Appendix V

Affidavit of Applicable Law
Certified U.S. Mail #P xxx xxx xxx

Dated: mm/dd/yy

John Q. Doe
c/o general delivery
San Rafael [ZIP code exempt]
CALIFORNIA, USA

AFFIDAVIT OF APPLICABLE LAW
AND DENIAL OF SPECIFIC LIABILITY
FOR FEDERAL INCOME TAXES
DURING CALENDAR YEARS 199___ AND 199___

CALIFORNIA STATE/REPUBLIC )
                           )
MARIN COUNTY            )

PREAMBLE

The undersigned Affiant, John Q. Doe, is of majority age and of sound mind, and has researched the laws as stated herein, and is competent to testify as to his personal knowledge and belief of the truth of all the following:

BODY

1. That, during calendar years 199_ and 199_, the Affiant was a Sovereign Citizen of the California Republic, which was one of the States of the Union of several States; that, as such, his birth and declared political status placed him in the class of natural born Persons who were non-immigrant "nonresident aliens" with respect to the "United States" as those terms were defined by the Internal Revenue Code (hereinafter "IRC"), Sections 865(g)(1)(B), 7701(b)(1)(B), 7701(a)(9) and 7701(a)(10);

2. That Congress, acting in its municipal capacity, enacted IRC Subchapter N of Chapter 1, in order to separate the 50 Union States from the "United States" (i.e. the District of Columbia and its Territories, Possessions and Enclaves);

3. That a cursory examination of said Subchapter N reveals that all "gross income" received from sources within the 50 Union States was defined as "Income From Sources Without the United States" (IRC Section 862); that all income derived from sources within the District of Columbia (i.e. the "United States"), or "effectively connected with a United States trade or business", was income from sources within the "United States";

4. That everyone who inhabited the 50 Union States, who was neither a "citizen of the United States" nor a "resident alien", was by definition a "nonresident alien", as that term was defined at IRC 7701(b)(1)(B) (see Treasury Decision 2313);
5. That the Affiant was not a "resident alien", as that term was defined at IRC 7701(b)(1)(A), because he did not satisfy the substantial presence test, because he was never lawfully admitted for permanent residence, and because he did not elect to be treated as a "resident";

6. That all compensation received by the Affiant for his labor during calendar years 199_ and 199_ was from sources without, and not effectively connected with, the "United States" (i.e. the District of Columbia, its Territories, Possessions and Enclaves);

7. That Black's Law Dictionary, Sixth Edition, defined the term "United States" to mean "... the territory over which sovereignty of United States extends ....";

8. That Citizens of one of the several Union States were those who were born or naturalized within the "freely associated compact states" (i.e. 50 Union States), as that term was utilized by Congress at 28 U.S.C. Section 297, as lawfully amended;

9. That "citizens of the United States" were those persons who were citizens of the District of Columbia and resident any place in the world, and those people who were residents of any territory which was subject to the exclusive legislative jurisdiction of the "United States", which included the Territories, Possessions, Enclaves and the Federal States (see Title 4 U.S.C., Chapter 4, Section 110(d), for a definition of "Federal States");

10. That, for purposes of the IRC, Subtitle A -- Income Taxes, Congress created a "word of art" definition for the terms "State" and "United States"; said terms were defined at IRC Sections 7701(a)(9) and 7701(a)(10) as follows:

(9) United States. -- The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

(10) State. -- The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

[emphasis added]

11. That Congress imposed a Tax on Petroleum at IRC Section 4611, and used a different "word of art" definition for the term "United States" in that Section; said "word of art" definition was found at IRC 4612(a)(4)(A), to wit:

(4) United States. --

(A) In General. -- The term "United States" means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands.
12. That Congress excluded the 50 Union States from the definition of "United States", for purposes of Subtitle A, and defined all "income" from these 50 States as "Income From Sources Without the United States", at IRC Section 862;

13. That Congress stated at IRC Section 864(c)(4)(A) that:

   ... no income, gain, or loss from sources without the United States shall be treated as effectively connected with the conduct of a trade or business within the United States.

