Postal Code 01089

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April 14, 2000

Via Certified Mail to Service List (included herein)

AFFIDAVIT IN LIEU OF FEDERAL AND STATE INCOME TAX FORMS (Ref # 010-44-4741)

NOTICE: A SPECIAL LEGAL ADMINISTRATIVE EVIDENTIARY INSTRUMENT

NOTICE: REPORT OF GOVERNMENT FRAUD AND EXTORTION

NOTICE: A RECLAMATION OF MY NATURAL-BORN, SOVEREIGN, UNALIENABLE RIGHTS

TO: MA and CT Governors, President Clinton, Vice-President Gore, US Supreme Court Chief Justice, MA Chief Justice, MA and CT Senators, House Speaker, MA and CT Congress Representatives, US Attorney General, MA and CT State Attorney Generals, US IRS Commissioner, CT Commissioner Gavin, MA Commissioner Laskey, Revenue Agents, Special Agents, And All Other Federal and State Taxation Agency Employees, each and every Federal Government Agency, Federal Government Employee, Federal Magistrate, Federal Judge, Government Informant, Public Official (Appointed/Elected), Foreign Agent And Agency, And Jane Does And John Does, Whose Names, Positions, And/Or Capacities Are Unknown At This Time

The filing of this Instrument with specific governmental administrative agencies, in this case, the Federal Internal Revenue Service (hereinafter referenced as IRS), Massachusetts Department of Revenue (hereinafter referenced as MDOR), and Connecticut Department of Revenue Services (hereinafter referenced CDORS), 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 IRS, MDOR, and CDORS 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 (See Executive Order 12776, 8/23/91, entitled, "CIVIL JUSTICE REFORM."), the Massachusetts State Codes, and the Connecticut State Codes.

The pronouns "you" and "your", as used throughout this entire Legal Instrument, refer specifically to each and every person and department listed above and/or on the Service List attached.

I, David P. Fontaine, do Lawfully Affirm as follows this date:

I am the natural born State Citizen making this affidavit; and if called upon as a witness, I will testify to the following facts, which I believe to be true and accurate to the best of my knowledge and understanding.

I have researched the UNITED STATES and STATE income tax laws, the statutes, codes, case law, and other legal/lawful documents. In-depth research has convinced me of the data contained herein. It is my good faith belief that:

- I am not a person liable for the income tax or legally required to file any FEDERAL or STATE income tax return. I
 can find no law, statute, regulation, or federal register citation, applicable to me, imposing a tax liability or legal
 requirement to file such income tax forms.
- the IRS, MDOR, and CDORS FRAUDULENTLY confiscated portions of my property. I REQUIRE THAT IT BE RETURNED IMMEDIATELY. (See Detailed Calculation of Stolen Property Document attached)
- the IRS, MDOR, and CDORS use EXTORTION to force compliance with voluntary INCOME TAXATION
- the CDORS is actively violating my Constitutionally protected Rights, threatening my Liberty, and performing numerous criminal and civil violations.
- the illegal nature of federal income tax laws stated herein ALSO APPLIES TO MASSACHUSETTS AND CONNECTICUT State income tax laws.

ANY FURTHER EXTORTION ATTEMPTS, FRAUDULENT MISREPRESENTATION of so-called law BY ANY DEPARTMENT OR GOVERNMENT OFFICIAL, AND/OR NON-COMPLIANCE WITH THE IMMEDIATE RETURN OF MY STOLEN PROPERTY WILL BE BROUGHT BEFORE THE HIGHEST COURTS POSSIBLE.

Without Prejudice, UCC 1-207

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| | | | | |
| | I. | NOTICE OF REVOCATION | | |
| | | TAKE NOTICE that I, David P. Fontaine, hereby: | | |
| | | revoke all U.S. individual income tax returns, forms and attachments, which I years 1969 through 1999. | filed with the IRS for the | |
| | | cancel my signature on all U.S. individual income tax returns, forms and attac IRS for the years 1969 through 1999. | chments, which I filed with the | 9 |
| | | reveke all Massachusetts individual income tax returns, forme and attachment | ata andalah 1.61 ata 10.01 | |

- revoke all Massachusetts individual income tax returns, forms and attachments, which I filed with the MDOR for the years 1969 through 1999.
- cancel my signature on all Massachusetts individual income tax returns, forms and attachments, which I
 filed with the MDOR for the years 1969 through 1999.
- revoke all Connecticut individual income tax returns, forms and attachments, which I filed with the CDORS for the years 1991 through 1999.
- cancel my signature on the Connecticut individual income tax returns, forms and attachments, which I filed with the CDORS for the years 1991 through 1999.

To ensure that you understand, I will make it clear for you that I have in no way "purported" to revoke my signatures; I have revoked them in fact. Such is my right as a private citizen, and you will note that my action is properly notarized. I have made no "request;" I have informed you unequivocally that I have revoked my signatures. The signatures were mine, and they have now been revoked. My doing you the courtesy of informing you must in no way be construed as a request for your permission or anyone else's. My act is not open to question by you or your "court;" it is an accomplished fact, legally and actually.

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Under Threat, Duress, and/or Coercion

Exhibit 051

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April 14, 2000

II.

DECLARATION OF STATE CITIZENSHIP / RESIDENCE

I, David P. Fontaine, the undersigned, do hereby avow and certify that I am a NATURAL-BORN, FREE adult Citizen of the Massachusetts Republic by birth, thus of America, and an inhabitant of the Massachusetts Republic, 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 the united States of America (1791), having full rights and immunities of such specified State Citizen.

I was born in Massachusetts, a child of parents whose ancestors had migrated to the united States. The Constitution acknowledges my citizenship and my right to change it as I move from one of the States to another. (US Constitution 4:2 – "The Citizens of each State shall be entitled to all Privileges and Immunities of the Citizens of the several States")

I am a (Sovereign) Citizen of a State. The united States did not give me my American citizenship. I possess citizenship in this nation as a derivative right 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."

My citizenship is mine as an inherent and unalienable right (defined by the Declaration of Independence) which preceded the adoption of the Constitution. (US Constitution 2:1, 2:4, and 4:2; Van Valkenburg v. Brown, 43 Cal. 158.) and cannot be modified or controlled by the federal government. A (Sovereign) Citizen is any person who is a Citizen of the united States under the provisions of the Declaration of Independence. (Declaration of Independence, Paragraph 2: "We hold these truths to be self evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty...")

I reject any implication that I am a foreigner in Massachusetts State, although I believe that I am a nonresident alien to the political jurisdiction of the united States, as explained herein.

I am not now, nor have I ever been, a citizen of the United States or a resident of the State, as defined in the illegal 14th Amendment that created a second class of citizen which are statutory subjects under the municipal jurisdiction of Congress, wherever they are resident. Any allegations to the contrary of entering such status are made without my full knowledge and consent; they are obtained through fraud, deceit, misrepresentation and/or coercion, and are hereby repudiated by this Affidavit.

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THE 14[™] AMENDMENT IS ILLEGAL

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III.

Persons who accept citizenship under the fraudulent Amendment 14 have citizenship of an entirely different class from my own and they do not have my constitutional immunity. Their citizenship was acknowledged and defined by the terms of the Constitution. Theirs is totally subject to the jurisdiction and control of that government.

Amendment XIV, Sec 1, sentence 1: "All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside."

- defines a federal territory not previously defined in the Constitution. The Constitution delegated to Congress only the power to acquire land "for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings" as per Article I, Section 8, Clause 17. The Constitutional intent is to protect sovereign citizens against government takeover of land and conversion to federal territory. Uncontrolled, federal land acquisition would produce a single territory with no individual States. Constitutional intent is to provide government with a controlled operating space in which to carry out its Constitutionally assigned functions (not to exceed 10 miles square). There never was any intent to allow acquisition and/or control of land for the purpose of birthing or controlling a lower class of citizens.
- Federal Land, other than for purposes as are allowed above, is not federal land. The takeover of land for any purpose other than above is illegal.
- "All persons born or naturalized in the United States" is a clever, malicious definition for a second classification of American citizen, pronounced 2nd class citizen. Nowhere in the full scope of the Declaration of Independence or the Constitution is there evidence of a second classification of people prior to the 14th Amendment. America's basis is spelled out in "WE, the people", and explicitly designed to be one class of people with equal, unalienable rights. It is not within the power delegated to Congress to define a second classification. The only other Constitutional classification of person is foreign.
- "and subject to the jurisdiction thereof" further damages the original intent of the Constitution to limit the
 power of government. It is not within the power delegated to Congress to diminish the unalienable rights of
 any sovereign citizen. Congress is exceeding its delegated authority and branding the illegally defined 2nd
 class citizen as a subject of federal government.
- * All persons born or naturalized in the United States" provides Congress with exclusive control of any person unfortunate enough to be born on federal property. "Other needful buildings" does not include birth in government hospitals. The process of birth is a fundamental right established as a function of the parent(s) unalienable rights. Hospitals erected on government land for the purpose of supporting the health of government employees (military as well) extends the definition of needful buildings beyond Constitutional intent. Hospitals are not required for performance of government duties; they are a convenience. To use the specific building, function of the building, or government property itself as an excuse to downgrade a (Sovereign) Citizen to a servant of government is absurd.
- "are citizens of the United States and of the state wherein they reside." Stipulates a dual citizenship, which again is not contained in the Constitution. This represents another criminal act by Congress to exert power not delegated.
- Article II, Section I, Para 5: "No person except a natural born citizen, or a citizen on the United States, at the time of the adoption of this Constitution, shall be eligible to the office of President:...". At the time of adoption of this Constitution, if you were not natural born, but you were residing in the geographical united States, you were considered a citizen of the united States as a generic reference to any citizens of any States who were not natural born. It is a much shorter description, but does not denote two classes of citizenship. Also note that the provision of the sentence qualifies either type of person for the office of President.
- Notice that the reference to "<u>state</u>" in sentence 1 is not capitalized. It has de-emphasized the importance
 of <u>State</u> over united States. Nowhere else, prior to Amendment 14, in the Constitution has the word
 "State" been used any other way. This is another obvious attempt to dilute the context of the Constitution.

