Ralph Winterowd Show – June 26, 2011

[Ralph] Going to talk today about IRS. The stuff they’re finding out about the IRS is absolutely astounding. These guys, those criminals at the Internal Revenue Service are going to have one heck of a year. Working, putting some of these things together and I’m going to talk a little bit about Dave Gladden again, what’s going on in the little corrupt town of Dillingham, Alaska which is on the western slope of Alaska, over on the ocean. They just are not relenting over there but we’ve got some good news, I think. I think before we get through with Dillingham they’re going to learn something because they’re going to learn something that Dave Gladden doesn’t give up and I don’t give up. His felony count, they did a Rule 43a, to felony charges against him for supposedly trying to cheat a tenant which he didn’t. He paid the tenant off but the State of Alaska went after him and filed felony charges but they don’t want to play anymore.

I was talking about Gladden before we get into some more astounding information and about the Internal Revenue Service. I’m telling you this is going to be good year to tackle the IRS. But, anyway, getting back to Dave Gladden the whole issue with him has been in 1977 the City of Dillingham repealed prior ordinances and then they said according to Exhibit A, it says it’s particularly as shown in Exhibit A and adopted and that was supposed to be in Title 8. That was the Sales and Property Tax. Well, of course, Exhibit A doesn’t exist. So, the question becomes where is the legal duty? And that’s what Dave was stuck on. He said, ‘well, if you can show me the law I’ll be very happy to obey each and every ordinance that you guys have that you have a legal duty for me to pay a sales tax. And so they charged him with 33 counts of misdemeanor every month for not filing a tax return, a sales tax return. It’s like an income tax return. And, of course, in this process we have a judge over there, Judge Teresi, which I think may be retiring now. I think he’s going to move onto greener fields. He is not a public officer of the State of Alaska. He does not have a proper oath of office. He has no civil commission. He’s never been appointed and he has an employee affidavit. Now, you go into the City of Anchorage across from the new courthouse, they now say, ‘oh, well, the judge’s employee affidavits are no longer required and you can’t get access to them. Of course, I’ve got employee affidavits on, I don’t know, 30 or 40 judges or 50. When I was doing this I took a notary public in and we copied everything they had because I knew once we started this the well was going to dry up. And, of course, I have a module for public officers that’s available to anybody that’s on my special list. It’s a great research document and there are no public officers within the state of Alaska. They don’t exist. I seriously doubt if there’s even one of them in all of these United States. I definitely can tell you there’s none in Alaska. The Federales they all sign a form 61 that says they’re employees of the government of the United States including the Supreme Court justices. They sign the same form as the IRS folks. It’s a phony appointment document. The AG, the attorneys for the Department of Justice, they sign it. They all sign the same form, 61, and they’re all employees and you cannot be an employee and in the federal side be an officer of the United States or be an inferior officer of the United States. They are mutually exclusive. Anyway, so they backed off on the felony charges after the misdemeanor. Dave went in on the misdemeanor charges and they denied all of his motions on a Monday getting ready for trial the next day. So, there was no chance, the motions reconsidered, no chance to do interlocutory appeal to the appellate courts to make the judge rule on the things that he’s supposed to do. And I just finally got in the audio of that. I didn’t get time today—I was going to make some excepts—but anyway, in this, the judge said, ‘well, I am just the judge and when I got a law clerk and I’m just not equipped to handle these issues like declaring the law. And so, what they did to Dave, it’s called judicial lynching, by the way, so he had no chance on any of the motions and they did a judicial lynching. So, they said, ‘you’re going to trial,’ the next day, Tuesday. And, of course, he goes in there and Montgomery, that is a private gun—Dillingham does not have a public officer like anybody else but their attorneys are all under civil contract. And they think that they can act as prosecutors. Well, they can’t. And I’ve looked up the holdings of the Supreme Court because they have a conflict of interest. They are there by contract. They’re not there to do the duty. They have a financial interest in finding somebody guilty. But, of course, that’s not going to slow them down. One of the issues that was brought up and this is what the motion in limine and a motion in limine—normally, don’t know if I’ve ever seen one in the state environment. They use those in the federal side. I suppose they do. Anyway, it’s a motion to suppress. So Dave had the jury instructions, proposed jury instructions, which he submitted and people don’t know that that’s really an important issue to submit proposed jury instructions and all you have to do is back up by a case law or statute. And, of course, in that is the question of just like they do on the Cheek case which is a holding there’s got to be a known legal duty. And it means there has to be a law or an ordinance that says, ‘thou shalt or thou shalt not do something.’ And the judge ruled that he, that Dave Gladden could not bring up the issue that in 1977 they repealed prior ordinances and the “what was supposed to be printed is contained in Exhibit A and the City of Dillingham has agreed, Exhibit A doesn’t exist. So, the question becomes where’ s the law? How did we pass this bump in the road, then? And he said, ‘well, my law clerk, we don’t have time for this and it’s not a proper question for the jury.’ Now, that part is true. It’s a question for Numbnuts Suddock. He’s a slick little guy. Never met him but he’s a little slickster when I listen to him. And he’s not going to declare what the law is. Well, guess what, folks, the law has to be declared to have a legal duty and he doesn’t want to go there. So, what’s Dave going to do? He said, ‘well, I have no defense.’ He said, it’s narrowed down to the only question before the jury is did you fill out the sales tax monthly piece of paper? Yes or no? What’s your defense on that? There is no defense. There’s none. So, what that came down to then is—and by the way, they asked the jury, ‘is there anybody here not a citizen of the United States? And, of course, nobody spoke up. They don’t have a clue what they are anyway. You couldn’t explain it to them if they did. Most jury members unfortunately are not schooled and it’s a terrible thing to say but in certain areas they’re illiterate, ignorant and stupid which is dangerous. So, anyway, Dave read off several things that were written up and he challenged them. He had a copy of the oath of office of Suddock, not the oath of office as a public officer but just an oath of office. He challenged them if he was a public officer of the State of Alaska with a proper oath of office as a public officer and a civil commission under seal with the signature of the governor and he wouldn’t answer. So then he read into the record that, of course, he wasn’t. And, of course, this is not a good way to make Suddock happy but the bottom line once they have got a motion in limine and you have no defense and, like I say, it’s called judicial lynching, there’s nothing to lose. I mean, all the marbles are on the table. Now, the legal duty is a question of law. This is the 2nd Circuit case and I have this legal duty module, too, that should be extremely helpful. I wouldn’t even want to guess how many tens or hundreds of hours have gone into it. It’s a thirteen-page document. But the existence, and I quote, the existence of a known legal duty owed by a taxpayer is a question of law for the court. And this was held by *United States v. Pirro*. And that’s 96 F. Supp. 2d, 279. It’s a 1999 case out of New York. And it was affirmed in the 2nd circuit, 212 F. 3d, 86. And there are other cases, *US v. Ingredient Deck Corp* at 698, F 2d, p. 88. Part of that says it would be very confusing to the jury to have opposing opinions of the law admitted into evidence involving factual questions for them to decide. Indeed, as that ascent points out, the inevitable logic of the majority’s decision in Garber is that if a tax law is uncertain the indictment should be dismissed. Questions of law are for the court and it cites other cases—several of them. So, this guy has the audacity to say, ‘this is not a question for the court but I only got just a single law clerk in here and my office is not competent to handle this question so take it up on appeal. So, anyway, he offered—he said, the best I can do for you is a conditional plea of guilty. I’ve never heard of that—they exist. I looked it up. I guess it’s quite common. And it is based on the premise that the statute, the laws, are unconstitutional. So, you’d go up to the…motions issues concerning the law. You go to the appellate court and if that is held as true then the charge is dismissed.

