

35

OFFICIAL RECORD

Requested By:

JOANNE EDWIDGE

Douglas County - NV
Karen Ellison - Recorder

Page: 1 Of 22 Fee: 35.00
BK-0710 PG-1920 RPTT: 0.00



Assessor's Parcel Number: _____

Recording Requested By:

Name: Joanne-Edwidge

Address: 961329 US Highway 395 North
Ste 10 # 237

City/State/Zip Gardnerville, Nevada (89410)

Real Property Transfer Tax: _____

NOTICE of Discovery of Misprision of Felony
(Title of Document)

This page added to provide additional information required by NRS 111.312 Sections 1-2. (Additional recording fee applies)

This cover page must be typed or legibly hand printed.

NOTICE Of Discovery of "Misprision of Felony" Law.

**COUNTY RECORDER, DOUGLAS COUNTY, MINDEN, NV 89423
Related to Notice of Federal Tax Lien – Name JOANNE FRAZEL,
UNITED STATES TREASURY, 764201 / Serial Number 656169410**

USC TITLE 18 SEC. 4

"Whoever, having knowledge of the actual commission of a felony cognizable by the courts of the United States, and does not as soon as possible make known the same to some judge or other person in civil or military authority under the United States, shall be fined not more than \$5,000 or imprisoned not more than three years, or both."

The Notice of Federal Tax Lien is NOT enforceable. It is bogus, fraud, deceit, and extortion. Notice of Federal Tax Lien is Libel on the public record.

STOP, CEASE FURTHER ACTIONS.

1. Observing the Misprision of Felony Laws-requiring knowledge of crime to be reported: Misprision of Felony. The offense of concealing a felony committed by another, but without such previous concert with or subsequent assistance to the felon as would make the party concealing an accessory before or after the fact. 4 Steph. Comm. 260; 4Bl. Comm. 121; United States v. Perlstein, C.C.A.N.J., 126 F2d 789, 798. Black's Law Dictionary, 4th Edition.
2. Publicly and Officially "Noticing County Officials", of a criminal, clever and surreptitiously designed system of Securities Fraud, utilizing Nevada Legislative Statute (NRS 360.483) to unlawfully Pirate the inhabitants of Douglas County. The "Prize" and "Booty" consisting of and being the Land, Wages Salaries, Pensions, Bank and Credit Union Accounts, Cash Value of Life Insurance Policies, social Security payments and many other assets of the county inhabitants, that the IRS, A PRIVATE COLLECTION AGENCY FOR A PRIVATE BANKING CABAL, is no more a Federal corporation than Federal Express converts, under the guise of Tax collection, to liquid plunder.
3. Declaration of Fact and Memorandum of Law: ... **"The officer recording any Notice of Lien, MUST require of, regardless whether it is a private man, private corporation or any State or Federal government agency, as it is mandatory under the UCC, as adopted by Congress in 1963, P.L. 88--243 and put under the Federal Tax Lien Act of 1966, to have one of the three instruments to validate that the Notice of Lien is not bogus.** Without this safeguard the IRS officer can freely, wantonly, and with no regards for the truth create a bogus Notice of Lien with no authorizing document, other than his word that a debt is due and owing on a "computer generated notice" as quoted by the OMB.

(18) Since only those involved in ATF, Government employees, Law enforcement and Law enforcement officers are subjects to the Lien/Levy under Part 70 and as stated in 26 USC 6321,6322,6323, & 6331 (a), those provisions of the USC do not pertain to private people, in respect of any Notice of Lien/Levy.

Thus a lien on a private person by the IRS constitutes dolus by omission, by the agent signing the bogus Notice of Lien-or Levy, as 26 USC 6331 (a), **which states that it applies only to federal employees, is missing.**

4. Noticing, ALL County Officials that **THERE IS NO ACCEPTABLE SUBSTITUTE FOR DOUGLAS COUNTY BEING RUN BY ANYTHING OUTSIDE OF HONESTY AND INTEGRITY REGARDING PERFORMANCE AND/OR PROCESS.** When that performance and/or process is found to operate in "outlawry", inhabitants of Douglas County, rightfully expect immediate action be taken to correct the problem and bring the county to an honest, and respectable state of affairs. If ignored or thwarted in this matter, duty to families and this community, require that all-out Re-Call and necessary Commercial remedies be carried forth until Douglas County is operating inside the "intent" of good law and the "Spirit" of an, honestly run community. People can, and do expect no less.

5. You may not be aware that 26 USC 7608 excludes IRS agents, except for criminal investigators of the Intelligence Division, from taking collection actions, issuing summons, etc., under Subtitle A (income taxes) and Subtitle C (withholding taxes). These agents, under various titles, are only authorized to do collections under Subtitle E (alcohol, tobacco, and fire arms).

6. Notice that the signature requirements are not met on the Notice of Federal Tax Lien. There is also no certification by a federal official, delegated by the Secretary on the Notice of Lien. Kind of Tax (a) listed 1040:

- * Under the Public Protection clause of the PRA, no person can be penalized for failing to file a 1040 if the IRS fails to fully comply with the PRA.*
- * The IRS Individual Form 1040 has not and cannot comply with the requirements of the PRA because no existing statute authorizes the IRS to impose or collect the federal income tax from individuals. That lack of bona fide authority makes it impossible for IRS to avoid violating the PRA.*

7. Pursuant to 1 USCS § 204, "United States Code is not enacted as statute, nor can it be construed as such, it being only prima facie statement of statute law." *Murrell v. Western Union Tel. Co.* (1947, CA 5 Fla) 160 F 2d 787.

"Official source for United States laws is Statutes at Large and United States Code is only prima facie evidence of such laws." *Royer's v. United States* (1959, CA 3 Pa.) 265 F 2d 615, 59-1 USTC § 9371, 3 AFTR 2d 1137.

Any presumed authority which the IRS assumes by quoting section 6321, 6331, 6332 through 34, has no lawful force or effect upon me, a private American, who is not now nor ever has been involved in any excise taxable activity, the fact of which I have informed the IRS in previous correspondence.