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Amendment XIV, Sec 1, sentence 2: "No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any state deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws."

- "citizens of the United States", as used here, is a generalized grouping of citizens of their respective States for the purpose of ensuring that they have equal protection of their Constitutional Rights regardless of any separate State law.
- According to this sentence, the only citizens in this country are one classification of citizen. Since the
 Declaration of Independence clearly defines natural born citizens as sovereign, and the Constitution makes
 no provision for another class of citizen, once a person becomes naturalized, he (she) becomes a
 sovereign citizen.

 Without the first sentence, sentence 2 is redundant to existing clauses in the Constitution and serves no purpose:

- Article IV, Sec 2, Clause 1: "The Citizens of each State shall be entitled to <u>all Privileges and</u> <u>Immunities of Citizens in the several States</u>."
- Amendment V: "No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a grand jury, except in cases arising in the land or naval forces, or in the militia, when in actual service in time of war or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor <u>be deprived of life,</u> <u>liberty, or property, without due process of law;</u> nor shall private property be taken for public use, without just compensation."</u>

The first and second sentences combined, clearly show Congress establishing another class of citizen, a lower class, without authority from the Constitution.

The delegation of authority closest resembling justification for this misuse of power is contained in US Constitution Article I, Sec 8 which grants Congress the power "to establish a uniform rule of naturalization....throughout the United States". The undeniably "American" context of this clause is to establish a clear path in which to provide all foreigners a procedure with which to establish sovereignty. Any other interpretation is evil scheming to enforce power or extort funds from the less fortunate foreigner(s) who might otherwise be subject to worse atrocities from their native government. There is no direct conference of power with which to create another class of citizen. <u>All Americans are the same class, the (Sovereign)</u> <u>Citizen</u>. People who are not citizens can only be foreign. Congress has manipulated the limited power granted to them to decay the purest intent of our great land.

Article I, Sec 9, Par 1: "The Migration or Importation of such Persons as any of the States now existing shall think proper to admit, shall not be prohibited by the Congress prior to the Year one thousand eight hundred and eight, but a Tax or duty may be imposed on such Importation, not exceeding ten dollars for each Person." Congress has been granted the power to limit the quantity of foreigners requesting citizenship, and to charge them a one-time fee. Foreigners who seek naturalization do so through the State choosing to admit them. Nowhere is there authority delegated to Congress for Foreigners to be admitted permanently to our country as subject citizens on federal property.

If no malicious plot was intended, the first sentence "All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside." would be redundant and serve no purpose. It is purposely worded and intended exactly as detailed above.

Amendments to the Constitution cannot confer additional power not already delegated by the Constitution. A repealing clause in a proposed Amendment cannot remove a clause for which the Amendment expands. That is deemed as conferring new power.

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Amendment XIV substantiates the existence of a second class of people known as "citizens of the United States". These are not (Sovereign) Citizens, but citizens "*subject to the jurisdiction of the United States*". All federal law applicable to "*citizens of the United States*" is fraudulently misrepresented to the unsuspecting majority of (Sovereign) Citizens as supported by the Constitution. This is only true so long as non-law Amendment XIV is allowed to remain in the Constitution. This is not the America I was taught. This is subversive elimination/reduction of my "*Unalienable Rights*".

"All laws which are repugnant to the Constitution are null and void." Marbury vs Madison 5 U.S. 137, 174, 176

In a country where "*all men are created equal*", there are two classes of citizens, one class who is protected by the Constitution and one class who is not:

- The (<u>Sovereign</u>) Citizens of the 50 states are under the Constitution and the law.
- An individual who is born in the District of Columbia or other <u>territories</u> and possessions under the exclusive Sovereignty of the United <u>S</u>tates are a "citizens <u>subject to its</u> [U.S.] jurisdiction" and are legislated for without regard to the Constitution.

Reference the Constitution's 1:8:17: "To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings; ...")

There is no Constitutional delegation of power to Congress allowing **exclusive control** of Citizens. It says "exclusive Legislation over such District". Existing Legislation will be exclusively used over such federal areas. Laws written with the intent to control 2nd class citizens are illegal. They .

"To exercise" means to enforce EXISTING LEGISLATION, not create legislation for a separate purpose.

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IV.

THE 16[™] AMENDMENT IS ILLEGAL

The 16th Amendment, in its entirety: "*The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.*"

Amendment XVI violates our Constitution:

- It contradicts Article 1, Sec 2, par 3: "Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to the whole Number of free Persons, including those bound to Service for a Term of Years, and excluding Indians not taxed, three fifths of all other Persons.".
- It contradicts Article 1, Sec 9, par 4: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken."
- Under Article 1, Sec 2, par 3 and Article 1, Sec 9, par 4 above, "direct Taxes" are the only taxes authorized by the Constitution, and have already been limited in manner of apportionment.
- It contradicts Article 1, Sec 8, par 1: "The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;"
- There is no clause anywhere in the Constitution prior to Amendment XVI, delegating to Congress any
 power to implement indirect, non-apportioned taxes. Amendment XVI confers additional power of taxation
 not previously defined. As a pure document, the original Constitution always conveyed direct meaning. This
 one sentence contradicts numerous sections of the Constitution, degrades the quality of preciseness which
 the Constitution previously contained, and jeopardizes our unalienable rights.
- The phrase "The Congress shall have power to enforce this article by appropriate legislation" or any close approximation, is missing from this amendment. It is contained in Amendments XIII, XIV, XV, XVIII, XIX, XX, XXIII, XXIV, and XXVI. The clause giving legal power to this amendment is missing. It has no legal power. Amendment XVI represents Congressional Fraud.
- All legal amendments existing today, when contradicting any portion of the Constitution, state specifically, the negation of that portion of the Constitution (ref Amendment XVIII and XXI). Amendment XVI does not state any negation. It is, by default, contradictory to existing law, cannot be carried out, and must therefore be, null and void.

The Constitution does not delegate the power of indirect taxation to Congress or any other Branch.

Ratification doesn't complete its legality. If law is flawed it is still illegal. Many Court Cases documented in this amendment's history clearly shows that the 16th Amendment is not specific law; it is interpretive; it cannot be precisely implemented; and therefore it cannot be part of the Constitution.

Coincidentally the Federal Reserve System (which is not federal at all, but privately owned) was born the same year that Amendment XVI was ratified (in 1913). Once ratified, Amendment XVI spawned the cleverly devised non-law related CFR, USC, and state codes, the income taxation procedures, and finally, the government officials who blindly dispense the so-called laws. It also spawned the Federal Deficit.

"All laws which are repugnant to the Constitution are null and void." Marbury vs Madison 5 U.S. 137, 174, 176

Constitution Article VI, Clause 2: "This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, <u>shall be the supreme Law of the Land</u>; and the <u>Judges in every State shall be bound</u> thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding"

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Constitution Article VI, Clause 3: "<u>The Senators and Representatives before mentioned, and the Members</u> of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States."

"Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them." Miranda vs Arizona, 238 U.S. 436 p 491

"The claim and exercise of a Constitutional Right cannot be converted into a crime." Miller vs U.S.

Bouvier's Law Dictionary, 1870 pp 622-625:

- "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..."
- "... 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."

"The general rule is that an unconstitutional statute, though having the form and name of law, is in reality no law, but is wholly void and ineffective for any purpose; since its unconstitutionality dates from the time of its enactment... In legal contemplation, it is as inoperative as if it had never been passed... Since an unconstitutional law is void, the general principles follow that it imposes no duties, confers no rights, creates no office, bestows no power or authority on anyone, affords no protection and justifies no acts performed under it... A void act cannot be legally consistent with a valid law. Indeed, insofar as a statute runs counter to the fundamental law of the land, it is superceded thereby. No one is bound to obey an unconstitutional law and no courts are bound to enforce it." 16 Am Jur 2d S177, late Am Jur 2d S256

"The 16th Amendment does not extend the power of taxation to new or excepted subjects..." Peck v. Lowe, 247 U.S. 165

"The 16th Amendment conferred no new power of taxation but simply prohibited the income tax from being taken out of the category of indirect taxation to which it inherently belonged..." Stanton v. Baltic Mining Co., 240 U.S. 103. Although partially correct, there is still no authorization in the Constitution for indirect taxation.

The 16th Amendment tries to implement income taxation, which did not legally exist prior to the Amendment. Since there was a perceived need to stipulate it here, and it is not authorized by the Constitution, this represents Congressional criminal excessive force. It should be treated with extreme severity (as though the Police had used excessive force on the entire American population).

The correct procedure to handle this Amendment is not to continue to hold court proceedings to explain away its inadequacies, but to delete its existence from true law. Since it cannot convey any new taxing authority, it serves no purpose. Since its meaning is unclear by reference to many Supreme Court rulings on the same topic, it is not executable and serves no good purpose.

The Constitution represents LAW. LAW is concise. This is not.

A Right Defined prior to the Constitution is Protected by the Constitution, and Can <u>Never</u> be Curtailed by an Act of Congress or by the State Legislature.

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_ V.

