

April 27, 2006  
IRS MEETING AS PER "SUMMONS"  
AFFIDAVIT

Affiant(s) [REDACTED]

Witness(es) [REDACTED]

IRS Personnel; [REDACTED], ID # [REDACTED]  
[REDACTED], ID# [REDACTED]

NOTE TO READERS: Before presentation to IRS agent, after this mtg took place, this doc was recorded in the Public Record - FOR ALL THE WORLD TO SEE. ↳ i.e., @ our local county recorders etc

Affiants appear as per "IRS SUMMONS" delivered on or about March 23, 2006. Affiants hereby swear that the following is true;

Affiants, are specifically "NON-TAXPAYER(S)" under the law, and conversely and specifically, NOT "Taxpayer(s)" as that term is used and defined in the Internal Revenue Code.

NOTICE; Immediately at the onset of said meeting, the IRS personnel present were given a copy of the docket cover page 1, and page 4, of Schultz v. IRS, #04-0196 CV, an excerpt from the United States Court of Appeals for the Second Circuit, which states in essence that;

... until that (IRS) summons is backed by a federal court order (from a court of competent jurisdiction), IRS "Summonses" carry no force and effect of law whatsoever, and that ... "no consequences whatever can befall a taxpayer who refuses, ignores or otherwise does not comply" with that IRS summons. (See attached copy, pages "4 of 5" and "5 of 5")

1. At the Meeting at 9:00 AM/PM to which Affiants above were summoned to appear, Affiants (check one) \_\_\_ were,  were not presented with copies of the federal Statutes at Large which create a specific liability for income taxes imposed by Subtitle A of the Internal Revenue Code. Request for these copies of the federal Statutes At Large was made by sworn Affidavit on March 29, 2006, and delivered to [REDACTED] by Certified US Mail # 7004 0750 0002 1048 8134, and received by him on March 31, 2006, as per date stamped on "return receipt."

2. At the above Meeting to which Affiants above were summoned to appear, Affiants (check one) \_\_\_ were,  were not presented with copies of the Statutory Authority and its Implementing Regulations that support/authorize the IRS to prepare and file a "Form 1040" for Affiant(s). Request for these copies of the Statutory Authority and its Implementing Regulations that support/authorize the IRS to prepare and file a "Form 1040" for Affiant(s) was made by sworn Affidavit on March 29, 2006, and delivered to

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██████████ by Certified US Mail # 7004 0750 0002 1048 8134, and received by him on March 31, 2006, as per date stamped on "return receipt."

3. At the above Meeting to which Affiants above was summoned to appear, Affiants (check one)  were,  were not presented with copies of "All Delegation(s) of Authority Order(s) from the Secretary of the Treasury authorizing any and all employees of the IRS to conduct this "meeting." Request for "All Delegation(s) of Authority Order(s) from the Secretary of the Treasury authorizing any and all employees of the IRS to conduct this "meeting" was made by sworn Affidavit on March 29, 2006, and delivered to ██████████ by Certified US Mail # 7004 0750 0002 1048 8134, and received by him on March 31, 2006, as per date stamped on "return receipt."

4. At the above Meeting to which Affiants above was summoned to appear, Affiants (check one)  were,  were not presented with "Certified copy(s) of the ORDER issued by a court of competent jurisdiction and/or the written DELEGATION OF AUTHORITY issued by an IRS Superior (i.e., the Secretary Of the Treasury) authorizing the IRS to serve upon Affiant(s) various "Notices of Levy, and "Notices of Deficiency(s)." A sworn Affidavit of "Notice and Demand for Exhibition of Authority" was sent to the IRS (Mr. ██████████ et al ) by Certified US Mail # 7000 2870 0000 1208 4207 on March 8, 2006, and received by him on March 10, 2006 as per date stamped on return receipt.

5. At the above Meeting to which Affiants above was summoned to appear, Affiants (check one)  were,  were not presented with the "SUMMARY RECORD OF ASSESSMENT(S), FORM 23-C" which was requested under 5 USCA 552 (FOIA) by Certified US Mail # 7002 2030 0004 5180 6437 on March 8, 2006, and which was received by the Department of the Treasury on or about March 22, 2006. No date was stamped on return receipt. The Department of the Treasury forwarded Affiant(s)' FOIA request to the IRS on or about March 22, 2006 as per the date on their correspondence to Affiant(s).

**NOTICE OF DEFAULT.** As of April 26, 2006, ██████████ *et al* (the IRS) are now in default as to numbers 1, 4, and 5 above, and, by default (and by their silence), have acquiesced and admitted that the IRS has no authority and/or jurisdiction over Affiant(s).

As per numerous US Supreme Court decisions, silence constitutes fraud, and therefore, all past, present, and future negative "consequences" directed at Affiants by the IRS are construed to be willful oppression and extortion under color of law, in violation of numerous federal and state statutes.

