

June 1, 2016

Internal Revenue Service

P O Box 621503

Atlanta, GA 30362-1503

RE: Notice CP71C

To Whom It May Concern,

The information that you presented to me, that I was a trade or business and that was all inclusive, both federal and private sector. First and foremost for the year 2008 I was a non-taxpayer and that is my status.

The information reported to you about me was Bad Payer Data as described in the internal revenue manual, Part 4.2.2.4(E).

The private sector business people and/or corporations have not paid me any money for any services performed as defined in 26 U.S.C.SS 7701 (a) 26. This individual and/or corporation have nothing to do with the functions of a public office. They were not required to report my private-sector payment on Form 1099-MISC. Of course their erroneous information on their Form-MISC does not match my correction of it.

If the IRS has firsthand knowledge of amounts reported other than what I have claimed to under oath, I will require Section 6201(d) verification to support your position.

No further action is required by the IRS other than to correct its information as I have reported it under oath and respond to me that this matter is closed.

Prior to any formal or informal due process hearing, I expect and require meaningful clarification as the nature of and reason for any alleged assessment, the process by which any and all relevant determinations reflected in and by your office were arrived at and anything else pertinent to the matter.

If the IRS or its officers/agents fail in writing within 30 days of receipt of this Response that with which they disagree, then they admit to everything stated in this letter as truth and as fully binding upon them in any court of the United States of America without protest, objection or that or those who represent you.

26 U.S.C. 7701. Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof-

(26) Trade or business- The term "trade or business" includes the performance of the functions of a public office.

(c) "Includes and including: The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined."

**"Inclusio unis est exclusion alterius. The inclusion of one is the exclusion of another. The certain designation of one person is an absolute exclusion of all others... This doctrine decrees that where law expressly describes (a) particular situation to which it shall apply, an irrefutable inference must be drawn that what is omitted or excluded was intended to be omitted or excluded." Blacks Law Dictionary, 6th Edition.**

It is axiomatic (and the law) that terms and phrases within a statute for which definitions are provided DO NOT have their common meanings as used therein.

If Congress had meant (and been Constitutionally able) to embrace within its definitions the common meaning of the words being made into legal terms it would have written 7701(c) in that way: "The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the common meaning of the word defined. The word isn't a term until the provided definition has been applied, at which point its common meaning has been stripped away.

Properly understood, 7701(c) declares that "Includes and including: The terms "includes" and including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term as defined".

At one time there was a regulatory clarification of the 7701(c) definition of "includes in 26 CFR which clearly embraced this construction (long since deleted and not replaced) 26CFR 170.59- Meaning of terms: The terms "includes and including" do not exclude things not enumerated which are in the same general class.

No less an authority than the United States Supreme Court remind us to refrain from reading anything into a statute when Congress has left it out: "Where Congress includes particular language in one section of a statute but omits it in another..., it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion." *Russello v. United States*, 464 US 16, 23, 78 L Ed 2D 17, 104 S Ct. 296 (1983) (Quoting *United States v. Wong Kim Bo*, 472 F. 2d 720, 722 (CA 1972).

*Economy Plumbing & Heating v. U.S.*, 470 F.2d. 585 (1972)

"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."

*Hassat v. Welch.*, 303 US303, pp. 314-315, 82 L Ed 858 (1938)

"...id doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer...".

Also we note the custom legal meaning of the word "employee" and "United States" as used in the law and the code. These sections read as follows:

## Sec. 3401-Definitions

### 3401(a ) Wages

For purposes of this chapter, the term “wages” means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer

### 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 more of the foregoing. The term “employee” also includes an officer of a corporation.

### 3401(d) Employer

For purposes of this chapter, the term “employer” means the person for whom an individual performs or performed any service, of whatever nature, as the employee (as defined above) of such person.

### 3121(e)(2) United States

The term “United States” when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam and American Samoa.

Now, keeping in mind the declaration by the Supreme Court in *Russello*, look at the following definitions in the U S Code and recognize that when Congress (and can constitutionally) means to legislate broadly, it plainly says so:

Title 26, Subtitle D, Chapter 38, Subchapter A, Sec.4612. (Petroleum Tax)

For purposes of this subchapter-(4) United States

In general, The term “United States” means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, and any possession of the United States, the Commonwealth of the Northern Mariana Islands and the Trust Territory of the Pacific Islands.

