

Via Certified Mail To (Court Service List expanding with each threat):

David P. Fontaine

President Donald Trump
V. P. / Senate Leader JD Vance
House Speaker Mike Johnson
Chief Justice John Roberts

US Attorney General Pam Bondi
US Secretary of Treasury Scott Bessent
US IRS Commissioner

IRS Operations Managers: Fresno, CA; Kansas City, MO; Philadelphia, PA; Holtsville, NY; Andover, MA

Attachment: Exhibit 279A: Exhibit 001 - Chronology of Events and Exhibits, Partial Listing

Note: **Exhibits Published @ www.Restore-America.com**, under Menu Item "Court Case", "Allegation 11"

NOTICE OF IRS LONGSTANDING UNCONSTITUTIONAL ABUSE

Jan 03, 2026

The filing of this and multiple previous **documented Challenges over the past 25 years** (see Attachment) extends to every government employee/office, CONGRESS and SCOTUS included (hereinafter referenced YOU or YOUR). It is **YOUR duty** to secure my inherent UNALIENABLE RIGHTS, constitutionally mandated for the protection against any erroneous enforcement of the **United States Codes** (hereinafter USC), and/or **Federal Regulations** (hereinafter CFR) respectively; thereby **rendering YOU responsible and personally liable**.

Thankfully endowed by our Creator and explicitly enumerated in America's Fundamental LAWS, I, David P. Fontaine, a natural-born **SOVEREIGN AMERICAN**, am a **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 my own extensive in-depth research published with full details @ www.Restore-America.com.

As proven by multitudes of Exhibits partially listed in the Attachment, YOU are complicit, are perpetrating, and/or are failing to prevent/correct **long-standing unjustified ABUSE of Power** against me, despite being well informed multiple times.

For YOUR understanding of the accuracy and sincerity of my challenges, **I am pursuing restitution** in the Court of Public Opinion and a **proper COURT OF LAW** ("*Tax Court*" is NOT a Constitutional JUDICIAL remedy); therein identifying all those who stand down in **negligent complicity**. My basis is again outlined as follows and pertains to YOUR entire "income tax" scheme and all of YOUR so-called "tax years".

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; and
- I have never willingly given the IRS permission to obtain any of my Private Information.

YOUR Forms and Instruction Booklets require entries of Personal Information from numerous Federal Forms (i.e., “W-2”, “1099”, “1040”, etc.); therein citing and requiring strict adherence to ALL pertinent 26 USC Federal Internal Revenue Codes; thereby YOU are propagating 100-year-old Congressional Weaponized Semantics in YOUR “income tax” scheme’s publications containing honed Omissive Fraud, outlined in the following list and fully detailed in separate Allegations @ www.Restore-America.com, under Menu Item “Court Case”:

- the immediately void 14th (**1868**) and 16th (**1913**) unconstitutional Amendments
- SCOTUS 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 Obscured**, Convolutd, Multi-Layered **Redefinitions** of many critical, common 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 Conscripited 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 am not a 26 USC 7701(a)(14) subjugated “[privileged entity] *Taxpayer*” (10 layers of obscure Omissive Fraud redefinition).

I am not 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 am not a 26 USC 3401(c) subjugated “[Government] *employee*” (3 layers of obscure Omissive Fraud redefinition) subject to any 26 USC “withholding”.

YOUR Forms and Instruction Booklets fraudulently require entries of my Personal Information on numerous Federal Forms (i.e., “W-2”, “1099”, “1040”, etc.); thereby violating YOUR Constitutionally limited territorial jurisdiction; and thereby nullifying any purported authority to require or possess my private 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**

Employers and Financiers, coercively conscripted through 26 USC's obscure Omissive Fraud redefinition, 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** (my Employers/Financiers) misconstrued my STATUS and their reporting requirements, misrepresented and misapplied YOUR "W-4" and "W-9" requirements (**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; 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; and thereby personally liable under 26 USC 7214.

If attempting to directly tax as "property" (YOUR 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 the "apportionment" restriction on YOUR delegated direct taxation Subject Matter authority; and YOU breach restrictions on Federal Territorial Jurisdiction; thereby **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. My activity of receiving income IS NOT A PRIVILEGE. They are American, endowed at birth, Sovereign, Unalienable Rights. **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 not avoidable; and

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.

The RIGHT to "receive income or earnings" is essential for independence (another RIGHT), and thereby also not avoidable.

Requiring YOUR adherence to ALL 26 USC, including 26 USC 7701 multi-layered redefinitions, YOUR Privacy Act Notice references IRC codes full of Omissive Fraud (unsuspected, dis-associated, multi-layered, limiting redefinitions of common terms, buried seven thousand seven hundred provisions into YOUR massive codes); thereby **YOU FAIL to state traceable authority for the production of any “income tax return”.**

YOUR citations **DO NOT AUTHORIZE YOU to require or produce an “income tax return”** on me; thereby 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”** by Omissive Fraud; thereby **invading 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 AUTHORITY** (no Constitutional Subject Matter and no Constitutional Territorial Jurisdiction) to obtain or possess my Personal Information.

YOU HAVE BEEN CHALLENGED MULTIPLE TIMES over the last 25 YEARS (NOTIFIED in writing via certified mail **since April, 2000**), when it became evident to me that YOU were misapplying 26 USC “*income tax*” codes. As 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 hereby I restate my revocation of my signature(s) on any and all IRS documents on file;
- 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** (Exhibits to be presented in Court); 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 government employees or their superiors were made aware, such employees or 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 or their superiors have a fiduciary duty to inform **ALL** other **agents**, including my Employers/Financiers, of such nullifications;
- that 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;
“Moreover, the fact that a statute has been construed and applied for a considerable period of time does not necessarily render it free from constitutional attack, and acquiescence over a period of many years will not render an unconstitutional statute valid.”
16A Am Jur § 183
- 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.

YOUR century-old illicit scheme; YOUR documented ONGOING escalating ABUSE OF POWER; my 25 years of challenges STILL UNANSWERED; and YOUR persistent escalating intimidation tactics, numerous address shifts, anonymity Accountability countermeasures, baseless financially crippling invoices, credit defamation, and payment demands withholding/extorting my UNALIENABLE RIGHTS (abundant secured evidence) continue to inflict grave harm upon my family, despite 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; Extortion;
- Invasion of my Privacy; illegal "Search and Seizures";
- Theft, Possession, Distribution, and Misuse of my Private Information / Property;
- Bypass of "Due Process"; Deprivation of my Unalienable Rights under color-of-law;
- Breach of Constitutionally assigned Duty and Sworn Obligation (Breach of Contract); and
- Negligence, Depraved Indifference, and/or Willful Blindness.

By YOUR actions/inactions, YOU have caused, perpetuated, and escalated my “*injuries-in-fact*” and Damages comprising Defamation of Character, loss of Property, loss of use of my Property, 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.

Still failing to cite bonified authority traceable to Fundamental LAW for the past 25 YEARS,

I REQUIRE YOUR IMMEDIATE

- WRITTEN RETRACTION of ALL of YOUR false claims for failure to establish legitimacy;
- WRITTEN REASSURANCE of permanent Security for my family’s Privacy and Property;
- DELETION of ALL records in YOUR possession with regards to ME, my Status and Property;
- FULL VALUE RESTORATION of my fraudulently confiscated PROPERTY;
- COMPENSATION for the past 25 years of my time spent defending against YOUR incompetence;
- And RESTITUTION for the above “*injuries-in-fact*”.



David P. Fontaine