

COUNTY RECORDER
Identifying Number

A SECURITY--15 USC

THIS IS A U.S.S.E.C.
TRACER FLAG, NOT A
POINT OF LAW*

COMMERCIAL AFFIDAVIT

Nevada

Republic *

*

KNOW ALL MEN BY THESE PRESENTS

Douglas

County *

WHEREAS, THE ETERNAL AND UNCHANGING PRINCIPLES OF THE LAWS OF COMMERCE ARE:

1. A matter must be expressed to be resolved.
2. In commerce, TRUTH is sovereign.
3. TRUTH is expressed in the form of an AFFIDAVIT.
4. An unrebutted AFFIDAVIT stands as TRUTH in commerce.
5. An unrebutted AFFIDAVIT becomes the judgment in Commerce.
6. An AFFIDAVIT of Truth, under commercial law, can only be satisfied:
(i) through a rebuttal Affidavit of Truth, point for point, (ii) by payment,
(iii) by agreement, (iv) by resolution by a jury by the rules of Common Law.
7. A workman is worthy of his hire.
8. All are equal under the law.

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The foundation of Commercial Law is based upon certain eternally just, valid, and moral precepts and truth, which have remained unchanged for at least six (6) thousand years, having its roots in Mosaic Law. Said Commercial law forms the underpinnings of Western Civilization, if not all Nations, Law, and Commerce in this world. Commercial Law is non-judicial, and is prior and superior to; the basis of, and cannot be set aside or overruled by the statutes of any government, Legislature, Governmental or Quasi-Governmental Agencies, Courts, Judges, and law enforcement agencies, which are under an inherent obligation to uphold said Commercial Law.

KNOW ALL MEN, THAT I CERTIFY IN THIS AFFIDAVIT OF TRUTH THAT THE FOLLOWING FACTS ARE TRUE, CORRECT AND COMPLETE.

I, Pattie J. Jackson, Sui Juris, the undersigned, a Citizen of the Nevada

Republic (state), domiciled in Douglas (county) c/o 1281 Kimmberling Rd, Dept 101, St 5 ✓

Gardnerville Nevada (city/state), do solemnly swear, affirm, declare, attest and depose:
PC 89410

1. That I am of lawful age and am competent to make this Affidavit.
2. That I have personal knowledge of the facts stated herein.
3. That I am not under the lawful guardianship or disability of another. This sworn affidavit is made as a matter of record of my own right, sui juris, in my own proper status, propria persona.
4. I was naturally born in the contiguous Colorado (Republic/State), and I am domiciled in Douglas county, where I have occupied such status, since approximately 4 years and 7 months.
5. I, Pattie Jackson am a natural born, sovereign, preamble, de jure Citizen of one of the 50 sovereign American states.
6. I am a Citizen under the Constitution of 1787, the Bill of Rights, ratified in 1791, and precedent decisions of Article III Justice Courts of Law.
7. I have rights which are unalienable and were endowed by my Creator and secured by the Constitution. I do not waive any of my rights at any time.
8. The government of the United States may assume no powers over the People of the 50 sovereign states, that were not specifically delegated to it in said Constitution.
9. I do not owe my Citizenship to the 14th Amendment.
10. I am not liable for the Title 26 USC, Internal Revenue Code (IRC), Subtitle A, par. 1 graduated income taxes for the reasons of my alienage to the State of the forum of United States Tax Laws .
11. I was not born in a territory over which the United States is sovereign.
12. I am not the citizen subject to its jurisdiction, as such term is defined in 26 CFR 1.1-1(c).
(c) "Who is a citizen: Every person born or naturalized in the United States and subject to its jurisdiction is a citizen."

3A AM Jur 1420, Aliens and Citizens "A Person is born subject to the jurisdiction of the United States , for purposes of acquiring citizenship at birth, if this birth occurs in a territory over which the United States is sovereign.."

