

**INTERNATIONAL LAW**

**ADMIRALTY / MARITIME PROCESS**

**ARE YOU LOST AT SEA**

**AUTHORS UNNAMED TO PROTECT THEIR LIVES**

### **Admiralty Questionnaire**

1. Have you requested and acquired certified copies of the NOTICE[S] OF TAX LIEN[S] UNDER INTERNAL REVENUE LAW[S] from the County Recorder? (front and back of form)
2. Do you have copies of any Notices of Levy?
3. What is the total amount (DOLLARS) of the property taken (levied) to date?
4. How long has the IRS been making demands? (From ---- to date)
5. Do you have or have you acquired a Certificate of Search from the United States District Court? (IN the District where you live)
6. ?Has the IRS conducted a tax sale of your property?
7. Has a Quiet Title Action been filed against your property?

This is a simulation of the page I have which is from the International Monetary Fund.

INTERNATIONAL MONETARY FUND  
WASHINGTON, D.C. 20431

Cable Address  
INTERFUND

April 12m 1995

Dear Mr. Simmer:

Re: Case No.

We have received a Summons in the above-mentioned civil action, signed by your deputy and dated April 3, 1995, requiring the International Monetary Fund to answer the complaint filed by Mr. D. Vern Chadwick in this action.

Article IX, § 3 of the Articles of Agreement of the International Monetary Fund, which has been give full force and effect in the United States by the Bretton Woods Agreements Act, 22 U.S.C. § 286h et seq., provides as follows:

“§ 3. Immunity from judicial process

The Fund, its property and its assets wherever located and by whomsoever held, shall enjoy immunity from every form of judicial process except to the extent that it expressly waives its immunity for the purpose of any proceedings or by the terms of any contract.”

Furthermore, Executive Order 9751 of July 11, 1946 designated the International Monetary Fund as a public international organization entitled to enjoy certain privileges, exemptions, and immunities under the International Organization Immunities Act (Public Law 291 B 79<sup>th</sup> Congress, 59 Statutes as Large, page 669 et seq., approved December 29, 1945; 22 U.S.C. § 288 to 288f). § 2 of the Act provides in part as follows:

Sec. 2. International organizations shall enjoy the status, immunities, exemptions, and privileges set forth in this section, as follows:

(a) International organizations shall to the extent consistent with the instrument creating them, possess the capacity B

(i) to contract

(ii) to acquire and dispose of real and personal property;

(iii) to institute legal proceedings.

(b) International organization, their property and their assets, wherever located and by whomsoever held, shall enjoy the same immunity from suit and every form of judicial process as is enjoyed by foreign governments, except to the extent that such organizations may expressly waive their immunity for the purpose of any proceedings or by the terms of any contract.”

As you can see from the above, the Summons cannot legally be issued against the Fund and is being returned herewith.

Very truly yours,

This was signed by Joan S. Powers

Joan S. Powers

Senior Counsel

Attachment

Mr. Markus B. Simmer, Clerk  
United States District Court  
For the District of Utah  
(10<sup>th</sup> Circuit)  
235 U.S. Courthouse  
350 South Main St.  
Salt Lake City, UT 84101-2180

## INTRODUCTION

Over the last six years the authors and researchers on this project have reviewed hundreds of pounds of material, traveled to other countries and interviewed person within and without government about the current apparent disregard for our constitution and God-given rights. Because of innumerable man hours, this research team has uncovered a different or covert "Modus Operandi" and this mode of operation or MO has been to conduct a type of quiet war against the People of America.

The authors present the information as education material only and we do not hold out the material in this book to be the basis of a legal opinion, nor should the reader. It is hoped that the information presented will spark many conversations around the kitchen table, with the Constitution in one hand and the BIBLE (the basis of our law) in the other. (See Public Law 96-1211).

It is recommended, before undertaking any legal action, you consult a QUALIFIED person to review and advise you (and your attorney) in **International Law/Admiralty-Maritime** Process.

This book has NO COPYRIGHT! You may copy and share the information with all who may be in need. The authors operate under two commandments:

1. Love God,
2. Love His kids.

Blue skies, no sea gulls (or wear a hat), clear sailing!

PS. Watch for Sharks (IRS)

## **CHAPTER ONE**

### **THE LAMB TO THE SLAUGHTER**

Ask yourself how many people each year lose their property, or how often a family is broken up. Sometimes, there is even loss of life as a result of the actions of the Agency known as the Internal Revenue Service (IRS). No matter what the answer is, just one such loss to one too many. It seems that there is no way to stop this damage to our country, our families and our lives.

No, put yourself into this equation. The IRS has begun to send you letters, and it demands money that is beyond your means. Then, while you are in the middle of distress, Al Smith tells you how to stop the IRS, in order to have this information it will cost a few thousand dollars. (Al Smith is not a real person but a composite of several so called Patriots for profit).

This whole process is new to you. At this point you still trust the folks at IRS, and you try to work out your problems. So, like thousands before you, you make a trip to the local IRS office and explain that someone has made a mistake. Although you do not know the tax laws, there is something very wrong. The IRS agent, smiling from ear to ear, tells you that you can handle the tax easily, pay the tax! You again explain, to deaf ears, that you do not have the money which they claim, nor did you ever make enough money to have been charged with such a tax. So, your friend, the IRS agent, tells you that you can pay the tax and then sue the IRS, or that you can petition the Tax Court. Of course,

you can file bankruptcy.

After his experience, you remember Al Smith, and you call him up. Al gives you more information than you can handle at first, but you rely upon him. Al will lead you out of all these tax problems. All you have to do is send a few letters out, pay Al for all this secret knowledge and claim the 5<sup>th</sup> Amendment.

At this point Al is a hero. Then the IRS seems to go into overdrive and events happen which overcome your sense. The boss at work receives a letter from the government. The boss does not understand why he must send all, or the biggest part of your pay to the IRS. All he knows is that, if he does not, he will lose his business. This same action takes place at the bank, credit union, etc. Al has an answer, send another letter and all will be well. Nothing happens.

A few weeks later, a letter arrives from the government. After opening the brown envelope you discover a **NOTICE OF TAX LIEN UNDER REVENUE LAWS**. Quickly, you rush to the phone to call Al. Al sends you another letter to stop the problem. Secure in your belief that Al knows what he is doing, you follow his instructions. You go on about your business, except that now, no pay is coming from work. By this time you have read all of the information that Al has sent you. You find that there are hundreds if not thousands of people out there, just like you that know the truth. But the Courts, the local Sheriffs, members of Congress, and even Church leaders, refuse to hear the truth.

Several months pass. You change jobs, and a few dollars are beginning to come in again. Al has suggested that you do away with your drivers license, social security number, birth certificate and marriage license. You have learned that all of these documents, number etc., are meant to make you a slave. The more you study the more you are convinced that you know the truth and despite the outcome, you can never go back to believing in the government or any institution that supports this

type of outlaw activity. You have become a patriot! You have become a “tax Protestor.”

You do the best that you can to share this information with anyone that will listen/ It causes you grief but you know that your cause is just. While you were sitting at your computer writing a letter to your Congressman telling him of the belief and frustration, there is a knock on the door. An IRS agent hands you a notice of seizure. They intend to sell your home at an auction in about four months. Quickly you call Al. A recorded message comes on the phone, the number you have dialed is no longer in service and there is no new number. A thousand thoughts go through your mind. What has happened to Al? None of your friends that you have met at Al’s meetings know where he is or what is going on. It seems that their major concern at this time is the number of black helicopters in the sky or army vehicles seen on the freeway. What about food storage and do you have guns and ammo?

The sale takes place but nothing changes. You remain in your home. Several months pass. The sheriff shows up at your door with some IRS agents and another person, someone you have never met. This is the person who purchased your home at the tax sale. You are then forced off your property at gun point and told that if you try to come back into the home you will be arrested or shot. Everything in the home now belongs to the person who purchased your home. No one knows the whereabouts of Al.

You are broke. You are sick emotionally and physically. Your spouse and children have left you. Your neighbors think that you are a criminal. What do you do? For \$49.95 plus tax you get a book that explains how to get everything back. So, after collecting aluminum cans to gather the money, you open a post office box and send off a postal money order for the book. It is a happy day when the book arrives. You open the book to the forward. To your shock, it is signed by Al.

By this time you are hurting so badly that you do not know to whom you should turn, or who to believe. You talk with your church larder. He explains that the government does not take anyones property without a good reason. After all, are you not to render unto Caesar? **Remember, most churches are corporations (501c3).**

You file a law suit in the Federal District Court against the IRS agents and the United States Government. You have acquired material from friends and the money to file the suit. Documents are exchanged back and forth between you and the court. You have put all of your emotions and beliefs on paper. Every fiber of your being knows that you are right. Yet, before your case ever goes to trial, you have been declared a frivolous tax protestor and your case is dismissed without a hearing. The court threatens you with fines, etc., if you ever file another suit in the Federal Courts.

This foregoing nightmare has been repeated hundreds of times across our country. Of course, there are some things that are in common and some things that do not match everyone's particular situation. For example, in our little story we did not petition the tax court, nor was a ninety day letter (Notice of Deficiency) discussed. We did not talk about the bankruptcy issue although many people flee to the Bankruptcy Court to escape the disaster.

What we intend to introduce for your consideration is a newer view of the activities of the IRS and a possible remedy to this seemingly impossible situation, which is destroying our country. It is hoped that our courts and responsible people in government may still has the moral courage to stand for what is right in these dark days.

Since the chances of winning in the courts are limited, we must look at different areas for the law to see if any possibility has been overlooked. Also, we must not rely on AI any longer. We must check every document and every position presented to us in order to understand the process. How is

it that the IRS can take away our property and the U.S. Constitution is powerless to protect us. The answer may be found in the study of International Law B Admiralty/Maritime Law.

Most people have some understanding of the different types of law such as Criminal or Civil. For example, as this is being written, the O.J. trial is on the TV. Talk radio seems to like nothing more than the O.J. soap opera. This circus deals with Criminal Law. Civil Law has been used when dealing with Tort claims, such as a fender bender or your property rights. Very few people (including attorneys and even the courts) have an understanding of Admiralty/Maritime Law. The Supreme Court of the United States has declared:

To the extent that admiralty procedure differs from civil procedure, it is a mystery to most trial and appellate judges, and to the non-specialist lawyer who finds himself-sometimes to his surprise- involved in a case cognizable only on the admiralty "side" of the court. Admiralty practice, said Mr. Justice Jackson, is a unique system of substantive laws and procedures with which members of the Court are singularly deficient in experience." *Black Diamond S.S. Corp. V. Steward & Sons*, 336 U.S. 386, 403, 69 S.Ct. 622, 93 L.Ed 754 (1949) (dissenting opinion).