We’re talking about Dave Gladden and we’re going to get into some shocking stuff about the Internal Revenue criminals—I got a caller here from Los Vegas. Chris, are you there?

[Chris] I am here. I clicked off my radio in the background so I don’t disturb your show. What I’m finding out and I just got through with a pretty serious…meeting yesterday with regard to an extreme researcher, 37 years on these frauds with the IRS. And the court you’re in up there is aptly classified as a non-constitutional court.

[Ralph] I would agree.

[Chris] Alright. The only thing that an American citizen can do is stand under his constitutional rights as an American citizen or national and motion to have his case removed to the proper court, the Article Three District Court of the United States, constitutional civil court of justice where you can actually get constitutional law to operate under…schemes with federal government.

[Ralph] It sounds good. I’ve actually tried that already but go ahead, have you tried that and had any success?

[Chris] Well, thankfully, I haven’t had to endure that type of persecution by the IRS. It’s under these schemes of law that they operate against American citizens in a private foreign owned court and it is operated as a private court against American citizens and that’s unconstitutional. I was going to dig through there and try to get you some actual law cites regarding that prior to it. If you’re somewhere where I could give them to you I’d be happy to do that.

[Ralph] Sure. I’m at [Ralph@jusbelli.com](mailto:Ralph@jusbelli.com) Everything you’re saying is true and we’ve tried that quite some time ago and you listen to the show here, we’re going to get into some things that is going to wreak havoc with these guys.

[Chris] They go to a DOJ school before they are appointed to their federal post and they are given what’s termed a bench book and schooled in overcoming patriot mythology, defenses and how to obstruct all those things, obfuscate them and controvert them and run roughshod over them and like you say, they absolutely decide on what the law is. They decide on what you’re rights are. They summarily dismiss all your complaints, submissions, motions. Do you have evidence, witnesses…?

[Ralph] We’re actually gaining against them, believe it or not. It’s hard to believe. I think now we can stop them in tax court and we’re going to see where some of these other ones go because, like I say, I’m going to reveal more because now we got things that we can conclusively prove and what we found out, like in the Vernon’s case in Fairbanks, when you hit them with everything that they got, what they will say is, ‘we will not provide you one document from the IRS, from the US Treasury. We will not answer your interrogatories. We will not answer your admissions and we will get a protective order from the judge and you can’t depose anybody. So we’re here to take your stuff and you have no say in it at all, just shut the hell up, hand over the stuff.

[Chris] Aren’t they making a case where relief cannot be granted by offering a repudiation of your right to obtain information or indictment against you therefore it’s an indefensible position…

[Ralph] And by the way, that particular case just got accepted into the 9th circuit. The deal is due the 26th of September and I will be involved in providing research material on that and we’re going to see where the bear goes in the woods in Alaska.

[Chris] I’m listening clueless because I want to hear what your website is and take a look at what you got going on but the 9th district, I’m familiar with that. I have a union corruption case that I need to possibly appeal and wind up going there where they have absolutely extorted money and they confiscated money from union members with schemes of embezzlement, all sorts of stuff. Twist word terms. Make onerous conditions to extort money…

[Ralph] Well, listen to the rest of the show here and I’m going to give you… That’s one of the things that John and I are in agreement on, it’s not only to show the things that are going bad but offer remedies and that’s why I have my special list and I have an IRS package for a $250 donation. It’s in a process of going through a bunch of other things to give people remedies, ways to go fight—information so we can try to take this republic back. It’s not enough to point out all the ills. There’s so many of them it’s shocking.

[Chris] Oh, it’s getting to be worse and worse every day. Corruption is running over the land like a cancer.

[Ralph] Yep—well, it is. I got another caller here and thanks for calling. I appreciate you calling in from Los Vegas.

[Chris] God bless you.

[Ralph] Joe in Virginia, you’re next. You got a comment or a question?

[Joe] I got a comment. When you go to talk about known legal duty later on in the show if you get a chance, can you reference where maybe has Congress pointed out anything about known legal duty as it ties to your information on 1 CFR 21, 41, 42, and 43 as far as that being where you would have to go to find the known legal duty? Do they specifically tell you that their authorities and regulations are to be posted in one of those volumes, posted in 26 CFR?

[Ralph] Sure. When I get to the IRS I’ll walk it through right back into it—you betcha, Joe.

[Joe] Thanks very much.