8. IRS is a FOREIGN TRUST/COPORATION, LEGAL FICTION ENTITY IN PUERTO RICO WITHOUT LAWFUL AUTHORITY.

The IRS is not authorized, as a lawful federal agency, by congress, nor did congress ever vote Titles 26 and 27 into positive law, thus, it can convey no lawful authority, under, color of those titles, to any entity, to act against me, my property or that of any other American Citizen.

Furthermore, 1 USC § 112 - Sec. 112. Statutes at Large; contents; admissibility in evidence: "The United States Statutes at Large shall be legal evidence of laws, concurrent resolutions, treaties, international agreements other than treaties, proclamations by the President, and proposed or ratified amendments to the Constitution of the United States therein contained, in all the courts of the United States, the several States, and the Territories and insular possessions of the United States."

See: The Bank of the United States vs. Planters Bank of Georgia. 6 L Ed.(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", 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."

9. Claim of authorization - "As provided by section 6321..." - 26 USC 6321 [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," 7th ed., vol 2 Chapter IV, § 51, footnote 7.

10. Assisting you to minimize numerous liabilities, already created by your actions of filing, (-per IRS directives), a mere Notice of Lien in a Tax Lien index thereby induces the County Recorder to commit Securities Fraud for the IRS. This action on the County's part, ensnares the County in a crime that transfers the liability for the crime to the County by inducing the County to commit the crime for the IRS. Each name put on the Tax Lien Index list is a result of the Douglas county Recorder not protecting the IRS 'prey' with the ordinary requirements of commercial process which include:

A. Positive identification of the lien claimant (IRS Agent/Officer).

1. Photo of IRS lien claimant on file with County (IRS Agent/Officer).

2. fingerprint of IRS lien claimant on file with county (IRS Agent/Officer).

3. Written proof of Delegation of authority to lien claimant from Secretary of Treasury of the United States of America, or United States of America per 26 U.S.C., or the "Secretary" acting for and on behalf of the creditor of the bankruptcy of the United States of 1933 and all subsequent bankruptcies (Reorganizations).

4. Proof of CERTIFICATION. Proper "Certification consists of:

- a. "Affidavit of Obligation";
- b) hand-signed by IRS Lien claimant, (IRS Agent/Officer);
- c) in front of the County Notary;
- d) under penalties of perjury,
- e) true, correct AND complete, the same IRS requirement as on a 1040 form;
- f) FULL DISCLOSURE as required by the Uniform Commercial Code.

11. A Lien, any lien, if lawfully constructed, must contain a sworn (affidavit) assessment as part of the full disclosure requirement of all negotiable instruments, and only with that affidavit is there lawful "negotiable /spendable" paper or instrument, which means that it can be used as money, after maturing unchallenged for 90 days, to procure, seize and sell property.

12. By changing the title from a Notice to a Lien, the County Recorder has converted a non-negotiable/non-spendable paper into a negotiable/spendable ledger entry, and has therefore, without full disclosure, counterfeited a currency, for the IRS.

13. 18 U.S.C. §1589(3) indicates that it is considered involuntary servitude to be forced to respond to anyone in government by means of an abuse or threatened abuse of legal process, for instance in the case of "extortion under the color of law".

18 U.S.C. §1593 mandates financial restitution for such abuse and the agent is personally liable for this abuse, along with the lost time, productivity and emotional distress.

14. If this notice were a lien, which it is not, then that lien would REQUIRE a valid court order for any action, by anyone, to convert my property. See: *Schulz v. IRS*, 04-0196-CV, in which the U.S. Court of Appeals ruled that the IRS cannot apply force against a tax payer without a court order, and *U.S. v. O'Dell* by which the Supreme Court of the United States clearly ruled that absent a court order, there can be no enforcement.

15. Counter-actions of the people currently on the county's Tax-Lien Index, EACH OF WHOM WAS PLACED THERE BY THE COUNTY'S SECURITIES FRAUD, which are certain to include damages to the parties listed, have caused suicides, divorces, mental states of stress, diminished financial status, reputation (credit) destroyed, (Equifax & TRW list Federal Tax Liens "FTL's" on credit reports that Banks and Credit Unions use to determine creditworthiness, and on and on ad nauseam, will when restoration, even in part is attained, may not only bankrupt the County's coffers, but jeopardize all Douglas County property, and all the privately owned real estate property of those not on the list, because of necessary tax increases required to pay the damages of those damaged parties on the Lien list.

Local people on local land operate under local law. Anything else is foreign decree which has been used upon us. Foreign decree does not apply.

Karen Ellison, it is clear that by your words and actions you are choosing to engage in collusion and conspiracy, to defraud me and engage in conversion of my personal property, with the IRS, via the IRS agent R.A. Mitchell for MICHAEL STONE.

31 USCA 5323. "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.

Fraud: Deceit, deception, artifice, or trickery operating prejudicially on the rights of another, and so intended, by inducing him to part with property or surrender some legal right. 23 Am J2d Fraud § 2. anything calculated to deceive another to his prejudice and accomplishing the purpose, whether it be an act, a word, silence, the suppression of the truth, or other device contrary to the plain rules of common honesty. 23 Am J2d Fraud § 2. an affirmation of a fact rather than a promise or statement of intent to do something in the future. Miller v. Sutliff, 241 111 521, 89 NE 651.

"**Fraud** destroys the validity of everything into which it enters," Nudd v. Burrows, 91 US 426;

"**Fraud** vitiates everything," Boyce v. Grundy, 3 Pet. 210;

"**Fraud** vitiates the most solemn contracts, documents, and even judgments." U.S. v. Throckmorton, 98 U.S. 61.

by-cause Rectum Rogaire applies to County Clerks a.k.a District Court Clerks with respect to Liens or any OTHER **action** originated by foreign Decree whereby the Clerk/Judicial-Officer is bound to "do the right thing or recuse herself", and

Prior to IRS lien A LOCAL hearing must precede: No private property including servitude mental and physical can be taken without PRIOR arrangement for Just compensation.