Is it any wonder that the State Courts do not have any concept of Admiralty process when they rule against you in favor of the purchaser of the IRS tax lien, in Quiet Title action? Note, more on this latter.

"The Federal District courts are the accustomed forum in which actions in admiralty are tried and in the absence of some special reason therefore no effect should be made to divert this type of litigation to judges less experienced in the field" *Calmar S.S. Corp. V. United States*, 345, US 446, 97 L.Ed 1140, 73 S.Ct. 733.

Now, before we start looking at every action as an Admiralty action, we need to consider the following:

2 Am Jur, Vol 2, ADMIRALTY § 15 - Limited

Admiralty is a limited jurisdiction, depending for its existence on whether or not the cause involved is an admiralty or maritime matter. There is no statutory definition of admiralty

jurisdiction, and difficulties attend every attempt to define its exact limits. The extent of the admiralty jurisdiction, as conferred by the Constitution, is not limited by the scope of admiralty jurisdiction as it existed under English law, nor was it extended as far as the admiralty jurisdiction in this country is to be determined in the light of the Constitution, the laws of Congress, and the decisions of the Supreme Court . . .

At this point, you may be asking yourself, what does this have to do with the IRS tax laws?

Keep in mind that, when an action has been filed in the courts, it is necessary to file in the proper jurisdiction, venue.

**The Huntress**, 12 Fed. Case 984 @ 992 & 989, (Case No. 6,914)(D.Me. 1840): “In this country revenue causes has so long been the subject of Admiralty cognizance, that congress considered them as CIVIL CAUSES OF ADMIRALTY AND MARITIME JURISDICTION, and to preclude any doubt that might arise, congress considered these words to be used in the sense they bore in this country and not in that which they had in England. **The Act gives exclusive admiralty maritime jurisdiction to the district court.** As a court of the law of nations, . . . But in cases where the courts of common law have always exercised concurrent jurisdiction, the jurisdiction is not, and was never intended by the constitution to be, exclusive, though the subject matter be maritime . . . The common law, and of course the sense in which the technical words of that law are used, WAS NEVER IN FORCE IN THIS COUNTRY, any further than as it was adopted by common consent, or the legislature. BEYOND THIS, IT WAS AS MUCH A FOREIGN LAW AS THAT OF FRANCE OR HOLLAND.”

Although this case is from 1849, it is still in operation today. Reread that opening line again - revenue causes . . . the subject of Admiralty . . .

Let us move ahead to this century, for those readers who are concerned about Aold law,” and take note of a case from the recent past, United States of America v. \$3,976.62 IN Currency, One 1960 Ford Station Wagon Serial No. OC66W145329:

“Although, presumably for purposes of obtaining jurisdiction, action for forfeiture under Internal Revenue Laws is commenced as **PROCEEDING IN ADMIRALTY**, after jurisdiction is obtained proceeding takes on character of civil action at law, and at least as such stage of proceedings, Rules of Civil Procedures control.”

Has the light started to come on, or are we still in the dark? The point being made is that all

revenue activity is controlled by Admiralty process. The Supreme Court often quotes **Benedict on Admiralty**, and it seems that if the highest court in the land quotes from it, then we should take a look.

1 Benedict (6<sup>th</sup> Edition) § 17, p. 28: “As no **other than a court of admiralty** can enforce maritime liens, no other court can displace, discharge or subordinate them. Neither the State courts nor the United States courts on their common law, equity and bankruptcy sides can divest, transfer to proceeds or adjudicate the maritime liens unless the maritime lienors voluntarily submit themselves to the jurisdiction.

Let us now examine the **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**. Turn the document over and what do you see. “**UNITED STATES V. \_\_\_\_**”. If you do not find this on the notice which you have, keep in mind that, in some counties, the recorders do not record the back side of the document. The IRS usually will not send the complete document to you. It is very important that you find such a document because on the back side we find the lien has been filed pursuant to 26 USC 6321. What does this mean?

“ . . . [I]t is now generally held that government tax claims under 26 USC ' 6321 >upon all property and rights of property whether real or personal **rank below all other maritime liens . . .**” **Benedict's Admiralty**,” 7<sup>th</sup> ed., vol 2 Chapter IV, § 51, footnote 7.

Open a copy of Black's Law Dictionary to **IN REM** and we see something that may shed some light on the above quotation from Benedict's Admiralty:

**In Rem** - A technical term used to designate proceedings or actions, a proceeding **against a thing** . . . it is true that, in a strict sense, a proceeding **in rem** is one taken directly against property, and has for its object the disposition of property, without reference to the title of individual claimants, . . . (See: Quasi in rem)

Is it possible that the **NOTICE OF TAX LIEN[S] IS AN IN REM ACTION?** Unless someone can come up with a better idea or another reading of the Notice, it clearly states “rights to property”.

Now it is time to turn on the computer because in order to do a word search it would take days, weeks, or even months to find **in rem** in the Internal Revenue Code. I will only help you one time. Open a copy of Title 26 and turn to § 7323 which reads:

(a) Nature and venue. The proceedings to enforce such forfeitures shall be in the nature of proceeding in rem in the United States District Court for the district where such seizure is made.

Stop for a moment and let's recap what we have learned so far:

1. The district Court for the United States is the court of nations having exclusive and limited Admiralty jurisdiction/venue.
2. Revenue actions are admiralty as pointed out in The Huntress and other cases listed above. See Benedicts on Admiralty.
3. **NOTICE OF TAX LIEN UNDER REVENUE LAWS** are admiralty actions pursuant to 26 USC § 6321 against property and the rights to property **in rem** (see 26 USC § 7323 also § 7401 to be discussed later).
4. In rem deals with rights to property not with the "person". Because so many people have problems with the word person. The one we are talking about has blood in his veins.

We have a few other areas to cover and then we will get into the "how to" section. Since you are going to make a trip to the Law Library, look at Title 28 §§ 2461 - 2465. In § 2463 we read:

**"All property** taken or detained **UNDER ANY REVENUE LAW** of the United States . . . Shall be deemed in the custody of the law and subject only to the orders and decrees of the courts of the United States having jurisdiction thereof."

How many people have asked the IRS agent or Sheriff for a court order while they drive away with the person's car or they sell the home at a tax sale. The Sheriff, when questioned, has replied "the IRS does not need a court order". Now folks, is it possible that our Sheriff cannot read, or does he fear the IRS. Again we ask that you look at the basis of our law the Bible, KJV. In Hosea 4:6 "My people are destroyed for lack of knowledge . . .".

Back in 1861 there was a civil war in this country. The President had a problem. The Southern States were in rebellion and the Federal Government could not declare war against the Southern States for the Federal Government could have recognized the sovereignty of the South. If it had recognized the sovereignty of the South, it would have no claim to any of the property of the States or the People. (See Black's Law for Prize and Booty) Therefore. The President was granted power under 12 stat 319 over the property of person's in rebellion against the United States.

Today we have people in rebellion against the United States, as defined by 12 stat 319 and the Trading with the Enemy Act of October 6<sup>th</sup>, 1917. This is also an undeclared/silent war against the People of this Country being waged by the IRS agents, not only for the United States, but for "the Bank and the Fund" see 22 USCA § 286 et.seq.

In a letter to members of Congress dated January 13, 1995, Congressman James A. Traficant Jr. Pointed out"

**"The IRS is an agency out of control."** . . . "Last year, I described at length on the House floor the cases of everyday American families whose lives were ruined without cause by the IRS. I received thousands of letters from all over the country from people who told me their IRS horror stories."

How many people have been declared "tax protestor"? Once the title "tax protestor" is used, 12 stat 319 can be used to take your property. Please take the time to look up and share with your friends. In the State of Utah, it is common, in dealing with the State Tax Commission, for the Commission to place the letters **TP** after any case number involving tax issues. The Judges in the state courts hearing these actions, when questioned "what does the TP stand for" simply say they do not know.

The Clerks of the court responsible for issuing the number for the tax cases claim they do not know what the two letters TP mean. Do you think Forrest Gump could figure this out? Life is like a

box of chocolates . . .

In the 5<sup>th</sup> Amendment to the Constitution, it says:

“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 on public danger”

Back in 1933 the President declared a Astate emergency, and we are still under this declared state of emergency today. Since a state of emergency is existing, and only the President can end such, we must be in “public danger”. So much for the 5<sup>th</sup> Amendment.

“I believe there are more instances of abridgment of freedom of the people by gradual and silent encroachment of those in power than by violent and sudden usurpations . . .”  
James Madison

In Congressman Traficant’s letter quoted above, he is attempting to introduce a bill into Congress to shift the **burden of proof** from the taxpayer to the Internal Revenue Service. The burden of proof is always on the plaintiff. So when you petition the tax court, bankruptcy court or district court, you are, in fact, the plaintiff and the burden of proof falls to the one filing a **libel** (Notice of Tax Lien in the county record), and, in this instance, you are not the Plaintiff, but a Petitioner filing an **Answer (Libel in Review)**. Could this, then, be the key?

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Please take the time to go to the local library and check out each quotation for yourself, do not ask Al. Many people make a mistake when they find a case or part of a statute and use this as a basis for an action. Laws change and rules change from state to state and from court to court. Remember that just because a case is quoted it may not apply to your case.

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## CHAPTER TWO

### THIS IS THE KEY?

For the moment lets say that you are the owner of a ship and you have taken on a cargo in France. You sail to the port of **New York USA** to unload your cargo but when you arrive in the port your vessel is seized by the government for violation of some revenue statute. The US Marshal serves an arrest warrant at the direction of the Federal District Court, signed by a magistrate/Judge for the district where the “res” (ship) is located. The Marshal posts a notice on the res of the seizure.

You have been served a copy of a complaint made upon “an oath of solemn affirmation”. Upon review of the complaint it is clear that the circumstances from which the claim arises with such particularity that the defendant (you) will be able without moving for a more definite statement, to commence an investigation of the facts and to frame a responsive pleading. See Supplemental Rules for Certain Admiralty And Maritime Claims (SR Fed Civ P) E2a.

Lets review the elements of what just took place. But, before we do so, take out a pencil and a clean sheet of paper. At the top of the paper write THINGS NECESSARY TO PERFECT ALIEN.

In our example, was the Captain agent for the owner or the owner, served a copy of complaint made upon an oath of solemn affirmation?

Point # 1. on our paper. Of course the answer to our question is YES.

