

FILED FOR RECORD
SKAMANIA CO. WASH
BY *Ronald Calkins*

JAN 31 11 26 AM '94

P. Laury
AUDITOR

GARY H. OLSON

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Return to:

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

DATE: January 28, 1994

STATE OF WASHINGTON)
) SS
COUNTY OF SKAMANIA)

BOOK 141 PAGE 163

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 depose:

1. That I am competent to state to the matters set forth herein.
2. That I have personal knowledge of the facts set forth herein.
3. That all the facts stated herein are true, correct, and certain, admissible 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

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Registered

Indexed, Sir

Direct

Filed

Marked

Ronald L. Calkins

5. 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 allegedly 5) are purported to pertain in the various IRS "assessments", "liens", and collection processes being enforced against me;
 - What Commissioner (of allegedly 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 tax (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 remain silent.
8. That IRS letterheads state a "Department of the Treasury", but not the "United States Department of Treasury", and that I have no way of knowing what Treasury is implied by the said letterhead on the notice of intent to levy sent to me.
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/patently/evidently be a Lien by being clearly and explicitly titled "LIEN", "CLAIM OF LIEN", OR "DECLARATION OF LIEN", and mandatorily, by its exhaustive Commercial content(full disclosure) as follows in b). c), and d);
 - b) The lien instrument must contain a notarized hand-signed affidavit, for which the issuer is commercially liable, containing a plain statement of fact disclosing how the obligation of the lien was created or established and that the commercial condition is true, correct and certain;

c) The lien must contain 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 obtain the total obligation. This is called a "True Bill in Commerce".

d) The lien must contain a statement, 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 Lien" 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 Nuerenberg trials, absolved of guilt 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 thereby willingly or unwillingly aiding and abetting the fraud, extortion, and grand theft of the IRS.

17. That 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 Subdivision 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 virtuous 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 IRS 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 IRS 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-by-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.

21. 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 world, 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 therefore 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

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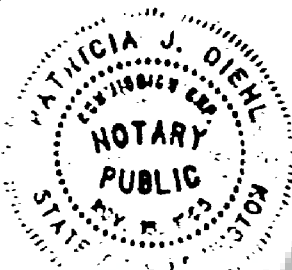
I, Ronald L. Calkins, the Undersigned, do solemnly swear, under any penalties of perjury, that I have read and know the contents of the above "Commercial Affidavit" and to the best of my knowledge and belief, they are true, correct, and complete.

Signed:

Ronald L. Calkins
Ronald L. Calkins

CC. Explanation Sheet "A SECURITY (15)

Subscribed and sworn to before me this 31st day of the 1st month of 1994.
NOTARY PUBLIC, in and for the STATE OF WASHINGTON, residing at Stevenson



Patricia J. Diehl
Notary Public, com. expires Nov 15, 1994

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)

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

* 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 matures in three months by default of the Lien Debtor as a result of the Lien Debtor's failure to rebut the affidavit of obligation point-for-point categorically, it becomes an accounts 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 Exchange 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. can then monitor the process. As long as the process is truthful, open, 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 un rebutted affidavit stands as the truth in commerce.

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 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 fraudulently recorded on a "Tax Lien Index" at the County Recorder's Office. Notices are not required to contain commercial affidavits, but a lawful 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.