FILED FOR RECORD SKAMANIA CO, WASH BY Konald Calkins

JAN 31 1 26 AM '94 UDITOR GARY M. OLSON

BOOK /4/ PAGE/63

DATE: January 28, 1994

118625

Return to:

Ronald L. Calkins MP 23L Duncan Crk. Rd. Skamania, Washington 98648 IN THE OFFICE OF THE COUNTY RECORDER

STATE OF WASHINGTON

SS

COUNTY OF SKIMANIA

INTERNAL REVENUE SERVICE (IRS) MICHAEL S. BIGELOW, DIRECTOR, S.C.

Plaintiff

vs.

Ronald L. Calkins

Defendant

A SECURITY (15 USC)

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

COMMERCIAL AFFIDAVIT OF REBUTTAL

OF IRS NOTICE OF INTENT TO LEVY

BY AFFIANT, Ronald L. Calkins

To: The Internal Revenue Service, IRS Revenue Officer, Director of Service Center-Michael S. Bigelow, all interested Parties, and all Real Parties in interest.

- I, Ronald L. Calkins, the Undersigned, do solemnly swear, declare, and deposer
- 1. That I am compatent to state to the matters set forth herein.
- That I have personal knowledge of the facts set forth herein.
- That all the facts stated herein are true, correct, and certain, admissable as evidence, and if called upon as a witness, I will testify to their veracity.
- 4. That I am not aware of ever having signed any Contract Agreement, i.e. "Affidavit of Agreement", with the IRS that forms a valid commercial connection between myself and the IRS and which would thereby furnish a commercially valid basis for issuing any assessments, liens, or levies to collect on an alleged debt.
- \* Please see the attached explanation sheet concerning new commercial filings bearing the u.s.s.e.c. tracer flag containing the phrase "A SECURITY (15 USC).

COMMERCIAL AFFIDAVIT

Requisiered Page 1 of 5 Indexed, Dir Indirect

> Filmed Mailed

Ronald L. Calkins

That no Commercial Affidavits or proper Commercial Paperwork have

been furnished to me, the Undersigned, by or from the IRS or any Agents, by Michael S. Bigelow-Service Director, or by any other Parties whatsoever involved with any IRS enforcements or collections against me concerning, but not limited to, all IRS "assessments", or "Notices of Levy" issued against the revenues of Ronald L. Calkins.

- 6. That I have not been informed and do not know:
  - -What IRS (of alegedly 5) are purported to pertain in the various IRS "assessments", "liens", and collection processes being enforced against me;
  - -What Commissioner (of allegdly 2) has delegated authority to initiate any collection action against me, or for what reason(s);
  - -What tax return (of some 339 tax returns possible under 26 USC) I am allegedly required to file;
  - -What (of some 85 in 26 USC) I am supposed to be paying;
  - -What laws implement the statutes that allegedly require me to file what unspecified tax return;
  - -What, if any, valid delegated authority exists authorizing those involved to issue and enforce any assessments or collection actions against me.
- 7. That I have not been informed whether IRS grievances against me are civil or criminal. If criminal, you have not advised me of my right to
- 8. Phat IRS letterheads state a "Department of the Treasury", but not the "United States Department of Treasury", and that I have no way "knowing what Treasury is implied by the sold letterhead on the notice of intent to
- 9. That in examining the paperwork attached to IRS Notice of Intent to Levy I was unable to find a copy of any complaint, or a copy of an affidavit that was intended to be in support of a complaint, and cannot know in what way the alleged levy differs from a search warrant without probable cause.
- 10. That a valid Commercial Lien, which includes any Tax Liens, must contain certain elements in order to be lawful and of Commercial force and effect. To wit:
  - a) The lien instrument must obviously/paintly/evidently be a Lien by being clearly and explicitly litled "I,II)! "CLAIM OF LIEN", OR "DECLARATION OF LIEN", and mandatorily, is its exhaustive Commercial content(full disclosure) as follows in Fig. c), and d):
  - b) The lien instrument <u>must to tain</u> a notorized hand-signed affidavit, for which the issuer is comme. Taily liable, containing a plain statement of fact disclosing has the obligation of the lien was created or established and that the commercial condition is true, correct and