Point #2. How was the complaint and/or arrest warrant served? “Study aid” see Federal Rules of Civil Procedure (FRCP) Rule 4. In our example the process was served by the US Marshal. You should have point to on your paper by this time.

Point #3. Is the information clear on the complaint so that it will not be necessary to move for a more definite statement . . . so that you may frame a responsive pleading?

Point #4 Has the Court for the District where the res is located been served?

Point #5. Was the notice properly posted?

As you can see there is a definite process that must be followed in order to perfect a lien under Admiralty process. However, what do you do if there is a defect in the service of process? So much so that you or the court have been served, or improperly served he may petition the District Court **for** the United States for the District where the res is located (In rem) for a Libel of Review to determine the basis, (foundation) if any, for the libel. [Notice of Tax Lien Under Revenue Laws; filed in the county record absent a court order or oath of solemn affirmation]

See 2 Benedict [6<sup>th</sup> Edition] § 275, pg. 119, 120: “But where a party discovers that . . . he has had no proper notice . . . and has thereby been deprived of property; or where there has been fraud of any kind . . . so that no regular remedy is left him, he may obtain redress by filing a **libel of review**. The subsequent proceedings will be such as equity demands. There is no corresponding provision in the Civil Rules.” Emphasis mine.

Stop, pencil down. Before we go into more detail on our two examples so far, we must take a look at the District Court that signed the Warrant for the arrest of the property. Also, it is important to understand who the parties of real interest are.

The District Court is divided in three separate sections. The first section is devoted to criminal law. The second is devoted to civil law. The third section and the one least understood by the Judges and attorneys as noted in Chapter One, is the Admiralty division.

The Admiralty section of the court has its own distinct set of rules. It would be wise to check with the District Court in your area or local law library to acquire the rules that govern the actions of admiralty. These rules are numbered A - F, instead of the numeric system familiar to most people. We will discuss some of these supplemental rules later on.

One of the researchers on this project had an interesting conversation a couple of years ago with a nationally known attorney. This attorney had been a government employee for nearly thirty

years. The attorney made this observation about the rules of court. It was his opinion that the rules for court were designed to quickly dispense with the novice, “pro se attorney”, thereby cutting down on the work load that the courts were under. As the attorney explained; whenever a complaint/answer was presented to this department and had been placed on his desk, the first things that he would check were the Rules of Court. As he explained, the work load is so great that we look for any way to disqualify a Plaintiff-Defendant.

It is extremely important that you read and understand the rules of court. Unfortunately, many people are never heard in our court system because they do not know or understand the rules. It is quite possible to win your case based solely on rules and never have the merits of the case heard. It is because of these rules that the admiralty process becomes viable. In order to understand the admiralty court we need to look at some of the other courts and the position the taxpayer is placed in when he enters their jurisdiction.

The first court is an Administrative Court. It is known as the United States Tax Court. This is done by sending the victim a Notice of Deficiency also know as a ninety day letter. In this Notice of Deficiency letter the target is informed that he has 90 days to petition the tax court if he disagrees with the amount that they have decided the target is going to pay. Note: the term “target” is a term used in the United States Attorney’s Manual in referring to the taxpayer.

By the way, in the Notice of Deficiency, it is common to see penalties and interest attached to the taxpayer for the manufacture, sale or distribution of machine gun parts pursuant to 26 USC §6651(a) and of course one of their favorites, civil fraud 26 USC §6662. In Cramer v. The Commissioner of Internal Revenue, case # 11718-94, the petitioner, Mr. Cramer, pointed out to the court that the claim of civil fraud by the IRS reversed the burden of proof. The Court agreed. The

attorney for the government (currently under investigation by the Inspector General's Office for criminal misconduct in this case and the court was notified of this on the record before the hearing began) said, that upon review of the record, no fraud was present. However, the government did not remove the fine imposed under 26 USC §6662. This is a fun case and one that Congress decided to review, not by choice, but just because Mr. Cramer pushed his way in through letter writing, thereby placing it on the record. Judge Powell was so unprepared for Mr. Cramer that several times the Judge claimed that the Internal Revenue Code is found in Title 28. Please find this case and study it. Review Mr. Cramer's opening statement.

If we look at 26 USC § 7401, we will find that before any penalty, civil or criminal can be applied it requires the sanction (Okay) of the Attorney General or his/her delegate and the Secretary of the Treasury. Many a patriot has wasted their time going into tax court and arguing that § 6651(a) and §6662 could not and did not apply to them because they were a non taxpayer, non resident alien, did not deal in alcohol, tobacco or firearms, etc. Remember, this is an Administrative Court and the judge will remind you that this is a court of limited jurisdiction. The court will not allow the taxpayer to go behind the Notice of Deficiency to determine if there is any basis in fact for the deficiency.

What is meant by - go behind the deficiency? When you petitioned the Tax Court to hear your complaint, you took on the position of the Plaintiff. The burden of proof became your responsibility. The government on the other hand, was the innocent Defendant. Yes, I said innocent. Under our form of (in)justice, the Defendant is innocent until proven guilty. The Defendant is not required to testify against himself. Also, the court is eager to grant a protective order denying the Petitioner any access to any records that would support his position and be embarrassing to the government. If you find yourself as the Plaintiff (Petitioner) the burden of proof always falls on your

shoulders. It is impossible to prove a negative. For those or you who have had the sad experience of going to Tax Court you realize what a mistake it was to take the bait and petition the Tax Court. By doing so, you merely rubber stamped the IRS lie.

Some of you may have appealed the Tax Court decision to the Federal District Court. You also could have gone to this court in the first place by paying the tax first and then suing for a recovery. Fat chance. Just like our illustration in the Tax Court you are the Plaintiff. The burden of proof is on you. Again they played their trick and you took the bait. The government trots out the Anti-injunction Act 26 USC § 7421 and you are barred from stopping the collection process while you attempt to have your day in court. Again, court rules play an important part. Pursuant to Rule 64 of the Civil Rules they may continue their collection process and you can do nothing more than watch your car, bank account, job, home and family go away. The American that brings a suit against the government in the Federal District Court only stands about a 12% chance of winning.

Well, you see everything leaving and you are trying to hold on to what little you have left, so you file bankruptcy. Congratulations, you just took the bait and are in their trap again. When you filed bankruptcy, you were able to bypass the Anti-injunction Act for a short time. However, depending upon how aggressive the U.S. attorney is the automatic stay can be lifted in a matter of few weeks. Again, the property can be seized and sold off. If the judge has a small understanding of the law he will require the IRS to supply the court with an inventory of the property taken and any monies to be deposited with the registrar of the court.

Remember 29 USC §2463? Along with doing battle with the U.S. Attorney, you will also find his helper, the Trustee for the Bankruptcy court. By the way, the Trustee is the *de facto* owner of all your property. Again, because you petitioned the Bankruptcy Court, the burden of proof fall on your

shoulders and the government can play hide and seek while they destroy you.

In Chapter one, our little lamb received a Notice of Lien. If he had taken the time to look at the signature line, it is quite likely he would have found that it was never signed. In most cases the IRS uses a stamp for another party. For example; rubber stamp Jim Jones for James Doe. Question; is it possible for another person to testify for you as to your personal first hand knowledge See FRCP Rule 56(e)(g).

In admiralty, there is no court which has jurisdiction unless there is a valid international contract in dispute. If you know it is Admiralty Jurisdiction, [see the HUNTRESS, Benedict on Admiralty, and 26 USC § 6321 as noted above.] and they have admitted on the record that you are in Admiralty Court, you can demand that the International Maritime contract to which you are supposedly a party and which you supposedly have breached, be placed into evidence. However, it is the practice (Modus Operandi) of the IRS to by pass the court altogether and trick you into becoming the moving party. The IRS never ever admits, on the record, that they are moving in Admiralty.

No court has Admiralty/Maritime jurisdiction unless there is a valid International maritime contract that has been breached. And generally speaking only the parties of **REAL INTEREST** may bring an action.

“A cardinal principle, in which the practice of admiralty courts differs from that of courts of common law, permits the parties to a suit to prosecute and defend upon their rights as such rights exist at the institution of the action; the assignment of a right of action being deemed to vest in the assignee all the privileges and remedies possessed by the assignor. According to the rule of common law, the injured party alone is permitted to sue for a trespass. The damages being deemed not legally assignable; and if there be an equitable claimant, he may sue only in the name of the injured party. **In admiralty, however, the common practice is to have the suit conducted in the names of the real parties IN INTEREST.**” 1 R.C.L. § 33, pg. 424 (1914); A . . . and when a statute of the United States so provides, an action for the use or benefit of another shall be brought in the name of the United States.” F.R.C.P. 17. The district courts are prohibited from granting venue where the United States has less than

“one-half of its capital stock . . .” of the respondents/Libelants Principal, the Fund and Bank. 28 USC §1349; The government by becoming a corporator, (See 28 USC §3002(15(A)(B)(C), 22 USCA 286(e)) lays down its sovereignty and takes on that of a private citizen. It can exercise no power which is not derived from the corporate charter. (See: The Bank of the United States v. Planters Bank of Georgia, 5 L.Ed. (Wheat) 244; U.S. v. Butt, 309 U.S. 242). The **REAL PARTY OF INTEREST** is not the de jure “United States of America” or “State”, but “The Bank” and “The Fund”. (22 USCA 286, et. seq.). The acts committed under fraud, force and seizure are many times done under “Letters of Marque and Reprisal” i.e., “recapture.” (See 31 USCA §5323). Such principles as “Fraud and Justice never dwell together, Wingate’s Maxims 680, and “A right of action cannot arise out of fraud.” Brown’s Maxims 297, 729.

Sometimes it is helpful if we take the time to draw a diagram of the steps taken in the process.

(See Diagram I, page 86)

At the left hand top of the page you will note that a box containing the USA appears. Then, across from that box to the right a box containing The Governor of the International Monetary Fund AKA Secretary of the Treasury. These two boxes are not linked at this point inasmuch as the Governor is not an agent for the USA and is therefore intra government as opposed to inter government.

The United States is a part owner of the International Monetary Fund (IMF) and holds about 19 to 20% of the stock in this private corporation. (See 22 USCA 286 *et seq.*) The Governor of the Fund cannot be paid by the United States. Question: Where does the pay for the Judges of the Federal District Court come? [**BATF**]

Below the box containing the Governor for the IMF we find the IRS. The Secretary makes the rules that the IRS must follow and Delegates authority to the Commissioner on down the line to the agents in the field. The Secretary as the Governor of the IMF is then in charge of the IRS. It follows that the agents in the field must be under his direct command if we have read the statutes correctly.