RIGHT TO COMPENSATION FOR LABOR IS NOT TAXABLE

The Declaration of Independence and the Bill of Rights generally recognize the unalienable nature of my rights to liberty and property. My rights to work, to earn, and to own are unalienable property rights (Butcher's Union Slaughterhouse Co. v. Crescent City Live-stock Landing Co., 111 US 746; Allgever v. Louisiana, 165 US 578, 589.), as are my labor and the value for which I exchange it. (Coppage v. Kansas, 36 US 1, 14; Adam v. United States, 208 US 161, 172.). There being no gain, it is not income, and is not taxable as such. Income is defined as gain or profit from capital, labor, or both combined. (Goodrich v. Edwards, 255 US 527.) Congress cannot make up new definitions for income. (Eisner v. Macomber, 252 US 189, 206)

"...individuals receiving income..." certainly does not apply to me. I receive wages for my labor, not income. "Income" has been defined by the united States supreme Court as "corporate profit," (Merchants' Loan and Trust Co. v. Smietanka, 255 US 509, March 28, 1921), and I have none of that so I have no taxable income.

"...from United States sources..." I am well aware (as you certainly must be) that the operative definition of "United States" in this context is "the territory over which the Sovereignty of the United States extends" (Black's Law Dictionary, 5th Edition). According to the united States Constitution, "the supreme law of the land," Article 1, Section 8, Clause 17, this 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, as a citizen of the Massachusetts Republic and an inhabitant of the Massachusetts Republic, I am in no way under the jurisdiction of that "foreign state," the "United States."

Federal Income Taxes are indirect taxes, in the nature of excise taxes (Graves v. New York, 306 US 466, 480). As such, they are actually taxes imposed upon the conduct of certain activities which are subject to regulation, and which are pursued only as a privilege, (Hecht v. Malley, 265 US 144, 155-156) not as a right. These are known as revenue taxable activities, (Higley v. C.I.R., 69 F2d 160, 162-163) because they are not exempt by law, and the tax is measured by the income such an activity produces. (U.S. Glass Co. v. Oak Creek, 247 US 321, 329.)

The Internal Revenue Code, as interpreted by federal regulations, applies to citizens of the United States, subject to the jurisdiction thereof (26 CFR 1.1-1(a)-(c)). This obviously refers to persons receiving citizenship under Article 14. A Sovereign, such as myself, is never <u>subject to</u> any law, although I may be bound to obey a law enacted under delegated powers of the Constitution.

Income tax is based upon voluntary assessment, not upon distraint (Flora v. United States, 362 US 145, 176). Distraint provisions do exist in the Internal Revenue Code. (26 USC 6331-6344). Such provisions cannot apply to Sovereigns such as myself. A person to whom the Internal Revenue Code applies may be subject to compulsion if he does not voluntarily file a return.

It would be unconstitutional for these protected activities to be taxed without a delegation of my Sovereign authority. Except by a delegation of power to levy an apportioned direct tax, no such authority exists. A law cannot impair or diminish, without my consent, any of my unalienable rights. It would be inconsistent with the provisions of the Constitution. It would also conflict with my Status as a Sovereign for the tax laws to be made applicable to me without my consent.

I am engaged in a private occupation of common right. The exercise of such a right and the fruits of my private labor are not subject to a mandatory income tax. I am not involved in any privileged, revenue taxable activities. Further, 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 a member of the armed forces. I am not an employer who is under a duty to withhold. In summary, I am not within the venue and/or Jurisdiction of 26 USC and its regulations.

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VI. VIOLATION OF 5TH AMENDMENT RIGHTS

Your agency or department cannot compel me, against my will, to file a 1040 Form, providing information that the supreme court has stated, constitutes a witness against myself. To make such a filing requirement mandatory would, unlawfully, force me to waive my 5th Amendment Right under the Constitution of the united States. It is my good faith belief that, because it is not within the power of the government to compel me to waive any of my rights against my consent, the filing of a 1040 Form cannot be mandatory and, therefore, must be and is voluntary.

- "There can be no question that one who files a return under oath is a witness within the meaning of the Amendment." <u>Sullivan v. U.S., 274 U.S. 259</u>
- "The information revealed in the preparation and filing of an income tax return is, for Fifth Amendment analysis, the testimony of a 'witness' as that term is used herein." Garner v. the U.S. (1976)
- "The Fifth Amendment provision that the individual cannot be compelled to be a witness against himself cannot be abridged." <u>Miranda v. U.S., 424 U.S. 648</u>
- "There is no tax exception to the Fifth Amendment... We need not consider how or in what manner the 5th Amendment may be invoked as a defense for failure to file tax returns."

U.S. v. Troescher, 9th Circuit Court of Appeals, November 7, 1996

Further, the **Privacy Act Notice** in the 1040 Instruction Booklet, as well as 26 USC 6103(d) - (p) and 301.6103, authorize the release of information contained in 1040 Forms to numerous entities, including, but not limited to, the Department of Justice, the U.S. Attorney, the Grand Jury, and/or any federal agency engaged in the preparation of any proceeding, pertinent to the enforcement of federal criminal statutes (whether or not such proceeding involves a tax matter). It is my belief that such Notices and Regulations constitute a "Miranda" type warning to me that "any information I provide on a 1040 Form can be used against me in criminal and civil proceedings." My decision to not file a 1040 form constitutes a lawful exercise of my 5th Amendment right to remain silent and not be a witness against myself. It is a further exercise of my right to privacy. If your position is that filing a 1040 Form is voluntary, this constitutes constructive notice that I do not volunteer.

VII. JURISDICTION

I am not "subject to" the territorially-limited "exclusive Legislation" and its foreign jurisdiction mandated for Washington, D.C., etc. in our U.S. Constitution's Article 1:8:17-18. I have given no such "WAIVERS of Constitutional Rights" 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 am non-resident to, and not within the "State of the forum" of 26 USC, Subtitle A. I do not live, work, conduct any "trade or business", or profession, nor have I earned income in, or from, any source within the District of Columbia, the U.S. Virgin Islands, Puerto Rico, Guam, American Samoa, or any federal enclave, instrumentality or other territory within or belonging to the United States, having its origin and jurisdiction from Article I, Section 8, Clause 17 of the Constitution of the United States. I am a private, natural born Citizen of, and domiciled in, one of the several states of these united States of America.

Any reference to any federal tax information on a federal tax form is outside the jurisdiction of any State to use in its State tax computations.

No State may barter with any other State for reciprocal income tax jurisdiction agreements. This violates the Constitution. Either a State has established jurisdiction and uses it or it forfeits it. No State may barter jurisdiction on behalf of any (Sovereign) Citizen.

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VIII. 26 USC FRAUD AND EXTORTION

A shrewd and criminal Constructive FRAUD AND EXTORTION is being perpetrated upon me by federal and State Governments, and specifically the IRS, MDOR, and CDORS under counterfeit "color of law".

- Congress, under the Legislative Branch of Government, was authorized the power "to lay and collect taxes" (Constitution 1:8:1). 26USC7805(a) conveys that power to the Secretary of Treasury, who is under the Executive Branch of Government. The Constitution does not authorize transfer of power between branches of government. To allow power transfer would destroy the fundamental principle of three separate branches of government structure that the Constitution explicitly defines. "Congress may not abdicate [to give up...renounce or relinquish...authorities, duties...powers, or responsibility] or transfer to others its legitimate [delegated functions" Schechter Poultry v. U.S.. 29 U.S., 495 U.S. 837. 842 (1935)
- Congress has the power to lay and collect taxes (Constitution 1:8:1), but all taxes must be direct (Constitution 1:2:3) and in Proportion to the Census or Enumeration (Constitution 1:9:4). 26 USC establishes non-apportioned, indirect taxes, violating the Constitution.
- 26 USC is not POSITIVE LAW.
- 26 USC has no implementing authority. Authority is cross-referenced to 27 USC.
- "IRS" agents have no written, Lawful "Delegation of Authority" to my knowledge and that their so-called "Form 1040" appears to be a bootleg document, lacking both a required OMB number and an expiration date.
- 26 USC 7701 (a)(21) "the term 'levy' includes the power of distraint and seizure by any means" establishes severe penalties and actions without a Right to a Fair Trial, again violating the Constitution. This misrepresentation as law with severe penalty for noncompliance elevates this continuing FRAUD to EXTORTION.

Redefinition Deception

26 USC 79 Definitions twist and distort the meanings of common phrases such as "United States", "Citizen of the United States", "nonresident alien", "State", "States", "individual", "taxpayer", and "income". These re-definitions contradict the 50 USC Titles.

Definitions throughout the legal codes are provided as "necessary to clarify" the meaning of laws. After exhaustive research into Title 26, I find that these "definitions" do not provide the least bit of clarity. This is **redefinition**, **one of the most evil tools of deception within our system of government**. The **purposeful misuse of terms contradicts established public meaning**. Terms are structurally separated from the legal phrases they supposedly clarify. Take notice that the Constitution does not use redefinition anywhere. All meaning is self contained and extremely explicit.

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State defined

a. Constitution Definition

- 1. Article IV, Sec 2, Clause 2: "A Person charged in any State with Treason, Felony, or other Crime, who shall flee from Justice, and be found in another State, shall on Demand of the executive Authority of the State from which he fled, be delivered up, to be removed to the State having Jurisdiction of the Crime. "
- 2. Article IV, Sec 4: "The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of **them** against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence."
- 3. In the above two sections of Article IV, "State" means all of the geographical territory in each state b. **26 USC Definition**
 - 1. 26USC7701(a)(10): State The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out the provisions of this title.

United States defined

a. Constitution Definition

- Article I, Sec 8, Clause 17: "Congress shall have the power ... To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;"
- Article IV, Sec 4: "The United States shall guarantee to every State in this Union a Republican Form of Government, and shall protect each of them against Invasion; and on Application of the Legislature, or of the Executive (when the Legislature cannot be convened) against domestic Violence."
 "United States" means the federal government of the united States

united States – individual States within union

b. 26 USC Definition

- 1. 26USC7701(a)(9): United States The term "United States" when used in a geographical sense includes only the States and the District of Columbia.
- 2. 26USC7701(a)(10): State "The term "State" shall be construed to include the District of
- Columbia, where such construction is necessary to carry out the provisions of this title."
- 3. United States federal territories and property within each state and District of Columbia
- 4. United States District of Columbia, Puerto Rico, Guam, etc

c. Federal Property

- 1. Washington, DC and District of Columbia are the same size.
 - Washington, D.C. capital city of the United States. The city of Washington (civilian territory) has the same boundaries as the District of Columbia, a federal territory established in 1790 as the site of the new nation's permanent capital. Located at the confluence of the Potomac and Anacostia rivers, it is bordered by Maryland and Virginia. Population: 543,000 (1996)¹

The District of Columbia – is not federal property. Specific buildings with purposes of supporting government operation are Federal property.