[Ralph] Ok, great, well thanks for listening and anyway back into Dillingham. He has been going over there and, of course, they’re just fighting him. I mean, they took his apartment house, maybe worth, I don’t know, 6, 7, 800,000 maybe, I don’t know, a million dollars, I don’t know. They by force removed him so he has no income and then what they’re forcing him to do is every time he goes over to the City of Dillingham—of course, he’s still got stuff stored there in his property—they jack him around. It makes it very difficult to get the rest of his possessions out.

We’re going to get into the IRS and the rest but the holding like in Cheek—it’s *Cheek v. United States* 498 US 192 and that’s a 1991 case. That’s a very well known case. And there must be a known legal duty. It goes in and says, prove that the law imposed the duty on the defendant that the defendant knew of this duty and he voluntarily and intentionally violated that duty—that’s for willfulness. And, of course, it’s amazing they put that in the jury instructions, there’s got to be a known legal duty and then nobody ever bothers to follow up, well, where is the known legal duty. I think the judge over there after he’s seen the proposed jury instructions he decided that maybe a conditional plea of guilty would be a very good move because he did not want to be there. He is liable. The person that brought the complaint which is a mere employee does not have any authority to lodge a complaint against anybody unless she is a private prosecutor. And that means she’s acting on her own behalf. And, of course, then the question becomes, well, how does the attorney firm that is employed by contract represent her? There’s so many issues that they did not want to touch. But we’re not even close to being done with him but what is amazing then is that Dave goes over there. He’s been going over there trying to get into the archives because we were looking for the Code Books of 1976, 1977 and 1978. Well, they charged him $20 an hour for the clerk to go down there—twenty dollars an hour. And he was over there Friday and he spent $75. It may not seem like much but if you’re struggling along and don’t have any income it is not a good thing. But anyway, we finally got some information that we’re going to hang those people by. We got part of the Title 4 which should be Title 8 but it’s Title 4 which is the taxation of 1979 and they are referencing their ordinances back to 77-10 which is supposed to have Exhibit A which they’ve agreed does not exist. They’ve stipulated it does not exist. So the question becomes, how do you print a Code Book in 1979 if you don’t have the text of Exhibit A to read from? How do you do that? We’re going to hang them by the yardarm. We’re going back over Monday to get a copy of all of the Codebook of 1979. We got enough now to hang them. He goes over there and this little clerk over there, she’s being fed by the attorney in Anchorage, Montgomery, and they get up to the Title 4 to the section on 4.44 on the sales tax and then that part has just mysteriously—maybe she didn’t copy it. I mean, they’ve just done everything they can to impede him getting the documentation because if Dillingham has proven, which they do not have, to have the ordinance in place it would bankrupt that little corrupt little town because they’ve been doing a whole bunch of things unlawfully and illegally for a long, long time. I’m going to give you just a cite and then we’re going into the IRS on judicial lynching because there are two of them that are really good. *State v. Lattimar* 111 S.E. 510 and it’s out of West Virginia’s 1922 case. And there’s another one, *McSwean v. State* and it’s 57 S 732 and it’s the Supreme Court of Alabama, 1912. And I’m going to read a little bit out of the first one, Lattimar 111 S.E. 510. A judicial lynching is a graver and more startling crime than lynching by irresponsible rabble. It undermines the foundation of orderly government, weakens respect for law and order. Much of the success of any form of government depends upon the opinion of those governed of its power to protect them in the administration of law and in the wisdom and integrity of those who govern. When the courts do not uphold the law, respect for law and for government ceases. There should be no compromise with the spirit of lynching for any crime. The mob in Jerusalem was clamoring to Pilate to crucify the Savior. He washed his hands of guilt and released the Christ to the tender mercies of his accusers that thereby perpetuating the greatest judicial crime of the ages. The representative of imperial Rome compromised with the congregated doers of evil. It’s little wonder that the empire declined and fell.” That pretty much sums it up what happened to Dave over there. We won’t declare the law. We want a public officer of the State of Alaska. The judge, he’s not one. We want a constitutional court—it’s not. We want citizens of the several states that they’re all Citizens of the united States. Through the 14th Amendment they admit that so they think that they have the Bill of Rights that has application to them and the Bill of Rights is piecemeal delegated to them by the Supreme Court. It’s a legal fiction. That’s what *McDonald v. the City of Chicago* said. So, it’s just absolutely astounding. There are so many issues in that case. But anyway, it’s not over by a long ways. And then he’s going back in with the quiet title and to go back to get his property back and a 1983 suit for a citizen of the United States because these guys are operating under color of law. Anyway, that’s enough for Dave Gladden. That’s where he is right now. And by the way, if anybody wants to assist him with any financial thing for a while so he’s working in different places and trying to get his license to fly commercially again. That would definitely be appreciated. A few people have helped which I thank you for—let me give you his address here. He doesn’t feel like asking for any financial aid but he is really struggling right now because he’s just a heck of a nice guy. And if anybody wants to mail any donations to him it’s P.O. Box 833, Dillingham, Alaska 99576. Dave Gladden. Postal money orders.

Anyway, now we’re going to get on to the Internal Revenue Service. It’s just gets more shocking and it’s just hard to believe what these guys have done. Now, I went back and I read 1791 for spirits, the alcohol that they did probably started the whiskey rebellion back then but they were using the word, distraint, which is something that was unknown to the common law which is take possession of people’s property or things. And I read the 1864 Internal Revenue IRS. I read the 1866 that amended the 1864. I looked at the revised statute of 1878. I glanced through, because I was seeing the same 1866 stuff, I just glanced through the 1926 IRS and I went through the 1939 Code and I was reading through that and since I have been through and there is no way and these documents are available for anybody that’s in the IRS package is the Congressional Records. And what’s really important and I’ve got to get back. I still got some that I haven’t copied of the Senate Reports. I don’t know if it’s important but I want to have a full complete set. But the Senate Report, the House Report that was done in 1954. I have a conference report and there were two House Reports, 1322 which was done early on and then a later one, 1337. And the 1337 House Report is also in the United States Code, Congressional Administrative News. It may be—there would have to be a copy in town—it’s the 83rd Congress, Second Session, 1954, volume 3. And that is a really informative thing because it’s just absolutely astounding in there they go into the technical things of what they did in the 1954 Code and believe it or not, take it of leave it, it is conclusive, they are still using—I don’t know how much—but a very large amount of the 1939 Code. So what they did is they wordsmithed it. They gave it a really good healthy dose of wordsmithing. And unless you have—this is conclusive evidence, the Senate Report and this House Report. Now, I want to read you—let’s just do one on books and records. And let’s see, I’ll just read them. I want to read you the current thing on books and records that they don’t normally tell people about books and records, production of books. I’m going to read this.