Under his direction, some of the functions of the IRS are to send letters, make demands, visit

and victimize the victims. This is done under the color of law. The phrase “color of law” means something that appears to be genuine, but is not. These IRS agents are in fact, agents for the Governor of the IMF not the USA. Question: Why are there two separate sections in the Internal Revenue Code dealing with misconduct? (See: 26 USC §§ 7214 and 7433). Why are the Notices of Lien “Under Revenue Laws” not signed, but stamped **for** a third party? **MODUS OPERANDI**

Just to the left of the box containing the IRS we see a box around (DOJ) Department of Justice and arrows connecting these two entities. In the United States Attorney’s Manual (USAM), we find that the IRS and DOJ must work in harmony.

USAM 6-4.010 reads in pertinent part: The Federal Tax Enforcement Program is designed to protect the public interest in preserving the integrity of this Nation’s self-assessment tax system . . . The Federal Tax Enforcement Program is designed to have the broadest possible impact on compliance attitudes by emphasizing balanced enforcement, not **geographic location and economic and vocational status** . . . However, the tax enforcement program can only work effectively if **the IRS, Department of Justice, and U.S. Attorneys work in harmony**. Emphasis mine.

Below the IRS, is the beginning of the pattern or MO that the service follows, i.e., the Notice of Deficiency of 90 day letter. From this point, the arrows show the path between the various courts. If we follow this pattern the United States becomes a party to the Actions and this allows the DOJ/U.S. Attorneys to come to the aid of their buddies. At this time, the government will spend any amount of money it needs, or if need be, threaten harm to you or someone or something close to you, outside of the hearing of the court. Yes, just like the NAZI party in Germany, these agents, misguided as they are, believe they are protecting our country. It was reported that an 84-year-old woman was forced out of a rest home for a tax due from 1975 in 1994. (See: 26 USC § 6501(a)). It makes me feel sick every time this happens. One person can change this and it may be you! Remember commandments: 1 & 2.

There is another set of boxes connected to the IRS on our diagram. One box shows the Notice of Lien filed with the county recorder. Then follows the Notice of Seizure, Tax Sale and finally the Quiet Title Action in the State Court. This is the path that we want to follow.

First of all, the Notice of Lien was a Libel on the public record. This Libel was not filed with the District Court for the United States where the “res” is located. (You should go the Court and request a Certificate of Search to use as proof of not claim filed.)

Next to follow in the Modus Operandi is the Seizure. (See: 28 USC §§ 2463 - 2465). If the Court has not been notified of the seizure, how can it have control over any property taken under **any revenue law**, unless it was not for the benefit of the United States of America. It must have been for **the use and benefit of another**.

What happens at the tax sale? (Sale of home). The Special Procedures Function Officer is the agent that represents the governor of the International Monetary Fund, AKA Secretary of the Treasury. He is the grantor on a deed to the United States Internal Revenue Service. Question; why was it necessary for the IMF to transfer the lien to the United States Internal Revenue Service? Answer; until this transaction took place the United States was not a party to the action. Finally, a Quit Claim Deed is given to the purchaser of the lien (private party).

Just a note on Quite Claim Deeds. A Quit Claim Deed does not transfer any property rights. In point of fact, a Quit Claim Deed declares that the grantor of the deed holds no interest or equity in the property. For example, the reader of this book could issue a Quite Claim Deed for the State Capital and this deed would be just as valid as the deed issued by the IRS for the home sold at the tax sale.

Finally, we arrive at the last segment of our diagram, Quiet Title action in the State Court.

The next thing that happens after the tax sale is that the purchaser of the lien realizes he does not have title to the property he supposedly purchased. Therefore, in order for him to perfect his title, it requires a Court Order. Now, from our studies, does the State Court have jurisdiction to hear this Quiet Title Action? Can the purchaser of the lien produce the Court Order that authorized the sale? Is the purchaser the real party in interest? Can the real party in interest transfer said interest? If you have followed the information so far you can easily answer each one of these questions.

SAMPLE PLEADINGS

Name  
Name  
Address  
City, State & Zip

Pro se

DISTRICT COURT FOR THE UNITED STATES  
DISTRICT OF \_\_\_\_\_

	)	
and	)	
	)	Admiralty Case # _____
Petitioner/Claimant	)	
	)	
v.	)	<b>IN ADMIRALTY</b>
	)	
AGENTS FOR INTERNATIONAL MONETARY	)	LIBEL OF REVIEW, ANSWER
FUND INTERNAL REVENUE SERVICE,	)	OF _____ and _____
DISTRICT DIRECTOR, SPECIAL	)	COMPLAINT OF INVOLUNTARY
PROCEDURES FUNCTION OFFICER AND	)	SERVITUDE AND PEONAGE.
THEIR PRINCIPAL, GOVERNOR OF	)	IN RE
INTERNATIONAL MONETARY FUND	)	ALL PROPERTY AND RIGHTS TO
AKA SECRETARY OF THE TREASURY	)	PROPERTY OF THE (LAST NAME'S)
	)	OF PETITIONERS) THEIR ESTATE
RESPONDENTS/LIBELANTS.	)	AND TRUST.
	)	
	)	Judge: _____

ANSWER AND VERIFIED COMPLAINT OF LIBEL

COMES NOW \_\_\_\_\_ and \_\_\_\_\_ m Pro se appearing specially,  
supplemental rule Federal Rules of Civil Procedure (SFRCP) Rule (E)8 Restricted Appearance in the  
original in the alternative, as a matter of right and privilege and enter their answer SFRCP (B)3(b), to  
alleged rights under maritime liens and notice of intent to levy by Respondents/Libelants as Libelant in

the first instance absent their verified oath and solemn affirmation of complaint pursuant to Supplemental Rules (B)(1), (c)(@) & (E)(4)(f) or in the alternative F.R.Civ.P.4(e), thereby denying Claimants procedural due process.

1. In the interest of law and justice mandates a hearing of Libel of Review pursuant to the Law of Nations and that said Petitioners/Claimants as Petitioners and for the protection of their person, property, estate, and trust thereby enters their Complaint of Involuntary Servitude and Peonage due to wanton and malicious acts and threats, duress, coercion, fraud by Respondents/Libelants as Respondents in violation of the Laws of the forum united States of America and the Law of Nations pursuant to 18 USC §§ 2, 3, 4, 113(b), 219, 241, 242, 371, 654, 661, 709, 951, 1001, 1028, 1341, 1581, 1621, 1622, 1961, 2111, 2382, 42 USC §1983, 4<sup>th</sup>, 5<sup>th</sup>, 7<sup>th</sup>, 9<sup>th</sup>, 10<sup>th</sup>, 13<sup>th</sup> & 16<sup>th</sup> Amendments to the Constitution for the United States of America.
2. This is an admiralty/maritime cause of action within the meaning of Federal Rules of Civil Procedure 9(h). Pursuant to 28 USC §§ 2461 and 2463 “all property taken or detained under **any revenue law** of the United States . . . shall be deemed in the custody of the law and subject only to the orders and decrees of the **courts of the United States having jurisdiction thereof.**” Emphasis added.
3. The United States District Court is the mandated district court of the United States having de jure venue to hear a cause of action etc., pursuant to 5 Stat. 516, Chapter 188, § 5 enacted August 23, 1842 pursuant to the Act of September 24, 1789, Chapter 20: and The Constitution for the united States of America, Article III § 2; and, in that the Respondents/Libelants et al., are directed by the Governor of the Fund (I.M.F.) AKA

Secretary of the Treasury, (Secretary's Name) , alien custodian for Prize and Booty, and are foreign agents of their principal The Fund and Bank et.al., a fortiori mandates pursuant to the law of the United States of America Title 22 USC Foreign Relations and Intercourse-International Organizations Chapter 7 § 286g. Jurisdiction and venue of actions B “. . . any such action at law . . . to which either the Fund or Bank shall be a party shall be deemed to arise under the laws of the United States, and the District Courts of the United States shall have original jurisdiction of any such action.” Emphasis added.

4. The United States is not a proper party to this action even though the Principal's agents come in its (UNITED STATES) name on the “Notice of Federal Tax Lien[s] Under Revenue Laws” and the like, therefor, the Petitioner/Claimants do not make the United States pursuant to F.R.C.P. 17, or in the alternative the United States attempts to make an appearance, the Petitioner/Claimants reserves their rights for disclosure of whose “. . . use or benefit of another [the action or levy in the original shall be brought [for] in the name of the United States . . .”

#### **NOTICE OF FOREIGN LAW**

5. Petitioners/Claimants give NOTICE OF FOREIGN LAW pursuant to Federal Rules of Civil Procedure 26.1 and that this district court is under legal duty and obligation to take cognizance of the same, and in the matters concerning conflicts of law, the law of the forum United States and the Law of Nations are to govern.

#### **NOTICE OF CLASSIFIED INFORMATION**

6. petitioners/claimants give notice that they will demand disclosure and subpoena classified information and will question witnesses about same, pursuant to the “Classified Information

Procedures Act.” Public Law 96-456 94 Stat. 2025; will address Interrogatories to respondents, and [b]y the law of nations, the courts of justice of different countries are bound mutually to aid and assist each other for the furtherance of justice . . .”, therefore, Petitioners reserves their right to petition this court to issue Letters Rogatory to foreign and domestic courts for oral examination of parties concerning treaties, compacts, agreements, contracts and the like involving the Respondents-/Libelant et. Al., as it applies to any alleged claims as against Petitioner’s/Claimant’s property, estate , trust and personally, concerning revenue under the forum United States of America and Law of Nations.

**CAUSE OF ACTION**

7. The Respondents/Libelants and their agents et.al., have filed maritime ANotice of Federal Tax Lien(s), serial numbers \_\_\_\_\_, \_\_\_\_\_, etc. under Internal Revenue Laws” in the County Record, \_\_\_\_\_ County, City, and State for the year(s) \_\_\_\_\_ for the total amount of \$ \_\_\_\_\_ on the \_\_\_\_ day of \_\_\_, by foreign agent Revenue Officer No. \_\_\_\_\_, Susan Anderson for \_\_\_\_\_ written \_\_\_\_\_, title Chief \_\_\_\_\_) absent a signature, oath of solemn affirmation validating lien, see Exhibit A; and have served alleged notices of Intent to Levy, and have levied [sic] from fiduciaries of All Occasion Insurance Agency, i.e., (Bank Name \$ Amount, . . . etc. copies attached Exhibits B and C Notice(s) of Levy.
8. The Respondents/Libelants et.al., Notices of Lien have damaged Petitioners/Claimants, (names husband and wife), their property and rights to property, estate, trust, their good name, and their ability to transfer, sale and freely use same, therefore, this has caused Petitioner/Claimant et.al., to be put into a position of involuntary servitude and peonage

against their will and the laws of the United States of America, the state of Oregon and the Law of Nations by Respondents/Libelants et.al.