2. There is no definition for federal property for any other purpose than to run the government. The District of Columbia is referenced as federal for the purpose of government operation only. The city of Washington, DC is state owned land. How can two descriptions for the same geographical area exist? They don't. The federal description is a jurisdictional overlay of that same area for functions involving the federal government only. All civilian functions operate under the Maryland State owned city of Washington.

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Citizen defined

a. Constitutional definition

(1) Article II, Section I, Para 5: "No person except a natural born citizen, or a citizen OI the United States, at the time of the adoption of this Constitution, shall be eligible to the office of President:...".

At the time of adoption of this Constitution, if you were not natural born, but you were residing **On** the geographical United States, you were considered a citizen of the United States as a generic reference to any citizens of any States who were not natural born.

"*citizen ON the United States*" does not denote a second class of citizenship. The provision of the sentence qualifies either type of person for the office of President and, therefore denotes the same level of class.

- (2) Article III, Sec 2, par 2: "The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;
 - --to all Cases affecting Ambassadors, other public Ministers and Consuls;
 - --to all Cases of admiralty and maritime Jurisdiction;
 - --to Controversies to which the United States shall be a Party;
 - --to Controversies between two or more States;
 - --between a State and Citizens of another State;
 - --between Citizens of different States,
 - --between Citizens of the same State claiming Lands under Grants of different States,
 - and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects."
- (3) Natural born citizen: By default, the only citizen in existence is a citizen of an individual State. There is no dual citizenship in the Constitution. There is no distinction here, where any inference to multiple levels of citizenship are possible within the United States. You are either a citizen of the United States, meaning a citizen of one of the 50 States, or you are a Foreigner.
- (4) Per 8 USC 1101 (3) The term "alien" means any person not a citizen or national of the United States.
- (5) Per 8 USC 1101 (23) The term "naturalization" means the conferring of nationality of a **state** upon a person after birth, by any means whatsoever.

b. 26 USC Definition

- (1) Citizen of the United States born on federal property, corporation, etc. for tax purposes How can someone be born on federal property, if the only federal property is erected for the purposes defined in the Constitution?
- (2) Any person not within the scope of sovereign citizen, by Constitutional definition, is alien to the united, sovereign States of America. Per 26 USC 7701(b), this is a nonresident alien. This is a contradiction to normal, patriotic thought. A true (Sovereign) Citizen, under redefinition, becomes a nonresident alien.
- (3) Naturalized citizen lower class citizen subordinate to government. Where is the authority for this?
- (4) 26 USC 7701(b)(1)(A): Resident Alien "An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of ...".
- (5)26 USC 7701(b)(1)(B): Nonresident Alien An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States.
 - Where in the Constitutional authority to construct buildings for living quarters for federal employees? How can you have "**United States**" Citizens by these rules?
- (6) 26 USC 7701(b)(1)(D): "The term "Lawful permanent resident" ... such individual has the status of having been lawfully accorded **the privilege of residing permanently in the United States as an immigrant** in accordance with the immigration laws, ..."

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Taxpayer defined

a. Constitutional Definition The term "taxpayer" does not exist in the Constitution.

b. 26 USC Definition

- (1) 26 USC 7701(a)(14): The term "taxpayer" means any <u>person</u> subject to any internal revenue tax.
 (2) 26 USC 7701(a)(1): The term "person" shall be construed to mean and include an individual, a
- trust, estate, partnership, association, company, or corporation.
 (3) 26 USC 6012: Persons required to make returns of income 26 USC 6012(1)(A): "Every individual having for the taxable year gross income..." No definition for an individual. 26 USC 5 – Cross reference relating to tax on Individuals – (a)(1) – For rates of tax on nonresident aliens, see section 871.
- (4) 26 USC 7701(b)(1)(A): Resident Alien "An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of"
- (5) 26 USC 7701(b)(1)(B): Nonresident Alien An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States.
- (6) 26 USC 7701(a)(9): The term "**United States**" when used in a geographical sense includes only the States and the District of Columbia.
- (7) 26 USC 7701(a)(10): The term "**State**" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.
- In the plural, States can only mean the federal jurisdiction within each territorial state.
- (8) 26 USC 7701(a)(30): The term "United States person" means ... a citizen or resident of the United States.

The term "**individual**" is not defined. Although seemingly insignificant, "**individual**" cannot be left undefined. For one, lawmakers thought it necessary to define "**person**". They also found it necessary to entangle all of these definitions so well that it is impossible to accurately determine what is meant. This can only mean that "color of law" is again being employed to extract illegal jurisdiction.

The term "individual" is not defined. That now means that any person in the world could be subject to U.S. tax.

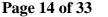
The term **taxpayer** is fraudulently represented as "any **individual** subject to any internal revenue tax." This is not a clear definition of anything, but legal hocus pocus defining nothing.

Title 26 is not applicable to sovereign (natural-born) citizens. 8 USC 1101(3) contradicts 26 USC. According to 26 USC 7701(b)(1)(B), all natural born citizens are nonresident aliens, a severe contradiction to the patriotic, "*American*" symbolism upon which our country was founded. This is a severe conflict with the intent of the Constitution and extreme abuse of power to think that Congress could possibly ever legally brand natural born citizens as nonresident aliens. I resent this inference and cannot believe that the American Court System would ever allow this under any pretense of law. By trick of redefinition of the term "United States", Congress has again overstepped its delegated power. The need for two definitions is only required because Congress is trying to usurp its limited power.

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Under Threat, Duress, and/or Coercion



Respond within 30 days to: David P. Fontaine 68 Van Horn St.



West Springfield, Massachusetts Postal Code 01089

April 14, 2000

Income defined

a. Constitutional Definition

The term "Income" does not exist in the Constitution.

b. 26 USC Definition

(1) 26 USC 5: Cross references relating to tax on individuals

26 USC 5(a): Other rates of tax on individuals, etc.

No definition for an individual. 26 USC 5(a)(1) - For rates of tax on nonresident aliens, see section 871.

(2) 26 USC 871: Tax on nonresident alien individuals

26 USC 871(a): Income not connected with United States business - 30 percent tax 26 USC 871(a)(1): Income other than capital gains

" Except as provided in subsection (h), there is hereby imposed for each taxable year a tax of 30 percent of the amount received from sources within the United States by a nonresident individual as.."

All sections of 26 USC 871 describe income relative to "sources within the United States". (3) Since natural born citizens are classified as nonresident aliens for tax purposes, section 871 says: that income from sources within the United States is the only income taxable.

- Income is not compensation for labor performed
- Compensation for labor performed is an unalienable right and cannot be taxed
- Compensation for labor performed outside of the "United States" as per 26 USC is not taxable
- Compensation for labor performed by a natural born sovereign citizen as per 26 USC is not taxable

Throughout 26 USC, qualifying income is referenced to the 26 USC definition of State and United States. By use of these definitions, there is no qualifying income, unless you are a government employee.

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As well, the Supreme Court in the case of Wills v. Michigan State Police, 105 L.Ed.2d 45 (1989) made it perfectly clear that I, the Sovereign, cannot be named in any statute as merely a "person", or "any person". I am a member of the "Sovereignty" as defined in Yick Wo v. Hopkins, 118 U.S. 356 and the Dred Scott case, 60 U.S. 393.

I have never been assessed for any "income" tax nor received any copy of such an assessment. Per Section 6201 and 6203 of your own code it is impossible that I could be required to pay anything even if none of the other above points of law contained herein existed.

The IRS itself calls attention to the "voluntary" nature of its tax system every year in its instruction booklet.

These codes, which you purport to be "laws" do not apply to me, and therefore I cannot be convicted of willful failure to file. (Cheek v. U.S., January 1991).

I am not obliged to pay any direct tax except insofar as it may be assessed against me by the lawful exercise of State power. The federal government could lay a direct and apportioned tax against the States which might ultimately affect me through State taxation. (U.S. Constitution, Article I, Section 2 and 9). It cannot assess such a tax against me personally. As for an excise tax, the federal government may be able to assess me personally, but only as long as it does so uniformly among the States (U.S. Constitution, Article I, Section 8). It is constitutionally impossible to tax me contrary to the limitations of the Constitution. (The 16th Amendment to the Constitution cannot impair the rights guaranteed by the Constitution - Grosjean v. American Press Co., 297 US 233; Murdock v. Pennsylvania, 319 US 105, 113)

PLEASE BE ADVISED that I am a nonresident alien of the United States, never having lived, worked, nor having income from any source within the District of Columbia, Puerto Rico, Virgin Islands, Guam, American Samoa or any other Territory within the United States, which entity has its origin and jurisdiction from Article 1, Section 8, Clause 17 of the U.S. Constitution. Therefore, I am a non-taxpayer outside of the venue and jurisdiction of 26 USC.

I would have no current tax liability whatsoever, except for my having signed various documents and filed various IRS forms, wherein I unwittingly volunteered to pay income taxes and assessed myself. Since all of these documents were prepared without my awareness that my compensation for services was immune from taxation, and that I was not required by any law applicable to myself to prepare or file returns, or that such returns would constitute a waiver of my right to refuse to give evidence against myself, or that the verification of such a return was inappropriate for one such as myself who is "without the United States", I am entitled to be protected against the consequences of my misunderstanding (UCC sec. 3305(2)(a) and (c)). The mistake may have been mutual as between myself and the federal government. I believed I was a person subject to the tax when I originally applied for my Social Security number. By declaring myself to be a citizen of the United States, and on innumerable legal forms since that date, I may have caused various government officials to make the same mistake as to my proper classification.

