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FILED FOR RECORD
Walter D. Saunders
JUN 17 4 59 PM '92
P. Lowry
AUDITOR
GARY H. OLSON

BOOK 129 PAGE 297

Walter D. Saunders
MP 50 SR 14
Stevenson, WA

Director of the Foreign Operations District
Internal Revenue Service
Washington, D.C. 20225

Dear Sir:

With reference to section 1.1441-5 (26 C.F.R.) which states in part "For purposes of chapter 3 of the Code, an individual's written statement that he or she is a citizen or resident of the United States may be relied upon by the payer of the income as proof that such individual is a citizen or resident of the United States. This statement shall be furnished to the withholding agent in duplicate..."

Paragraph (c) of that section tells the payer to send duplicate, "with a letter of transmittal to the Director of the Foreign Operations District..."

I shall continue to state that I am not an alien, foreign corporation, officer, director, stockholder or employee of a foreign corporation, or a citizen of the United States living and working abroad or in a possession of the United States. I do not reside in Washington, D.C., or in a federal enclave within any of the States. I am, therefore, not "subject to the jurisdiction of the United States". (See attached Sec. 6331(a).)

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Respectfully,

SIGNED "WITHOUT PREJUDICE UCC 1-207"

Walter D. Saunders

GENERAL ACKNOWLEDGMENT NO 201

State of Washington
County of Skamania } ss.

On this the 17th day of June 19 92 before me, Peggy B. Lowry the undersigned Notary Public, personally appeared Walter D. Saunders

☐ personally known to me
☒ proved to me on the basis of satisfactory evidence

to be the person(s) whose name(s) is subscribed to the within instrument, and acknowledged that he executed it.

WITNESS my hand and official seal.

PEGGY B. LOWRY NOTARY PUBLIC STATE OF WASHINGTON COMMISSION EXPIRES 9-23-93

Peggy B. Lowry
Notary's Signature

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Amendments

P.L. 100-647, § 6238(a):

Act Sec. 6238(a) redesignated Code Sec. 6326 as Code Sec. 6327.

The above amendment is effective on the date which is 90 days after the date regulations are issued under Act Sec. 6238(b).

P.L. 100-647, § 6238(b):

Act Sec. 6238(b) provides:

(b) REGULATIONS.—The Secretary of the Treasury or the Secretary's delegate shall prescribe the regulations necessary to implement the administrative appeal provided for in the amendment made by subsection (a) within 180 days after the date of the enactment of this Act.

P.L. 97-258, § 3(f)(7):

Amended Code Sec. 6326(6) by striking out "R.S. 3466 (31 U.S.C. 191)" and substituting "section 3713(a) of title 31, United States Code". Effective 9-13-82.

P.L. 96-589, § 6(i)(10):

Amended Code Sec. 6326 by striking out paragraphs (2) through (5) and inserting new paragraphs (2) through (4), to read as indicated, Redesignated former paragraphs (6) and (7) as (5) and (6), respectively. These amendments are effective October 1, 1979, but are inapplicable to any proceeding under the Bankruptcy Act commenced before that date. Prior to amendment, paragraphs (2) through (5) provided:

"(2) For exclusion of tax liability from discharge in bankruptcy, see section 17 of the Bankruptcy Act, as amended (11 U.S.C. 35).

(3) For limit on amount allowed in bankruptcy proceedings on debts owing to the United States, see section 57(j) of the Bankruptcy Act, as amended (11 U.S.C. 93).

(4) For recognition of tax liens in proceedings under the Bankruptcy Act, see section 67(b) and (c) of that act, as amended (11 U.S.C. 107).

(5) For collection of taxes in connection with wage earners' plans in bankruptcy courts, see section 680 of the Bankruptcy Act, as added by the act of June 22, 1938 (11 U.S.C. 1080).".

P.L. 94-455, § 1906(a)(20)(A):

Struck out "52 Stat. 851;" before "11 U.S.C. 35" in Code Sec. 6326(2). Effective 2-1-77.

