

WHAT IS A REVOCATION OF ELECTION (ROE)?

A LEGAL PROCESS ESTABLISHED BY THE UNITED STATES CONGRESS
THAT ALLOWS MOST STATE CITIZENS TO BE CLASSIFIED BY THE IRS AS LEGAL NON-TAXPAYERS

ROE OVERVIEW:

According to the IRS and the Internal Revenue Code (IRC), filing a “**Revocation of Election**” notice with the IRS allows about 99% of all state Citizens to become “non-taxable” with no legal obligation to file a form 1040 Individual Income Tax Return or pay federal income taxes.

The original Constitution, the Supreme Court, and certain United States Tax Court rulings have proven that state Citizens of the union are not “subject to” or “liable for” filing a form 1040 “federal” Individual Income Tax Return and nor are state Citizens liable for paying a “federal” income tax - a fact the IRS, form 1040 tax return preparers, and foreign banking families receiving income tax dollars prefer most Citizens in the U.S. never realize.

Thousands of people have sent the IRS their “Revocation of Election” (ROE) documents and have never heard from the IRS since doing so. None of the people we have assisted with their ROE filings with the IRS since 2014 (our start year) have received any opposition or challenges from the IRS. We are using tax laws passed by the U.S. Congress. Congress makes and passes tax laws, not the IRS. The IRS has “no dealings” with legal “non-taxpayers.” Filing a 1040 tax return for almost all state Citizens is only “voluntary” but not legally required or mandatory.

If a state Citizen / American National does not work in a federal government job or reside in the District of Columbia (D.C.) or in one of its territories or federal zones and is not involved with an “excise” taxable “activity,” said state Citizen would not have to file a form 1040 tax return.

The Supreme Court and many other higher courts have ruled affirmatively on this issue and Congress has passed legislation confirming this fact. This information is provided in your ROE documents.

American Nationals and state Citizens have the right to send the IRS a “Revocation of Election” (ROE) document that effectively changes their tax status to that of a “non-taxpayer.”

When the IRS receives your Revocation of Election (ROE) and your 1040 tax status has been corrected, you are not required to file another form 1040 tax return in future years. You are effectively removed from the IRS's taxpayer databases.

Your ROE document essentially **notifies the IRS** that you wish to “REVOKE” your previous “ELECTION” to **volunteer** to be treated like a “taxpayer.” Anyone who has ever filed a form 1040 has inadvertently “**elected**” to “**volunteer**” to be treated “**as though**” they are a “taxpayer” despite all the laws and court rulings that say state Citizens and American Nationals are not liable for the “federal” income tax if they are not receiving income sourced from a federal government job in D.C., not domiciled in D.C., or in one of its territories, and are not involved with an “excise taxable” activity.

The IRS will continue to think you are a “taxpayer,” still obligated to “**volunteer**” (under contract) to file a tax return, until you give them “notice” of your desire to stop **volunteering**. The ROE documents

serve this purpose. You cannot just stop filing form 1040 without first “**revoking**” your previous taxable status “**election.**”

There has never been an income tax law that says filing a form 1040 and paying income taxes is “mandatory” for state Citizens or American Nationals (not connected to a federal government job or office). Income taxes based solely on one's “income” cannot be “mandatory” as this would be in violation of the Constitution and of “their” (D.C.'s) 13th Amendment that outlaws “involuntary” servitude (slavery). Excess taxes is a form of involuntary financial slavery and how do we know the IRS won't double or triple income tax rates next year?

Most people think the income tax is based on the amount of money or income they made or received during the year. This is a false presumption and not the truth as income taxes are actually “excise” taxes on either an “excise” type of “activity” one is involved in or a “privileged” type of income related to a job as a public officer or employee of the federal government domiciled in D.C.

All taxes are either DIRECT or INDIRECT taxes. All taxes related to a form 1040 are definitely INDIRECT taxes based on your involvement in an “excise” or a “privileged” activity form of income. An income tax solely based on how much you earned in a year would be a DIRECT tax on you. However, all DIRECT taxes are prohibited by law and by the original Constitution. The IRS knows this, thus, the form 1040 income tax has to be an INDIRECT tax based on an excise taxable “activity” or a “privileged” source of income received from the federal government in D.C.

The IRS tax codes however, fail to clearly mention which specific “activities” are considered to be “excise” (taxable) type activities for “individuals” and if you don't work for the federal government in D.C. basically, then concluding that you have no “privileged” type of income is not difficult to prove.

31 U.S.C. says income taxes paid to the U.S. Treasury are considered to be nothing more than voluntary “donations” to the Treasury. Have you ever heard of “donations” being “mandatory”?