If any government officials, or their superiors, knew of my mistake, such officials, or their superiors, had a fiduciary duty, as my trusted servants, to inform me thereof. Their failure to do so would have been fraudulent. On the basis of fraud, any such agreements as I have made would be vitiated.

Since I am alien to the status of a 14th Amendment citizen or resident, and since my domicile is outside of areas where the federal government exercises exclusive legislative jurisdiction, I assume that the Code references to the nonresident Alien could actually apply to me.

The Code provides for taxation of that income of nonresident aliens which is derived from sources within or activities effectively connected with the United States (26 USC 871(a) and (b)).

To be from a source within or to be from an activity effectively connected with the United States, income would have to come from an activity conducted in an area under the political jurisdiction of the federal government (U.S. Constitution, Article I, Section 3, Clause 17), or from a federally licensed activity, such as dealings in alcohol, tobacco, or firearms, or arise by virtue of some privilege granted by the federal government, or derive from such federal government contract or employment.

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Under Threat, Duress, and/or Coercion



68 Van Horn St. West Springfield, Massachusetts Postal Code 01089

April 14, 2000

Let all to whom this Affidavit is sent be aware that I am NONE of the following:

- A citizen or resident of Washington, D.C., any enclave, territory, or insular possession of the United States, or of the United States as those terms are used in the 14th Amendment, the Internal Revenue Code, or the Regulations
- An immigrant to America
- A naturalized citizen of any country
- A person who is subject to the jurisdiction of the United States
- A person held to service or otherwise in any position of villeinage
- A natural resource or other form of property of the United States
- A taxpayer
- A person subject to any tax described in the Internal Revenue code
- A person indebted on any outstanding tax obligation to the United States
- An employee, officer or agent of the United States or of any State
- A fiduciary agent of a nonresident alien
- A person engaged in, or receiving income from any trade or business subject to regulation by the United States, or from any government contract
- A citizen of the United States who is living abroad and receiving foreign earned income
- A person with an Internal Revenue Account
- A person with a Social Security Account or Number; any number the government connects with me under such designation is the property of the government, not of myself
- A knowing, willing, and intentional volunteer into either the Social Security System or the Internal Revenue Tax System

Please be advised that any information, if any, you may have in your care, custody and control regarding my implied tax liabilities, is in error.

Further, be advised, if my Individual Master File ("IMF") reflects the Code "FR-1," ("Filing Requirement 1" means "1040 not required" as stated in the 1989 IRS Manual 6209, p. 8-60), then I presumably am not required nor have a duty to file or make any federal, Massachusetts, or Connecticut income tax return(s) or form(s).

I have incurred no tax liability for the income tax imposed under Subtitle A, Chapter 1, Section 1, of Title 26 of the USC, or the Internal Revenue Code ("IRC") of 1939, 1954 or 1986, as amended, for the year(s) in question which are: 1969 through 1999.

Further, I do not anticipate to incur any tax liability imposed under Subtitle A, Chapter 1, Section 1, of the IRC for the current or future taxable years. If I do incur a tax liability relating to the above provisions, then I will file and/or make the appropriate tax returns for all taxes due and owing.

If for some reason my FR status on the IMF is changed or is different than the "FR-1" herein referred to, please notify me of the circumstances supporting the change or difference by contacting me immediately and providing the following information:

- The direct authority to act upon me in a collection capacity pursuant to federal or State law. I have personal knowledge that there are 121 enacting codes pursuant to the CFR which define a "type of tax" with specific reference to federal employees. I am only aware of three "types of tax" with specific reference to federal employees, wherein none of these are applicable to me. Pursuant to the above, and within the guidelines established by Congress, please define the particular "type of tax" which you are utilizing as the basis for the purported determination that I have allegedly incurred a tax liability.
- All authentic and complete copies of criteria used by you, and/or your superiors, to make this unauthorized and unlawful determination of law, in direct violation of IRC section 7214(a). Such requirements are evidenced within IRS Publication 6209 noted within the Privacy Notice 609, which references IRC sections 6001, 6011, and 6012(a), and their regulations.
- All cites and/or references of the federal and/or State(s) tax codes requiring me to file or make any tax return.

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All authentic and complete copies of documents that have erroneously assigned an "employee identification number" to me. Such number is not applicable to me as I am not an "employee," as such term or "word of art" is defined in Title 26 of the USC, the IRC of 1939, 1954 or 1986, as amended, Title 26 of the CFR, or the Federal Register, dated 9/7/43, 404.104, p. 12267. Since I am not an "employee" as defined in the above references, I do not receive "wages," "salary," or "gross income," as such terms are defined in Title 26 of the USC, the IRC of 1939, 1954 or 1986, as amended, Title 26 of the CFR, or in the Public Salary Tax Act of 1939 (53 Stat., Ch. 59).

- All authentic and complete copies of the instrument(s) sanctioning a civil and/or criminal investigation or action, as well as a copy of the authorization made by the U.S. Attorney directing that such action be commenced against me, pursuant to IRC section 7401.
- All authentic and complete copies of Computer Paragraph ("CP") Notices 516 and 517. (See, IRS Pub. 676, p. 68, [Rev.12-91]). I have personal knowledge that none of the aforementioned C.P. Notices, along with C.P. Notices 515 and 518 can ever be listed in the "Alphabetical Index" under "Form 1040," p. 139, of the above referenced IRS Publication, which simply means that the Form 1040 tax return is a bastardized income tax form, possibly a substitute form for Forms 8288 and/or 2555.

You are granted thirty (30) days to clear up any misapplication of the federal and/or State tax codes on your part and to provide me with a copy of the written agreement/determination of my status for tax purposes in relationship to the United States (EXCISE) tax law and Form 1040 tax return.

Such agreement/determination must be consistent with my IMF Filing Requirement ("FR") status. If such FR status indicates that I am something other than an FR-1, please notify me within the maximum thirty (30) days allowed by law so that said status can be amended and/or rebutted. Failure to notify me of this discrepancy, will be prima facie evidence that any information contained on the IMF is not authentic, correct and/or complete, and that I am not required to file or make a Form 1040 tax return for the years in question. I trust that you will put forth a good faith effort in discharging your duties by clarifying this extremely important matter.

Since it is a violation of my Constitutional Rights for the IRS to force unapportioned, unequal taxation of my Compensation, it is also illegal for MDOR or CDORS to do the same.

IX. SLAVERY

I have never received an income tax assessment from any government agency. Instead, my "Compensation for Labor" is fraudulently debited whatever the governments guess I owe, then enslave me to:

- Save all of my receipts (I never know what items will or will not be deductible from one year to the next).
- Study all of the tax procedures (in my situation federal, Massachusetts, and Connecticut),
- Determine all of the correct forms to use and fill out every one of them completely accurately.

All of you seem to forget that you have taken my property from me. You are forcing me to reprove that it rightfully belongs to me.

THIS IS INVOLUNTARY SERVITUDE. THE LEGAL TERMINOLOGY IS SLAVERY.

also use tax preparation software. Although the computer does a lot of the work, it is a nightmare to figure out and understand some of the requirements of different types of so-called income. In checking with IRS and tax preparation experts, no two people agree on any of the finer points. Try coordinating three separate groups of form scenarios (federal and two States) which cross-feed each other. THIS IS UNDUE HARDSHIP and CRUEL AND UNUSUAL PUNISHMENT (There has been no crime).

I REQUIRE THAT MY VALUABLE, PERSONAL TIME, WHICH YOU HAVE ALSO STOLEN, BE IMMEDIATELY REIMBURSED TO ME AT FULL VALUE OF ITS COMMERCIAL WORTH. THIS TIME IS INCLUSIVE OF THE EXHAUSTIVE RESEARCH I DID IN THE PERFORMANCE OF YOUR JOBS. (See Detailed Calculation of Stolen Property Document attached)

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Χ.

DEMAND FOR JURISDICTION/AUTHORITY

PLEASE TAKE NOTICE that I hereby demand that the IRS, MDOR, and CDORS advise me, forthwith, as to each and every claim of jurisdictional authority the IRS, MDOR, and CDORS enjoys and/or otherwise claims to have which provides jurisdiction and/or authority over me. This is to also include, but is not limited to, constitutional, statutory, contract and/or merchant law(s).

SAID information is necessary to enable me to adequately retrieve personal property STOLEN from me, thus protecting my right to due process and equal protection. Failure to supply the requested information will be treated as "OBSTRUCTION OF JUSTICE".

I am informed and believe that the IRS, MDOR, and CDORS are operating under a secret jurisdiction and, as such, are operating unlawfully.

Without knowledge of jurisdiction, I cannot and do not know under which jurisdiction I must prepare my defense. By keeping me insulated from knowledge of jurisdiction, the IRS, MDOR, and CDORS have, in effect, insulated me from my rights to due process, equal protection, and access to the courts, in which I desire to redress my grievance(s). Such is a violation of 42 USC 1983 and/or 81 USC 241 and 242, under which sections this Sovereign will sue, should this matter prevail.

Should the IRS, MDOR, and CDORS claim contract/law jurisdiction, I do hereby demand to know what contract (including, but not limited to, title date, witness(es) thereto, and all parties thereto) I have knowingly and willfully entered into to provide any such alleged jurisdiction. Also, please take notice that should any contract(s) currently exist I DO HEREBY REVOKE MY SIGNATURE ON ANY AND ALL SUCH CONTRACTS AND DO CHALLENGE THEM.