## 300K 141 PAGE 165

- c) The lien <u>MUST contain</u> A I\_\_GER OR BOOKKEEPING STATEMENT CONNECTING purchases, services rendered, and/or injuries sustained with a claim of obligation such that each purchase, service, and/or injury is presented in a one-to-one correspondence with its partial claim of chigation. The partial obligations are then totaled to obtain the total obligation. This is called a "True Bill in Commerce".
- d) The lien must contain a strtement, either specific or general, of the property being seized from the lien debtor to satisfy, or to guarantee satisfaction of, the obligation of the lien.
- 11. That if no proper commercial paperwork and commercial affidavits exist to support them, every "Notice of Lien" filed in County Recorder and Credit Reporting Agencies are fraudulent and of no legal force or commercial validity. I believe that no commercially valid IRS assessments, liens, or levies exist on the basis of which any legitimate collection actions can be undertaken against me.
- 12. That the IRS Form 668Y, titled "NOTICE OF FEDERAL TAX LIEN", is not a LIEN. Form 668Y is only a "NOTICE" of lien. A "notice" is no more than something one might post on a bulletin board. A mere "Notice of Lica" is completely devoid of lawful or Commercial force, effect, and validity if it is not a LIEN for which someone has accepted Commercial liability for its issuance by swearing a Commercial Affidavit in support thereof.
- 13. That although IRS Form 668Y states "there. is a lien in favor of the United States", it does not disclose where said "lien" is filed, where it can be found, how it can be obtained, or prove in any way the existence of said LIEN itself. If in fact there is no such genuine Commercial Lien as declared by Form 668Y, those who have stated that it exists on an allegedly Commercially viable instrument have committed Commercial fraud, issued a Lie in Commerce, and may therefore be patently deemed to be deceivers and thieves engaged in plundering and extorting, and suborning others to aid and abet in plundering and extorting, under color of law and right.
- 14. That all those who aid and abet the IRS in commission of its Commercial crimes and frauds are participating in subverting and destroying their own Rights, Freedom, Lives, Country, and the Integrity, Independence, Wealth, System of Justice, Foundation of Truth, as well as the Peace and Dignity of the United States of America and humanity in general.
- 15. That in Commerce, Truth is Sovereign, that might does not make right, and that all those who aid and abet the IRS as in 14. above, are Commercial and Criminal Offenders who are not, as per the lesson of the Nuerenbergtrials, absolved of quilt and moral responsibility by naive or even well-meaning complicity, or by innocently "following orders" or "doing their duty", as though Natural and Moral Law could be deceived, abrogated, or superseded to gratify human quile regardless of the scales involved.
- 16. That I, the Affiant Undersigned, have been Commercially slandered and financially impaired through the IRS recording their various "Notices of Lien" in the Skamania County Recorder's Office, thereby suborning said Office to commit fraud and therby willingly or unwillingly aiding and abetting the fraud, extortion, and grand theft of the IRS.