*If a levy has been made or is about to be made on any property or right to property—*I’m going to stop right there and clarify something. When they use the word, property, they’re talking about chattels, bank accounts, things that are not what we consider real property. So, when they use the word, property, that’s chattel type stuff or funds and all that and rights to property is real estate in their world or real property land. Ok, so let me start again.

*If a levy has been made or is about to be made on any property or right to property any person having custody or control of any books or records containing evidence or a statement relating to the property or right to property subject to levy shall on demand of the Secretary exhibit such books or records to the Secretary.*

Now, that’s kind of a confusing statement. Now, they have property or right to property subject to levy. Now, the question becomes, did they change that from the 1939 Code? I wonder if they did. Well, let me pull up here and let’s see what the Senate Report says. Now, this is in that book, the Administrative News, and it’s on page 5226, volume 3, Section 6333—production of books. This section which is identical to that of the House Bill contains no new material change from existing law. Now, that seems pretty straightforward to me. Does it seem straightforward to you? It’s saying that there is no material change from existing law. So, I wonder what the House Report says on that particular thing too. We go to that in that same book and this is on page 4556. Section 6333, production of books:

*This section contains no material change from existing laws.* So, the House and the Senate agree there is no material change from existing laws. So, the question becomes then what was the existing law? Well, it’s available through West Law and it’s available—I’d give that to anybody that wants that—is the cross reference to between the existing Code section and the other Code sections of the 1939 Code. And, by the way, all that 39 Code, 54 and all that, anybody on the special list or IRS package—it needs to get out there. So, the question becomes if the old 39 Code is still good does it read like the current Section 6333? …read, first of all, it is the 1939 Code, it’s Section 3711. And that is the books and records that is the current 6333. Now, I’m going to read, I’m going to read this again, the current one, then I’m going to read 1939 Code and let’s see if you pick up, you might think there might be a little bit of difference here. This, again, is the current books and records. All kinds of people get hit with this summons for books and records. And then you have to go to court and try to talk them out of it. We’re going to read the current 6333 and then we’re going to read 3711. And there’s no change now. It says *in the current Code today if the levy has been made or is about to be made on any property or right to property*, *any person having custody or control of any books or records containing evidence or statements relating to the property or right of property subject to levy shall upon demand by the Secretary exhibit such books or records to the Secretary*.

Let me read you the 1939 Code. This is Section 3711, production of books: *All persons and officers of companies or corporations are required on demand of a collector or deputy collector about to distrain or having distrained on any property or right of property to exhibit all books containing evidence or statements relating to the subject of distraint or the property or rights of property liable to distraint for the tax due.*

Does that read the same? How can they get away with that? This is property liable to distraint and there are two ways that they get property away from us. One is go to court, reduce to judgment because an assessment is considered a judgment in tax court. That’s the Bull case, 1935.

We’re talking about books and records, something that is not shown, by the way, on the back when they do the books and records nonsense. We have about three minutes here. Mark in Texas, do you have a question or comment?

[Mark] Ralph, hopefully, we can cover this. Good afternoon, by the way. Jenny was on the show before you and she witnessed something in court that revolves houses and code enforcement. During this setting it was just guilty or not guilty, it was just a plea type situation, they didn’t get necessarily into all the particulars—it was just guilty or not guilty. Anyhow, this guy gets up there and his house that he supposedly owned that he sold five years ago was being charge with a code enforcement infraction. I don’t know if it was grass or whatever but he told the judge, judge, I haven’t owned this house for five years. You know where the City of Atlanta got his name, don’t you? I’m quite sure they got it from the county. When the house was sold where did the paperwork go?

[Ralph] Well, they always record it usually into the county records.

[Mark] It went to the MERS program. This was just five years ago. Now, if this is prevalent in Atlanta and the cities are going to the county to hopefully lien fines or levies on property because of code infractions how far can this go now? If it’s happening in Atlanta, Ralph, you know it’s happening all over.

[Ralph] Well, the MERS and all that is totally illegal because MERS says they are the legal owner. That’s totally unconstitutional and it’s against Alaska law. They cannot be the legal owner. The banks will come along and say they’re the legal owner and when you actually start reading this thing it is what you do while they’re doing this and I forget the guy’s name but it slips my mind right now, but it was an Australian back in 1858 that started this type of process. And there’s a few states that actually follow it but it’s do you register the title or is it title by registration? And if you register your title, that’s a good thing. We do not have abstract of title in Alaska. So what we have up here, it is title by registration. So whatever you register in the deed of trust is what you got and if you read that very carefully you are not the legal owner which is the right of possession. You will never also see the equitable owner or the right of property. When you read it carefully you are nothing more than a squatter on the land owned by somebody else and controlled by somebody else.

[Mark] You’re a caretaker or you’re a manager of the property but it still stands to reason that through code enforcement and let me also include Agenda 21 coming at us, the owner is going to be responsible for managing that property and keeping it up to code and if the owner is not properly registered in the county records which is where the city is going to go to try and find the owner to put a levy on that house what kind of mess we got now?

[Ralph] Oh, it’s totally out of control. The quiet title—and I’m probably not going to have time to get into it today—but the quiet title is a means to attack the procedure of a Notice of Federal Tax Lien. You cannot attack the Notice of Federal Tax Lien to quiet the title, a cloud on the title, but you can attack the procedure and that is the procedures that they’re supposed to use and they don’t do any of them, not like they’re supposed to. And that’s what I’m going to be talking about.

