Donald Trump President of the United States The White House 1600 Pennsylvania Avenue NW Washington, DC 20500 David P. Fontaine

Nov 10, 2019

Attached, you will find my letter addressing **ESCALATING ERRONEOUS ENFORCEMENT**OF 26 USC.

I thought it was prudent to inform you so that you can prevent any further deprivation of my Rights or loss of my property.

Sincerely,

David P. Fontaine

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William Barr US Atty. General U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001 David P. Fontaine

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Department of the Treasury Internal Revenue Service P. O. Box 24015 Stop 81304 Fresno, CA 93779-4015 David P. Fontaine

cc: President of the United States Donald Trump
US Attorney General William Barr
US Secretary of the Treasury Steven Mnuchin
US IRS Commissioner Charles Rettig

RESPONSE TO ESCALATING IRS' ERRONEOUS ENFORCEMENT OF 26 USC

REFERENCES:

- 1. IRS Form 3219N "Notice of Deficiency" for tax year 2013, received Nov 08, 2019
- 2. My Legal Response to Reference 3, dated May 07, 2019
- 3. IRS Notice 2566 "You must file your tax return" for tax year 2013, dated April 8, 2019
- 4. Affidavit filed with 22 government agencies on April 14, 2000 with confirming receipts

Dec 10, 2019

The filing of this Instrument with the Federal Internal Revenue Service (hereinafter referenced IRS) renders all such "persons" responsible and liable for the contents herein. It is the duty of each and every District Director, revenue agent, special agent, office-holder, and all other employees, to forward this Instrument onto any "person" or "persons" who may directly or indirectly affect this matter, purpose and intent relevant to the inherent RIGHTS of David P. Fontaine, so construed for the protection against any erroneous enforcement of the 50 Titles of the United States Code (hereinafter referenced USC) and the Code of Federal Regulations (hereinafter referenced CFR), respectively.

The pronouns "you" and "your", as used throughout this entire Legal Instrument, refer specifically to each and every person and department listed above.

For your understanding of the accuracy and sincerity of my statements, I bring 68 years of Sovereign American "morality and reason" and 21 years of intense, in-depth research; including OUR Declaration, OUR Constitution, statutes, codes, case law, "*income tax*" laws, and US Supreme Court Rulings; on point, in context, and verbatim.

I, David P. Fontaine, do Lawfully Affirm as follows throughout this document that I will testify to the data contained herein with extensive validating documentation IN COURT, defending my Rights and Property.

READ THE FOLLOWING CAREFULLY:

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YOU WERE NOTIFIED MULTIPLE TIMES over the past 19 years, I Lawfully Affirmed:

- I am a NATURAL-BORN, FREE adult SOVEREIGN AMERICAN by birth, and an inhabitant of
 Massachusetts by my free will choice; thankfully endowed by our Creator God with Unalienable
 Rights enumerated in America's founding organic documents. I am a member of the Posterity
 defined in the Preamble to the Constitution for these United States of America, hereinafter
 referenced our Constitution, possessing full rights and immunities of such specified Sovereign
 Citizen.
- The (United States) government did not give me my American Citizenship. I possess citizenship in this nation as a derivative <u>Right</u> by virtue of my birth in a State. As a Citizen, both the territory and the government of the United States belong to me as comprising a portion of the body known as "the people".
- According to our Constitution, "the supreme law of the land," Article 1, Section 8, Clause 17, the United States is an area "not exceeding ten miles square," which we know as Washington, D.C., (plus its federal enclaves and possessions). The "federal government is a 'state'" and "The several States of the United States are considered 'foreign' to each other" (both are definitions from Black's); so it is obvious that, being a Sovereign Citizen and current habitant of the Massachusetts Republic, I am in no way under the territorial jurisdiction of that "foreign state," the "United States", having no other landmass except in support of the Sovereign Rights of "We, the People.
- This private Citizen is by Law, as "Foreign" and "Non-Resident Alien" to the Article 1:8:17-18's Washington, D.C., as to another country.

YOU WERE NOTIFIED MULTIPLE TIMES over the past 19 years, by "knowingly intelligent acts done with sufficient awareness of the relevant circumstances and likely consequences", as is required (Brady v. U.S., 397 U.S. 742 at 748):

- I have never waived any of my Sovereign Rights and I freely choose to obey all American Law and pay all Lawful taxes in jurisdictions applicable to me for the common good. I stand in Proper Person with Assistance, Special. The foregoing, including my STATUS and Unalienable Rights (U.S. Constitution Article 1:2:3, 2:1:5, 3:2:1, and 4:2:1), are not negotiable. I explicitly reserve all of my common law and fundamental rights, as a Sovereign American, by the authority of UCC 1-207 and The Declaration of Independence.
- I have never voluntarily given the IRS permission to obtain any of my private information.
- I have not, on any occasion voluntarily relinquished any Sovereign Right, signed any IRS forms, voluntarily participated in any manner, or given the IRS permission in any manner to invade my privacy.