Rectum Rogaire is hereby served: "Do the right thing."

I see TRUTH on land in common law in formal jurisdiction of Peace and in formal jurisdiction of Friendship as Law of God and Man

Witnessed and autographed in Witness Protection by

Joanne Edwidge of family Manckia / Frazel
by Joanne-Edwidge: of family Manckia / Frazel, All Rights Reserved
acting as agent and/or Trustee for the above;

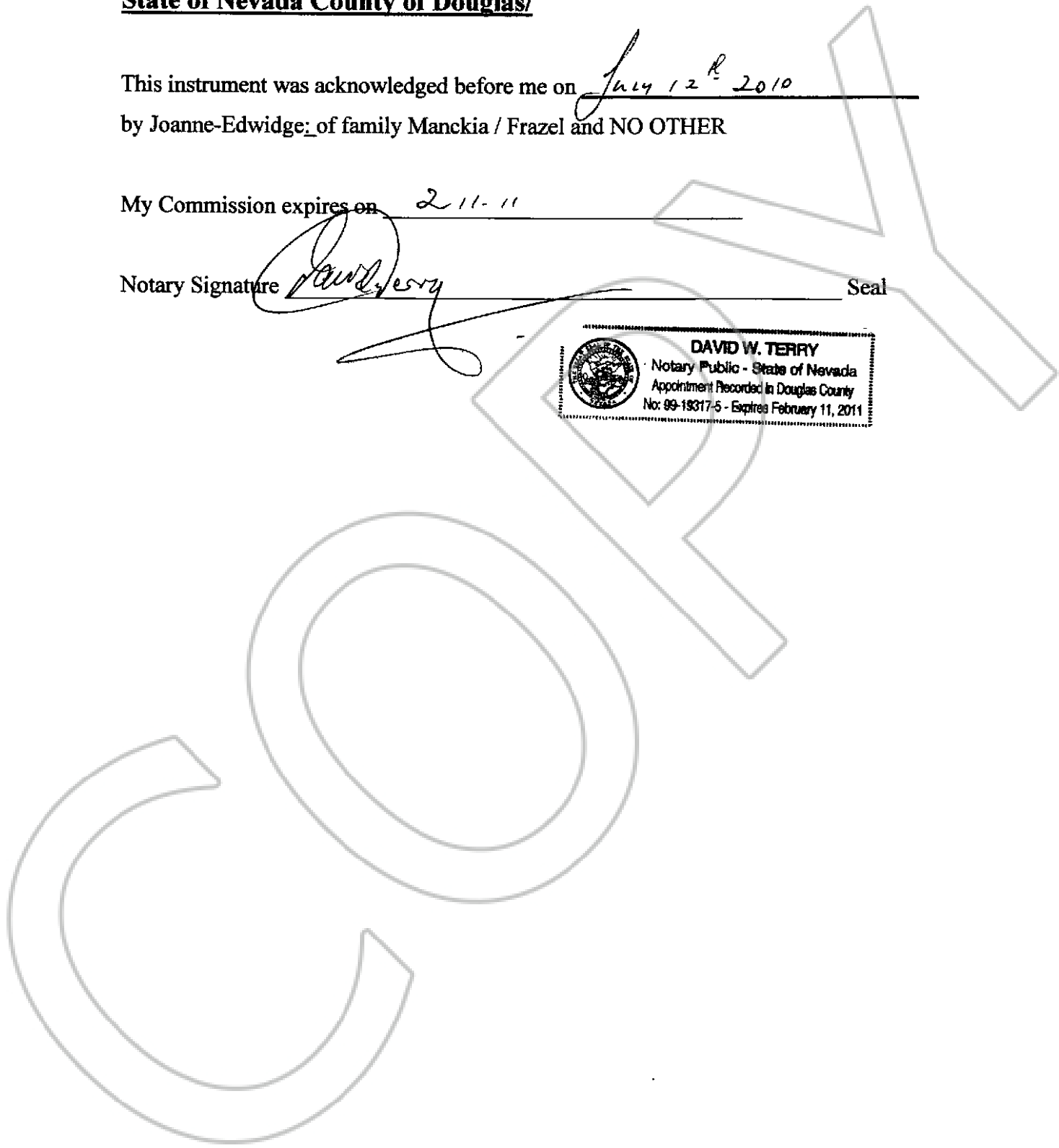
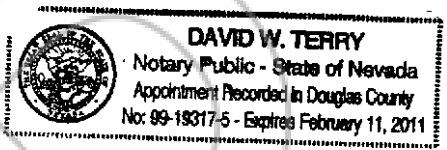
using: c/o 1329 US Highway 395 North, Ste. 10 #237, Gardnerville, Nevada near 89410

State of Nevada County of Douglas/

This instrument was acknowledged before me on July 12th 2010
by Joanne-Edwidge; of family Manckia / Frazel and NO OTHER

My Commission expires on 2-11-11

Notary Signature *David W. Terry* Seal



INVOICE

Joanne-Edwidge Manckia / Frazel
All Rights Reserved
c/o 1329 Highway 395 North, Suite 10 - 237
Gardnerville, Nevada near 89410
775-624-7776

BILLED TO
Karen Ellison - Recorder
DOUGLAS COUNTY RECORDER
DOUGLAS COUNTY, NEVADA
1616 8TH STREET
P.O. BOX 218
Minden, NV 89423

U.S. CODE, TITLE 18, PART 1, CHAPTER 1, SECTION 4:

'Whoever, having knowledge of the actual commission of a felony cognizable by a court of the United States, conceals and does not as soon as possible make known the same to some Judge or other person in civil or military authority under the United States, shall be fined under this title or imprisoned not more than three years, or both'.