9. The Petitioners/Claimants, upon receiving threatening notices and the like, have returned said Notices to the Department of the Treasury et. Al., thereby, attests and affirms that upon investigation and research, the facts stated herein are true and correct to the best of their knowledge and belief.
10. The Respondents/Libelants, in the original, and in the alternative filings of the Notices and the like, have never met the requirements of the de jure laws of the forum UNITED States of America or the Law of Nations, the Admiralty, in any of their correspondence.
11. The Petitioners/Claimants, (husband and wife), are without remedy to vacate, remove or replevin liens, levies and property respectively; in that, due to lack of procedural due process i.e., a filing of libel before mesne process, as mandated in the district courts of the U.S. “In Admiralty”, by the Respondents/Libelants et. Al., (see Exhibit D copy attached, Certificate of Search dated \_\_\_\_\_, Clerk of the Court), therefore, Petitioners only redress in the premises is for the court to review this petition and make further inquiry into the acts of omission or commission by Respondents/Libelants et.al., by the Judges of this Court pursuant to Title 18 USC §§ 4, 3, and 2.
12. The Petitioners/Claimants affirm and declare based upon information, knowledge and belief that the above is true and correct. All and singular in the premises are true and within the admiralty and maritime venue and jurisdiction of this Honorable Court.

### **CONCLUSION PRAYER AND RELIEF**

Wherefore Petitioners pray that this district court is mandated pursuant to the Supplemental Rules of

Admiralty and the Law of Nations, Law and Justice supra, for an inquire into all the matters herein sworn to by the Petitioners/Claimants, (husband and wife), with a report of its findings pursuant to Libel of Review. If upon its findings and conclusions, pursuant to Law, Justice and Fact, it is found that Petitioner's/Claimant's claims are well founded, then in the interest of Law and Justice: that, (1) The court Notify Respondents/Libelants et.al., to return all properties (monies) taken from Petitioner's/Claimant's fiduciaries, as was taken from funds deposited in trust during bankruptcy case # \_\_\_\_\_ and the like; (2) Remove all Notices of Liens on record; or (3) The Respondents/Libelants et.al., refuse such notice by the court, that Petitioner's/Claimant's, Libel of Review, Complaint et.al., be filed, Admiralty process issue, and that Respondents/Libelants et.al., be cited to appear and answer the allegations of this libel; that said suit shall be reviewed, in the original, in the alternative, that said alleged liens be removed and levies dismissed along with the return of all property of Petitioners/Claimants; and that Petitioners/Claimants, (husband and wife) may have such other further relief as they may be entitled to receive.

Respectfully,

\_\_\_\_\_  
Name, Pro se

\_\_\_\_\_  
Name Pro se

On \_\_\_\_ day of \_\_\_\_\_ 2004 in the State of \_\_\_\_\_ in the  
the County of \_\_\_\_\_; \_\_\_\_\_ and \_\_\_\_\_  
did appear before me with sufficient identification and signed in my presence the above document.

(Seal)



) Judge:

**MEMORANDUM**

1. The District Court of the United States is the proper venue and has jurisdiction to hear this libel of review. This is a proceeding in **ADMIRALTY**.

“In this country, revenue causes had so long been the subject of admiralty cognizance, that congress considered them as **CIVIL CAUSES OF ADMIRALTY AND MARITIME JURISDICTION**, and to preclude and doubt that might arise, carefully added the clause, ”including,” etc. This is clear proof that congress considered these words to be used in the sense they bore in this country and not in that which they had in England. The Act gives exclusive admiralty and maritime jurisdiction to the **district court**. As a court of the law of a nations, . . .”

**THE HUNTRESS**, 12 Fed. Case 984 @ 992 & 989, (Case No. 6,914)(D.Me. 1840):

2. As further evidence that the action before the court is in fact an Admiralty action we find in **United States of America v. \$3,976.62 In currency, One 1960 Ford Station Wagon Serial No. Oc66W145329**,

“Although, presumably for purposes of obtaining jurisdiction, action for forfeiture under Internal Revenue Laws is commenced as **Proceeding in Admiralty**, after jurisdiction is obtained proceeding takes on character of civil action at law, and at least at such stage of proceedings, Rules of Civil Procedure control.”

3. The Petitioners refer the court to 1 Benedict [6<sup>th</sup> Edition] §17, p. 28: which reads in pertinent part:

“As no **other than a court of admiralty** can enforce maritime liens, no other court can displace, discharge or subordinate them. Neither the State courts nor the United States courts on their common law, equity and bankruptcy sides can divest, transfer to proceeds or adjudicate the maritime liens **unless the maritime lienor voluntarily submit themselves to the jurisdiction**. Emphasis added.

4. Pursuant to 28 USC § 2463 :All property taken or detained **under any revenue law** of the United

States . . . shall be deemed in the custody of the law and subject to the orders and decrees of the **courts of the United States having jurisdiction thereof.**” Emphasis added.

5. As a further indication that the issue before the court is a matter of admiralty, Petitioners refer the court again to **“Benedict’s Admiralty,: 7<sup>th</sup> Ed., Col., 2 Chapter IV § 51 footnote 7.** “. . . [I]t is now generally held that government tax claims under 26 USC § 6321 >upon all property and rights of property whether real or personal **rank below all other maritime liens . . .**”

6. “A cardinal principle, in which the practice of admiralty courts differs from that of courts of common law, permits the parties to a suit to prosecute and defend upon their rights as such rights exist at the institution of the action; the assignment of a right of action being deemed to vest in the assignee all the privileges and remedies possessed by the assignor. According to the rule of common law, **the injured party alone is permitted to sue for a trespass, the damages being deemed not legally assignable;** and if there be an equitable claimant, he may sue only in the name of the injured party. **In admiralty, however, the common practice is to have the suit conducted in the names of the real parties IN INTEREST.**” 1 R..C.L. § 33, PG. 424 (1914); A. . . and when a statue of the United States so provides, an action for the use or benefit of another shall be brought in the name of the United States.” F.R.C.P. 17. The district courts are prohibited from granting venue where the United States has less than “one-half of its capital stock . . .” of the Respondents/Libelants Principal, the Fund and Bank. 28 U.S.C. §1349; The government by becoming a corporator, (See: 22 U.S.C.A. 286e) lays down its sovereignty and takes on that of a private citizen 28 USC §3002(15)(A) - (C). It can exercise no power which is not derived from the corporate charter. (See: **The Bank of the United States vs. Planters Bank of Georgia**, 6 L.Ed. (9 Wheat) 244; **U.S. vs. BURR**, 309 U.S. 242). The **REAL PARTY IN INTEREST** is not the de jure “United States of America” or “State,”

“The Bank” and “The Fund.” (22 U.S.C.A. 286, et. seq.). The acts committed under fraud, force and seizures are many times done under :Letters of Marque and Reprisal: i.e., “recapture.” (See 32 U.S.C.A. 5323) such principles as “Fraud and Justice never dwell together”, Wingate’s Maxims 680, and “A right of action cannot arise out of fraud.” Broom’s Maxims 297, 729.

7. “According to International law it has long been established that, although a person who claims to be the owner of a ship is bound by the character fastened upon her by the flag, under which he has chosen to let her pass, captors are not affected by the flag, but are entitled to go behind it, and to show the true character of the ship by reference to the substantial interest in it, the effective control over it, and the real proprietorship of it.” Prize Law During the World War, James Willford Garner, MacMillian Co., (1927) § 284 pgs. 378, 379,m quote of Sir Samuel in the “Kankakee, Hoching and Genesee,” British Prize Court 1918. See 2 Benedict [6<sup>th</sup> Edition] ' 400, pgs. 92 & 93. 254 U.S. 671 @ P. 689 Admiralty Rules of Practice - Claim- How Verified - Rule 25.

8. This court lacks jurisdiction over the Petitioners who are appearing specially and not generally. Although in most courts special appearances has been abolished and in this instant case since the issue before the court is **admiralty** the Petitioners point out: “While the modern version of Federal Rule of Civil Procedure 12 (h)(1) has abolished the distinction between general and special appearances for virtually all suits brought under those rules, the **Supplemental Rules for Certain Admiralty and Maritime Claims has preserved two forms of restricted appearance . . .** Rule E(5)(a) , , , and Rule E(8) . . . The rule was fashioned in order to avoid subjecting an in rem party (husband and wife names) to the jurisdiction of the court with reference to other claims for which >such process is not available or **has not been served . . . . .** “**U.S. Republic Marine, Inc.**, 829 F.2d 1399 @ p. 1402.

9. Petitioner draws attention to 2 Benedict [6<sup>th</sup> Edition] §275, pg. 119, 120: “But where a party

discovers that . . . he has no proper notice . . . And has hereby been deprived of property; or where there has been fraud of any kind . . . so that no regular remedy is left him, he may obtain redress by filing a **libel of review**. The subsequent proceedings will be the same as in any suit and the decree of the court will be such as equity demands. There is not corresponding provision in the Civil Rules.” Emphasis added.

10. The Petitioners/Claimants pray the indulgence of the court in reviewing 26 USC § 7323 JUDICIAL ACTION TO ENFORCE FORFEITURE. § 7323(a) reads: Nature and venue. The proceedings to enforce such forfeitures shall be in the nature of a proceeding in rem in the United States District court for the district where such seizure is made. See Petitioners Exhibit D. No Action was brought against (husband and wife) in the District Court of the United States.

11. The Petitioners/Claimants again direct the attention of the court to 26 USC § 7401 - AUTHORIZATION - No civil action for the collection or recovery of taxes, or of any fine, penalty, or **forfeiture**, shall be commenced. A review of the record maintained by the Attorney General failed to show any authorization.

12. As a matter of public record contained in the GAO audit of 1992/3 the Internal Revenue Service falsifies documents routinely in order to meet its goals. See pg. 5 of audit results.

13. Since the statutes themselves declare that seizures and forfeitures are admiralty operations, **the property is held by the law** and cannot be conveyed unless by court order. A question arises based upon the actions of the Respondents/Libelants. Monies have been seized from the (names husband and wife) fiduciaries as noted in the verified complaint. Evidently, no court of competent jurisdiction has been notified, served or engaged in any fashion or manor. Again, see Petitioners/Claimants Exhibit D. This is a clear violation/failure of due process circumventing the 4<sup>th</sup> and 5<sup>th</sup> Amendments to

the Constitution for the United States of America (taking without just compensation).