YOU WERE NOTIFIED MULTIPLE TIMES over the past 19 years with extensive legal justification, that my EMPLOYMENT was, and continues to be, a SOVEREIGN RIGHT; that my existence and my activities were, and continue to be, outside of the territorial and subject matter Jurisdiction of 26 USC; and that I am NOT, nor have been, an "individual" that is required to file an "income tax" return.

I have only engaged in private occupations of common SOVEREIGN RIGHT. The exercise of my right and its money derivatives (the fruits of my own private labor) are not within subject matter or territorial jurisdiction of 26 USC "income tax"; STIPULATED below BY SUPREME COURT RULINGS and CONGRESSIONAL RECORD superseding and countermanding your claims. I am not involved in any privileged, revenue taxable activities. YOU WERE NOTIFIED MULTIPLE TIMES I am not, and have not been, 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. In summary, I am not, nor have been, within the subject matter Jurisdiction and/or federal territorial Jurisdiction of 26 USC "income tax":

"The property which every man has is his own labor, as it is the original foundation of all other property" Butchers' Union Co. v. Cresent City Co., 111 U.S. 746, 4 S.Ct. 652, 28 L.Ed. 585 (1884)

"The right to follow any of the common occupations of life is an inalienable right, it was formulated as such under the phrase 'pursuit of happiness' in the declaration of independence. ..." Butchers' Union Co. v. Crescent City Co., 111 U.S. 746, 4 S.Ct. 652 (1884)

"Included in the right of personal liberty and the right of private property ... is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property." Coppage v. Kansas, 236 U.S. 1, 14, 35 S.Ct. 240, 59 L.Ed. 441 (1915)

"[Elvery man has a natural right to the fruits of his own labour" In re Antelope, 23 U.S. 66, 120, 6 L.Ed. 268 (1825)

"Excises are 'taxes laid upon the manufacture, sale, or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon <u>corporate privileges</u>." Flint v. Stone Tracy co., 220 U.S. 107, 31 S.Ct. 342, 55 L.Ed. 389 (1911)

"Since the right to receive income or earnings is a right belonging to every [natural] person, this right cannot be taxed as a privilege." Jack Cole Company v. MacFarland, 337 S.W. 2d 453, 456 (Tenn. 1960), 206 Tenn. 694, 337 S.W.2d 453 (1960)

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"The thing taxed is not the mere dealing in merchandise, in which the actual transactions may be the same, whether conducted by individuals or corporations, but the tax is laid upon the privileges which exist in conducting business with the advantages which inhere in the corporate capacity of those taxed, and which are not enjoyed by private firms or individuals. These advantages are obvious, and have led to the formation of such companies in nearly all branches of trade. The continuity of the business, without interruption by death or dissolution, the transfer of property interests by the disposition of shares of stock, the advantages of business controlled and managed by corporate directors, the general absence of individual liability, these and other things inhere in the advantages of business thus conducted, which do not exist when the same business is conducted by private individuals or partnerships. It is this distinctive privilege which is the subject of taxation, not the mere buying or selling or handling of goods, which may be the same, whether done by corporations or individuals." Flint v. Stone Tracy co., 220 U.S. 107, 31 S.Ct. 342, 55 L.Ed. 389 (1911)

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; 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 income tax is, therefore, not a tax on income ... income is not the subject of the tax ... It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. 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 (78th Congress, First Session, March 27, 1943)

"Individual, unlike corporation, cannot be taxed for mere privileges of existing and owning property, which are natural rights." 135 Or. 180, 292 P. 813 (1930)

"Legislature can name any privilege a taxable privilege and tax it by means other than an income tax, but <u>legislature cannot name something to be a taxable privilege unless it is first a privilege.</u>" 206 Tenn. 694, 337 S.W.2d 453 (1960)

"It may be said that the Constitution executes itself. This expression may be allowed; but with as much propriety, these may be said to be laws which the People have enacted themselves, and no laws of Congress can either take from, add to, or confirm them. They are Rights, privileges, or immunities which are granted by the People, and are beyond the power of Congress or State Legislatures..." Bouvier's Law Dictionary, 1870 pp 622-625

"... It may be laid down as a universal rule, admitting to no exception, that when the Constitution has established a disability or immunity, a privilege or a Right, these are precisely as that instrument has fixed them, and can neither be augmented nor curtailed by any act or law either of Congress or a State Legislature. We are more particular in stating this because it has sometimes been forgotten both by Legislatures and theoretical expositors of the Constitution." Bouvier's Law Dictionary, 1870 pp 622-625

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I did not file an "income tax" return for 2013 because <u>I was not "required to"</u>. Your monetary citation in reference 3, "total income" in the amount of \$68,835.00 (repeated in reference 1) is the "fruits of my own labor" pension (SOVEREIGN RIGHT not within 26 USC "income tax" jurisdiction), part of my Employer/Employee contract.