(4) directly or indirectly, corruptly demands, seeks, receives, accepts, or agrees to receive or accept anything of value personally or for any other person or entity in return for being influenced in testimony under oath or affirmation as a witness upon any such trial, hearing, or other proceeding, or in return for absenting himself therefrom; shall be fined under this title or not more than three times the monetary equivalent of the thing of value, whichever is greater, or imprisoned for not more than fifteen years, or both, and may be disqualified from holding any office of honor, trust, or profit under the United States.

DATE: July 12, 2010

ITEM DESCRIPTION:

**Notice of Federal Tax Lien, Name JOANNE FRAZEL, UNITED STATES
TREASURY, 764201 / Serial Number 656169410**

PERIOD: May 13, 2010 – July 12, 2010

**PRICE \$591428.67 times treble damages - 1,774,286.00 Silver dollars -
lawful money**

**Information taken from MEMORANDUM, Author Tommy K. Cryer, J.D. WD Louisiana
United States v. Tommy K. Cryer Case No.06-50164-01**

7 Switchcraft

**I Pay All Local Taxes
FOREIGN TAXES NOT MY TAXES**

PART 1

I, undersigned; exist-live-work without authority of the federal government or United States;

am **NOT** within the sovereign power of the federal government;

do **NOT** live- work [service]: as JOANNE FRAZEL by permission of the federal government;

Therefore, undersigned; and undersigned- revenues **“are, upon the soundest principles, exempt from taxation”** by the federal government.

Since 2004, 6 years, undersigned [resided] / worked within State Jurisdiction only.

Obviously, undersigned is **NOT; engaging** in interstate commerce; **exercising** any corporate privileges; **working or residing** within the federal jurisdiction; **engaged** in the manufacture or sale of commodities; and **requires no license** from the federal government;

NOT . . . a nonresident alien or foreign corporation to whom a **PERSON** in the United States owes money.

Accordingly, undersigned and undersigned-revenues are outside the indirect taxing authority of the United States. The federal government is without authority to tax said revenues because; undersigned and undersigned-revenues are **NOT** within the jurisdiction of the federal government **NOR** the scope of the excise taxing authority.

Therefore, where there can be no tax, there can be no tax deficiency, an essential element amount claimed against; undersigned; **and;**

Therefore it is respectfully submitted that any and all unwarranted claims against undersigned and undersigned-revenues be dismissed, with prejudice.

The undersigned and undersigned-revenues are exempt from federal excise taxation because both the undersigned and undersigned-revenues are within the sole-exclusive jurisdiction of the State.

In Bailey v. Drexel furniture Co., 259 U.S. 20 (1922), the Supreme Court held-holds: The federal government can not tax those activities that are under the sole and exclusive realm of the States.

PART 2 FOREIGN TAXES NOT MY TAXES

Information taken from MEMORANDUM, Author Tommy K. Cryer, J.D. WD Louisiana United States v. Tommy K. Cryer Case No.06-50164-01

7 Switchcraft I Pay All Local Taxes

I, undersigned; do NOT exist by authority of the federal government or United States. do NOT live, work, or (kill bugs) by permission of the federal government; am NOT within the sovereign power of the federal government.

AND THEREFORE, both undersigned and undersigned-revenues “are, upon the soundest principles, exempt from taxation” by the federal government.

Two methods of federal agency taxation are listed in the U.S. Constitution, **Indirect Excise Tax** or **Direct Tax by apportionment** only. The 16th Amendment adds no more taxing authority.

- **INCOME** is defined by U.S. Code and Supreme Court as **GAIN** by a business/corporation.
- Stock Dividends are neither **CAPITAL GAIN** nor **TAXABLE INCOME**.
- Stocks sold for more than their Cost Basis results in **GAIN** whereby only **GAIN** is **INCOME**.

If J. Q. Public expends \$1 for a widget and \$1 to sell the widget for \$3, the **INCOME or **gain** is only \$1. Only \$1 is **INCOME** or **TAXABLE INCOME**.**

If J. Q. Public expends one-day-labor or [time] for one-day-pay [wages] and is paid one-day-pay, **NO INCOME EXISTS since J. Q. Public can not buy back his lost one-day-labor or [time]**

The days of labor or [time] are numbered for J. Q. Public, who expended with **NO GAIN**.

The compensation J. Q. Public receives is for his depletion of a limited quantity asset he holds personally as his property. Only through apportionment may this be a direct tax. When federal agency unconstitutionally applies its “man made rule” against Our Creator given “right to life, liberty and the pursuit of happiness”;

- I. When said agency “purports to apply the income tax as imposing a tax on wages, salaries and fees personally earned” by J. Q. Public;
- II. When said rule is “in conflict with Article I, Paragraph 9 Clause 4 of the Constitution”;
- III. **Then said rule “is applied unconstitutional, and is NOT entitled to enforcement.”**

PART 3 FOREIGN TAXES NOT MY TAXES

Witnessed and autographed in Witness Protection by

Joanne-Edwidge: of family Manckia / Frazel
by Joanne-Edwidge: of family Manckia / Frazel;
acting as agent and/or Trustee for the above;
using: c/o 1329 US Highway 395 North, Ste. 10 #237, Gardnerville, Nevada near 89410

State of Nevada County of Douglas/

This instrument was acknowledged before me on July 12th 2010

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Notary Signature *David W. Terry* Seal

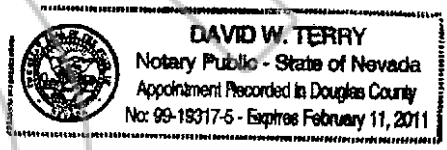




EXHIBIT A

Form 668 (Y)(c)

(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 913-6050	Serial Number 656169410	For Optional Use by Recording Office
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BK- 0510
 PG- 4743
 Page: 2 Of 2 05/25/2010
 0764201