PLEASE TAKE NOTICE that I do challenge your jurisdiction and/or authority in this matter, and do further revoke any and all signatures I have placed on any and all document(s) which are in effect with your agency.

I HAVE NEVER VOLUNTEERED AND DO NOT WISH TO VOLUNTEER MY INVOLVEMENT WITH YOUR AGENCY OR ANY OF ITS SUBDIVISIONS; ANY SUCH DEALINGS ARE WITHOUT MY EXPRESS KNOWLEDGE AND CONSENT, AND, AS SUCH, ARE UNLAWFUL.

It is a principle of law that, once challenged, the person asserting jurisdiction must prove that jurisdiction to exist as a matter of law.

See[.]

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.

Supported by "the supreme Law of the Land" (Constitution 6:2), I Lawfully "squarely challenge" the fraudulent, usurping entanglement of JURISDICTION/AUTHORITY (cited above) which does not apply to me (ref: Hagan v. Lavine (1974), 415 U.S. 528 at 533). It is therefore now mandatory for any personnel of Article 1:8:17-18's "IRS" to first prove its "jurisdiction" if any over me before any further procedures can take place in my regard (5 USC 556(d)); or else its personnel and accomplices willfully violating this can, and shall be personally charged as citizens under 18 USC 241, 242, 1001 and/or otherwise.

Please note that jurisdiction has now been challenged. By this and the supporting documents, I expect your written proof of jurisdiction.

Without Prejudice, UCC 1-207

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68 Van Horn St. West Springfield, Massachusetts Postal Code 01089

April 14, 2000

XI.

ASSERTION OF STATUS AND DECLARATION

This Instrument is prima facie evidence that I am not required, or have any legal or lawful duty to file or make any federal, Massachusetts, or Connecticut Individual Income Tax Return or forms.

I have never with knowingly intelligent acts waived any of my Constitutionally guaranteed 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.

With all of the above in mind, it appears that 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.

Further, finding no legal jurisdiction, I declare that the federal, Massachusetts, and Connecticut income tax forms and procedures to be not applicable to me.

I declare the IRS' use of redefinition to be a direct violation of my Constitutional Rights as a Natural Born Citizen. I further declare that the misrepresentation of "withholding" from my wages as REQUIRED is FRAUD. I declare that the Federal and State Governments have not properly represented the loss of "Unalienable Rights" in their representation of federal and State income tax laws.

I cannot participate in nor validate any existing income tax forms; they have been fraudulently represented by the Federal, Massachusetts, and Connecticut Governments. There is NO law that would or can require me to participate in the perpetration of a fraud.

In lieu of the above, I can find no legal IRS, MDOR, or CDORS documentation or procedures pertaining to my natural born status. Finding no relevant IRS, MDOR, or CDORS generated Income Tax Forms, I submit this as the only proper document. Its function is to recover my STOLEN PROPERTY.

Due to such shrewd entrapments, over the years I have unwittingly signed many of the related documents or contracts, some even under the "perjury" jurat as was supposedly required. I hereby REVOKE all such past signatures and render them null and void, except for those that I choose to have measured as being under "TDC" (threat, duress and/or coercion) and/or "without prejudice" (per UCC 1-207). This is also my Lawful Notice that all such signatures of mine in the future, with such governmental or otherwise adhesioned sources, are to be considered as under "TDC" and/or "without prejudice", whether appearing therewith or otherwise, including banks, licenses, etc.. So be it, respectfully demanding that my UNALIENABLE RIGHTS defined by the DECLARATION OF INDEPENDENCE and my Constitutional "Privileges and Immunities" (Article 4:2) are apart from 1:8:17-18's Washington, D.C., and shall not by Law be violated ever.

Please understand that I bear you no malice personally, but neither will I allow myself to be persuaded by deception or force into paying a "tax" which I now know does not apply to me.

Therefore and until you can prove otherwise, I am not a "taxpayer", nor an "individual" that is required to file a tax return. I have never been a "taxpayer", nor an "individual" that is required to file a tax return. Please forward to me a letter stating that I am not liable for any income tax return, or produce the documentation with legal references, properly signed, that requires me to file a tax return.

Without Prejudice, UCC 1-207

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68 Van Horn St. West Springfield, Massachusetts Postal Code 01089

April 14, 2000

CAVEAT AND CONSTRUCTIVE WARNING:

THIS INSTRUMENT OF AFFIRMATION (AFFIDAVIT) IS TO BE FILED AND MADE A PERMANENT PART OF DECLARANT'S ADMINISTRATIVE FILE, SPECIFICALLY THE SYSTEMS OF RECORDS IDENTIFIED AS IRS/IMF 24.030 AND IRS/AIMS 42.008. FAILURE TO RESPOND WITHIN THIRTY (30) DAYS OF RECEIPT OF THIS INSTRUMENT WILL BE PRIMA FACIE PROOF THAT IT IS HEREBY UNDERSTOOD AND AGREED THAT ALL STATEMENTS SET FORTH HEREIN ARE ACCEPTED AS TRUE, CORRECT AND COMPLETE AND THAT ALL AVAILABLE RIGHTS AND/OR REMEDIES TO QUASH, COUNTERCLAIM OR SUBMIT A CROSS-DECLARATION OF SUCH REMEDIES ARE HEREBY FOREVER WAIVED. CONSEQUENTLY, THE ERRONEOUS STATEMENTS CONTAINED IN DECLARANT'S ADMINISTRATIVE FILE, IDENTIFIED AS IMF 24.030 AND AIMS 42.008, AND/OR ANY OTHER SYSTEMS OF RECORDS PERTAINING THERETO, ARE DEEMED AS INTENTIONAL AND TO BE KNOWINGLY FALSE. THEREFORE, THE PERSON OR PERSONS RESPONSIBLE FOR PERPETRATING AND ASCRIBING SUCH STATEMENTS, AND/OR REFUSAL TO AMEND AND DELETE SUCH STATEMENTS, IS/ARE GUILTY OF MAKING FALSE STATEMENTS, SUBJECT TO THE FINES AND PENALTIES PURSUANT TO USC 18, SEC. 1001.

CONSTRUCTIVE NOTICE AND WARNING TO ALL IRS, MDOR, AND CDORS EMPLOYEES:

The PRIVACY ACT of 1974, makes provisions for litigation against the IRS. Subsection (g)(1)-(5) of the Privacy Act creates injunction and tort type actions against the agency involved. Specifically, an individual has the right to seek an injunction ordering the production of any agency record allegedly improperly withheld from the individual; in addition, an individual may seek an injunction ordering the agency to amend an individual's record in accordance with their request. Tort actions may also be brought for damages for the willful and intentional failure by an agency to maintain personally identifiable records accurately, relevantly and in a timely and complete fashion where an adverse determination has been made by an agency against the individual; the Act further provides for a tort suit for damages occasioned where an agency improperly releases information about an individual without consent. In general, See USAM 1-5000. SPECIAL AGENTS HANDBOOK, TITLE 6, TAX DIVISION.

THIS NOTICE IS TO INFORM ALL INVOLVED PARTIES THAT A MAXIMUM OF 30-DAYS FROM RECEIPT OF THIS INSTRUMENT IS IMPOSED IN WHICH TO AMEND AND/OR DELETE ANY SYSTEM OF RECORDS PERTAINING TO DECLARANT INFERRING THAT DECLARANT IS IMPORTING DRUGS; OR THAT DECLARANT IS DIRECTLY OR INDIRECTLY DEALING IN ALCOHOL, TOBACCO, FIREARMS, EXPLOSIVES, DIESEL FUEL, GASOLINE, GAMBLING, MINING, AND/OR ANY PRODUCTS OR BY-PRODUCTS INVOLVING ANY REVENUE TAXABLE ACTIVITY PERTAINING TO ANY EXCISE TAXES. THE INTENT OF THIS INSTRUMENT IS TO SPECIFICALLY NOTIFY AND WARN ANY IRS EMPLOYEE(S) THAT IF ANY SYSTEM OF RECORDS PERTAINING TO DECLARANT IN RELATIONSHIP TO THE ABOVE EXCISE TAXES IS NOT AMENDED AND/OR DELETED WITHIN THE NEXT 30 DAYS FROM RECEIPT OF THIS INSTRUMENT, ACTION WILL BE TAKEN IN A COURT OF COMPETENT JURISDICTION. FAILURE TO RESPOND WILL CREATE AN IRREBUTTABLE PRESUMPTION IN FAVOR OF DECLARANT REGARDING THE FACTS AND STATEMENTS CONTAINED HEREIN. THIS IS DECLARANT'S FINAL NOTICE AND NO OTHER NOTICES WILL BE FORTHCOMING.

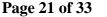
REFUSAL FOR CAUSE WITHOUT DISHONOR:

I am denying CDORS presentments (Billing Notices sent every month) WITHOUT DISHONOR since I am not required to participate in the perpetuation of a fraud. I have made a diligent search, both researching and studying the Constitution, the Internal Revenue Code, the Statutes at Large, the Code of Federal Regulations, Massachusetts and Connnecticut State Law, and case law. Based upon such information, it is my Declaration and firm belief premised on "open mind" approach and "good faith" analysis that I am not liable for the payment of the money claimed in your Billing Notices that you continue to mail every month, perpetuating fraud, extortion, harassment, and many other violations of law.

