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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 [REDACTED]
2. Notice of Intent to Levy # CP 504 from IRS – Holtsville, NY dated 12/8/2003 SSN/EIN [REDACTED]
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I assert that I have legally withdrawn all of my signatures from any IRS documents as stated in reference 4.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:

1. 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.
2. 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

12

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February 24, 2004

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:

1. US Constitution – 1st, 4th, 5th, 8th, 13th Amendments
2. 18 USC 242 Deprivation of rights under color of law
3. 42 USC 1981 Equal rights under the law
4. 42 USC 1983 Civil action for deprivation of rights
5. 18 USC 245(b)(1)(B) Federally protected activities – interference/Intimidation of individuals in pursuit of activity administered by U.S.
6. Illegal taxation of "compensation for labor"
7. Inconsistent tax application
8. Excess taxation
9. Double / Triple Taxation
10. Illegal tax collection procedures
11. 18 USC 1584 Sale into involuntary servitude
12. Amendment VIII Undue Hardship
13. 18 USC 1001 Statements or entries generally
14. 18 USC 1341 Frauds and swindles
15. 18 USC 1957 Engaging in monetary transactions in property derived from specified unlawful activity
16. 18 USC 4 Misprision of felony
17. 42 USC 1985 Conspiracy to interfere with civil rights
18. Conspiracy to commit fraud
19. 18 USC 241 Conspiracy against rights
20. 18 USC 872 Extortion by officers or employees of the United States
21. Conspiracy to commit extortion
22. 18 USC 876 Mailing threatening communications
23. 18 USC 1512 Tampering with a witness, victim, or an informant
24. 18 USC 1513 Retaliating against a witness, victim, or an informant
25. 18 USC 3 Accessory after the fact
26. 18 USC 2075 Officer failing to make returns or reports
27. 18 USC 2315 Sale or receipt of stolen goods, securities, moneys, or fraudulent State tax stamps
28. Article VI, Cl 2 & 3 Dereliction of duty
29. Willful blindness
30. 42 USC 1986 Action for neglect to prevent
31. Neglect of Human Decency

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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



David P. Fontaine



Without Prejudice, UCC 1-207

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Under Threat, Duress, and/or Coercion

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to: <i>Commissioner, IRS Internal Revenue Service 1111 Constitution Ave, NW Washington, DC 20224</i></p>	<p>A. Signature <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) <i>MAR 01 2 1904</i> C. Date of Delivery</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:</p>	<p>2. Article Number (Transfer from service lab) 7002 2410 0002 1584 9795</p> <p>PS Form 3811, August 2001 Domestic Return Receipt 102595-02-M-1540</p>	<p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>
<p>RECEIVED IRS ANDOVER / NORTH READING, MA 01880</p>		<p>RECEIVED IRS ANDOVER / NORTH READING, MA 01880</p>	

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