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JOANNE FRAZEL

Residence 1329 US HWY 395 N STE 10
GARDNERVILLE, NV 89410-7327

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 8325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2000	XXX-XX-6463	05/25/2009	06/24/2019	82944.39
1040	12/31/2001	XXX-XX-6463	04/24/2006	05/24/2016	
1040	12/31/2001	XXX-XX-6463	05/25/2009	06/24/2019	103903.68
1040	12/31/2002	XXX-XX-6463	04/24/2006	05/24/2016	
1040	12/31/2002	XXX-XX-6463	05/25/2009	06/24/2019	89427.47
1040	12/31/2003	XXX-XX-6463	05/25/2009	06/24/2019	69886.23
1040	12/31/2004	XXX-XX-6463	05/25/2009	06/24/2019	94275.43
1040	12/31/2005	XXX-XX-6463	05/25/2009	06/24/2019	105346.59
1040	12/31/2006	XXX-XX-6463	05/25/2009	06/24/2019	45644.88

Place of Filing COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423	Total \$ 591428.67
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This notice was prepared and signed at SEATTLE, WA, on this, the 13th day of May, 2010.

Signature <i>R. A. Mitchell</i> for MICHAEL L STONE	Title REVENUE OFFICER (801) 377-5991	26-10-2305
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien)

Home **Recorded Document Search** Marriage Search Forms and Documents

Search for a Recorded Document

Name	Date	1st Name of Other Party (Choose the Document for Complete List of Names) Doc#	Book#	Page#
1 <u>FRAZEL, JOANNE</u> FRAZEL, JOANNE	2 <u>UNITED STATES/TREASURY</u> 05/25/2010	764201	510	4742
Document Type: Federal Tax Lien				

[Click here to go back](#)

ADDITIONAL INFORMATION & DISCLAIMER

NOTIFICATION OF CONTENT OF DATABASE

Records indexed online from January 1, 1983 to present. Inquiries relating to documents recorded prior to January 1, 1983 should be mailed to the Douglas County Recorder's Office, Post Office Box 218, Minden, NV 89423 or you may call this office at (775) 782-9025.

© 2010 Douglas County Recorder, Douglas County, Nevada. All rights reserved. 1616 8th Street, PO Box 218, Minden, NV 89423
775-782-9025 · Fax: 775-783-6413

Recorder@co.douglas.nv.us

Office hours 8 - 5 M-F Excluding legal holidays; Counter service 9 - 5 M-F

Photos by [Mike Jarrett](#)

DECLARATION OF FACT & MEMORANDUM OF LAW

EXHIBIT B

Notice of Lien

(1) Notices of Liens are being filed in violation of the Federal Tax Lien Act of 1966. Public Law 89--719, 80 Stat. 1125, Exhibit A, in conjunction with the Legislative History, Senate Report No. 1708, which states, in part, at the very beginning of the Senate Report:

"Since the adoption of the Federal income tax in 1913, the nature of commercial financial transactions has changed appreciably. * * * ***In an attempt to take into account these changed commercial transactions, and to secure greater uniformity among the several states, a Uniform Commercial Code was promulgated somewhat over 10 years ago by the American Law Institute and the national Conference of Commissioners on Uniform State laws.*** * * * This bill is in part an attempt to conform the lien provisions of the internal revenue laws to the concepts developed in this Uniform Commercial Code. It represents an effort to adjust the provisions in the internal revenue laws relating to the collection of taxes of delinquent persons to the more recent developments in commercial practice (permitted and protected under State law) and to deal with a multitude of technical problems which have arisen over the past 50 years."

(2) Any Liens filed by the Internal Revenue Service agent or officer must meet the Uniform commercial Code practices, hereinafter UCC, in Section 9. Within Section 9 there are three criteria that have to be met when filing a Notice of Lien. If the three criteria are not met, there is a violation of the statute law. Filing false and fraudulent documents violates **Title 18 USC 1001** and the various companion **State laws**. The Senate Report and the Public Law listed above, makes it clear the matter has to be contested in the **State where the situs of the property lies**, both Real and personal property, as it does not lie in the venue of the United States, 28 USC 3002 (15).

(3) The three required criteria are:

(1) There must be a valid UCC-1 **Form** filed, upon which is shown the alleged debtor's signature and the creditor's signature. Without these two signatures on this instrument, there is an invalid Notice of Lien filed.

(2) There must be a financing statement/security agreement signed by the alleged debtor and the secured party, the IRS agent, as specified in Section 9--402 of the UCC. This financing statement is also mentioned in Section 9--403 of the UCC. Without this any Notice of Lien filed, is invalid and a dolo.

(3) There must be a valid court order, based on a court judgment wherein the alleged debtor has had due process opportunity to contest the alleged

debt. Without this instrument and due process, there is no lawful authority and the Notice of Lien is invalid.

(4) Lack of any one of the above is sufficient cause for the recording officer to immediately reject any attempt to file a Notice of Lien by any IRS agent. There is no actual Lien placed upon any debtor until a court hearing and due process is afforded, otherwise it is an attempt of taking of property in violation of the 5th amendment as stated in 26 CFR Part 600 at Section 601.106 (f) (1) I.,

(5) One of the main and least understood problems is that the IRS has authority only over certain distinct class of people, which is those involved in **Alcohol Tobacco Firearm (ATF) Mfg.**, Government employees, Law enforcement, Law enforcement officers and those private people who have a contract with any Federal or State government to do business with those legal entities, to actually place a Notice of Lien and not an actual Lien, provided they follow the UCC procedures meeting the three criteria above. **This is found in the Federal Register.** The Federal Register of Wednesday, November 14, 1990, Vol. 55, No 220 reveals proof of the only people the IRS has the authority to Lien/Levy upon. (6) Noting on page 47604, under BACKGROUND, the IRS has the power as the collecting agent for the Alcohol, Tobacco and Firearms (ATF), since all of these provisions under 26 CFR were transferred to Title 27 CFR part 70. Notice in the Administrative Procedure Act it was not necessary to publish this Decision as it was a mere transfer within the Bureau of Internal Revenue as agents of the IRS can still collect for other agencies but not for their agency itself.