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13. I am "nonresident to" and "not a dweller within" the jurisdiction of the " State of the Forum" of Art. I, par.8, Cl. 17 and Art.IV, par.3, Cl.2 of the Constitution for the United States of America, in which Congress "exercises exclusive Legislation in all Cases whatsoever, over such District not exceeding ten Miles square," beyond the seat of Government, or places legally ceded by the states for the Erection of Forts...Arsenals, and other needed buildings, or any other territories or properties "belonging to" the United States. I am, therefore, not liable for the Title 26 USC, Subtitle A, par 1 graduated income tax for reasons of my nonresidence to such State of the Forum.

"It is a well established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States unless a contrary intent appears." Foley

Brothers v. Filardo, 336, U.S. 281

14. I am not a "resident of", "inhabitant of", "franchisee of", "subject of", "ward of", "property of", "chattel of" or "subject to the jurisdiction of", the State of the Forum of any United States, corporate State, corporate County, or corporate City, Municipal, body politics created under the primary authority of Art. I, par. 8, Cl.17 and Art. IV, par.3, Cl.2 of the Constitution for the united States of America and I am not subject to any legislation created by such authorities and I am not subject to the jurisdiction of any employees, officers or agents deriving their authority thereof. Further, I am not a subject of the Administrative and Legislative Article I Courts or bound by precedents of such courts, deriving their jurisdiction from said authorities."Legislation enacted by Congress applicable to the inferior federal courts in the exercise of the power under Article III of the Constitution cannot be affected by legislation enacted by Congress under Art. I, par.8, Cl. 17 of the Constitution."

D.C. Code, Title 11 at p.13.

15. As a Sovereign Citizen of one of the 50 states, under the Constitution and Law, only Article III Justice Courts of Law decisions are applicable to me.

16. TAKE NOTICE that I, hereby, cancel any presumed election made by the United States Government or any agency or department, thereof, that I am or ever have been a citizen or resident of any territory, possession, instrumentality or enclave, under the sovereignty or exclusive jurisdiction of the United States, as defined and limited in the Constitution for the united States of America in Article I, par. 8, Cl. 17 and Article IV, par.3, Cl. 2. I further cancel any presumption that I ever voluntarily elected to be treated as such a citizen or resident.

17. TAKE NOTICE that I revoke and cancel all of my signatures on any other forms, which may be construed to give the Internal Revenue Service or any other agency or Department of the United States Government, created under the authorities of Article I, par. 8, Cl. 17 and Article IV, par 3, Cl. 2 of the Constitution for the united States, authority or jurisdiction over me. I also revoke, rescind and make void ab initio, all powers of attorney, in fact, in presumption, or otherwise, signed either by me or anyone else, with or without my consent, as such power or attorney pertains to me, by but not limited to, any and all governmental/quasi/colorable public, Governmental entities or corporations, on the grounds of constructive fraud, and non-disclosure of pertinent facts.

18. I am not an officer, employee, or elected official of the United States, the District of Columbia or any agency or instrumentality of the United States or the District of Columbia.

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19. I am not an officer of a Corporation, under duty to withhold.
20. **I am not an "employee"** as such "term" is defined in Law and in the Internal Revenue Code. **Federal Register, Tuesday, Sept. 7, 1943, par. 404.104, pg. 12267:**
Employee: "The term "employee" **specifically includes** officers and employees **whether elected or appointed**, of the United States, a State, territory, or political **subdivision thereof** or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."
par. 3401 (c) EMPLOYEE.--"For purposes of this chapter, the term employee includes an officer, employee or elected official **of the United States**, a State or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term employee also includes an officer of a corporation.
21. Because I am **not an "employee", I do not earn "wages"** as such terms are defined in the Internal Revenue Code. The term wages is defined in par. 3401 (a) as: (a)
Wages.---"...the term "wages" means all remuneration...for services performed **by an employee** for his employer..."
22. Further, pursuant to the Public Salary Act of 1939, Title I, par. 1, **I do not earn "gross income"** as such term is defined therein.
Public Salary Act of 1939, TITLE I--Section 1. par 22 (a) of the Internal Revenue Code relating to the definition of "**gross income**", is **amended** after the words "**compensation for personal service**" the following: "**including [only] personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing.**"
23. I am not involved in any type of 'revenue taxable activity' including but not limited to, the manufacture, sale or distribution of alcohol, tobacco, or firearms or any other regulated industry, trade or profession. I am not involved in any wagering activities.
24. I do not reside in, or obtain income from any source within the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam or any other Territory, Possession, enclave or instrumentality of the United States or of the District of Columbia.
25. I am not a United States Person, United States Resident, U.S. Individual, U.S. Corporation or "citizen subject to its jurisdiction", as such "words of art" are defined in the Internal Revenue Code and other applicable U.S. Codes.
26. The 16th amendment did not repeal the Constitutional apportionment restrictions imposed on direct taxes (Art. I, par.2, C. 3, Art. I par. 9l, Cl. 4). Taxes on Personal property are **direct taxes**, not taxable by the federal government unless apportioned according to the census of the states. "The 16th Amendment must be construed in connection with the taxing clauses of the original Constitution..." **Eisner v. Macomber**, 252 U.S. 189 at 205.
"The 16th Amendment conferred no new power of taxation..."