[Mark] I know MERS is illegal but, buddy, there’s a long list of other illegals we should put right up there with it but I think this is going to be a big kettle of fish.

[Ralph] Well, it is and like I say, we’re going to be doing—I’ve got several quiet title actions I’ve got to get drafted up for people, research documents including myself. And we’re going to take it to them. But know you’re right.

[Mark] Thanks for the give and take, buddy.

{end of Hour 1}

[Ralph] We’re talking about the Internal Revenue criminals. Now, people on the production of books, I just read in the 3711, Production of Books. Now, how can you get that in a court with what I read on the 6333 today on Books and Records? The game that these little guys are playing, they are very, very crafty. What they did is, levy can be a noun or it can be a verb. If it’s a verb it’s to assess and take control and with the noun it’s seizure. So levy can be either a verb or a noun. Normally, it’s thinking that I’m going to levy against you. It’s used in verb type situation. Well, what they did if you will notice the thing that was very prevalent in the 3711 that they’re saying there’s no change in the law. The House and the Senate and in their conference report and that is as good as what’s in the writing, by the way, and I believe them.

In Books and Records I read two what would seem like totally dissimilar paragraphs and the House and the Senate there’s no change in existing law. How can they pull this little thing off? How do they do that? They got very crafty. These House and Senate reports are just unbelievable. It’s found in 6333, Levy and Distraint and it’s in little (b), Seizure of Sale of Property. *The term levy as used in this title includes the power of distraint and seizure by any means.* Distraint is a noun. It’s to take possession. Seizure is to grab your property and you are in possession of it from a third party or from somebody else or have a sale. So, they use the word, levy, as in two types of situations as a verb and this is out of Blacks too. In Blacks Law it’s a verb, it’s to assess, raise, execute, exact, collect, gather, take up or seize. But if you look at the word, levy, used as a noun it is a seizure. That is distraint. That is to take possession of the property. So what they did is they have embedded in the word, levy, two different definitions. One is a verb and one is a noun. One is to assess and all of the normal things that we would think goes along with levy and the other one is seizure is the power of distraint and seizure. And so, you can go and you can look at in the production of books they talk about containing evidence or statements relating to the subject of distraint or property liable to distraint for the tax due. So the Books and Records they have to get to the level of distraint which means they have had to had an assessment to get to the word, levy, to distrain or distraint, to take your property. Isn’t it amazing? So, all these books and records they’re on fishing trips. They never comply with what’s really going on. Now, with Joe I’m going to go over a brief overview of this situation. The Notice and Demand, they have to give you ten days notice and demand and looking up the case law there is a form, a 3552, but they never use it. It doesn’t even exist on the webpage. Somebody sent me one, a partial one, but the courts have looked—I got another guy that does a lot of research and he was looking too. The courts have said—well, the notice and demand is anything. We ask you, we do this, and we met, we’ve complied with 6303—that’s the Code section. So, the only way—Notice and Demand is extremely important—but the only way to trap the IRS is to do a freedom of information and say, please identify and give me a copy of all of the letters of the Notice and Demand of letters under 6303, under that authority. That’s the only way to do it because if you try to take the other letters, the other way there’s no 3552 form—it’s not going to go anywhere. The courts are not going to go there. Of course, we know they’re corrupt. But getting back to the 6303, why is that so important in the legal duty? There must be a known legal duty for you and me. That is contract law and that is our republic. Our whole republic is founded upon the known legal duty. Is there a known legal duty for the Internal Revenue Service? And I’m also going to get into here before we get through today to show you how it is. It’s only for government folks and this is, by the way, it’s a little complicated to follow on the air but it’s right there again in the fact of what they’re doing. Now, let’s go look at 6303 and 6203 because 6303 specifically states in there that the Notice and Demand it’s got to be in compliance with 6203. Now, 6203 is assessment. And I’ll give that to anybody, these one-lines. I’ve got a one-line on all the regs are interpretative and assessment. It’s absolutely conclusively hard-rock proven, the assessment. They cannot move until they have assessments. They can’t go to collection. They can’t go to levy. They can’t go to distraint. They can’t do anything. Well, the method of assessment is quite clear. It said, *the assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules and regulations prescribed by the Secretary upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of assessment. .* {Is he the Secretary of the Treachery?} But the first one is, *in accordance with rules and regulations prescribed by the Secretary.* Ok, so how does this work? There must be rules and regulations—we’re talking about invidual income tax and there are only two that we’re interested in, interpretive regs, which is the IRS’ take on how they interpret something. They not have the force and effect of law. The courts give them deference. I mean, they look to them but if you know what’s going on they do not pass the test. They have no force and effect of law. The other type of regulations is called substantive regulations and they have the force and effect of law. The IRS has never done one to my knowledge yet. I could prove it. They have never done a substantive regulation. So, it’s all an illusion. But how do we prove this? Ok, let’s take the 6303, Notice and Demand. It says it’s got to be in accordance with 6203. 6203 says it has got to be according to rules and regulations prescribed by the Secretary. Now, there are two acts that nail the Internal Revenue Service. One is the 1946 Administrative Procedures Act and the purpose for that one which is right in the Congressional Records, the agencies were getting away and usurping the total government so they put in a procedure for substantive regulations—they have the force and effect of law so that everybody would know and try to control the agencies. The other one is the Federal Register Act of 1935 and that particular act, of course, is where it puts the president into making law by executive order because he is considered an agency—it says means the president of the United States. So he does executive orders and Congress they bless it. So, he’s making law too for everybody. But how this follows is that these regulations must be prescribed and they must be—there’s only one place to publish them and that is in the Federal Register (1935). It is 49 Stat 500-503, volume 39, statutes at large and it’s on page 500-503. And in that particular act it says and it talks about that there is created a federal register committee that shall implement the Federal Register Act. So they assign a committee which is still in existence and in 1972 they published a new Federal Register and their regulations that implement according to the mandate of Congress is found in the 1 CFRs. And the 1 CFRs and how I found out how this thing worked was talking to Amy Bunk of the Federal Register. She’s the head attorney for the Federal Register Group. And in this particular thing which I’m going to pull up here, it’s found in 1 CFR and it’s in the 1 CFR 21., it’s 40, 41, 42 and those but the most important one is 1.41 CFR 21.43. So, what this says is 1 CFR 21.43. Now, she told me about this. Now, she said that in the—there are 13 volumes published for part 1, individual income taxes. They’re found at the law library and they re-do them every year. And she said, there will be a list of every regulation. They are in these 13 books. You find they start off and they go up so far and they’ll list every regulation up to a certain number and that’s in the Table of Contents and then behind that they will show the statutory authority in brackets of 7805. That’s 26 USC 7805 which is a general grant which means absolutely fricking nothing to implement all rules and regulations as required. But behind that when you find the 7805, behind that Table of Contents, behind that 7805 you will find any, all, they’re supposed to put and this is in 21.43, they are supposed to put the specific delegations such as the one under 6203 for assessment. Those regulations shall be listed behind with the specific statutory grant behind the Table of Contents.