14. Though the testimony of witnesses and evidence at hand and to be discovered, evidence of a systematic scheme or enterprise is visible which are predicated acts under R.I.C.O. statutes 18 USC §1961 et. \*seq. To wit: three or more parties engaged in an unlawful activity to deprive American citizens of their property without just compensation or due process of law pursuant to 18 USC §§ 2, 3, 4, and 241.

15. Under 25 USC § 6902(a) burden of proof. “. . . burden of proof shall be upon the **secretary** to show that the Petitioner [Jones’ et al.] is libel as a transferee [or back up withholding agent of tax payer, but not show that the tax payer [United States] was libel for the tax. Emphasis added. NOTE: Petitioners/Claimants et. al., are not claiming any rights to tax court implied or otherwise.

16. In the above statement the court will note that the term United States was inserted after tax payer. The association between the International Monetary Fund and it’s contractual member the United States (for definition See 28 USC § 3002 (15)(A)(B)(C) present a fortior which demands an examination of the contractual arrangement/agreement that in any way hold the Petitioners/Claimants responsible as co-signors to such instrument. This simply precludes the cavalier use of the term taxpayer and demands a narrow interpretation of same. The term taxpayer for the purposes of this document are not those associated with the common English language. Very simply put, the term taxpayer does not apply to (names husband and wife) in this instant action but refers to the United States in it’s corporate capacity in all instances.

17. No indication of any bond or surety has been made by the International Monetary Fund or it’s agents. As a matter of fact, no action has been filed before any court of competent jurisdiction. See Exhibit D. The Attorney General (A.G.) For the United States as indicated in the documents before

this court is unaware of any action civil, criminal or otherwise pending pursuant to 26 USC § 7401. See Exhibit E. A possibility exists that property may be concealed, converted or destroyed to preclude the intervention of this Honorable Court. In such instances the probations contained in 26 USC § 7421 do not apply. It was not the intention of Congress to circumvent the safe guards contained in the 4<sup>th</sup> and 5<sup>th</sup> Amendments of the Constitution for the United States of America and therefore, enacted 5 USC §706 for the purposes of review of administrative agencies. Pursuant to the United States Attorney's Manual (USAM) § 6-5.330 INJUNCTION ACTIONS: § 7421(a), provides, generally that no suit for the purpose of restraining the assessment of any tax shall be maintained by any person in any court, whether or not such person is the person against whom such tax was assessed. In light of the twofold test laid down in *Enochs v. Williams Packing & Navigation Co.*, 370 U.S. 1 (1962).

18. It is interesting to note that the term **BY ANY PERSON IN ANY COURT** is used in the above cite. The law is dispositive in directing that, “**All Property** taken or detained **UNDER ANY REVENUE LAW** of the United States . . . shall be deemed in the custody of the law and subject only to the orders and decrees of the court of the United States having jurisdiction thereof.” Emphasis added. Since no court order issuing from a court of competent jurisdiction is evident a question is raised, who receives the property and where did the money go that was in the custody of the law at termination of bankruptcy proceedings back\_\_\_\_\_XXXXC? See 28 USC §2463. Did the governor of the International Monetary Fund or any of his agents post a bond (28 USC § 2464) in order to protect the interest of the United States of America? Is it reasonable to assume that this court is barred by the Anti-Injunction Act 26 USC § 7421 in protecting the property that is placed in it's custody by the agents of the International Monetary Fund pursuant to the revenue laws of the

corporate United States? This Petitioner thinks not. In simple words, the much over used § 26 USC 7421 is inappropriate as generally applied by the Internal Revenue Service.

19. Upon review of the Unification Act of 1964 and interesting comment was made which bares light on this instant case. This following is not a direct quotation but is simply paraphrased:

Most attorneys and for that matter most courts are singularly lacking expertise in Admiralty/Maritime Law.

Judicial Canon #1 is extremely important. Due diligence and a complete review of the merits of the case are necessary in the interest of justice. These Pro se litigants are not knowledgeable in the law and rely upon the discretion of the court to apply justice fairly and evenly pursuant to 28 USC § 471, Federal Rules of Civil Procedure - Rule 81 and rights and safe guards paid for in the highest premium, the blood of patriots, for the people of the United States of American and their posterity.

Respectfully,

\_\_\_\_\_

Name, Pro se

\_\_\_\_\_

Name, Pro se

On \_\_\_\_ day of \_\_\_\_\_, 2004 in the State of \_\_\_\_\_ in the

County of \_\_\_\_\_; \_\_\_\_\_ and \_\_\_\_\_

did appear before me with sufficient indemnification and signed in my presence the above document.

(Seal)

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

My Commission expires \_\_\_\_\_

Name  
Name  
Address  
City, State & Zip

Pro se

\_\_\_\_\_  
DISTRICT COURT FOR THE UNITED STATES  
DISTRICT OF \_\_\_\_\_

NAME ALL CAPS and		)
NAME		)
		) Admiralty Case # _____
Petitioner/Claimant		)
		) <b>IN ADMIRALTY</b>
v.		)
		) AFFIDAVIT OF
AGENTS FOR INTERNATIONAL MONETARY		)
FUND INTERNAL REVENUE SERVICE		) NAME
DISTRICT DIRECTOR, SPECIAL		)
PROCEDURES FUNCTION OFFICER and )		)
THEIR PRINCIPAL, GOVERNOR OF		)
INTERNATIONAL MONETARY FUND		)
AKA SECRETARY OF THE TREASURY		) Judge:
		)
Respondents/Libelants.		)
_____		)

**AFFIDAVIT**

I, \_\_\_\_\_, upon solemn oath do aver and depose and state for the record under the penalties of perjury of the United States that the following are true and correct to the best of my knowledge and belief.

- 1. Who
- 2. What
- 3. How
- 4. Where
- 5. When
- 6. DO NOT INCLUDE "Why"
- 7. Follow this blue print for wife. Double space document. DO NOT FORGET JURAT

Further the affiant saith not,

\_\_\_\_\_  
Name, Pro se

**JURAT**

I hereby certify that     Name of Affiant     Did appear before me on      day of \_\_\_\_\_, 2004 in the county of \_\_\_\_\_ and state of \_\_\_\_\_.  
Upon sworn declaration declared the above document to be true and correct to the best of his ability.

(Seal)

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

My Commission expires \_\_\_\_\_

Name  
Name  
Address  
City, State & Zip

Pro se

---

DISTRICT COURT FOR THE UNITED STATES  
DISTRICT OF \_\_\_\_\_

---

NAME ALL CAPS and  
NAME )

Petitioner/Claimant )

v. )

AGENTS FOR INTERNATIONAL MONETARY )  
FUND INTERNAL REVENUE SERVICE )  
DISTRICT DIRECTOR, SPECIAL )  
PROCEDURES FUNCTION OFFICER and )  
THEIR PRINCIPAL, GOVERNOR OF )  
INTERNATIONAL MONETARY FUND )  
AKA SECRETARY OF THE TREASURY )

Respondents/Libelants. )

)  
)  
Admiralty Case # \_\_\_\_\_  
)  
**IN ADMIRALTY**  
)  
**IN RE**  
)  
)  
PETITION FOR DEFAULT  
ON FAILURE TO ANSWER  
GENERAL ADMIRALTY RULE 28  
)  
Judge:  
)  
)  
)

---

**COMES NOW** \_\_\_\_\_ and \_\_\_\_\_, Pro se appearing specially, supplemental Rule Federal Rules of Civil Procedure (SFRCP) Rule E(8) “Restricted Appearance,” in the original in the alternative, as a matter of right and privilege and enter their PETITION FOR DEFAULT ON FAILURE TO ANSWER, GENERAL ADMIRALTY RULE (GAR) 28 for the following reasons:

1. The time for Respondents/Libelants has expired, pursuant to GAR 28 to answer.
2. The Respondents/Libelants have filed faulted Notices or caused to be filed faulted “Notice of Federal Tax Liens” in the public record as shown in documents already before this court, absent their verified oath or solemn affirmation of complaint pursuant to Supplemental Rules (B)(1), (C)(2) & (E)(4)(f) or in the alternative F.R.Civ.P.4(e), thereby denying Claimants procedural due process.
3. The action before the court is in GENERAL ADMIRALTY and not SPECIAL ADMIRALTY therefore the court may pronounce the Respondents/Libelants to be in contumacy and default and therefore shall proceed to hear the cause ex parte. See GAR 28 and 39.

Respectfully,

\_\_\_\_\_  
Name, Pro se

\_\_\_\_\_  
Name, Pro se

On \_\_\_\_\_ day of \_\_\_\_\_ 2004 in the State of \_\_\_\_\_

in the County of \_\_\_\_\_; \_\_\_\_\_ and \_\_\_\_\_

did appear before me with sufficient identification and signed in my presence the above document.

(Seal)

\_\_\_\_\_  
Notary Public  
My Commission expires \_\_\_\_\_

Name  
Name  
Address  
City, State & Zip

Pro se

DISTRICT COURT FOR THE UNITED STATES  
DISTRICT OF \_\_\_\_\_

_____		)
NAME ALL CAPS and	)	)
NAME	)	Admiralty Case # _____
	)	)
Petitioner/Claimant	)	<b>IN ADMIRALTY</b>
	)	)
v.	)	<b>IN RE</b>
	)	)
AGENTS FOR INTERNATIONAL MONETARY	)	)
FUND INTERNAL REVENUE SERVICE	)	PETITIONERS' REPLY
DISTRICT DIRECTOR, SPECIAL	)	)
PROCEDURES FUNCTION OFFICER and )	)	)
THEIR PRINCIPAL, GOVERNOR OF	)	)
INTERNATIONAL MONETARY FUND	)	)
AKA SECRETARY OF THE TREASURY	)	Judge:
	)	)
Respondents/Libelants.	)	)

\_\_\_\_\_ )

COMES NOW \_\_\_\_\_ AND \_\_\_\_\_, Pro se and enter their reply to Respondents/Libelants letter of \_\_\_\_\_ 2003.

PETITIONERS REPLY

1. The Petitioners/Claimants are not in disagreement with the position of Counsel for the Respondents/Libelants, that the International Monetary Fund has immunity from judicial process. An error has been made on the part of the Clerk of the Court or Respondents Counsel due to the lack of knowledge, which is common place in jurisdictions unfamiliar with Admiralty Process.

“To the extent that admiralty procedure differs from civil procedure, it is a mystery to most trial and appellate judges, and to the non-specialist lawyer . . .”

Mr. Justice Jackson.