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- 17. Tha by thus aiding and abetting the IRS by filing a "Notice of Lien", which is not a Lien, in the Tax Lien Index, which is reserved exclusively for registering genuine, Commercially valid Liens, the County Recorder's Office records lies as truth, commits Commercial fraud, interferes with the Peace and Dignity (Commercial Continuity) of the County Subdividion of the United States of America, and thereby violates the very purpose and alleged basis of legitimacy for the County Recorder's existence at all.
- 18. That I, the Affiant Undersigned, herewith demand that all Parties involved in proceeding with any IRS assessments or collections against me do so in good faith and with clean hands, with the truth, mercy, grace, and all similar just and virtous qualities and proceedings based on them that are supposed to inhere in commerce and the Uniform Commercial Code.
- 19. That I, Ronald L. Calkins, the Undersigned, herewith Notice all Parties involved who proceed in this TRS collection action against me that they are guilty of fraud and other Commercial crimes should they continue in the absence of furnishing, in sworn Commercial Affidavit(s), the following:
  - a) Valid commercial paperwork and commercial affidavits supporting their collection and enforcement proceedings;
  - c) Itemized statements for services rendered which Commercially validate the collection actions;
  - d) Affidavits of fair business practices in all matters of IRS assessment and collection phases against me;
  - e) Full disclosure bearing on all matters of JRS assessment and collection actions against me.
- 20. That Notice is hereby given, and Demands made, on all Claimants, Plaintiffs, Trustees, Officials, Attorneys, Judges, or other involved Parties that:
- a) All Parties who act against this Affiant, Ronald L. Calkins, the Undersigned, without thorough, verifiable, point-b, point rebuttal of each and every point set forth in this Affidavit, and furnishing all documents or instruments demanded herein, will be charged criminally, and commercial liens placed against all their real and personal properties.
- That the foundation of Commercial Law, being based on certain eternally just, valid, and moral precepts, has remained unchanged for millenia. Said Commercial Law forms the underpinnings of Western Civilization if not all Nations, Law, and Commerce in the wor'd, is non-judicial, and is prior and superior to, the basis of, and cannot be set aside or overruled by, the laws and statutes of any governments, legislatures, quasi-governmental agencies, or courts, and therfore maintains and inherent obligation on all Authorities, Officials, Governments, Courts, Judges, and all aspects and agents of all Law Enforcement Agencies to uphold.

Exodus 20:16

# BOOK 141 PAGE 167

I, Ronald L. Calkins, the Undersigned, do solemnly swear, under any penalties of perjury, that I have read and know the contents of the above "Commercial Affidavit" and to the best of my knowledge and belief, they are true, correct, and complete.

CC. Explanation Sheet "A SECURITY (15)

Subscribed and sworn to before me this 3/01 day of the 1st month of 1994. NOTORY, PUBLIC, in and for the STATE OF WASHINGTON, residing at\_\_\_\_\_\_

Notory Publi / com. expires Now 15

ATTACH THIS EXPLANATION SHEET TO EVERY NEW COMMERCIAL FILING BEARING THE U.S.S.E.C. TRACER FLAG CONTAINING THE PHRASE "A SECURITY (15 USC)."

This includes affidavits of obligation/commercial liens, non-judicial consensual processes which arise out of breach of specific performance (breach of oath of office, violation of the Constitution for the United States of America which is the supreme commercial code and contract between the government and the people, etc.).

This is included for purposes of Full Disclosure (UCC).

#### A SECURITY (15 USC)

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THIS IS A U.S.S.E.C. TRACER FLAG

.. One definition of "A SECURITY" is "any evidence of debt."

The Lien Claimant does NOT rely on Title 15 USC as a basis for the "commercial lien". All commercial processes, by using or relying upon notes or paper in commerce (for example, Federal Reserve Notes), must bear some sort of Federal tracking code, a County Recorder's number, or a serial number, which process must be accessible for inspection at the nearest relevant County Recorder's Office or be widely advertized. When a Lien natures in three months by default of the Lien bebor as a result of the Lien Debtor's failure to rebut the affiday: of obligation point-for-point categorically, it becomes an account receivable in the ordinary sense of a collectable debt upon which assignments, collateralization and other commercial transactions can be based, hence becomes a Security subject to observation, tracking, and regulation by the United States Securities and Fichange Commission (hereinafter U.S.S.E.C.). The notation "A Security 15 USC" is a flag in commerce telling the U.S.S.E.C. that a speculation account is being established to enforce the lien. The U.S.S.E.C. and above board (full disclosure), the U.S.S.E.C. has no jurisdiction over it, for even the U.S.S.E.C. has no jurisdiction over the truth of testimony, depositions, affidavits and affidavits of obligation commercial liens, and an unrabutted affidavit stands as the truth of commercial liens, and an unrabutted affidavit stands