And also

Title 20, Chapter 69, Section 6103 (Education)

As used in this chapter: (8) Employer- The term “employer” includes both public and private employers.

Clearly, even if one were to be generous in interpreting 7701(c )’s definition of “includes and including” and grant it the effect of limited expansion assumed under the old regulatory clarification to which I previously referred (and which is, by the way, still deployed in the regulations for Title 27, at 27 UFR 72.11):

Meaning of terms: The terms “includes and including” do not exclude things not enumerated which are in the same general class, that effect does not bring non-federal persons and places into the ambit of the terms we are discussing. Instead, the most that could be said in that regard is that

in addition to the listed varieties, "employee" in Section 3401 also refers to other federally-connected workers whose descriptions are not specifically listed (and "employer" the agencies for which they work); and that "United States", as used in 3121, can be understood to include other federal territories and possessions similarly left off the enumerated list.

In fact, this is the only construction consistent with the relevant doctrines expressed by the United States Supreme Court as:

"Where general words follow specific words in a statutory enumeration, the general words are construed to embrace only objects similar in nature to those objects enumerated by the preceding specific words". *Circuit City v. Adams*, 532 US 105, 114-115 (2001), "Under the principle of *ejusdem generis*, when a general term follows a specific one, the general term should be understood as a reference to subjects akin to the one with specific enumeration." *Norfolk & Western R. Co. v. Train Dispatchers*, 449 US 117 (1991)

In response to your pamphlet, why do I have to pay taxes,

Us Constitution Article 1 Section, Clause 1 states, "The Congress shall have power to lay and collect Taxes, Duties, Imposts and Excises to pay the Debt and provide for the common Defense and general Welfare of the United States."

The Sixteenth Amendment to the Constitution, ratified on February 3, 1913, states, "The Congress shall have the power to lay and collect taxes on income, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

The Stanton ruling quoting Chief Justice White explains how the 16 amendment is constitutional because the ruling deals with Federally connected (where the income was derived) and as he clearly states, "That the provisions of the 16<sup>th</sup> Amendment conferred no new power of taxation" and Article 1 Section 9 "No capitation, or other direct, Tax shall be laid, unless in proportion to the Census or Enumeration herein before being taken."

Again, what has happened and what I had to do was correct the Bad Payer Data that was incorrectly submitted because I have no Federal connected income (where the income was derived), all of my money was from the private sector. I was not engaged in a Trade or Business within the United States, therefore I am not a taxpayer but a non-taxpayer.

Exhibit A is attached on my 2010 year which clearly shows that with the information that I provided resolved the tax issue in question and that their inquiry is now closed. I do expect the same honor and integrity for the years 2012, 2013 and 2014.

Under penalties of perjury, I declare that I have examined the facts stated in this letter, including any accompanying documents and to the best of my knowledge and belief, they are true, correct and complete.

Sincerely,

David H. [REDACTED], All Rights Reserved



Department of Treasury  
Internal Revenue Service  
PO BOX 621505  
ATLANTA GA 30362-1505



Notice	CP2005
Tax Year	2010
Notice date	December 24, 2012
Social Security number	[REDACTED]
AUR control number	96001
To contact us	Phone 1-800-829-3009 Fax 1-877-477-0967

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DAVID H. [REDACTED]

[REDACTED]

[REDACTED] TN [REDACTED]



007174

Your 2010 Form 1040EZ inquiry is closed

**Amount due: \$0.00**

Thank you for your response to the notice we sent to you about your 2010 (Form 1040EZ) taxes. We're pleased to tell you that the information you provided resolved the tax issue in question and that our inquiry is now closed.

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### What you need to do

- If you receive other notices regarding this matter, please disregard them.
- If the IRS sends you any notice of tax you owe not related to this matter, please read it carefully, and take the necessary steps to resolve the issue.

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### Next steps

- If you sent us a payment based on the proposed changes, you'll receive a refund check within 4-6 weeks as long as you don't owe other tax or debts we're required to collect.
- If you filed a petition with the U.S. Tax Court, the Office of Chief Counsel will contact you regarding the final closing of your case.

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### Additional information

- Visit [www.irs.gov/cp2005](http://www.irs.gov/cp2005).
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.