(See: Petitioners/Claimants LIBEL OF REVIEW, COMPLAINT OF INVOLUNTARY SERVITUDE AND PEONAGE. ANSWER OF \_\_\_\_\_ AND \_\_\_\_\_ IN RE . . .)

2. The Respondents/Libelants can not file a LIBEL in the public record and then claim immunity for their action any more than a State may charge a citizen with a crime and fail to support its charge. The Respondents/Libelants have been given the opportunity to reply and bring forth their proof of support the Libel on the public record and have failed to support their Libel.

IN ADMIRALTY THE BURDEN OF PROOF IS UPON THE LIBELANT[S]

3. The burden of proof in support of the Libel is upon the Libelants. The documents before the Court clearly show that the Respondents/Libelants have filed “libel” in the public record. The Action before the Court is in Admiralty, therefore, the law mandates a review of the Libel, i.e., LIBEL OF

REVIEW.

4. In Admiralty Process when the Petitioner finds that a Libel has been filed in the public record and there has been no service of process as required by the Supplemental Rules of Federal Civil Procedure, he may petition the district court for the United States Awhere the res is located” for a Libel of Review.

5. In this instant action the Petitioners/Claimants are not Plaintiffs. The Petitioners/Claimants have entered their answer in response to the libel an served actual notice to the Court and to the Respondents/Libelants, Governor of the International Monetary Fund, et.al., as required by the Federal Rules of Court.

**PETITIONERS ARE OPPOSED TO EXTENSION OF TIME**

6. Due to the error of the Court (Clerk) or the Respondents the Petitioners/Claimants are opposed to an extension of time for the Governor of the International Monetary Fund et.al., to respond. An extension of time would only increase the amount of damage already done to these Petitioners.

Respectfully,

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Name, Pro se

---

Name, Pro se

## **CHAPTER THREE**

### **QUIET TITLE**

Many States have adopted the Federal Rules of Civil Procedure with some small changes. However, local rules must be consulted before responding to any action.

Remember not to be too fast to file an action unless you can handle the burden of proof. It is very easy to jump the gun and want to get through the legal battle. Unless you have unlimited resources it is suggested that you let the opposing side file the complaint and pay the fees. You can always file a cross complaint at the appropriate time.

In Chapter One our patriot had his home sold at a tax sale. If we look at the sale closely, we will find that the Governor of the IMF was represented by the Special Procedures Function Officer. This Special Procedures Function Officer generally speaking, is stationed in the regional office. Since the United States has not been a party to any of the actions taken thus far, there was no need of a Court Order in the sale of the property. Remember, under 28 USC § 2463, that any property taken

under any revenue law is subject only to the orders and decrees of the court. Since most tax sales, such as the one described, lack a Court Order this should be a clue to the real party in interest, the IMF. The Special Procedures Function Officer (SPFO) issued a “Quit Claim Deed” to the United States Internal Revenue Service. The SPFO was the Grantor to the “United States IRS”, the Grantee. It was at this time that the United States became involved in this transaction. Actually, what took place is that the IMF, under color of law, had stolen the property and the IRS was a receiver of stolen goods. Caution, do not involve the United States in your Quiet Title action. You do not want to bring in the Department of Justice, the moment you do, you become a “tax protestor”.

Finally, the IRS issues a Quit Claim Deed to the purchaser of the tax lien. We have already discussed Quit Claim Deeds. As you already know, no title was transferred. In order for the purchaser of the lien to have Quiet Title he must perfect said title with a Court Order. At this point the burden of proof falls on the purchaser of the lien when he files the action in the State Court. Since you will be responding to the claims made by the plaintiff in a Quiet Title Action it is difficult to guess what their allegations may be. The following sample pleadings may be of some help. Again, seek competent legal advice. The advice may not always be from an attorney. The following samples do not fall in any order but are for informational use only.



2. In general, due process requires that individuals must receive notice and an opportunity to be heard before government deprives them of property, U.S.C.A. Amend. 5. In this instant case upon review of the exhibits before the court it is obvious that there was a failure of notice as required by law. See certificate of search Exhibit \_\_\_\_\_.

3. The 4th Amendment places limits on government's power to seize property for purposes of forfeiture, it does not provide sole measure of Constitutional protection that must also be given to Due Process Clause of the Fifth Amendment and Fourteenth Amendment U.S.C.A. Const. Amends. 4, 5, 14.

4. For purposes of determining whether due process required that landowner receive notice and opportunity for hearing before real property could be subject to civil forfeiture, factor of government's interest, including function involved and fiscal and administrative burdens that additional or substitute procedural requirement would entail, favored imposition of pre-seizure notice and hearing requirement; traditional reason for seizing personal property, to insure that court retained jurisdiction, was inapplicable in case of real property, and government concern about owner alienating or harming property during pendency of seizure proceedings could be addressed in other ways, such as filing of notice of lis pendens, obtaining of ex parte restraining orders prohibiting damage to property, and as there was already procedure for post-seizure challenge by owner, administrative burden of government would not be significantly increased by having hearing occur prior to seizure. U.S.C.A. Const. Amends. 5, 14 . . . **James Daniel Good Supra**, pg 494.

5. In this instant case there was no service conducted. No notice as required by the law. No sworn complaint accompanied by an Affidavit. All of the actions by the service (IRS) on behalf of the Governor of the International Monetary Fund (IMF) were ex parte.

6. . . . Where the Government seizes property not to preserve evidence of criminal wrongdoing but to assert ownership and control over the property its action must also comply with the Due Process Clause. See e.g. Calero-Toledo v. Pearson Yacht Leasing Co. 416 U.S. 663 , 94 S.Ct. 2080, 40 L.Ed.3d 452, Fuentes v. Shevin, 407 U.S. 67, 92 S.Ct. 1983, 32 L.Ed.2d 556. Pp 498-500.

**James Daniel Good Supra Pg. 496.**

7. (C) No plausible claim of executive urgency, including the Government's reliance on forfeitures as a means of defraying law enforcement expenses, justifies the summary seizure of real property . .

**James Daniel Good Supra Pg 496.**

8. Justice KENNEDY delivered the opinion of the court. "The principle question presented is whether, in the absence exigent circumstances, the Due Process Clause of the Fifth Amendment prohibits the government in a civil forfeiture case from seizing real property without first affording the owner **notice and an opportunity to be heard.** We hold that it does."

9. In an attempt to circumvent the jurisdiction of the court the service (IRS) summarily seizes and disposes of property claiming judicial immunity. Furthermore, it is customary to pyramid claims against their victims and to falsify records. In the Government Accounting Office Audit of the IRS 1992/3 Pg 5 of audit review, we read that the IRS routinely falsifies records in order to meet its goals.

10. As previously noted in the record before this court the IRS proceeds IN REM pursuant to 26 USC § 7323 and attaches a maritime lien in accordance with 26 USC § 6321. This procedure in order to be enforceable must afford an opportunity for the victim to be heard. However, the IRS routinely denies this opportunity to its victims and relies upon the ignorance of the courts and officers of the court in furtherance of their faulted position.

11. [1] The Due Process Clause of the Fifth Amendment guarantees that "[n]o person shall . . . be

deprived of life, liberty, or property, without due process of law.” Our precedents establish the general rule that individuals must receive notice and an opportunity to be heard before the Government deprives them of property. See *United States v. \$3,850*, 461 U.S. 555, 562, n. 12, 103 S.Ct. 1983, 1995, 32 L.Ed2d 556 (1972); *Sniadach v. Family Finance Corp. Of Bay View*, 395 U.S. 337, 342, 89 S.Ct. 1820, 1823, 23 L.Ed2d 349 (1969) (Harian, J. Concurring); *Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 313, 70 S.Ct. 652, 656, 94 L.Ed 865 (1950).

12. In James Daniel Good the Government argued that the provisions of one amendment to the Constitution could be used to circumvent safeguards contained in other amendments. The Supreme Court disagreed and rightly so.

13. In order for the IRS to perfect its lien there is a requirement pursuant to 28 USC § 2463 that the court and not the service (IRS) holds custody to the property and therefore may only be conveyed, disposed of etc. by court order or decree. In this instant action since the court (District Court for the United States) was never served, the actions of the service (IRS) are merely ex parte. In James Daniel Good Supra Pg 500- 501 we read:

[3] The right to prior notice and a hearing is central to the Constitution’s command of due process. “The purpose of this requirement is not only to ensure abstract fair play to the individual. Its purpose, more particularly, is to protect his use and possession of property from arbitrary encroachment to minimize substantively unfair or mistaken deprivations of property . . .” *Fuentes v. Shevin*, 407 U.S. at 80 - 81, 92 S.Ct. At 1994 - 1995.

14. Since the service (IRS) circumvented the court of competent jurisdiction there is no judicial determination of any kind that the owner of the property in question did, in fact, owe a tax. At this time Defendant, \_\_\_\_\_ name \_\_\_\_\_, submits to the court documents, Exhibits \_\_\_\_\_ thru \_\_\_\_\_. As the court and opposing counsel can clearly see based upon the Government’s own records Name did not owe a tax and to this very day does not owe a tax. It is the opinion of these Defendants that

had they been afforded the required due process that even this instant action would have never taken place. Due diligence is imperative when dealing with the lives and property of the people.

15. The practice of ex parte seizure, more over, creates an unacceptable risk . . . (Congress) . . . It did not intend to deprive innocent owners of their property. The affirmative defense of innocent ownership is allowed by statute. **James Daniel Good Supra Pg 501.**

16. The ex parte proceeding affords little or no protection to the innocent owner. James Daniel Good Supra Pg 502. Once the IRS's victim is made homeless, deprived of the ability to work and nearly becomes a ward of the state, the difficulty in mounting a defense becomes overwhelming. Currently, the IRS employs approximately 115,000 employees. Also, it is customary for the U.S. Attorney to support the collection activity and to use all of the resources including but not limited to extensive computer records, transcripts and briefs etc., in an effort to defeat their victim. We read in the U.S. Attorneys Manual that the DOJ and the IRS work in harmony.

17. Considering the overwhelming position held by the IRS, it is easily understandable why the population and the courts, to a great degree, fear the IRS. In a previous document that these Defendants filed before this court, the Unification Act of 1964 (34 FRD 325) was paraphrased. However, due to its merit I have taken the time to present a quotation from the Unification Act and in particular from Mr. Justice Jackson.

2. To the extent that admiralty procedure differs from civil procedure, it is a mystery to most trial and appellate judges, and to the non-specialist lawyer who finds himself 'sometimes to his surprise' involved in a case cognizable only on the admiralty "side" of the court. "Administrative practice", said Mr. Justice Jackson, "is a unique system of substantive laws and procedures with which members of this Court are singularly deficient in experience." Black Diamond S.S. Corp. v. Stewart & Sons, 336, 403, 69 S.Ct. 622. 93 L.Ed. 7545 (1949) (dissenting opinion).