Legal Authority: Hebrew/Jewish commercial code-Corollary to Exodus 20:16. This Hebrew/Jewish commercial process is the best known commercial process in America. It's prime user is the Internal Revenue Service. The Internal Revenue Service uses all three tracking codes. The federal code is the tax-payer's IRS document file number. The mext stronger code is the County Recorder's number. The strongest, most important, most universal code is the tax-payer's identification number (TIN), also known as the Social Security Number (SSN). The IRS collection process is legitimate. The IRS assessment process is affidavity of obligation/commercial liens. The IRS issues only Notices of Liens, but has those Notices fraudulently recorded on a Tax Lien Index" at the County Recorder's Office. Notices are not required to contain commercial affidavits, but a lowful Lien must contain a commercial affidavit (also an itemized obligation/damage ledger sheet, and a list of the property to be seized). The IRS is an organization that the U.S.S.E.C. should investigate.

period the man IN THE OFFICE OF THE COUNTY RECORDER

FILED FOR RECORD SKAMANIA CO. WASH BY Ronald Calkins

JAN 3L 11 40 AN '94 AUDITOR O GARY M. OLSON

COPYOF ORIGINAL FILED

Director of Records & Elections

BOOK # PAGE 169

COUNTY OF KING

118626

STATE OF WASHINGTON

DATE: 03/26/1993

AN OPEN LETTER TO ALL SHERIFF(S) ACROSS AMERICA:

My name is James E. (Jim) Shaver, Sr. I proudly carried a badge for 32 years as a Seattle Firefighter working West Seattle, the waterfront and South Park. I retired (LEOFF I) in December 1991. I have recently become aware of a crime of such magnitude that it has affected the lives of most Americans for the last 59 years and has directly involved all of the Sheriffs, in every County Sheriffs Department throughout the country. There has been a monumental, extremely clever, and well hidden fraud perpetrated, on the American people and the County Sheriff(s), by the Internal Revenue Service (I.R.S.), which puts every Sheriff in each County throughout the United States of America in personal depends every personal jeopardy every time that that Sheriff goes out and enforces an (I.R.S.) Levy which is based upon:

- A "Notice of Tax Lien" filed at the County Recorders Office in an alphabetical Index of Tax Liens.
- A State Statute (in Washington State that is R.C.W. 60.68) that is void and of no effect because contains the written evidence of the fraud. [Remember fraud vitiates (makes void and of no effect) all transactions into which it enters).
- A levy which arises out of a alssing lien instrument. Understand that a "Notice of Lien" is NOT a Lien.
- A Lien instrument which fails to contain the necessary elements which are required to create a walld Lien in Commerce.
- A Levy that fails to contain the actual Lien itself. 5. Remember if you have no valid lien you cannot have a valid/lavful levy.

OPEN LETTER TO SHIRIFF(S)

Page 1 of 6

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The I.R.S., being the covards that they are, always get momebody else to do their dirty work for them and incur their liven to the Sheriff(s) and involve the Sheriff into joining them in the commission of the crime by fraud by inducement and by execution on the defective Levy.

Now take a close look at what the State Statute says and does. RCW 60.68.045, entitled as the Uniform Federal Lien Registration Act (formerly Lien for Internal Revenue Taxas-copy attached) which I understand goes back 59 years to when it was enzeted in 1934, orders the County Recorder to perjure the county record by recording a mere "NOTICE OF TAX LIEN" in an alphabetical Tax Lien Index.

Entering a "Notice" of Lien in an alphabetical tax lien index doesn't make that "Notice of Lien", a "Lien", any more than entering a 4 year old child in an index of seasoned Police veterans makes the 4 year old child a seasoned Police veteran. And the fraud is monumental because for 59 years the IRS has been selzing the assets of Americans with no lawful Lien and has been inducing and intimidating the badge holding, oath [contract] (to uphold the Constitution against all enemies foreign and domestic) taking Sheriff an unknowing accessory. The I.R.S. gets the money and the Sheriff gets the personal liability, endangement from a defrauded/levied family, scorn from the neighborhood that at least partially understands that a theft is occurring, and the shaft from the I.R.S.. This becomes evident when the Sheriff expects full scale legal backing from the I.R.S. after a victimized family commercially liens the Sheriff(s) for his and his marital community's personal assets for participating in the theft and the I.R.S. says to the County expecting legal backup, Ha... you volunteered. I know that you Sheriff(s) don't enjoy being played for fools and patsies anymore than I do, and if I were in your position, the next time an I.R.S. agent directed you to help him/her enforce a so-called "Tax Levy" without a valid Lien, I would slap him/her in cuffs and arrest them for attempting to implicate you in the commission of a crime.