So now, let me kind of summarize this again. This is really important. This is the way to kill the IRS procedurally, their procedures, their procedurally driven courts because they’re non-judicial administrative courts. That’s what they’re doing to lets learn to hang them high and dry. So…summary, 6303—these are all Title 26, United States Code. 6303 says they have to do a Notice and Demand and then they’ve got sixty days to get the assessment done but they have to do a Notice and Demand before they can proceed forward with anything else in compliance with 6203. 6203 which is assessment, method of assessment says there shall be rules and regulations prescribed by the Secretary. Well, we’re talking about Individual Income Taxes so they have to be what’s called a Part 1 so they will be identified as 26 CFR 1.something. Now, they have to be published in the Federal Register. And the Federal Register Committee was passed by Congress for implementing the Federal Register Act. Now, the 1 CFRs that we’re concerned about is 1 CFR 21.40, General Requirements, Authority, Citations. It says, every section of the document subject to codification must include or be covered by a complete citation of the authority under the section is issued including general or specific authority delegation by statute. The other one has to do with executive—we’re not going to go there. Ok, a general of specific authority. General 7805 automatically is disqualified by so many cases it has no force and effect of law. So, there must be a specific delegated authority delegated by statute. That’s 1 CFR 21.40. 1 CFR 21.41, each issuing agency is responsible for the accuracy and integrity of the citations of authority in the documents at issue. Each issuing agency shall formally amend the citations of authority in its codified material to reflect any changes therein. Now, first all, something that I found out from Amy Bunk, there is nobody that looks over these agency’s shoulder. They’re all, we’re the good guy and we’re going to self-administer our own and make ourselves good. There’s nobody looking over their shoulder to make sure anything’s done. The stuff they submit to the Federal Register if it meets that they don’t look at substantive or not substantive, they just look to the form of it and if it meets it they publish it. Now, we get to 1 CFR 21.43 because it says here, the liability is according to rules and regulations so I can’t have a liability if I don’t have any rules and regulations and this is 21.43. The requirements of placing authority citations vary with the type of amendment the agency is making in its document. The agency shall set out the full text of the authority citations for each part affected by the document. If the document sets out an entire CFR part the agency shall place the complete authority citation directly after the Table of Contents and before the regulatory text—ball game over. So, the question becomes if we are going to have a Notice and Demand which says imbedded in it in 6303 there must be an assessment according to 6203. 6203 says there’s got to be liability by regulations and there’s only one place that can do rules and regulations. Rules are for government. Regulations are for us. But in the 1 CFRs they say they’re the same—fine—they don’t make any difference. So, I go to the 13 volumes and this is something that I have copied for my IRS package that I give out so you could search—read it yourself—don’t take anybody’s word for anything, ever. And there are no regulations for Part 1 promulgated at all. So obviously there’s none behind the Table of Contents—none, zero, nada. You can’t do liens, you can’t do notice of federal tax liens, you can’t do levy, you can’t do notices of levy, you can’t distrain or distraint. You can’t do anything—you’re done—ball game over. That’s the legal duty. I have to have the regulations because I’m dumber than a damned rock. I don’t understand this non-judicial headless fourth branch of government that Franklyn Delano Roosevelt—by the way, a book that I have, that I copied, 400 pages that FDR had the government research out—that’s where the term came from, headless fourth branch of government. We know them as bureaucrats. You can’t cut off the head. You could be a uni-bomber and go blow up a hundred IRS agents. So what? It’s irrelevant. You have done nothing except you will be in jail and dead and they’ll still be here. They have no head because Congress has hired mercenaries called agencies. That’s what they’ve done and the Congress, if anybody would ever take the time to read these bills they are legislated for a specific class of people, national or citizen of the United States, almost in every bill without exception. Why is that? Why do they have to say that? Because they didn’t use to.

There’s another really interesting here buried in which, of course, people that have dealt with the Internal Revenue criminals know that when they come out and they do the Notice of Levy to the banks which will freeze accounts they don’t do the distraint, the Warrant of Distraint. And we will notice that they always leave out 6331(a). Well, there’s a whole bunch more to that story too but in that particular thing that they leave out it’s quite clear what’s going and the Senate Report and the House Report 1332, the early one tie this down. This is what it says, 6331, Levy and Distraint.

