring **YOUR** immediate written retraction of **YOUR** false claims; and thereby requiring **YOUR** immediate return of my confiscated Income.

YOU have caused, perpetuated, and escalated my "*injuries-in-fact*" and Damages comprising Deprivation of my Unalienable Rights under color-of-law, Invasion of my Privacy, illegal "search and seizures", Extortion and Distribution of my Property, Defamation of Character, my Involuntary Servitude, my Distress, and my Oppression. All are continuously, imminently threatening my family's health, security, independence, and pursuit of happiness. As **YOUR** Abuse continues and escalates, so does the full restorative value of my Personal Losses continue to escalate and compound daily.

For YOUR understanding of the accuracy and sincerity of my statements, **I am pursuing legal remedy against YOU** in a **proper** COURT OF LAW ("*Tax Court*" is not a Constitutional JUDICIAL remedy); therein also naming all those who stand down in **negligent complicity** for Dereliction of Duty and/or Depraved Indifference.

IMMEDIATELY, unless YOU cite a bonified traceable chain of authority, I REQUIRE:

- written withdrawal of ALL of **YOUR** claims for failure to establish legitimacy;
- restoration of my Privacy;
- full value restoration of my Stolen Property;
- written reassurance that my Privacy and Property are permanently secure; and
- DELETION of ALL records in **YOUR** possession with regards to ME, my Status, and/or my Property.



David P. Fontaine