Without Prejudice, UCC 1-207

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Under Threat, Duress, and/or Coercion



Respond within 30 days to: David P. Fontaine 68 Van Horn St. West Springfield, Massachusetts April 14, 2000 Postal Code 01089 XII. FAILURE TO CARRY OUT DUTIES / RESPONSIBILITIES Your criminal and irresponsible interpretation of true law, execution of "color of law", and extortion to enforce "color of law" have forced me to spend all of my spare time (slavery) for the last two years investigating Federal and State Tax Laws and the Judicial System in efforts to recover my STOLEN PROPERTY. I have been sincerely disputing Connecticut's tax assessment and its collection methods. Each of you needs to read the Constitution, Federal Law, and State Law for yourself. Federal, Massachusetts, and Connecticut Law stipulates that each of you can be held responsible. The following is a partial list of charges you may face if my rightful property isn't returned immediately: Violation of my Constitutional Rights - 1st, 4th, 5th, 8th, 13th 18 USC 242 Deprivation of rights under color of law 42 USC 1981 Equal rights under the law 42 USC 1983 Civil action for deprivation of rights 18 USC 245(b)(1)(B) Federally protected activities - interference/Intimidation of individuals in pursuit of activity administered by U.S. Illegal taxation of "compensation for labor" Inconsistent tax application Excess taxation Double / Triple Taxation Illegal tax collection procedures 18 USC 1584 Sale into involuntary servitude Amendment VIII Undue Hardship 18 USC 1001 Statements or entries generally 18 USC 1341 Frauds and swindles 18 USC 1957 Engaging in monetary transactions in property derived from specified unlawful activity 18 USC 4 Misprision of felony 42 USC 1985 Conspiracy to interfere with civil rights Conspiracy to commit fraud 18 USC 241 Conspiracy against rights 18 USC 872 Extortion by officers or employees of the United States Conspiracy to commit extortion 18 USC 876 Mailing threatening communications 18 USC 1512 Tampering with a witness, victim, or an informant Retaliating against a witness, victim, or an informant 18 USC 1513 18 USC 3 Accessory after the fact 18 USC 2075 Officer failing to make returns or reports 18 USC 2315 Sale or receipt of stolen goods, securities, moneys, or fraudulent State tax stamps Article VI, CI 2 & 3 Dereliction of duty Willful blindness 42 USC 1986 Action for neglect to prevent . Neglect of Human Decency

XIII. RETURN OF STOLEN PROPERTY

Although tax law only allows refunds of overpaid taxes for the last 3 years, make no mistake that this is in no way a statement of overpayment. This document declares ONGOING FRAUD AND EXTORTION. The CRIMINAL ACTIVITY IS STILL OCURRING. I REQUIRE THAT ALL OF MY PROPERTY BE RETURNED, AT FULL VALUE, FROM THE DATE THESE CRIMES BEGAN.

Reference the attached **Detailed Calculation of Stolen Property** document for the amounts since 1977, and the government agencies responsible for each part.

Without Prejudice, UCC 1-207

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Under Threat, Duress, and/or Coercion

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68 Van Horn St. West Springfield, Massachusetts Postal Code 01089

April 14, 2000

XIV. CLOSING

I do hereby declare the exemption of all of my real property, and other assets and possessions, from any and all claims of government, whether federal, state, or local, based upon any purported tax claims, demands, liabilities, penalties, interest, liens, levies, or other encumbrances of similar import, which have no application to me, and I do hereby assert all of the Exemptions to which I am entitled under the Constitution and Laws of Massachusetts State, the Constitution and Laws of the united States, and by reason of all other applicable laws and principles, whether arising by common law, statute, precedent, or otherwise, and I do further assert and claim all other Rights and Exemptions appertaining to me by reason of my Status as a Massachusetts State citizen, specifically including the Rights and Status more particularly set forth herein. I do also hereby cancel, rescind and revoke all of those documents, signatures and actions which through inadvertence, fraud (United States v. Throckmorton, 98 US 1, 65, 66), or mistake (UCC sec. 3305), have placed me in that system and otherwise subject to tax liabilities not applicable to Citizens of my Status (to wit: a Sovereign) as hereinabove set forth.

This Legal Instrument is prepared, sent and submitted for the additional purpose of amending and correcting my records in possession of, or maintained by, any governmental authority, which is inconsistent herewith, in accordance with 5 USC sec. 552a, and I demand that any government employee, agent, representative, or official to whom this Affidavit is directed shall state any rebuttal, opposition or challenge to the declarations contained herein within 30 days of receipt hereof, or he shall be estopped so to do by the maxim that he who remains silent consents.

If you have any questions concerning this letter, you may write to me at the address shown below. Please sign all papers so that I know who I am dealing with. 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. Until such a time as I hear from you or your office, I will take the position that I am no longer liable for filing the return. Failure to respond will be taken as meaning that you have "acquiesced" and that, from this date forward, the doctrine of "estoppel by acquiescence" will prevail.

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

It infuriates me that you have preyed on my ignorance of the law. Failure by any one of you to action this request also escalates your involvement with the below listed crimes.

The toll you have already placed on my family's and my 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 I will pursue in the highest Court(s) possible, if you do not immediately and responsibly.

I am a (Sovereign) Citizen of the united States of America. My rights are defined. It is your responsibility to figure out who, among you, has done which parts to create, support, and perpetuate the crimes listed above.

It is appalling that any of you holding government office consider yourselves American, or that this system you continue to support could, in any way represent the "American Way".

Without Prejudice, UCC 1-207

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Respond within 30 days to: David P. Fontaine 68 Van Horn St.



68 Van Horn St. West Springfield, Massachusetts Postal Code 01089

April 14, 2000

XV. SERVICE LIST

| Governor Paul Cellucci | Governor John Rowland | President Clinton |
|------------------------------------|---------------------------------|---------------------------------------|
| Office of the Governor | Office of the CT Governor | Office of President of the U.S. |
| 444 N. Capitol Street, Suite 400 | State Capitol | White House |
| Washington, D.C. 20001 | 210 Capitol Ave. | 1600 Pennsylvania Ave |
| | Hartford, CT 06106 | Washington, DC 20500 |
| US Senator Edward Kennedy | US Senator Joseph Lieberman | Vice President Gore |
| Office of the U.S. Senate | Office of the U.S. Senate | Office of the V. President of the U.S |
| 315 Russell Senate Office Bldg | 706 Hart Senate Office Bldg | White House |
| Washington, DC 20510 | Washington, DC 20510 | 1600 Pennsylvania Ave |
| | | Washington, DC 20500 |
| US Senator John Kerry | US Senator Christopher Dodd | House Speaker J. Dennis Hastert |
| Office of the U.S. Senate | Office of the U.S. Senate | 2263 Rayburn House Office Bldg |
| 304 Russell Senate Office Bldg | 444 Russell Senate Office Bldg | Washington, DC 20515 |
| Washington, DC 20510 | Washington, DC 20510 | |
| Representative John Olver | Representative Nancy Johnson | U.S. Supreme Court Chief Justice |
| 1027 Longworth House Office Bldg | 2113 Rayburn House Office Bldg | U. S. Supreme Judicial Court |
| Washington, DC 20515 | Washington, DC 20515 | 1 First St., N.E. |
| | | Washington, D.C. 20543 |
| Atty General Tom Reilly | Atty General Richard Blumenthal | US Attorney General Janet Reno |
| Office of the MA Atty General | Office of the CT Atty General | Office of the U.S. Atty General |
| One Ashburton Place | 55 Elm St | 10th Street & Constitution Ave |
| Boston, MA 02108 | Hartford, CT 06106 | Washington, DC 20530 |
| Chief Justice Margaret H. Marshall | Commissioner Gene Gavin | Commissioner Charles Rossotti |
| MA Supreme Judicial Court | CT Dept. of Revenue Services | Internal Revenue Service |
| 1300 New Courthouse | 25 Sigourney St. | 1111 Constitution Ave., N.W. |
| Pemberton Square | PO Box 5088 | Washington, DC 20224 |
| Boston, MA 02108 | Hartford, CT 06102-5088 | |
| Commissioner Frederick A. Laskey | CT Dept of Revenue Services | Internal Revenue Service Center |
| Mass. Dept of Revenue | PO Box 2968 | Andover, MA 05501-0102 |
| PO Box 7011 | Hartford, CT 06104-2968 | |
| Boston, MA 02204 | | |
| MA Department of Revenue | | |
| P.O. Box 7000 | | |
| Boston, MA 02204-7000 | | |

Without Prejudice, UCC 1-207

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Respond within 30 days to: David P. Fontaine 68 Van Horn St. West Springfield, Massachusetts April 14, 2000 Postal Code 01089 XVI. [©] **AFFIDAVIT STATEMENT** WITNESSES TO DAVID P. FONTAINE'S MAILING of this Affidavit and the attached Detailed Calculation of Stolen Property document to each entity listed on the above Service List on $(7 - day \text{ of } f_{leci})$, 2000: Signature <u>Ц-(7-00</u> Date Signature I, David P. Fontaine, hereby affirm that, to the best of my knowledge and belief based on exhaustive research, that all of the information contained herein is true and correct, that this document contains 25 consecutively numbered pages, and that all pages are being sent to all persons/agencies listed on the inclusive SERVICE LIST. I, David P. Fontaine, hereby also affirm that, to the best of my knowledge and belief, that all of the information contained in the attached Detailed Calculation of Stolen Property document is true and correct, that this document is also being sent to all persons/agencies listed on the inclusive SERVICE LIST. I hereby certify that a true copy of this document and the Detailed Calculation of Stolen Property document attached, is being mailed by U.S.P.S., Certificate of Mailing, on this 17th day of April, in the Year of our Lord, 2000, to the party(ies) listed in the following SERVICE LIST. Without Prejudice, UCC 1-207 Under Threat, Duress, and/or Coercion David P. Fontaine Signature STATE OF SS COUNTY OF

On this <u>1</u>¹ day of <u>upril</u>, in the year 2000, before me, the undersigned, a Notary Public in and for the State of Massachusetts, personally appeared <u>David P. Fontaine</u>, proved to me on the basis of satisfactory evidence to be the Citizen who subscribed to the within instrument and acknowledged to me that he/she executed it.