*Levy may be made upon the accrued salary and 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 by serving a notice to the employer as defined in 3401(d) of such officer and employee of elected official. If the Secretary makes a finding that the collection of such is in jeopardy---etc.*

Ok, well, 3401(d) and all of this is—this has to do with wages—well, the question is, what is 3401(d)? Well, let’s go look and see what 3401 is. Now, this is about wages. It says definitions and it’s about wages. So now, what does it talk about in 3401(d)? Employer for purposes of this chapter, the word employer means the person for whom the individual performs any service or whatever nature as the employee of such person, etc. So, what do think the Senate Report could help us with here? So think that the technical explanation of what’s going on might be someplace to take a peep? What do you think? I think it would be one heck of a place and we go to 6331 and this is the technical part of this. This is just absolutely astounding. This is on page 5225 and 5226 and they’re talking here. They said, your committee has clarified the provisions of the House Bill by expressly providing that accrued salary or wages of any officer, employee or elected official of the United States or the District of Columbia or any agency or instrumentality thereof may be levied upon by serving a Notice of Levy on the employer, and they got it here, as defined in 3401(d) of such officer, employee, or elected official. Now, that’s hanging them, right there. This change in this section makes unnecessary the change from existing law in the definition of person in 6333(c) of the House Bill and accordingly that section has been amended to restore the definition of person contained in 3710(c) of the 1939 Code. They say the provisions as to levy on salaries and government employees are the same as those applicable in the delinquent taxpayer, non-resident aliens and all those nonsense. So, what they’ve done is they have tied down the definitions of person, right there. So what is 3710? *Definition of 1939 Code as used in this section includes*—they always use that includes—an officer or employee of a corporation or a member or an employee of a partnership who as such officer, employee or member is under duty to perform the act with respect to the violation occurred. That’s the definition of person. That’s found in 6332. So what we have here by their saying this and the definition of wages under 3401(d), the definition there of who has to surrender. It is limited because they put it very clearly in the Senate Report and it’s in the final Senate Report in the earlier House Report 13…2 and it’s strictly to government folks. They use the word, includes, and they always try to dance around it but here we have conclusive evidence of that’s limited specifically and that makes it in accord with the 1939 Code which is now sitting in 6332. And such officer or employee of this whole thing, it’s only about… when they use the word, includes, and in wages they can go to the person that has these wages and though that person is only government folks. So now we can tie that together. This is getting to be fun. I got to get this all diagrammed out so that people can follow it and the modules to use this stuff, we’re going to go use it, don’t think we aren’t. And, of course, the 6331 is in the House Bill, 1337, which is part of this volume 3. And the Senate Report also conclusively proves, it says, and they both read the same, this section continues in effect the provisions of existing law relating to distraint and levy. These section 3690 and 3692 of the present Internal Revenue Code. So what these guys did in 1954, they took the word, levy, and they use it as a verb and a noun and in there they buried the word because it could be used—it has to do with certain parts of levy—or it could include the power of distraint, a noun. That’s the game. So, when you go read the word, levy, when you go back and you read just like in the books and records it’s all talking about subject to distraint or distraint. Well, they can’t do a fishing expedition on books and records unless they’ve already gone through the assessment part and the levy part and they can’t get to the assessment part because there are no regulations. They can’t get past the Notice and Demand which is harder to prove. Assessment is conclusive. The levy is conclusive because to levy, it includes 3690 and 3692 and those do have to do with there shall be by distraint. Now, they can do Notice of Levy only with government folks. Let them fight their own battles. We don’t want anybody to be subject to this nonsense that’s the way it’s written. It just strictly, Notice of Levy. A Notice of Levy can freeze an account on a bank. It can freeze payment in garnisheement but they cannot turn over the actual funds without a Warrant of Distraint or by going to court and getting a court order—ballgame over. And I have been working to get this. I went back and I read—I wanted to read like an 1886, I wanted to understand what they were doing back then and basically nothing has change since then. What they have done and especially the 1939 Code to the 1954 Code. Without the House Reports of 1322, 1337 and the Senate Report and the Conference Report it’s almost impossible to prove what they’ve done because they’ve buried it in the reports and those reports like the reviser’s notes are as good as the text. They have exactly the same standards. I already got the module done on that. So, when it says, the 1939 Code is alive and well for distraint by damned it’s still there and the O’Dell case, it’s good as gold. I have no idea of the probably millions and millions of dollars they have taken from people’s bank accounts by sending strictly a Notice of Levy and the banks just go along with it and we can’t conclusively prove it. Well, we can’t. How many books and records have they subjected people to? They have to get to the level of distrain or distraint. They can’t get to the level of distrain or distraint until they have assessment. They can’t get to assessment because they have no regulations. Now, the ones that are published in the part 301 for the government folks, even those which are strictly nonsense they don’t even put them behind the Table of Contents… They have nothing to play with… It’s all one big grand illusion and I’m trying to get together a one-line in Adobe Illustrator and some letters to send to the bank. I’ve been working on that but it’s just one project after another. One thing after another keeps getting in the way and I keep reading this stuff and getting a much better understanding because you have to be so careful. And it’s got to be rock solid, what we do, because what we do has to be right down to the letter of the law and what these guys do has nothing to do with the letter of law—nothing, zero, zip. The IRS has a major problem. All of these House Reports and all that, anybody on the IRS package, $250, you get it all. You have to have Skype. I’ve got two people…I keep forgetting to do….because, basically, I’m under house arrest here, yet, because my third time up to the Supreme Court, the brief. The first time I didn’t put a cover on it and I called them and they said it didn’t need it initially so they sent it back and then I sent it back again and I had changed some stuff because I had found in the 49 CFR I don’t need a damned driver’s license—it says so in the 49 CFRs. So they sent it back. I changed it so I put a motion back with it and sent it back again and I’ve been up there a couple weeks, haven’t heard from them. But I am going to quiet title my property, my automobiles, private conveyances and I’m going do it to the land. I’ve finally got enough funds here. I can afford to do that right now for a little bit. So I need to spend the money and do that. I’m going to take these guys on. Dave Gladden’s going to take them on because he doesn’t have any choice. They’ve already got his property and all of his income and everything. He’s fighting for his life over there but we’ve got the—felony is gone now. The misdemeanor is going to be gone. The little game that they play with these courts like in Alaska. They write a traffic citation. You go into the little quasi-criminal courts. First that should come out is a motion demanding that it move to a constitutional court because the magistrate in these is paid by the State of Alaska. The only thing being adjudicated in that court is the commercial interest of the State of Alaska on their property. In their certificate of title it says, you are nothing more than the legal owner. They have the right of property, they own the damned car, the motor vehicle. It’s their stuff. We gave it away. We walk in and get it registered and registered means to have a certificated security. Why would I want to do that? I know they’re collateralizing all of the “motor vehicles” in Alaska—six hundred thousand people times I don’t know ten thousand dollars a car, you figure that one out. (6,000,000,000 = 6 billion bankster fraud skins) But it’s their commercial interest that being adjudicated in that court. That’s why the law—that’s why they call it quasi-criminal—what a hoot is to get to this superior court. But what I did when they tried to go after me on a moose incident with one of the motor vehicles. They tried a felony. They tried a misdemeanor, arrested me because I wouldn’t talk to the cop. They tried a no insurance for six points. So, I’ve got two vehicles that I got insurance on them, but anyway they tried all that and they dropped everything. So they went to Juneau and said, ‘we have a report—you can’t see it and you’re guilty—only in America. They were going to call up and we were going to have one of those inquisitorial things, can you prove this, can you prove that? No, I’m not going to talk to you. This is not an inquisitorial, we are in adversarial country. You must prove, not me and they can’t do it. It’s amazing what happens when you don’t talk to cops. Never give any information, innocent or otherwise, maybe in very limited things. With somebody’s life or death, of course, you would but you just can’t talk to them. Look at Martha Stewart. Was she convicted of a crime? No. She was convicted of lying to the FBI and those son-of-a-guns lie to us every damned day of the week including the cops. They lie and they’ll admit it in court. I’ve had them admit on record, ‘yeah, we lie.’ Well, how could I believe what you’re telling us today? You’re a liar. You admitted it. These are some of the things that we hit them over there with Gladden’s too because the bottom line, it says right in the Wasilla Police manual they’re professionals in making citizen’s arrest. They admit they have no police power to do one damned thing. They’re nothing more that commercial mercenaries. That’s what cops are. It doesn’t mean they’re all bad. There’s some good ones. I know some good ones but they have to shut their mouth, they’d lose their job. And there are a few good judges. There **may** be a few good Senators and Representatives, Ron Paul, but there’s not many. I like Sara Palin {for what???}. She’s done some things I don’t like but she’s done an awful lot of things that nobody else will do. It’s a tough world. But the IRS is going to have a major damned problem here because this stuff ties down the definition of person to government folks but you have to have Senate and House reports to prove it. There’s no other way to prove it. You can’t prove that the distraint without these reports that says 3690 and 3692, Levy and Distraint, is still alive because they hid all of the words where they use distraint in the 1939 Code. They buried it in the word, levy. Levy is a chameleon. It can mean levy like we would like to think of it or it could also mean the power of distraint which is distraint whether it’s a verb or a noun. Isn’t it amazing? What kind of government do we have, have we allowed this republic to get into that they can do these sorts of things. It’s absolutely shocking.