14. That, during calendar years 199_ and 199_, the Affiant was neither a "citizen of the United States" nor was he a "resident" or inhabitant of the "United States", i.e. the District of Columbia, its Territories, Possessions, Enclaves or Federal States, as those terms were defined supra;

15. That all compensation received by the Affiant during calendar years 199_ and 199_ consisted of "compensation for labor or personal services performed without the United States", as that term was utilized by Congress at IRC Section 862(a)(3);

16. That Congress treated "compensation for labor or personal services performed without the United States" as income from sources without the United States, at IRC Section 862(a)(3);

17. That IRC Section 864 "Definitions" stated:

   (b) Trade or Business within the United States. -- For purposes of this part, part II, and chapter 3, the term "trade or business within the United States" includes the performance of personal services within the United States at any time within the taxable year ...

   (c) (4) Income from sources without the United States. --

   (A) ... no income, gain, or loss from sources without the United States shall be treated as effectively connected with the conduct of a trade or business within the United States.

   [emphasis added]

18. That the word "certain" was defined as:

   Certain. Ascertained; precise; identified; settled; exact; definitive; clearly known; unambiguous; or, in law, capable of being identified or made known, without liability to mistake or ambiguity, from data already given. Free from doubt.

   [Black's Law Dictionary, Sixth Edition] [emphasis in original]

19. That page 46 of the 1991 IRS Instructional Booklet for Form 1040 stated that "certain earned income" was "NONTAXABLE";
20. That, in general, Congress defined the term "earned income" to mean "wages, salaries, or professional fees ..." at IRC Section 911(d)(2)(A);

21. That Congress excluded from taxation certain "earned income", as that term was defined at IRC Section 911(d)(2)(A);

22. That there were two (2) classes of citizenship within the United States of America, as fully explained by the U.S. Supreme Court in the following cases:

There is in our political system a government of the United States and a government of each of the several states. Each of these governments is distinct from the others, and each has citizens of its own, who owe it allegiance, and whose rights, within its jurisdiction, it must protect.

[U.S. v. Cruikshank, 92 U.S. 542, 23 L.Ed. 588 (1875)]

It is quite clear, then, that there is a citizenship of the United States and a citizenship of a State, which are distinct from each other and which depend upon different characteristics or circumstances in the individual.

[Slaughter House Cases, 83 U.S. 36 (page 408)]
[16 Wall. 36, 21 L.Ed. 394 (1873)]

23. That the Affiant did not ever knowingly, intentionally, or voluntarily enter into any agreement, or contract, to be made partially liable for the federal debt, nor did he ever "elect" to be treated as a "resident" of the United States under 26 C.F.R. Section 5h.5(a)(3)(ix) and IRC Sections 6013(g) & (h), by the signing Forms 1040 or any other related "United States" forms, and therefore none of the Affiant's earnings can be taxed under the provisions of "Debt Management for the Federal Debt" at 7 C.F.R. Part 3;

24. That the Affiant did not voluntarily agree to use the federal obligations of the "United States", as those terms were defined at 18 U.S.C. 8; that, if any such unknown contract was entered into, it was by means of deception and the withholding of pertinent and material facts, which deception and withholding of pertinent and material facts constitute constructive fraud by the federal government and are, therefore, null and void ab initio under all forms of law.

I hereby certify, under penalty of perjury, under the laws of the United States of America, without the "United States", that the foregoing is true and correct in fact and in substance, to the best of my current information, knowledge and belief, per 28 U.S.C. 1746(1).

Further This Affiant saith not.
Subscribed, sealed and affirmed to this _____ day of __________, 199___ Anno Domini.

I now affix my own signature to all of the above affirmations:

John Q. Doe, Citizen/Principal, by special Appearance, in Propria Persona, proceeding Sui Juris, with Assistance, Special.

John Q. Doe

c/o general delivery
San Rafael [ZIP code exempt]
CALIFORNIA, USA

California All-Purpose Acknowledgement

On the _____ day of __________, 199___ Anno Domini, before me personally appeared John Q. Doe, personally known to me (or proved to me on the basis of satisfactory evidence) to be the Person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in His authorized capacity, and that by His signature on this instrument the Person, or the entity upon behalf of which the Person acted, executed the instrument. Purpose of Notary Public is for identification only, and not for entrance into any foreign jurisdiction.

WITNESS my hand and official seal.

____________________________________
Notary Public