- If attempting to directly tax as "property", you <u>incorrectly interpret</u> the 16th Amendment in direct conflict with other clauses in OUR Constitution and the above referenced Supreme Court rulings.
- Your unspecified "privileged" activity [which can only be a VERB] you identified on your forms (reference 1 and 3) as "income tax" IS A NOUN. It is impossible to participate in a noun.
- Your unspecified "privileged" activity you identified on your forms (reference 1 and 3) as "income tax" cannot be avoided, therefore cannot legally apply to me:
 - "...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.
- A gross misnomer, "... privileges this country affords us", wielded blatantly by "tax court"
 attorneys, is a willful or ignorant diversion from FACT; masking very cunning exploitation of the
 uninformed or unsuspecting members of "We, the People", coercing OUR widespread acceptance
 of government Invasion of OUR PrivacyAbuse of taxation Power and violating OUR RIGHTS
 secured by OUR Constitution.
- Absent an applicable 26USC "privileged" activity, there is no applicable income produced from
 that activity upon which to calculate "<u>taxable</u> income", there is no <u>applicable</u> "<u>taxable</u> income";
 there is no qualifying 26USC "taxable year":

26 USC 7701(a)(23): "The term 'taxable year' means the <u>calendar year</u>, or the <u>fiscal year</u> ending during such calendar year, <u>upon the basis of</u> which the <u>taxable income is computed</u> under subtitle A."

- Your unspecified "privileged" activity which you identified on your forms (reference 1 and 3) as "income tax" identifies that YOU ARE ERRONEOUSLY EXERTING AUTHORITY outside Federal Subject Matter Jurisdiction upon me.
- Your unspecified "privileged" activity which you identified on your forms (reference 1 and 3) as "income tax" identifies that YOU ARE ERRONEOUSLY EXERTING AUTHORITY <u>outside</u> Federal Territorial Jurisdiction upon me.

Absent any LEGAL JURISDICTION, your documents (reference 1 and 3) again record your unauthorized possession of my PRIVATE information, demonstrating <u>Invasion of my Privacy</u>. Your documents contain inaccurate information, demonstrating IRS personnel willfully or ignorantly incorrectly performing delegated duties of the U.S. Secretary of the Treasury. Unauthored and unsigned, they also inhibit my ability to confront the specific offender(s), isolating me from constitutionally specified "Due process".

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YOU WERE NOTIFIED MULTIPLE TIMES dating back to April, 2000, when it became self-evident that you were willfully or ignorantly misapplying 26 USC "income tax" to my RIGHTFUL PROPERTY, that I lawfully, properly notarized, cancelled my signatures on all U.S. individual "income tax" returns, forms, and attachments which I ever filed with the IRS. Such is my right as a private citizen. I have made no "request". My act is not open to question by you or your "court"; it is a long-standing accomplished legal fact.

My having been coerced into signing various documents and filing various IRS forms (containing FRAUDULENT representations of law), wherein I unwittingly volunteered to pay "income taxes" and assessed myself are NULL AND VOID. They were nullified in April 2000 (reference 4). 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 (misunderstanding) (UCC sec. 3305(2)(a) and (c)).

Since government employees or their superiors knew of my mistake (reference 4 and multiple documents since), such employees or their superiors had a fiduciary duty, as my trusted servants, to inform me thereof. Their failure to do so vitiates any such agreements as I have made.

YOU WERE NOTIFIED MULTIPLE TIMES dating back to April, 2000 that I lawfully "squarely challenged" the 26USC fraudulent, usurping entanglement of JURISDICTION/AUTHORITY which does not apply to my private labor and its "fruits". (ref: Hagan v. Lavine (1974), 415 U.S. 528 at 533).

YOU WERE NOTIFIED MULTIPLE TIMES dating back to April, 2000 that it is a principle of law that, once challenged, the person asserting jurisdiction must prove that jurisdiction to exist as a matter of law:

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.

YOU WERE NOTIFIED MULTIPLE TIMES dating back to April, 2000 that it was, and still is, MANDATORY for any IRS personnel to first prove "jurisdiction" if any before any further procedures can take place in my regard (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.

Evidenced by this document's date and not receiving any prior response, YOU HAVE NOT PROVIDED any required authority cites. YOU PERSIST with extortion penalties, interest, liens, and seizure threats; wielding Might, not Right; ESCALATING ABUSE OF POWER under color-of-law; continually ignoring the facts, your limitations, and your duty.