You recognize a valid commercial Lien, WHICH INCLUDES VALID TAX LIENS, by understanding that a valid tax Lien is required to contain these necessary elements:

1. The lies instrument must evidently/patently/obviously be a LIEN preferably by being formally and clearly titled "LIEN", "CLAIM OF LIEN", "DECLARATION OF LIEN", or "AFFIDAVIT OF OBLIGATION and MANDATORILY by its exhaustive commercial content (full disclosure) as follows in parts (2), (3), and (4).

BOOK 74/ FAGE /7/

- 2. The lien <u>must contain</u> an Affidavit containing a plain statement of fact disclosing how the obligation of the lien was created, established, or arose.
- 3. The lien <u>must contain</u> a ledger or bookkeeping statement connecting purchases, services rendered, and/or injuries sustained with a claim of obligation such that each purchase, service and/or injury is presented in a one-to-one correspondence with its partial claim of obligation. The partial obligations are then totaled to obtair the total obligation. This is called a True Bill in Commerce or an Itemized Statement.
- 4. The Lien <u>must contain</u> a statement, either specific or general, of the property being seized from the Lien Debtor to satisfy, or to guarantee satisfaction of the Lien.
- 5. The Lien (Affidavit of Obligation) mandates the necessity of the hand signed and notarized signature of the Affidavit as being "true", "correct" and "certain" and the signature also affixes the responsibility for the truthfulness, accuracy and certainty of the claim on the doorstep of the Affiant.

The meason that the I.R.S. agents don't file valid Tax Liens is that without the complete paperwork package they escape any liability to themselves, and get the fraud/theft job performed by the Sheriff who is left with a personal financial liability to both himself and the estate of his marital community, takes the physical thread of endangerment, the possibility of imprisonment for being the accessory in a crime and the shaft from the I.R.S. Agent(s) "tip" you for the good job you did for them they heap more shame and liability on you and draw you further into their web of corruption.

One of the duties that the commercial public expects from the Officeholder of Sheriff of the County is the enforcement of a valid commercial levy. Sheriff(s) throughout America do well to carry out this oftentimes unpleasant duty as a normal police commercial procedure to protect the commerce of the community. However, when the Sheriff is induced fraudulently (as for example when an I.R.S. (Inc.) Agent presents a Levy without a lawful Lienl to participate in the alleged collection of taxes for the Federal Reserve (Inc.), (remember you do NOT make your check out to the United States Treasury) and when the Sheriff is "directed", usually along with other police agencies, swat teams, B.A.T.F. etc. to Levy on an Americans home and/or possessions, it

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is the Sheriff(s) responsibility and duty to recognize the SCAM and stop the fraud.

Please understand Sheriff(s), that you are NOT required to obey the "directives" of ANY organization, governmental or otherwise, that is criminal in its basic behavior. In fact, where American citizens are required under threat of fines and jail time if he/she does not report criminal behavior (Misprisian of Felony), the Sheriff has the greater responsibility and duty to arrest the I.R.S. agent who would drag the Sheriff(s) into the commission of a crime against those American citizens (We The People) who have hired those Sheriff(s) to protect their rights.

You may be more inclined, even happy, to put these I.R.s. criminal bums into the crowbar motel (prisons) where they belong. Happy hunting fellow badge holders...Go get them.