(7) One might think that this is the only class of people that the IRS has authority to place a Notice of Lien/of Levy upon. This is not the case. In column 3 of page 47604, please note the list of subjects in 27 CFR Part 70. There you will find subjects listed which also includes Government employees, Law enforcement and Law enforcement officers. If you continue to read all the parts which continue on to page 47605, you will not find the private man listed, as he is not in the list of subjects, to which any Notice of Lien or Notice of Levy applies.

(8) Please look in column 3 on page 47605 and observe the amended Part 70. The authority is listed as Title 5 USC 301 and 552 and then the parts of Title 26 that were moved to Part 70. Title 5 Sections concerns itself with Government Employees only and the penalties, criminal sections, lien and levy sections in 26 USC that apply to this class of "persons" and the AFT "persons" who are the "taxpayers." No private man is listed.

(9) We now have to move to page 47622 to section 70.161, to see "to whom" the entire Part 70 will apply. Section 70.161 continues to page 47623 under (4) (i) (A) & (B), (ii) & (iii). Please note when reading (4) (i) that the employee is only a federal government employee... The last sentence of (i) states, "As used in this paragraph, the term "employer" means: And then it lists the U.S. Government Only. (ii) Then lists State and Municipal employees only and finally, (iii) lists Seamen only, with the attendant section of 26 USC.

(10) Moving to page 47624 to column 3, Section 70.163 (d), to see to whom the designation in tax law that the term "person" applies only to those Government employees and Law enforcement officers, listed as "subjects" because the "person" is the "taxpayer." Please note that at the beginning it states, "In addition to the definition given in Section 70.11 of this part, * * *." Part 70.11 is only the definition of person found in 26 USC 7701(a) (1) and 26 USC 7343 which supports the fact that only "legal entities" having a contract with the Federal or State governments, such as Law enforcement officers and Law enforcement found on page 47604 who are the "individuals", List of subjects, are the subject of Part 70, Notices of Liens and Levy. The provisions for these "persons" of Section 70.11 and 70.163 are related to "subtitle E and (and subtitle F as relates to subtitle E)." Section 70.163 (d) also refers to Section 70.161(a) (4) (i) defining who is the "employee."

(11) The law states very clearly the "subjects" to whom the Notice of Lien/Levy apply. There is not one mention of the private sector man, unless that private sector man has a contract with any State or United States government in doing a "Trade or Business" with the governments. The Lien process must follow Section 70.143 (as found on page 47616. This is one of the three criteria and that is the Financing Statement/security agreement, which is explained. Very clearly it states "contract." There must be a "holder of a security interest" at (a) (4). At (d) it defines "security."

(12) This means that the IRS agent must produce the supporting document when filing a Notice of Lien under the UCC, adopted by the Congress to allow the IRS to file. This is to prove the validity of the Notice of Lien because the alleged debtor's signature MUST be on the document. A mere statement, even certified, that the alleged debtor owes a certain amount is not sufficient to overcome the requisites of the UCC and the Pub. Law mentioned, much less the requirement of due process

(13) Page 47619 at section 70.148 (a) (i) (ii), (2) and (3) ((b) (1) & (2)), states where the Notice of Liens/Levy are to be filed. Within the same section at (c), is the absolute proof that the private man cannot have a Notice of Lien Filed upon him under the UCC by the IRS agent.

(14) (c) Is stated here to clearly show the IRS agents are using a discontinued **Form** of a Notice of Lien in violation of promulgated regulations. (c)

Specifically states that, "The notice referred to in Section 70.145 of this part SHALL be filed on **ATF Form 5651.24** "Notice of federal Tax Lien under Internal revenue Laws..." Such notice is valid NOTWITHSTANDING any provision of law regarding the **form** or content of a notice of lien. * * *."

(Emphasis added.) The Notice is also referenced in section 70.205.

(15) **ATF F 5651.2 (2-91)**, available from the Office of Management and Budget when requesting a copy of the 668 '1 Notice of Lien, notes on page three at F 668 (Y): "See explanation #23." On page four it states at #23, "The item you requested is a computer generated **form** and is not available to the public from the Internal Revenue Service." Mr. Johnson also stated, Forms 668Y, 4340, and 4907 are not mentioned in IRS' list of administrative forms

currently in use." It is not available because the Office of Management and Budget did not approve the **Form** for use against the public, therefore, it cannot be used on the public as it does not meet the requirements of Title 44 USC for a **Form** to be used. Plus the fact that the OMB office has no idea what IRS is using the 668Y **Form** otherwise they would not have asked for a copy. Therefore, it can be used only on those subject in Part 70 of 27 CFR that are not the public, and that is "Government employees and Law enforcement officers," as they are not subject to the public Notice requirements of Title 44 as it is an in house **Form** and cannot be used on the people in general they are "Not properly subject to lien." Please note that the **Form ATF 5651.2** was received marked numerous times with canceled so nobody could use it.

(16) Proceeding, page 47644 Section 70.232, confirms the validation that the IRS agent needs in filing a Notice of Lien, in that, it mentions two of the criteria, the court ordered judgment and the security interest document as it refers to 70.148, 70.143 (a), (e) & (g). The IRS MUST follow this because the IRS is not exempted from UCC Section 9-302 and must comply with Section 9--303, and all other sections of the UCC as dictated by the Public Law 89-719.

