

Respond within 30 days to: David P. Fontaine

February 24, 2004

Commissioner, Internal Revenue Service Internal Revenue Service 1111 Constitution Ave., N.W. Washington, DC 20224

Internal Revenue Service Center Andover, MA 05501

Internal Revenue Service Automated Collection System Support PO Box 57 Bensalem, PA 19020-8514 Internal Revenue Service Holtsville, NY 00501-0030

Via Certified Mail (4)

Reference the following, which should all be in the U.S. Internal Revenue Service files:

- 1. Final Notice of Intent to Levy from IRS Bensalem, PA dated 2/16/2004 Taxpayer ID
- 2. Notice of Intent to Levy # CP 504 from IRS Holtsville, NY dated 12/8/2003 SSN/EIN
- 3. My letter to IRS Holtsville, NY dated 9/14/2003
- 4. My 22 Affidavits, notarized, witnessed, and sent certified mail dated Apr 14, 2000

To All Internal Revenue Service Offices and Employees (hereinafter referenced as you, your, and/or IRS) Involved,

NOTICE - YOUR PRESENTMENTS (reference 1 and 2 above) ARE IN GROSS ERROR. On April 14, 2000, I filed 22 Affidavits (reference 4) with government officials/agencies (recipients are listed therein), contesting the validity of USC Title 26. Certified receipts show copies should be in Andover, MA and Washington, DC. On September 14, 2003 (reference 3), I again pointed out these facts. As of this date, not a single Government official has responded to any of its contents or notified me of the specific law(s) that requires me to pay "income tax". You continue to ignore my documents, and threaten me on an unsubstantiated basis with unsigned, illegal notices (harassment).

It is my firm belief that "Income Taxation" under USC Title 26 (1) does not apply to me, a Sovereign Citizen of the Massachusetts Republic having no "income" derived from government sources; (2) does not have any legal authority to execute; (3) violates numerous sections of the U.S. Constitution; and (4) therefore must be voluntary, and as such cannot carry penalties for noncompliance.

I assert that I have legally withdrawn all of my signatures from any IRS documents as stated in reference 4. I also assert that this matter is legally contested and to levy any of my personal property without "due process" is another violation of my Constitutional Rights.

I again hereby refute the validity of your presentment demand, without dishonor. I do not owe this or any amount to you, your agency, or your organization. Pursuant to the Uniform Commercial Code Section 3-505, please provide me the following information:

- Reasonable identification of the person who is making said presentment demand, including copies of the following: (a)
 Driver's License, (b) Social Security Card, and (c) IRS Identification Card.
- Exhibition of the instrument, agreement or contract, which I knowingly, voluntarily, and intentionally entered into with you, which created the alleged liability contained in the above referenced presentment demands (reference 1 and 2).
- 3. Your authority to make such presentment demand. If you are making this presentment for another, please include the names and title(s) of person(s) delegating you such authority, within the law, that defines me, a Sovereign Citizen, domiciled and exercising my fundamental right to earn compensation for labor in one of the 50 states, as the "person" liable for paying the taxes referred to in the said presentment demands (reference 1 and 2).

Without Prejudice, UCC 1-207

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Under Threat, Duress, and/or Coercion



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Please provide such information to me within 30 days. If you do not find this time period reasonable, please request an extension, in writing. If you do not provide this information within the reasonable time period provided for, UCC Section 3-505 (2) will prevail.

I explicitly reserve all of my common law and fundamental rights, as an un-enfranchised Sovereign Citizen of the Massachusetts Republic, by the authority of UCC 1-207.

Your interpretation of true law, execution of "color of law", and extortion to enforce "color of law" have forced me to expend labor (slavery) for the last five years researching Federal and State Tax Laws and the Judicial System. You are servants of "We, the People" and responsible to uphold the US Constitution, yet your actions/inactions violate Constitutional and Federal Law. The following is a partial list of IRS violations:

18 USC 242 Deprivation of rights under color of law 42 USC 1981 Equal rights under the law Civil action for deprivation of rights Equal rights under the law Civil action for deprivation of rights Equal rights under the law Civil action for deprivation of rights Equal rights under the law Civil action for deprivation of rights Equal rights under the law Civil action for deprivation of rights Equal rights under the law Civil action for deprivation of rights Equal rights under the law Civil action for deprivation of rights Ederally protected activities – interference/Intimidation of individuals in pursuit of activity administered by U.S. Illegal tax attion of "compensation for labor" Inconsistent tax application Excess taxation Double / Triple Taxation Illegal tax collection procedures Sale into involuntary servitude Undue Hardship Istumentary under the law Undue Hardship Statements or entries generally Frauds and swindles Istuments or entries generally Frauds and swindles Engaging in monetary transactions in property derived from specified unlawful activity Misprision of felony Misprision of felony Istumentary under the law Conspiracy to commit fraud Conspiracy to commit fraud Conspiracy to commit fraud Conspiracy to commit extortion Mailing threatening communications Istumentary under the law Conspiracy to commit extortion Mailing threatening communications Tampering with a witness, victim, or an informant Accessory after the fact Officer failing to make returns or reports Sale or receipt of stolen goods, securities, moneys, or fraudulent State tax stamps Dereliction of duty Willful blindness Action for neglect to prevent Neglect of Human Decency	1.		US Constitution – 1 st , 4 th , 5 th , 8 th , 13 th Amendments
4. 42 USC 1981 4. 42 USC 1983 5. 18 USC 245(b)(1)(B) 6.		18 LISC 242	Deprivation of rights under color of law
 42 USC 1983			
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Without Prejudice, UCC 1-207

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Under Threat, Duress, and/or Coercion



Respond within 30 days to: David P. Fontaine

February 24, 2004

Without legal justification, your enforcement of color-of-law is fraud. Threatening tax warrant, lien, levy, etc., without a trial violates Constitutionally protected "due process" of law. Using unsubstantiated threats to instill fear for the safety of my property elevates your actions to extortion. You have not provided a legal basis for doing this, nor have you provided me with "due process of law". You have made the threats under "color of law" and you state you will carry them out "without further notice". You have become judge, jury, and executioner. You have bypassed the 3 branches of government crosscheck built into our system. Your "color of law" ignores "UNALIENABLE RIGHTS" as protected by the US Constitution. Your process preys on uneducated individuals and their fear of government. It survives because of the enormous effort, strain, and legal costs surrounding the fight to negate it. For me that cost is miniscule in comparison to my mental anguish, reduced health, lost time, and reduced enjoyment of life.

I require an immediate written, signed retraction of the threatened action(s) from the IRS. Any correspondence must contain name(s), title(s), and signature(s) as per law. The toll you have already placed on my family's health and relationship, the fear of unjust reprisal, and the lost time in my family's enjoyment of life, liberty, and the pursuit of happiness are major factors in my bringing this matter to the highest Court(s) possible.

Without Prejudice, UCC 1-207 Under Threat, Duress, and/or Coercion

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Without Prejudice, UCC 1-207

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Under Threat, Duress, and/or Coercion

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