Since you are probably wondering how to maintain your Counties tax base that pays your salaries...I.R.S. agents don't collect much, if anything, in the way of taxes. That however, is another closely related subject which I can cover at a later date if you are interested. The support of your department comes from duties, imposts, tariffs, excises, gasoline and real estate taxes. Federal Revenue sharing, mostly, only brings bureaucratic constraints, regulations and dictates from the far distant "Malfunction Junction" (Washington, D.C.) and eliminates the local control of the police powers which Constitutionally reside in the "LOCAL COUNTY SHERIFF". For further enlightenment read "Anderson On Sheriffs".

If you check out the Notice 609 that is usually provided with your 1040 Form entitled Privacy Act and Paperwork Reduction Act Notice you will discover that the I.R.S. may give the information which you provide on your 1040 to foreign governments because of tax treaties they have with the United States. That clearly indicates to me that local control of the County's police power has suffered some bizarre and grotesque changes. I started to realize why, when I discovered that we have had a tax treaty with the Coviet Union since June 20, 1973 (copy enclosed). Which foreign government is impacting the policies of your department? Is your conscience having trouble following some of the policies that direct your actions against your fellow American citizens? Check it out.

A law enforcement officer will lose his bond if he oppresses a citizen to the point of civil rebellion when that citizen attempts to peaceably obtain a redress of grievances (U. S. Constitutional-First Article-Bill of Rights).

When a State, by and through its officials and agents deprives a citizen of all his remedies by the due process of law and deprives said civizen of the equal protection of the law, the State commits an act of "Mixed War" against the citizen. citizen has the right to recognize this act, on the part of the State by the publication of a "solemn Recognition of Mixed War". The Sheriff is the Chief Executive of the County, superior to the Governor, the President of the U.S. and superior to the Internal Revenue Service so far as County matters are concerned. writing has the same force as the Declaration of Independence. It invokes the citizen' U. S. Constitutional 9th and 10th Amendment guarantees of the right to create an effective remedy where otherwise none exists. Such a remedy is the valid commercial Lien.

stop the fmaud. For example, every Commercial Search Warrant must have attached to it a commercial Affidavit which is known by the name of "probable cause". This gives the commercial grounds for seizing/levying on the property owner indicated on the A Search Warrant lacking a commercial Affidavit of probable cause is known as a letter of Marque and Reprisal and is an instrument of Martial Law or Mixed War, NOT a Judicial Process. Also, a warrant must be specific as to the person or place being searched and the things being seized, so a search warrant cannot contain an indefinite range by any wording meaning "et cetera", or "etc." It is also the Sheriff's responsibility to trace the path of all materials seized by Warrant to guarantee that they do not simply become divided up as the spoils of war.

A solemn recognition of "Mixed War" is an instrument which remedies for his/her problem. The universal format for writing a solemn Recognition of Mixed War, is the well known example of such an instrument known as the Declaration of Independence.

The I.R.S. collection process is commercially legitimate. The I.R.S. assessment process is a commercial fraud because it is not supported by commercial Affidavits of Obligation (Liens).

American citizens, wronged by employers, runicipalities, County Recorders Offices, County governments, State governments, Federal Judges, Legislators and Sheriff(s) enforcing and implementing fraudulent I.R.S levies, are fair game commercial Liens and all of the losses that go with them.

# BOOK 141 PAGE ' 4

I don't like to see my fellow badge holders get hurt ... which is the reason for sharing the information in this letter.

For further information please write to me at the mailing address below.

Yours for a better America,

Mayling address:

James E. (Jim) Shaver, Sr. 2/0 1412 South West 102nd Street #172

Seattle, Washington 98146

Phone: (206) 244-7359

STATE OF WASHINGTON ) SS COUNTY OF KING

Subscribed and attested to before me this the 29 MERCIA NOTARY PUBLIC, in and for the February, 1993. STATE

WASHINGTON, residing

EXPIRES:

APPOINTMENT

# BOOK 14/ PAGE 175

I, Ronald L. Calkins, have read the foregoing material and know the contents thereof, and believe the same to be true and just to the best of my knowledge.