(17) **The officer recording any Notice of Lien, MUST require of, regardless whether it is a private man, private corporation or any State or Federal government agency, as it is mandatory under the UCC, as adopted by Congress in 1963, P.L. 88--243 and put under the Federal Tax Lien Act of 1966, to have **one of the three instruments to validate that the Notice of Lien is not bogus.** Without this safeguard the IRS officer can freely, wantonly, and with no regards for the truth create a bogus Notice of Lien with no authorizing document, other than his word that a debt is due and owing on a "computer generated notice" as quoted by the OMB.**

(18) **Since only those involved in ATF, Government employees, Law enforcement and Law enforcement officers are subjects to the Lien/Levy under Part 70 and as stated in 26 USC 6321,6322,6323, & 6331 (a), those provisions of the USC do not pertain to private people, in respect of any Notice of Lien/Levy.** Thus a lien on a private person by the IRS constitutes dolus by omission, by the agent signing the bogus Notice of Lien-or Levy, as 26 USC 6331 (a), **which states that it applies only to federal employees, is missing.** **This would alert any recorder that the one lien or levied must be a federal or state employee as listed in 27 CFR Part 70. One must remember the word "taxpayer," and "person" in the legal context of this process is NOT the private man or private corporation, because neither is involved with a "trade or business" as defined in 26 USC 162 and 26 USC 7701 (a) 26 nor the "person" as defined in 26 USC 7343, who are all 26 USC 7701(a) (14) Taxpayers.**

(19) **Clearly, no "IRS agent" may file a lien, nor has he the authorization. This evidence is found on page 4760e at 70.11,**

meaning of terms. Laced throughout the entire Federal Register is the reference that only **BATF** officers from the Chief, Tax Processing Center are authorized to file liens and their signatures must be on the Notice of Lien, Sale, Seizure and so forth i.e. sections, but not limited to, 70.34, 70.42, 70.64, 70.71, 70.144c, 70.150, 70.161, 70.165, 70.182, 70.204, 70.211, 70.231, 70.232, 70.242 and continuing to the end at 70.487. These sections are all highlighted for your edification. Further evidence is on page 47633 at 70.191, wherein it states that no action of any kind will take place without the authorization of the Director Bureau of ATF or the Chief Counsel for the BATF. Not one mention of an IRS agent is found to have authorization to initiate or participate in a Lien/Levy process.

(20) **This Notice is produced with the intent to inform those officials and offices that are recording Notices of Lien, that certain procedures of the law are not being followed by agents of the Internal Revenue Service. Failure to follow the required procedures would be cause for concern that damages are occurring because the IRS agent/official is in willful violation of 26 USC 6103, 7213, and 7214 and Title 18 USC 1001, 241, 872, 1341, 1962, 1963 and a variety of State criminal laws as well. The IRS agent is filing unsubstantiated Notices of Liens and levies in the county recorder's office and the Secretary of States office or the Clerk of the Court, within each of the several States. The unverified Notices are filed by custom rather than by following the law.**

(21) **The IRS is not above the law and is not exempted from the procedures laid out by the Public Law of Congress. That is an irrefutable fact. The recorders or takers of property (credit is the same as property if it is destroyed), should carefully look at Section 70.167, Page 47624 wherein it states at (c), "Any person who mistakenly surrenders to the United States property or rights to property not properly subject to levy is NOT relieved from liability to a third party that owns the property." Emphasis added. This is also substantiated at page 3750 wherein the District Directors of the IRS can be sued. So can any other person aiding in the illegally placed invalid Notice of liens.**

(22) It appears the phrase "**Not properly subject to levy**" is meant to be, two things, One is the lack of any of the three criteria to file a lien/levy. Secondly, there is never a fact presented that the one being lien is one who is the "subject" defined in Part 70 of 27 CFR on page 47604 as a "government employee" (State or Federal), "Law enforcement officer," or engaged in the business of "Alcohol, Tobacco or Firearms" or a "Seaman" defined in Title 46. Therefore, it is clear exhibits A through G, ONLY pertain to those "subject to Lien/Levy" as defined to be those people mentioned above and not the private sector man/woman. **Those who aid and abet in this, even innocently, are supposed to have superior knowledge of the law, be well trained to use it, or should have known the law regulations, Rules,**

Statutes and procedures of the UCC, that they deal in everyday. Failure to follow these requirements means they could suffer tort damages and criminal damages. Especially after reading the revision notes Title 18 USC Sections 4, then 3 and finally 2 in that order.

(23) This Notice is to provide notice and prevent those in the filing and recording of these Notices of Liens, from being enmeshed into these violations of the law that are routinely being done by IRS agents everyday. It is very easy to be misled when reading the P.L. 89-719 and the Senate Report 1708, into thinking that the Federal Tax Lien laws apply to the private sector people because of the fraud by omission of certain key factors, namely, those "not properly subject to Lien/Levy." The law requires an agency that uses this Public Law to promulgate regulations and they are required to be published in the Federal Register. This Bureau of Alcohol Tobacco and Firearms promulgated the regulation so that it becomes clear as to whom the Lien/Levy process applies, thereby taking the private sector man and corporation out of the "taxpayer" status as they are **"NOT PROPERLY SUBJECT TO LIEN."**

A caveat for those who want to use this is the wording in all the 27 CFR Part 70 Regulations has been amended to read "the appropriate ATF officer".

PART 301_PROCEDURE AND ADMINISTRATION

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Collection

Sec. 301.6323(h)-1 Definitions

(a) Security interest--(1) in general. The term "security interest" means any interest in property acquired by contract for the purpose of securing payment or performance of an obligation or indemnifying against loss or liability. A security interest exists at any time-- (i) If, at such time, the property is in existence and the interest has become protected under local law against a subsequent judgment lien (as provided in subparagraph (2) of this paragraph (a) arising out of an unsecured obligation; and (ii) To the extent that, at such time, the holder has parted with money or money's worth (as defined in subparagraph (3) of this paragraph (a).

For purposes of this subparagraph, a contract right (as defined in paragraph (c) (2) (i) of Sec. 301.6323(c)-1) is in existence when the contract is made. An account receivable (as defined in paragraph (c)(2)(ii) of Sec. 301.6323(c)-1) is in existence when, and to the extent, a right to payment is earned by performance.

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A security interest must be in existence, within the meaning of this paragraph, at ... For example, to be afforded priority under the provisions of paragraph (a) of

Sec. 301.6323(a)-1 a security interest must be in existence within the meaning of this paragraph before a notice of lien is filed.