WE reserve the right to enter this AFFIDAVIT and all evidence attached within, to be preserved as evidence under Rule 902 (4), (5), (8), (9), and (10) of the Federal Rules of Evidence, upon the records of such public recorders office at such place or places as we alone determine, which as a matter of public record shall be subject to submission and use in any legal proceeding thereafter as utilized by any person having cause to rely thereupon for evidence purposes, under the aforesaid Federal Rules of Evidence.

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9007/17/70 (FBI/DOJ) 04/27/2006

**VERIFICATION**

We, [redacted] and [redacted], *Sui Juris*, hereby verify under penalty of perjury, under the laws of the **United States of America**, without the "United States" (federal government), that the above statement of facts and laws is true and correct, according to the best of my (our) current information, knowledge and belief, so help me(us) God, pursuant to the federal statute at 28 USC 1746(1).

Dated: 4/27/06

[Signature]  
[redacted]

[Signature]  
[redacted]

Federal Witness: 18 USC 1510, 1512-13  
All rights reserved, without prejudice.

Federal Witness: 18 USC 1510, 1512-13  
All rights reserved without prejudice.

**Acknowledgement**

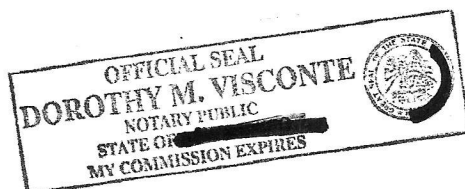
[redacted] STATE/REPUBLIC )  
[redacted] ) Subscribed, Sworn and Sealed  
[redacted] COUNTY )

On this 27 day of April, 2006,

[redacted] and [redacted] did personally appear before me, and are known to be the ones described in, and who executed the foregoing instrument, and acknowledged that he/she executed the same as his/her free act and deed as a Citizen/Sovereign in this above named said State of the Union. Purpose of notary is for identification only, and not for entrance into any foreign jurisdiction.

[Signature]  
Notary Public

My Commission expires 11/15/06



Schulz v. IRS, 04-0196

UNITED STATES COURT OF APPEALS  
FOR THE SECOND CIRCUIT

August Term, 2004

(Argued: December 13, 2004

Decided: January 25, 2005)

Docket No. 04-0196-cv

ROBERT L. SCHULZ,

*Plaintiff-Appellant,*

—v.—

INTERNAL REVENUE SERVICE and ANTHONY ROUNDTREE,

*Defendants-Appellees.*

Before :

FEINBERG, STRAUB, and RAGGI, *Circuit Judges.*

Appeal from a judgment in the United States District Court for the Northern District of New York (David N. Hurd, *Judge*), dismissing for lack of subject matter jurisdiction appellant's motions to quash administrative summonses served upon him by the Internal Revenue Service.

AFFIRMED.



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COUNTY OF [REDACTED]  
STATE OF [REDACTED]  
I hereby certify that this instrument was filed for record on the 27th day of April, A.D., 2005 at 10:40 AM and was duly recorded as Instrument # 1408830 of the Records of [REDACTED] County.  
Witness My Hand And Seal Of Office  
[REDACTED]

1 refusing to enforce abusive summonses.”).

2 We realize that our holding today stands in direct contradiction to our previous decisions  
3 in *Application of Colton*, 291 F.2d 487, 491 (2d Cir. 1961), and *In re Turner*, 309 F.2d 69, 71 (2d  
4 Cir. 1962). While reversal of our prior precedent is never a matter we regard lightly, we take no  
5 small solace in Judge Friendly’s discussion of *Colton* and *Turner* in *United States v. Kulukundis*,  
6 329 F.2d 197 (2d Cir. 1964). There, Judge Friendly, who authored both *Colton* and *Turner*,  
7 points out that *Reisman* “seems to destroy the basis underlying decisions of this court which  
8 authorized applications to vacate [an IRS] summons (and appeals from their denial) in advance  
9 of any judicial proceeding by the Government for their enforcement.” *Id.* at 199. In light of this,

10 \* we view ourselves today as completing a task begun forty years ago and hold that, absent an \*  
11 \* effort to seek enforcement through a federal court, IRS summonses apply no force to taxpayers, \*  
12 \* and no consequence whatever can befall a taxpayer who refuses, ignores, or otherwise does not \*  
13 \* comply with an IRS summons until that summons is backed by a federal court order. In addition, \*

14 we hold that if the IRS seeks enforcement of a summons through the courts, those subject to the  
15 proposed order must be given a reasonable opportunity to contest the government’s request. If a  
16 court grants a government request for an order of enforcement then we hold, consistent with 26  
17 U.S.C. §7604 and *Reisman*, that any individual subject to that order must be given a reasonable  
18 opportunity to comply and cannot be held in contempt, arrested, detained, or otherwise punished  
19 for refusing to comply with the original IRS summons, no matter the taxpayer’s reasons or lack  
20 of reasons for so refusing. *See Reisman*, 375 U.S. at 446 (“[O]nly a refusal to comply with an  
21 order of the district judge subjects the witness to contempt proceedings.”). Any lesser

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