Keep in mind that this came from the highest court in the land.

18. It was noted above that the Service (IRS) routinely falsify records in order to meet its goals. An interesting footnote appears in James Daniel Good Supra Pg 502 “We must significantly increase production to reach our budget target . . .” “. . . failure to achieve the \$470 million projection would expose the departments forfeiture program to criticism and undermine confidence in our budget projections. Every effort must be made to increase forfeiture income during the remaining three months of fiscal year 1990.” Executive Office for the United States Attorneys, U.S. Department of Justice, 38 United States Attorney Bulletin 180 (1990).

19. As noted above, the IRS and the Department of Justice work in harmony. Does this mean that in order to meet their goals not only will they falsify records, they will show contempt for the courts, circumvent due process, and engage in **ex parte communication** to intimidate officers of the court, members of Congress and even local law enforcement? In Joseph Chrisman et al 94-C0427S were before the Tenth Circuit Court these very questions were reviewed.

20. Because real property cannot abscond, the court’s jurisdiction can be preserved without prior seizure. It is true that seizure of the res has long been considered a prerequisite to the initiation of *In rem* forfeiture proceeding. See Republic National Bank of Miami v. United States, 506 U.S. \_\_\_\_, \_\_\_\_, 113 S.Ct. 554, \_\_\_\_, 121 L.Ed.2d 474 (1992); United States v. One Assortment of 89 Firearms, 465 U.S. 354, 363, 104 s.Ct. 1099, 1105, 79 L.Ed2d 361 (1984). This rule had its origin in the court’s early admiralty cases, which involved the forfeiture of vessels and other movable personal property. See Taylor v. Carryl, 61 U.S. (20 How.) 583, 599, 15 L.Ed. 1028 (1858); The Brig Ann, 13 U.S. (9 Cranch) 289, 3 Led. 734, (1815); Keene v. United States, 9 U.S. (5 Cranch) 304, 310, 3 L.Ed. 108 (1809). Justice Story, writing for the Court in the Brig Ann, explained the jurisdiction for the rule as one of fixing and preserving jurisdiction: “[B]efore judicial cognizance can attach upon a

forfeiture in rem, . . . there must be a seizure; for until seizure it is impossible to ascertain what is the competent forum.” 13 U.S. (9 Cranch), at 291. But when the res is real property, rather than personal goods, the appropriate judicial forum may be determined without actual seizure. James Daniel Good Supra Pg. 503.

21. As previously noted in this courts record the court of competent jurisdiction is the District court for the United States. Again this court lacks jurisdiction over the issues at barr inasmuch as the lien against the res is in admiralty and presents a **FEDERAL QUESTION.** (emphasis added).

22. Requiring the Government to postpone seizure until after an adversary hearing creates no significant administrative burden. A claimant is already entitled to an adversary hearing before a final judgment of forfeiture. No extra hearing would be required in the typical case, since the Government can wait until after the forfeiture judgment to seize the property. From an administrative standpoint it makes little difference whether that hearing is held before or after the seizure. And any harm that results from delay is minimal in comparison to the injury occasioned by erroneous seizure. James Daniel Good Supra Pg 504.23. In this instant case the IRS has attempted to dispose of the property and by doing so has made the Plaintiff (name) a victim of their unlawful practices. The Service (IRS) now relies upon the lack of knowledge of the lower courts to affirm this erroneous activity. As opposing counsel rightly points out title companies are reluctant to insure property conveyed in this manner. It seems that the title companies are aware that it requires a judicial determination in order to convey title. The Defendants do not disagree that the state rightly has the authority over title issues. {{{this was in this particular case However, the citation by the opposing counsel of Arndt v. Griggs, (1890) is so far off point that it is without merit}}}

24. Apparently opposing counsel feels secure with an antiquated citation and reliance upon the

integrity of the IRS. Currently, Congress is reviewing the actions of all the Federal Agencies. The outcry from the American people is such that the Democratic party suffered a tremendous blow during the last election. It is not a trivial thing to observe that the first act of the new Congress was to pass a bill HR 1 that requires Congress to abide by the Constitution and the laws that they pass. Is it any less to expect government agencies to be held to the same standard? These Defendants think not.

25. When reviewing tax statutes it is important to view the supporting Code of Federal Regulations (CFR) that are the underlying authority for the title. It is customary for the IRS to cite penalties and interest on a supposed tax debt under §§ 6651(a), 6662 of Title 26 however, upon review of these penalty provisions we find that they have to do with the manufacture and distribution of machine gun parts, alcohol or tobacco products. For years the IRS has listed a kind of tax "1040" on their forms. A review of 26 USC reveals that this kind of tax relates to the non-taxable transfer of certain farm land. Again, the IRS relies upon the ignorance of the people and assigns penalties and interests under the provisions set forth pursuant to 27 CFR part 70. This defendant has reviewed the IRS Code and finds that there are approximately 123 different "kinds of tax" defined . However, "1040" other than cited above is not listed.

26. It is this Defendant's position that the American people including this Defendant should support their government and pay all lawful taxes. But, when people within government abuse the power entrusted to them it is the responsibility of We the People to resist corruption, fraud and theft.

27. The Plaintiff has failed to support any of his allegations with a judicial determination. Obviously, no judicial determination has been made that     Name     Is a delinquent tax payer unsupported by judicial determination should be removed from the record.

28. Counsel for the Plaintiff does not deny the allegation that a felony was committed within the

hearing of the court by said counsel pursuant to 26 USC § 7213 and again is dispositive. Criminal referral is requested.

29. Plaintiff fails to deny that the party in interest is the Governor of the International Monetary Fund (IMF) pursuant to the rules of court Rule 8(d) failure to deny is deemed admitted. Again this position is dispositive.

30. The Defendants noted that it is customary in real estate transactions where one spouse is purchasing property sole and separate to execute a disclaimer deed to eliminate any cloud on the title. Plaintiff fails to deny this and therefore is dispositive. The owner of the property is Name sole and separate, a married woman.

**31. Defendants have not entered the jurisdiction of the court and are therefore appearing specially and not generally. Plaintiff does not object to this position pursuant to Rule 8(d). The court lacks jurisdiction over the person of names Sui Juris and Alieni Juris respectively.**

32. Since the issue before the court possess a federal question the court lacks jurisdiction.

**33. It is the position of the IRS in tax sales of real property not to guarantee title to the property. It should be apparent even to the layman upon review of the documents and the evidence before this court the reason behind this position.**

34. These Defendants could raise other issues but do not wish to tire the court therefore, they renew their request that their motion be granted to dismiss this case without prejudice and strike Plaintiff's MEMORANDUM IN OPPOSITION TO DEFENDANT'S MOTION TO DISMISS. Inasmuch as Plaintiff's pleading is unresponsive and merit less, and the court lacks jurisdiction.

Respectfully submitted,

---

Husband's name  
Pro se

---

Wife's name  
Pro se

Name  
Name  
Address  
City, State & Zip

---

IN THE SECOND JUDICIAL DISTRICT COURT  
OF THE STATE OF \_\_\_\_\_  
IN AND FOR THE COUNTY OF \_\_\_\_\_

---

NAMES IN CAPS

Plaintiff,

v.

husband and wife in caps

DOES 1 THROUGH 10, and all other persons  
claiming any right, title, estate, lien or interest  
in the real property described in the complaint

Defendants.

)  
)  
) Civil No. CV  
)  
)  
) **DEFENDANT’S MOTION**  
) **TO STRIKE MEMORANDUM**  
) **IN OPPOSITION TO**  
) **DEFENDANT’S**  
) **MOTION TO DISMISS**  
)  
) Judge

---

**COMES NOW** husband and wife names in caps, pro se, by special appearance and not generally pursuant to the supplemental rules of admiralty as cited in the record already before the court and moves the court to strike Plaintiff’s **MEMORANDUM IN OPPOSITION TO DEFENDANT’S MOTION TO DISMISS**.

1. Plaintiff has failed to recognize the issues before the court.
2. Plaintiff did not purchase a condominium but entered into a contractual agreement with the agents for the Governor of the International Monetary Fund (IMF) through the intermediary Internal Revenue Service (IRS). Said service failed to perfect any title to the property in question as the record clearly states and therefore is dispositive.
3. Clearly this court lacks jurisdiction as previously noted in the record. For this court to assume jurisdiction it would have to circumvent the Constitution of the United States, 4<sup>th</sup> and 5<sup>th</sup>

Amendments and over rule the United States Supreme Court as more fully detailed in Defendant's  
MEMORANDUM IN SUPPORT OF DEFENDANT'S MOTION TO STRIKE PLAINTIFF'S  
MEMORANDUM IN OPPOSITION TO DEFENDANT'S MOTION TO DISMISS.

4. For the court to assume jurisdiction over the property in question it would do so in violation of  
judicial Cannon #1.

Respectfully submitted.

---

Husband's name  
Pro se

---

Wife's name  
Pro se

## **CHAPTER FOUR**

### **FARE WELL**

There are so many factors to consider when answering a libel that one should use caution. It is hoped that the information that has been presented will spark some intense research and the researchers will share their information.

During the construction of this work it was learned that the current Governor of the IMF is Allen Greenspan. Apparently, when Lloyd Benson resigned as Secretary of the Treasury, Robert Rubin did not take on the title, Governor of the Fund. A call was placed to the main office of the IMF to discover this information. Our east coast sources report that Lloyd Benson, however, is the defacto

Governor of the IMF until Robert Rubin is confirmed. Allen Greenspan is the Governor temporarily. Although this information is believed to be reliable nothing replaces due diligence. Check it out for yourself.

For those of you that are reading the ending first, the IMF did it.

## **EXHIBITS**

### 1. Diagram 1

2. Am Jur 2d Admiralty sec. 15
3. Supplemental Rules
4. The Huntress
5. U.S. v. \$3,876
6. U.S. v. James Daniel Good
7. Republic National Bank of Miami
8. 12 Stat 319
9. Benedicts Sec. 275, Libel of Review
10. Benedicts Sec. 51, Note 7
11. 26 USCS Sec. 6321
12. 26 USCS Sec. 7323
13. 26 USCS Sec. 7401
14. 28 USCS Sec. 2463
15. Certificate of Search
16. IMF Immunity Letter
17. IMF Reply to the Court
18. Tax Court Record
19. Notice of Tax Lien
20. Admiralty Questionnaire