Notary Public in and for said State &

Seal:



My commission expires Without Prejudice, UCC 1-207

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Property

4/16/00

Detailed Calculat *** * Stolen Property

| Year | | Taxes Paid | | Interest Rate | Consumer Price Index | Penalties | Hrs/wk Tracking | Hrs/yr Doing | Rate/Hr | % Fed | % MA | % CT | Value of Unc Penalties, | Value of Uncompensated Labor/yr with Penalties, Interest, and Inflation | Labor/yr with I Inflation |
|------------------------|-----------|------------|----------|---------------|-------------------------|-----------|--------------------|--------------|---------------------------------|--------------------------------------|---------------------------|-------------------------|--|--|------------------------------|
| | Federal | MA | CT | | % Change | | Receipts | | | | | | Federal | MA | СТ |
| 1978 | \$1,533 | \$654 | | 12.00% | 8.0% | 10.00% | 2 | 60.09 | \$10.00 | 70.1% | 29.9% | 0.0% | \$1,364 | \$582 | \$0 |
| 1979 | \$3,015 | | | 12.00% | 13.3% | 10.00% | 2 | 60.09 | \$11.00 | 75.0% | 25.0% | 0.0% | \$2,219 | \$793 | \$0 |
| 1980 | \$2,938 | | | 12.00% | 12.5% | 10.00% | 2 | 60.0 | \$12.00 | 74.5% | 25.5% | 0.0% | \$3,242 | \$1,171 | \$0 |
| 1981 | \$4,586 | | | 12.00% | 8.9% | 10.00% | 2 | 60.09 | \$13.00 | 78.7% | 21.3% | 0.0% | \$4,448 | \$1,456 | \$0 |
| 1982 | \$5,388 | | | 12.00% | 3.8% | 10.00% | с | 80.0 | \$14.00 | 79.1% | 20.9% | 0.0% | \$6,316 | \$1,967 | \$0 |
| 1983 | \$5,109 | | | 12.00% | 3.8% | 10.00% | e | 80.0 | \$15.00 | 78.0% | 22.0% | 0.0% | \$8,336 | \$2,645 | \$0 |
| 1984 | \$5,413 | | | 12.00% | 3.9% | 10.00% | с | 80.0 | \$16.00 | 77.7% | 22.3% | 0.0% | \$11,013 | \$3,504 | \$0 |
| 1985 | \$7,808 | \$2,100 | | 12.00% | 3.8% | 10.00% | с | 80.0 | \$17.00 | 78.8% | 21.2% | 0.0% | \$14,465 | \$4,530 | \$0 |
| 1986 | \$7,566 | | | 12.00% | 1.1% | 10.00% | с | 80.0 | \$18.00 | 78.6% | 21.4% | 0.0% | \$17,084 | \$5,335 | \$0 |
| 1987 | \$8,200 | \$2,044 | | 12.00% | 4.4% | 10.00% | с | 80.0 | \$19.00 | 80.0% | 20.0% | 0.0% | \$24,745 | \$7,645 | \$0 |
| 1988 | \$4,743 | \$1,877 | | 12.00% | 4.4% | 10.00% | e | 80.0 | \$20.00 | 71.6% | 28.4% | 0.0% | \$31,946 | \$10,457 | \$0 |
| 1989 | \$3,266 | \$1,697 | | 12.00% | 4.6% | 10.00% | с | 80.0 | \$21.00 | 65.8% | 34.2% | 0.0% | \$41,743 | \$14,120 | \$0 |
| 1990 | \$2,756 | \$2,204 | | 12.00% | 6.1% | 10.00% | e | 80.0 | \$22.00 | 55.6% | 44.4% | 0.0% | \$57,269 | \$20,197 | \$0 |
| 1991 | \$3,446 | \$2,426 | \$311 | 12.00% | 3.1% | 10.00% | 4 | 100.0 | \$23.00 | 55.7% | 39.2% | 5.0% | \$68,193 | \$24,318 | \$409 |
| 1992 | \$2,126 | \$803 | \$1,204 | 12.00% | 2.9% | 10.00% | 4 | 100.0 | \$24.00 | 51.4% | 19.4% | 29.1% | \$86,637 | \$29,427 | \$2,584 |
| 1993 | \$7,174 | \$711 | \$1,593 | 12.00% | 2.7% | 10.00% | 4 | 100.0 | \$25.00 | 75.7% | 7.5% | 16.8% | \$112,364 | \$36,395 | \$2,317 |
| 1994 | \$9,481 | \$621 | \$3,650 | 12.00% | 2.7% | 10.00% | 4 | 100.0 | \$26.00 | 68.9% | 4.5% | 26.5% | \$143,345 | \$46,297 | \$3,915 |
| 1995 | \$2,411 | \$75 | \$2,018 | 12.00% | 2.5% | 10.00% | 4 | 120.0 | \$26.00 | 53.5% | 1.7% | 44.8% | \$180,597 | \$58,417 | \$6,920 |
| 1996 | \$3,956 | \$2,622 | \$2,013 | 12.00% | 3.3% | 10.00% | 4 | 120.0 | \$26.50 | 46.0% | 30.5% | 23.4% | \$238,211 | \$80,198 | \$6,967 |
| 1997 | \$3,439 | \$1,648 | \$1,010 | 12.00% | 1.7% | 10.00% | 4 | 120.0 | \$26.50 | 56.4% | 27.0% | 16.6% | \$285,979 | \$95,682 | \$7,791 |
| 1998 | \$5,104 | \$2,834 | \$1,256 | 12.00% | 1.6% | 10.00% | 4 | 420.0 | \$26.60 | 55.5% | 30.8% | 13.7% | \$365,370 | \$123,770 | \$10,784 |
| 1999 | \$4,739 | \$1,212 | \$1,780 | 12.00% | 2.7% | 10.00% | 4 | 620.0 | \$26.65 | 61.3% | 15.7% | 23.0% | \$490,896 | \$162,601 | \$17,444 |
| 1/4 2000 | \$1,526 | \$341 | \$496 | 12.00% | 3.0% | 10.00% | 4 | 160.0 | \$26.78 | 64.6% | 14.4% | 21.0% | \$628,007 | \$208,415 | \$19,089 |
| | | | | | | | | | | | | | | | |
| Property Stolen | Federal | MA | СТ | Total | | | | | Data as of A | Data as of April 14, 2000 | - | | | | |
| | | | | | | | | - | Hrs/yr Doing | 1 Tax Forms | for yr 2000 | = 160 hrs | Hrs/yr Doing Tax Forms for yr 2000 = 160 hrs as of April 14, 2000. | , 2000. | |
| Total Principle Stolen | \$105,723 | \$33,587 | \$15,331 | \$154,641 | | | | | | | | | • | | |
| With Interest | \$505,811 | \$157,433 | \$27,552 | \$690,796 | | | | · | | | : | | | | : |
| With Interest and | | | 000 | | | | | | l, David P. I that all of th | Fontaine, h ɛ he informati | reby affirm on contain | that, to t ed herein | I, David P. Fontaine, hereby affirm that, to the best of my knowledge and belief, that all of the information contained herein is true and correct. | / knowledge orrect. | and belief, |

| Property Stolen | Federal | MA | ст | Total | |
|--|-------------------------|-------------|-----------|--------------|--|
| Total Principle Stolen | \$105,723 | \$33,587 | \$15,331 | \$154,641 | |
| With Interest | \$505,811 | \$157,433 | \$27,552 | \$690,796 | |
| With Interest and Inflation | \$625,476 | \$194,566 | \$30,282 | \$850,324 | |
| With Interest, Inflation, and Penalties | \$4,686,682 | \$1,481,408 | \$55,269 | \$6,223,359 | |
| Uncompensated Labor | | | | | |
| With Interest, Inflation, and Penalties | \$2,823,788 | \$939,924 | \$78,220 | \$3,841,932 | |
| Total Stolen | \$7,510,470 \$2,421,332 | \$2,421,332 | \$133,489 | \$10,065,291 | |
| | | | | | |

Under Threat, Duress, and/or Coercion

2002

N DR

Signature

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

David P. Fontaine

Page 1 of 1

Without Prejudice, UCC 1-207

David P. Fontaine 68 Van Horn St West Springfield, MA

April 17, 2000

Instructions to Witnesses to Ensure Accurate Mailing Documentation

To Witnesses,

The following <u>35</u> copies of the Affidavit In Lieu of Federal and State Income Tax Forms (Ref # 010-44-4741) and its attachment, from David P. Fontaine dated April 14, 2000, is being witnessed for mailing in the following manner:

| | Witness #1 | Witness #2 |
|--|------------|----------------------|
| 35 copies are reviewed for identical content by each witness. | MA | CN |
| 35 copies are witnessed for my signature and Notary Public stamping. | HF | CN |
| <u>35</u> copies are controlled entirely by Witness #1 and #2, from this point forward. David Fontaine is witness only. | HF- | CN |
| 35 copies are carried to Post Office by Witness #1, intact in the accompaniment of Witness #2 and myself. | <u>HF</u> | CN |
| 35 copies are signed by Witness #1 and #2, designating that they are ensuring the remainder of this process is carried out as per the Affidavit. | <u>HF</u> | CN |
| 22 copies are witnessed being inserted in designated addressed mailing envelopes and sealed per above referenced Affidavit's Service List. | NF | $\subset \mathbb{N}$ |
| <u>22</u> envelopes are witnessed as having Certified Mail receipts corresponding to designated mailing addresses per above referenced Affidavit's Service List. | DF | CN |
| <u>22</u> copies are witnessed as received by Post Office clerk with all Certified Mail receipts matching addresses referenced in said Affidavit's Service List. | _ttF | CN |
| 22 copies are witnessed as concluded transactions with the Post Office clerk, matching addresses referenced in said Affidavit's Service List. | #F | CN |

The remaining $\underline{/3}$ copies are being secured for possible future needs.

Sincerely,

m PFontan David P. Fontaine

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