P.L. 94-455, § 1906(a)(20)(B):

Struck out "52 Stat. 867;" before "11 U.S.C. 93" in Code Sec. 6326(3). Effective 2-1-77.

P.L. 94-455, § 1906(a)(20)(C):

Struck out "52 Stat. 876-877;" before "11 U.S.C. 107" in Code Sec. 6326(4). Effective 2-1-77.

P.L. 94-455, § 1906(a)(20)(D):

Struck out "52 Stat. 938;" before "11 U.S.C. 1080" in Code Sec. 6326(5). Effective 2-1-77.

Subchapter D—Seizure of Property for Collection of Taxes

[Sec. 6331]

SEC. 6331. LEVY AND DISTRAINT.

[Sec. 6331(a)]

(a) AUTHORITY OF SECRETARY.—If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any 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, by serving a notice of levy on the employer (as defined in section 3401 (d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

Amendments

P.L. 94-455, § 1906(b)(13)(A):

Amended 1954 Code by substituting "Secretary" for "Secretary or his delegate" each place it appeared. Effective 2-1-77.

[Sec. 6331(b)]

(b) SEIZURE AND SALE OF PROPERTY.—The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e), a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

Amendments

P.L. 98-369, § 714(o):

Act Sec. 714(o) amended Code Sec. 6331(b) by striking out "subsection (d)(3)" and inserting in lieu thereof "subsection (e)".

The above amendment applies as if included in the provisions of P.L. 97-248 to which such amendment relates.

P.L. 94-455, § 1209(d)(2):

Substituted "Except as otherwise provided in subsection (d)(3), a levy" for "A levy" in the second sentence of Code Sec. 6331(b).

P.L. 94-455, § 1209(e), provides that the amendment shall apply to levies made after December 31, 1976; but P.L. 94-528, § 2(c), effective October 4, 1976, substituted "February 28, 1977" for "December 31, 1976" in P.L. 94-455, § 1209(e).

P.L. 94-455, § 1906(b)(13)(A):

Amended 1954 Code by substituting "Secretary" for "Secretary or his delegate" each place it appeared. Effective 2-1-77.

P. L. 89-719, § 104(a):

Amended Code Sec. 6331(b) by adding the second sentence to read as above. Effective generally after November 2, 1966, the date of enactment. However, see the amendment note for Code Sec. 6323 for exceptions to this effective date.

[Sec. 6331(c)]

(c) SUCCESSIVE SEIZURES.—Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

Amendments

P.L. 94-455, § 1906(b)(13)(A):

Amended 1954 Code by substituting "Secretary" for "Secretary or his delegate" each place it appeared. Effective 2-1-77.

[Sec. 6331(d)]

(d) REQUIREMENT OF NOTICE BEFORE LEVY.—

(1) IN GENERAL.—Levy may be made under subsection (a) upon the salary or wages or other property of any person with respect to any unpaid tax only after the Secretary has notified such person in writing of his intention to make such levy.

(2) 30-DAY REQUIREMENT.—The notice required under paragraph (1) shall be—

(A) given in person,

(B) left at the dwelling or usual place of business of such person, or

(C) sent by certified or registered mail to such person's last known address,

no less than 30 days before the day of the levy.

(3) JEOPARDY.—Paragraph (1) shall not apply to a levy if the Secretary has made a finding under the last sentence of subsection (a) that the collection of tax is in jeopardy.

(4) INFORMATION INCLUDED WITH NOTICE.—The notice required under paragraph (1) shall include a brief statement which sets forth in simple and nontechnical terms—

(A) the provisions of this title relating to levy and sale of property,

(B) the procedures applicable to the levy and sale of property under this title,

(C) the administrative appeals available to the taxpayer with respect to such levy and sale and the procedures relating to such appeals,

(D) the alternatives available to taxpayers which could prevent levy on the property (including installment agreements under section 6159),