Stanton v. Baltic Mining Co. 240, U.S. 103

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27. **Compensation for Labor** and the **exercise of the Right to Labor** are personal **property** and, as such, are **items of income, under the Constitution** (Art. 1 par. 2, Cl.3, Art.1, par 9, Cl. 4), **not taxable by the Federal Government** as a graduated income tax. Compensation earned, exercising the Right to Labor is **excluded from "Gross Income"** and **is exempt from taxation under Title 26**, under the authority of Title 26 CFR ('39) par. 9.22(b)-1, as follows:
26 CFR (1939) par 9.22 (b)-1 "**Exclusions from gross income, -- The following items shall not be included in gross income and shall be exempt from taxation** under this title: (b)-1 Exemptions; exclusions from gross income. Certain items of income...are exempt from tax and may be excluded from gross income...**those items of income which are, under the Constitution, not taxable by the Federal Government.**"
28. The 16th Amendment is limited to **only indirect taxes**.
29. The income tax is an **excise** tax. My compensation for labor is my personal property and is not taxable by the federal Government except by the rule of apportionment. "The 16th Amendment, **as correctly interpreted, is limited to indirect taxes and for that reason** is constitutional....The conclusion reached in the Pollock case...recognized the fact that taxation on income was in its nature an **excise**..."
Brushaber v. Union Pacific RR Co. 240 U.S. 1 at 10, 11, 12, 18, 19
30. An **excise tax** CANNOT be imposed upon the [natural] person, measured by his/her income, because such a tax would be a direct capitation tax, subject to the rule of apportionment and NOT an excise tax.
"Neither can the tax be sustained on the person measured by income.
Such a tax would be, by nature a capitation **rather than an excise.**"- **Peck v. Lowe,**
247 U.S. 165:
31. The requirement to pay an excise tax involves the **exercise of a privilege**. I am exercising no taxable privileges. "**Excises** are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue **certain** [regulated] occupations and upon **corporate** privileges; the **requirement to pay such taxes involves the exercise of a privilege.**" **Flint vs Stone Tracy Co.** 220 U.S. 107
32. I provide for my existence by working in a nontaxable occupation of common right. "The **individual**, unlike the corporation, **cannot be taxed** for the mere privilege of existing. The corporation is an artificial entity which **owes its existence** and charter powers to the state; **but the individual's Right to live and own property are natural Rights for the enjoyment of which an excise cannot be imposed**...We believe that the conclusion is well justified that a tax laid **directly upon the income of property, real or personal, may well be regarded as a tax upon the property which produces the income.**"
Redfield v. Fisher, Oreg. Sup. Ct. 292 at 813, 817, 819, (1930)
33. My compensation constitutes the "fruits of my labor." This is my substance and my **personal property** and the Government may not deprive me of any portion of my property by appropriating it against my will.

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"...Every man has a natural right to the fruits of his own labor, as generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will..."- The Antelope, 12 U.S. 66,120

" The right to labor and to its protection from unlawful interference is a constitutional as well as a common-law right. Every man has a natural right to the fruits of his own industry." 48 Am. Jur 2d, par. 2, page 80

" A STATE [OR THE UNITED STATES] MAY NOT IMPOSE A CHARGE FOR THE ENJOYMENT OF A RIGHT GRANTED BY THE FEDERAL CONSTITUTION."