Signed:

Subscribed and sworn to before me this 3/of day of the 1st months of 1994; NOTORY PUBLIC, in and for the STATE of WASHINGTON, residing at tevenson)

MY APPONTMENT EXPIRES: 702-15

ATTACH THIS EXPLANATION SHEET TO EVERY NEW COMMERCIAL FILING SEARING THE U.S.S.E.C. TRACER FLAG CONTAINING THE PHRASE

"A SECURITY (15 USC)."

This includes affidavits of obligation/commercial liens, non-judicial consensual processes which arise out of breach of specific performance (breach of oat office, violation of the Constitution for the United States America which is the supreme commercial code and constract between the government and the people, etc.).

A SECURITY (15 USC)

This is included for purposes of Full Disclosure (UCC).

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27 28 THIS IS A U.S.S.E.C. TRACER FLAG

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Legal Authority: Hebrew/Jewish commercial code-Corollary to Exodus 20:16. This Hebrew/Jewish commercial process is the best known commercial process in America. It's prime user is the Internal Revenue Service uses all three tracking codes. The Internal Revenue Service uses all three tracking codes. The federal code is the tax-payer's IRS document lile number. The next stronger code is the County Recorder's number. The strongest, most important, most universal code is the tax-payer's identification number (TIN), also known as the Social Security Number (SSN). The IRS collection process is legitimate. The IRS assessment process is a commercial fraud because it is not supported by commercial affidavits of obligation/commercial liens. The IRS issues only Notices of Liens, but has those Notices fraudently recorded on a Tax Lien Index\* at the County Recorder office. Notices are not required to contain commercial affidavits, but a lawful Lien must contain a commercial affidavit (also an itemized obligation/damages ledger sheet, and a list of the property to be seized). The IRS is an organization that the U.S.S.E.C. should investigate.

# Chapter 60.68 RCW UNIFORM FEDERAL LIEN REGISTRATION ACT

(Formerly: Lien for internal revenue taxes)

	Sections	
	500 \$ 005	Application of chapter
	00 06 015	hotice of federal liene
	60 68 025	Certification of federal tiens
	60 66 035	fees for recording or filing federal tiens
	50 68 045	132 Hen index
	60 68 900	Uniform application of chapter .
	60 68.901	Short title.
į	00 68.902	Ellective date-1988 c 73.

RCW 60.68.005 Application of chapter. This chapter applies only to federal tax liens and to other federal liens, notices of which under any act of congress or any regulation adopted pursuant thereto are required or permitted to be recorded in the same manner as motices of federal tax liens. [1988 c 73 § 1.]

RCW 60.68.015 Notice of federal liens. (1) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be recorded for record in acmordance with this chapter.

(2) Notices of lions upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be recorded in the office of the recorder of the county in which the real property subject to the liens is situated.

(3) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be recorded or filed as follows:

(a) With the department of licensing if the person against whose interest the lien applies is a corporation or a partnership, as defined under federal internal revenue laws, whose principal executive office is in Washington;

(b) In all other cases, with the recorder of the county where the person against whose interest the lien applies resides at the time of recording of the notice of lien. [1988 c 73 § 2.]

RCW 60.68.025 Certification of federal liens, Certification of notices of liens, certificases, or other notices affecting federal liens by the United States secretary of the treasury or the sucretary's delegate, or by an official or entity of the United States responsible for recording or certifying of notice of any other lien, entitles those liens to be recorded and no other attestation, certification, or acknowledgement is necessary. [1988 c 73 § 3.]

RCW 60.68.035 Fires for recording or filing federal liens. (1) The fee for recording a lien on personal properry or real estate with the county auditor shall be as set forth in RCW 16,18,010.

(2) The fee for filing liens of personal property with the department of licensing of the state of Washington shall be as determined by the department.

(3) The recording officer shall bill the district directors of the internal revenue service or other appropriate federal officials on a monthly basis for fees inc documents filed for record by them. [1988 c 73 f 4]

RCW 60,68.045 Tax lien index-Duttes of county auditor. When a notice of such tax lies as resorded, the county auditor shall forthwith enter it in an alphabetical tax lien index to be provided by the board of county commissioners showing on one line the name and residence of the taxpayer named in the notice, the collector's serial number of the notice, the date and hour of recording, and the amount of tax and penalty assessed. [1988 c 73 § 5.]

