

Assessor's Parcel: (for recording purposes only)  
ID# \_\_\_\_\_ aka \_\_\_\_\_

County of \_\_\_\_\_  
New Mexico Republic  
united States of America

\_\_\_\_\_ (DATE)

Respondents:

\_\_\_\_\_  
Commissioner  
Internal Revenue Service  
1111 Constitution Ave  
Washington, DC

Certified U.S. \_\_\_\_\_  
Return Receipt Requested

\_\_\_\_\_  
Internal Revenue Service  
Ogden Service Center,  
Ogden, UT 84201-0040

Certified U.S. \_\_\_\_\_  
Return Receipt Requested

Susan Meredith  
IRS  
Operations Manager  
PO Box 24017  
Fresno, CA 93779-4017

Certified U.S. \_\_\_\_\_  
Return Receipt Requested

TO INCLUDE: ANY AND ALL AGENTS AND/OR EMPLOYEES OF THE IRS.

**AFFIDAVIT AND NOTICE OF DEFAULT, PROBABLE CAUSE AND ESTOPPEL BY ACQUIESCENCE-WITH OPPORTUNITY TO CURE**

I/We, \_\_\_\_\_, Affiant(s) hereby certify, record, and present this verified **AFFIDAVIT AND NOTICE OF OF DEFAULT (ETC)** in relation to an \_\_\_\_\_ (Affidavit, # \*\*\*\*\*), \_\_\_\_\_ which

I/We submitted by Certified US Mail to the parties listed above on \_\_\_\_\_ . According to the information on the US Mail

Return Receipt, said \_\_\_\_\_ (Affidavit, # \*\*\*\*\* etc) was received by your organization on \_\_\_\_\_.

The undersigned therefore certify that there has been **no** requisite timely RESPONSE or other documentation filed in response to their; \_\_\_\_\_ (Affidavit, # \*\*\*\*\* etc etc.) \_\_\_\_\_.

Accordingly, I/We now invoke the doctrine of estoppel by acquiescence, because I/We can prove that your fiduciary duty as alleged "Government Agents/Employees" imposes upon you a legal and a moral duty to answer, and your silence can now be construed as a fraud. Confer at;

Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading. [*US v. Tweel*, 550 F.2d 297, 299 (1977) quoting *US v. Prudden*, 424 F 2d 1021, 1032 (1970)]

Silence is a species of conduct, and constitutes an implied representation of the existence of the state of facts in question, and the estoppel is accordingly a species of estoppel by misrepresentation. [cite omitted] when silence is of such a character and under such circumstances that it would become a fraud upon the other party to permit the party who has kept silent to deny that which his silence has induced the other to believe and act upon, it will operate as estoppel. [*Carmin v. Bowen*, 64 A. 932 (1906)]

Said \_\_\_\_\_ ( Affidavit, # \*\*\*\*\* etc.) \_\_\_\_\_ gave you reasonable notice and grace to locate and produce \_\_\_\_\_ (cite requested documents/assessment certificates etc., etc.) \_\_\_\_\_ and any evidence of any waivers of our rights. The deadline for production of said evidence was \_\_\_\_\_. You have served absolutely nothing upon Me/Us which could be considered as a good faith and diligent attempt by you to respond to My/Our lawful and reasonable \_\_\_\_\_ ( Affidavit, # \*\*\*\*\* etc etc) \_\_\_\_\_ within the stated deadline.

### **Opportunity to cure**

In the event that Respondent's failure to respond to the (Affidavit, # \*\*\*\*\* etc) was an oversight, mistake or otherwise unintentional, I/We \_\_\_\_\_ (Affiant(s)

grants \_\_\_\_\_ (Respondent) three (3) days, exclusive of the day of receipt, to cure the fault. Failure to cure will constitute, as an operation of law, Respondent's final admission and agreement to all statements and claims made by affiant through tacit procurement pertaining to (Affidavit, # \*\*\*\*\*), and the whole matter shall be deemed res judicata and stare decisis.

NOTE: This document shall be invoked as evidence in any future legal proceeding which may result as a result of the fraud being perpetrated by the IRS upon the undersigned Affiant.

FOR RECORDING PURPOSES ONLY:

A copy of the Affiant's \_\_\_\_\_ (Affidavit, # \*\*\*\*\* etc) \_\_\_\_\_ (to which there has been NO response) is attached AND RECORDED as part of this Affidavit/Notice of Default.

Response by Respondent must be served on Affiant exactly as provided below.

**VERIFICATION**

The undersigned Affiant(s) hereby certify, under penalty of perjury, under the laws of the United States of America, without the "United States" and pursuant to 28 USC 1746 (1), that the above **AFFIDAVIT OF DEFAULT, PROBABLE CAUSE AND ESTOPPEL BY ACQUIESCENCE** is true and correct, to the best of their knowledge, current information, and belief, so help us God. Further, the undersigned sayeth naught.

Executed on \_\_\_\_\_.

\_\_\_\_\_  
name  
ADDRESS  
ETC

\_\_\_\_\_  
name

New Mexico All-Purpose Acknowledgement:

(NEW MEXICO REPUBLIC )

(COUNTY OF \_\_\_\_\_ )

On the \_\_\_\_\_ day of \_\_\_\_\_, 201\_\_ Anno Domini, before me personally appeared \_\_\_\_\_, personally known to me (or proved to me on the basis of satisfactory evidence) to be the Person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that He/She executed the same in His/Her authorized capacity, and that by His/Her signature on this instrument the Person(s), or the entity upon behalf of which the Person(s) acted, executed the instrument. Purpose of Notary Public is for identification only, and not for entrance into any foreign jurisdiction.

WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
My commission expires

Decisions of the Supreme Court  
of the United States

"There is a clear distinction in this particular case between an individual and a corporation, and that the latter has no right to refuse to submit its books and papers for an examination at the suit of the State. The individual may stand upon his constitutional right as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property. His rights are such as existed by the law of the land long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of law. He owes nothing to the public so long as he does not trespass upon their rights."

[Hale v. Henkel, 201 U.S. 43]

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but, the individual's rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed."

[Redfield v. Fisher, 292 P. 813, at 819]

"Included in the right of personal liberty and the right of private property -- partaking of the nature of each -- is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property."

[Coppage v. Kansas, 236 U.S. 1, at 14]

"The common business and callings of life, the ordinary trades and pursuits, which are innocuous in themselves, and which have been followed in all communities from time immemorial, must, therefore, be free in this country to all alike upon the same conditions. The right to pursue them, without let nor hindrance, except that which is applied to all persons of the same age, sex, and condition, is a distinguishing privilege of citizens of the United States, and an essential element of that freedom which they claim as their birthright."

[Butchers Union Co. v. Crescent City Co.]

NOTE: The above Supreme Court decisions have never been overturned. Further, Kenneth W. Starr, Solicitor General, on February 1, 1990, made the following statement in a letter to a United States Senator:

It is well established that the decisions of the United States Supreme Court interpreting federal law are binding on lower courts, both state and federal, until such time as the Supreme Court overrules its decision, or federal statutory provision in question is amended or repealed.

[see generally Cooper v. Aaron, 358 U.S. 1]