Murdock v Pennsylvania, 319 U.S. 105, at 113.

34. The Victory Tax Act of 1942 [56 stat, Ch 619 pg. 884 10/21/42] which implemented "withholding" and 1040 Return requirements, stated:

Par. 476 **"The taxes imposed by this subchapter shall not apply with respect to any taxable year after the date of cession of hostilities in the present War [world war II].**

On May 29, 1944, (58 Statutes at Large, Chap 210 par. 6 (a) Repeal of Victory Tax, pg 234) the Victory Tax and its provisions for Withholding were **repealed!**

With the repeal of the Victory Tax Act the individual income tax became voluntary. **"Our tax system is based upon voluntary assessment and payment and NOT upon**

distrain." Supreme Court ruling of Flora v. U.S., 362 U.S. 145 "Voluntary", according

to Websters means: 1) given freely without compulsion, 2) having the power of free

choice. " I have exercised my power of free choice and have chosen NOT to volunteer.

The Government may not force me to comply by distrain or by threat of distrain, for having made such a free choice. Further, because, noncompliance is one of my options, there is no implementing regulatory authority, within 26 CFR, authorizing the Government to distrain me or my property. All part par. 301 Regulations are merely cross-references, providing distrain authority (i.e. jail, levies, liens) to those involved in "revenue taxable activities."

IN SUMMARY;

- a) **I am not an "employee" earning "wages" and have no "gross income" as such "terms" are defined in the Internal Revenue Code, the Public Salary Act of 1939 and in Law.**
- b) **I am exercising NO taxable privileges and I earn no income upon which an indirect "excise" tax may be imposed. The Brushaber court and other supreme Courts have ruled that "taxation on income is in its nature an excise." Flint vs Stone Tracy Co. 220 U.S. 10, ruled "the requirement to pay Excise taxes involves the exercise of a privilege." Further the supreme Court case of Pect v. Lowe, 247 U.S. 165, ruled that a tax sustained upon a [natural] person would be a "capitation" tax (subject to apportionment) and not an excise tax.**
- c) **I am not the "citizen subject to its jurisdiction" as defined in 26 CFR par 1.1-1(c) upon whom the Subtitle A, par 1 Graduated Income Tax is imposed.**

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- d) I did not incur a tax liability last year, pursuant to 26 USC 871(a) or par 871 (b) and I do not anticipate that I will incur a tax liability from said sections in the future. However, if, I do receive income, subject to taxation, under those sections, in the future, I will file the appropriate U.S. 1040 NR Form.
- e) I am not "required" to pay the income tax. I am not "liable for" or "made liable for" the income tax. I am not "subject to" the income tax and I am not required by regulation, to file a 1040 tax return.

Please respond within 30 days to:

Name: Pattie Jackson
 Address: % 1281 Kimmerling Rd, Dept 101, Ste 5
 City: Gardnerville State: Nevada P.C. 89410

If you do not feel this is a reasonable period of time, please request an extension in writing. Failure to respond will mean that you have acquiesced to this Affidavit and Supporting Documentation, in its entirety and from this date forward, the doctrine of "estoppel by acquiescence" will prevail.

Any statements or claims in this memorandum, properly rebutted by facts of law, or overriding Article III supreme Court rulings, such shall not prejudice the lawful validity of other claims not properly rebutted or invalidated by facts of law.

I declare under penalty of perjury under the laws of the united States of America that the foregoing, to the best of my knowledge, is true and correct.

Executed at Gardnerville, Nevada on May 15, 1995
 (City and State) (Date)

Pattie JACKSON
 (Signature)
Pattie Jackson

Wanda Smith
 (Witness)
Mike Thoma
 (Witness)

REQUESTED BY
Pattie L. Jackson
 IN OFFICIAL RECORDS OF
 DOUGLAS CO., NEVADA

'95 MAY 15 AM 10:02

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LINDA SLATER
 RECORDER
 \$13.00 PAID AL DEPUTY

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