I didn’t even realize it but I guess Joe is still hanging. You still there, Joe?

[Joe] Yeah, I’ve been waiting to make a comment. You can relate the Warrant of Distraint, now, to getting a court order to the Stevens case. I believe it was the 6th Circuit where they said, it’s like going to get a criminal search warrant and that case is about a warrant of distraint. And also, a mandate from Congress is all controlling and its liabilities are being recorded behind the Table of Contents, now you got arguments against a civil or criminal prosecution in the district court for taxes also—right?

[Ralph] Absolutely. I actually have some motions that I’ve done, research motions that I had provided somebody else—anyway, for whatever reason it didn’t get followed through with. But with this new information you have to look at every indictment and see and tear it apart but the bottom line is there is no evading taxes because there’s no authority to even tax.

[Joe] That’s right. The reason I brought up the issue about the Warrant of Distraint and I’ve tied it to a court order going to a judge is because there have been a lot of people who have referenced later Supreme Court cases where they said, a levy and distraint were the same thing. But those issues weren’t brought up in the court what Congress had said and those committee reports so they just ruled on what they had in front of them and just blew it over. But in the Stevens case, now, it tells you that it’s like a criminal search warrant and you have to go to a judge to get a criminal search warrant.

[Ralph] That’s right, and the thing is it’s like a chosen action. You have to have a Warrant of Distraint and a warrant is a writ or a precept. Somebody that has the authority to do it—of course, we no longer have collectors because in 1972 they got rid of all the bonds and the collectors, I think, went away in 1952 or 1954 and then, of course, the distrain is to take possession of it. And they can do the Notices of and freeze something for a little while but they can’t gain possession without the distraint. It’s just like what I read on books and records, there’s no word, not even once, of the word, distraint, in Books and Records. And only Books and Records that they can look at are the ones that are in the process of being under subject to Warrant of Distraint or distrain.

[Joe] Also, in the Stevens case it listed a number of steps they must take before the judge. I think there are five steps. One of them is the assessment.

[Ralph] That’s right, and without the assessment, because that’s the judgment. That’s their non-judicial administrative means to try to hang our butt and they can’t do assessment because they have no regulations and that is a procedural error on their part. They’ve never promulgated them—not my problem.

[Joe] Ok, have a good day and I’ll talk to you later.

[Ralph] I will—absolutely. Because I get this all put together, it’s kind of complicated but, again, it’s not. But I’m trying to get this all together and get it all documented and it does take time to get it written up and thoroughly understand it because I want to get a one-line together on this stuff and then the show stoppers are assessment and the Warrant of Distraint. The Notice of, and Demand requires a Freedom of Information to get them to commit so you could tear it apart because the court, ‘oh, well, you got a letter to ask you to do it so that meets the requirement.’ It cannot be done without the Senate and House Report. It’s not going to happen. Can’t prove it. You have to prove what you say. And these things are as good as gold. And I’m going to get to Anchorage here next week, later in the week, and I’m going to get the rest of the Senate Report. I may not need it but I want to have the whole thing. I’m a greedy little guy. I like to have all the documents available that those devil den of vipers up there put out and be word searched. And, like I say, my IRS package is available. All of this stuff, you need to get Skype. It’s all available. I need to get it written up how it all works. Anyway, thanks for listening. I hope you found it interesting and helpful. And as I always say, watch out for the Federales, they’re everywhere. Boy, isn’t that the truth. And stay safe and we will see you next Sunday.