RCW 60.68.900 Uniform application of chapter. This chapter shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this chapter among states enacting it. [1988 c 73 \$ 6.]

RCW 60.68.901 Short title. This chapter may be known and cited as the uniform federal lien registration act. [1988 c 73 § 7.]

RCW 60,68,903 Effective date---19\$8 c 73. This chapter shall take effect July 1, 1988. [1988 c 73 § 10.]

\* The Country Recorder is being record by entering Notices on an index of Liens.

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(1929 Laws)

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## AUDITOR/CONTROLLER-RECORDER EN

AUDIT OF CONTROLLEN . 222 West Hospitality Lone, Fourth Floor Sen demarden, CA 92416-0018 • (909) 387-8322 RECORDER & 222 West Most, laky Lamp, First Floor Sen Semeraine, CA 12418-0022 - (808) 367-6306

COUNTY OF SAN SERNARDIN

ERROL J. MACKZUM, CPA Auditor/Controller-Recorder ROBERT L. CALDERON, CIA. CII Agertant Auditor/Continuer-Recor

BOOK 141 PAGE 178

August 12, 1993

Mr. Paul St. Paul 1 455 Sandhurst Forktana CA 92336

Dear Mr. St. Paul:

Thank you for meeting with me to discuss our indexing practices in the matter of various tax llen documents presented for public record.

have directed that programming changes be accomplished which will henceforth reflect those documents to appear as tax lem notices in the General Index.

We will benefit all parties conducting business In the Reconfer's Office.

Very truly yours

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AUDITOR/CONTROLLER-RECORDER

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### NOTICE TO ALL CITIZENS

93-07-23

The Slickest Scheme Ever Devised For Making Money

When you assume the appearance of power, people scon give it to you.

Let us say that you had an office that people could bring rag stock paper to, a paper with colored threads, a paper that you could make marks and numbers on, that these people, your customers, could then present to the real world and get cars and boats and houses and all sorts of neat and expensive things with. And let's say that you could create \$10,000 worth of this purchasing power, and your price to your customer was only \$10.00 for \$10,000 worth of buying power. This sounds like counterfeiting doesn't it?

Now let's change the scheme a little bit to show how the same thing can be done without a special rag stock paper which has colored threads. Instead, let the customer use ordinary paper and the color of law, and get someone to help work the scheme who is not critical about being an accessory to the scheme. In this case the paper is now called a Notice of Lien. The helper is the County Recorder. Let the customer bring the Notice of Lien to the County Recorder. A Notice of Lien us not a security (money) because it is Not an Affidavit of Obligation, and it is a paper with no cash value. However, let the customer make a deal with the County Recorder that if the County Recorder will list the Notice of Lien on an Index of Liens and tell the world that it is a Lien instead of a Notice of Lien and give it a serial number (recording number), then the customer will pay the recording office \$10.00 for the service of the false listing. This will apparently convert the Notice of Lien into a Lien, which may then be used to purchase/seize real and moveable property. Of course, a real lien contains a commercial affidavit swoon to true, correct, and complete, and can ultimately be used to purchase property. But most people, being kept ignorant of the workings of commercial law, don't know the difference between a Notice of Lien and a Lien, and so, in most cases, the deception will work.

Do you think that this scheme is too fantastic to work?

Well, it does work: very well. In Washington State, it is allowed by law. (The Revised Code of Washington Chapter 60.68 RCW)

This is the method by which the I.R.S. gets the County Recorder to counterfeit money/securities for the I.R.S..

The Washington State Statute RCW 60.68 cited above is better known as the <u>Uniform Federal Lien Registration Act</u> and would, therefore, be uniform from state to state, making every County Recorder an accessory accomplice to the I.R.S.'s counterfeiting operation.

RECORDER'S NOTE:
NOT AN ORIGINAL DOCUMENT