Service of Process

Admiralty

Jurisdiction: Admiralty and maritime jurisdiction is part of the judicial power conferred upon the courts of the United States by the Constitution which provides "[t]he judicial power shall extend . . . to all cases of admiralty and maritime jurisdiction" (Article III, Section 2). Subject to specific statutes, the authority of a district court is generally limited to the geographical limits of the district, including the territorial waters bordering the district (a distance of approximately 3 miles offshore Band approximately 9 miles on the Gulf coast of Florida and Texas).

However, bodies of water that are wholly located within a single state and are not navigable nor used in interstate or foreign commerce would not be included in the admiralty jurisdiction. In short, admiralty *in rem* jurisdiction of the federal court and the USMS authority to arrest vessels is limited to vessels and/or cargo physically within the territorial jurisdictional authority of the district.

U.S. Marshal's Authority The USMS becomes involved in admiralty matters by carrying out orders of the federal courts (28 USC 566) as well as mandates found in the Supplemental Rules for Certain Admiralty and Maritime Claims.

Types of Maritime Actions: There are three types of maritime actions: *in rem*, quasi *in rem* and *in personam*.

Proceedings In Rem: *In rem* actions are brought to enforce any maritime lien, which is a right against a particular vessel, her engines, boilers, appurtenances, furnishings, fittings, etc., her bunkers, or cargo involved directly in the incident. The action could have stemmed from a ship mortgage, repairs, the supplying of necessities, crew wages, collision liability, loss of or damage to cargo, bodily injury, salvage, wrongful death, or in accordance with authority granted under an applicable statute including some types of forfeiture actions. Execution of a Warrant of Arrest of the vessel or cargo in admiralty cases is necessary to acquire jurisdiction in an *in rem* action. An *in rem* suit in an admiralty action must be started in the district where the vessel or cargo or tangible property is located [Supplemental Rule C(2)(c) and E(3)(a)]. However, if the vessel or cargo or tangible property cannot be found or located therein, then the complaint may be filed in any district of the United States and the allegation made that it is expected within the district within the pendency of the action. The court will not acquire admiralty jurisdiction until the vessel or cargo

or tangible property is actually arrested within that district or dependent on the facts, the parties otherwise agree to jurisdiction.

Quasi In Rem: The Writ of Maritime Attachment (sometimes referred to as the Writ of Foreign Attachment) and/or Garnishment is used to acquire personal jurisdiction, to the extent of the value of the property seized, over a defendant not found in the district (not being physically present therein for purposes of service as opposed to doing business in the district) and also acts as security for any judgment that might be obtained in the action. This section should be followed for the protection, maintenance, and upkeep of that property. When process *in rem* or of maritime attachment or garnishment has been issued, the vessel may be seized only in the district issuing the process [Supplemental Rule E(3)(a)]. Unless otherwise authorized by statute, a U.S. Marshal may not arrest, attach, or garnish property outside the territorial jurisdiction of his or her district [Supplemental Rule E(3)(a)].

In Personam: In personam actions are proceedings against a person or persons (e.g., the owner or owners of a vessel). An action in personam is used to secure a judgment against the person rather than against the vessel or other property involved in the incident. Often an action will be brought both in personam and in rem.

GENERAL Procedures: Upon authorization of the court or the clerk, the clerk will issue a warrant for the arrest of the vessel or other property that is the subject of the action or will issue a Writ of Maritime Attachment or Garnishment and deliver it to the U.S. Marshal for service. There are basic procedures that should be reviewed and followed in order to achieve the arrest, attachment, or garnishment.

Although the Supplemental Rules for Certain Admiralty and Maritime Claims authorize persons or organizations other than the U.S. Marshal to be named by the court to execute the warrant of arrest, or writ of attachment or garnishment, seizure of a vessel and tangible property on a vessel remain exclusively the task of the U.S. Marshals Service.

Seizure of other tangible or intangible property can now properly be undertaken by other persons or organizations if named by the court in the warrant of arrest, writ of attachment, or garnishment. In addition, many districts have local rules pertaining to admiralty procedures and these must be followed where applicable. You are advised to contact the appropriate local U.S. Marshals office for guidance.

Note: The information related to the service of court process that is contained on this web site is general information and not intended to be an exhaustive or definitive explanation or depiction of Federal rules of procedures for the service of

process. Readers are directed to the Federal Rules of Criminal and Civil Procedure; personal legal counsel; the United States Code, Titles 18 and 28; their local U.S. Attorney's Office and District Court for specific, authoritative guidance.

Forfeiture.org

On December 1, 2006, Rule G of the Supplemental Rules for Admiralty or Maritime Claims and Asset Forfeiture Actions, part of the Federal Rules of Civil Procedure, became effective. This rule governs procedures for civil asset forfeiture actions in the federal courts. Subsection (4)(a) of Rule G prescribes the notice procedures applicable to civil judicial forfeiture actions, and specifically authorizes posting notice on an official internet government forfeiture site.

On December 1, 2009, Rule 32.2(b)(6) of the Federal Rules of Criminal Procedure went into effect. This rule incorporates for criminal judicial forfeitures, the notice procedures, including internet publication, that apply to civil judicial forfeitures found in Supplemental Rule G.

Notice of judicial forfeiture actions has traditionally been published in newspapers. As publication of both civil and criminal judicial forfeiture notices is now permitted on a government internet site, this site incorporates the forfeiture notices that have previously been published only in newspapers.

This website contains a comprehensive list of pending notices of civil and criminal forfeiture actions in United States District Courts around the country.

The Department of Justice contemplates that notices of administrative forfeiture actions processed by Department of Justice agencies will eventually be published exclusively on this website in addition to the judicial forfeiture notices. While the administrative forfeiture notices will continue to be published in newspapers for the foreseeable future, the internet publication of administrative forfeiture notices will be phased in to overlap with newspaper publication until newspaper publication of those notices is discontinued.

Please note that Title 18, United States Code, Section 983(h)(1), permits a court to impose a civil fine on anyone asserting an interest in property which the court determines was frivolous.