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YOU ARE AGAIN REMINDED that accurate assessment is the sworn duty of the Secretary of the Treasury (and his delegated representatives)¹. The author of any inaccurate documents or arbitrary assessments adversely affecting my inherent RIGHTS; without following constitutional law; in possession of private information without authority; without obtaining complete, authorized, pertinent data; and/or without performing their job completely and accurately violates numerous laws.

The following topics from my court preparation may provide insight, if your culpability is ignorant, not willful:

14th Amendment Legislative Subversion
16th Amendment Legislative Subversion
26 USC Legislative Encoded Color-of-Authority
2 USC 285 (How Laws are Made) Legislative Encoded Presumptive Coercion
26 USC 6011 Regulations inapplicable to general public
Legislative Fraudulent Citations of 31 CFR 1.35
26 USC 7701 (Definitions) Legislative Encoded Subversion of taxation restrictions

The Commissioner's (of Internal Revenue) interpretation of the definition for "gross income" does not conform to the U.S. Supreme Court case law precedent on federal constitutional taxation and on the rules of statutory construction. All IRS conduct premised upon this corrupt legal position constitutes violation of IRC Sec. 7214(a).

It is my Declaration and firm belief premised on "open mind" approach and "good faith" analysis of my research and your continuing actions that:

YOU ARE VIOLATING MULTIPLE LAWS.

YOUR PRESENTMENTS, (reference 1 and 3) together with the many other documents you have sent me over the last 17 years record your continuing, expanding illicit actions and serve as proof in a Court of LAW:

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¹ 31 CFR 1.35, 5 USC 301

	49 No. 10 No. 1 No. 10
18 USC 241	Conspiracy with Employers Against Rights
18 USC 242	Deprivation of Rights under Color of Law
18 USC 245(b)(1)(B)	Federally Protected Activities – interference/Intimidation of individuals in pursuit of activity administered by U.S.
18 USC 872	Extortion by Officers or Employees of the United States
18 USC 876	Mailing Threatening Communications
18 USC 1001	Statements or Entries Generally
18 USC 1341	Frauds and Swindles
18 USC 1346	Right of Honest Services
18 USC 1512, 1513	Tampering with / Retaliating against a Witness, Victim, or Informant
18 USC 1584	Sale into Involuntary Servitude
18 USC 1622	Perjury
18 USC 1957	Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity
18 USC 2075	Officer Failing to Make Returns or Reports
18 USC 2315	Sale or Receipt of Stolen Goods, Securities, Moneys
42 USC 1981	Equal Rights under the Law
42 USC 1983	Civil Action for Deprivation of Rights
42 USC 1985	Conspiracy to Interfere with Civil Rights
42 USC 1986	Action for Neglect to Prevent
26 USC 7202	Willful Failure to Collect or Pay over tax
26 USC 7203	Willful failure to file return, supply information, or pay tax
26 USC 7204	Fraudulent statement or failure to make statement to employees
26 USC 7205	Fraudulent withholding exemption certificate or failure to supply information
26 USC 7206	Fraud and false statements
26 USC 7207	Fraudulent returns, statements, or other documents
26 USC 7213	Unauthorized disclosure of information
26 USC 7214	Offenses by officers and employees of the United States
26 USC 7216	Disclosure or use of information by preparers of returns
	Obstruction of Justice
	Slander
	Negligent Infliction of Emotional Stress, Undue Hardship
	Oppression
	Cruel and Unusual Punishment
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Proven by YOUR numerous documents, without legal authority, you are continuously, actively invading my privacy, threatening my Liberty, stealing my property, conspiring with others to support your abuse, perpetuating fraudulent "*income taxation*", escalating extortion, threatening my family's health, and performing numerous other criminal and civil violations.

Please understand that I bear you no malice personally, but neither will I allow myself to be persuaded by deception or force into relinquishing any Sovereign Unalienable Rights to a fraudulently enforced "income tax" which OUR Supreme Court has stipulated does not apply to me.

This document adds to my in-depth file proving YOUR ONGOING VIOLATIONS OF LAW AND ATTACK UPON ME SINCE 2002. Your willful or ignorant presumption of "taxpayer" status and "taxpayer rights" are false. Your suggested "US Tax Court", a Legislative court, does not have jurisdiction. As your extortion threats continue to escalate your fraudulent claims, so does the full value of property stolen from me continue to escalate, and will be finally determined during proper court resolution along with any compensation for your INVASION OF PRIVACY, ABUSE OF POWER, DEPRIVATION OF RIGHTS, AND HARRASSMENT; UNDER COLOR-OF-LAW.

I require your immediate withdrawal, in writing, of these two fraudulent presentments (reference 1 and 3); your correction of any records in your possession with regards to my status or property; and your reassurance that my Rights and property are no longer in jeopardy of your mistakes.

David P. Fontaine

Without Prejudice, UCC 1-207

Under Threat, Duress, and/or Coercion

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