The original Constitution (1787) also outlawed income taxes not apportioned on state Citizens (American Nationals) and the Supreme Court has confirmed the original Constitution's intent on this most important fact. In other words, no DIRECT income taxes are legally allowed.

The original Constitution says in Article 1, section 9 clause 4, to wit: “No Capitation, or other direct tax shall be laid, [on state Citizens] unless in proportion [apportioned] to the Census....” The IRS does not apportion their income taxes on state Citizens so they incorrectly claim to call their tax an “excise” tax, and use the amount of your annual earnings to determine the amount of “excise” tax you allegedly owe.

When the IRS seemingly demands that you file a form 1040 tax return, is this a violation of the original Constitution? Yes, but not if state Citizens don't know their rights and they “volunteer” or “elect” to be taxed “**as though**” they were a “federal” citizen domiciled in D.C. “Federal” (D.C.) citizens may owe an income tax but state Citizens do not, unless they are involved in an “excise” taxable activity which generally applies only to corporations and almost never to living men and women living in the states.

In the famous Supreme Court case ruling in *Pollock v. Farmers's Loan and Trust Co.* (1895), the federal government and the IRS learned that they could not impose an income tax on state Citizens and no other court ruling has ever overturned the *Pollock v. Farmers's Loan and Trust Co.* ruling to date.

The IRS, at their highest levels, **is well aware that most state Citizens and American Nationals**, not connected to a federal government office or who do not live in D.C., **have no legal obligation to file a form 1040 tax return**, but you have to let the IRS know you want to “**revoke**” your previous “elected” taxable status as a “taxpayer” so the IRS can change your IRS records to a “non-taxable” status.

Many people over the last seven years have sent the IRS their ROE and they have not heard from the IRS since. A ROE legally terminates your previous voluntary taxable “election” to file a form 1040 in future years, an **election** you unknowingly made when you filed your first form 1040 tax return.

The District of Columbia (D.C.), where the IRS is headquartered, is defined in tax law to be a “foreign” jurisdiction in relation to the 50 states of the union. Are you liable for or “subject to” income tax laws “**only applicable**” to a foreign (D.C.) ten mile square land area and the people who “reside” there? Do you reside in the District of Columbia? If not, you most likely are a legal non-taxpayer.

The word “Internal” as in 'Internal' Revenue Service, means “municipal,” limited to the ten-mile square land area known as Washington, District of Columbia (D.C.).

When the IRS learned it could not impose an income tax on state Citizens as a result of the *Pollock v. Farmer's Loan and Trust Co.*, Supreme Court ruling, the 16th Amendment was allegedly ratified that allowed the IRS to impose an income tax “only” on National government employees and government officers and certain people connected to the government and or domiciled in D.C., “subject to” that specific ten mile square D.C. area jurisdiction.

Because the District of Columbia is a “foreign” enclave related to the 50 states and it is not one of the 50 states of the union under the original Constitution (1787), the IRS in D.C. does not have to abide by the original Constitution that forbids DIRECT income taxing state Citizens, when it taxes the National Government - government officers - “fiduciaries” domiciled in the non-union state known as D.C.

Imposing a local “municipal” law - 16th Amendment income tax on government officers or “U.S. citizens” (means “statutory” citizens) domiciled in D.C., is perfectly legal, but it is not legal to impose an income tax on state Citizens / American Nationals of the 50 Republic states of the union, after the IRS receives your Revocation of Election that says you wish to stop “volunteering” to file a form 1040.

Black's Law Dictionary, 6th Ed., clearly defines “foreign state” as: “The several United States are considered “foreign” to each other except as regards to their relations as common members of the Union ... one state of the Union is foreign to another”

The United States government is operating as a foreign corporation with respect to a state. In re: *Merriam's Estate*, 36 N.E. 505 and affirmed in *U.S. v. Perkins* 16 S. ct. 1073, 163 U.S.

The U.S. Federal government, seated in D.C., is a “foreign” corporation with respect to a state of the union [under the original Constitution], 19 *Corpus Juris Secundum* sec. 883 (2003). [emphasis added].

The State of Maine's Supreme Court stated: “Our Right of Election” or “freedom of choice” between two different forms of government, state Citizens are under no legal or lawful obligation to join or pledge any allegiance to the foreign legislative democracy [in D.C.], 44 Maine 518.

We use the term “American National” to describe a person sending a **Revocation of Election** (ROE) to the IRS as it's quite clear that the IRS has no jurisdiction over American Nationals and the IRS understands, recognizes, and has been accepting this term. More details on this will be provided in your ROE documents. When you learn who you really are you will understand why you are not a taxpayer. Our ROE documents provide you with over 100 reasons why you are not liable for filing a form 1040 tax return or paying an income tax.

An American National (similar to a state Citizen) is or can be a sovereign who was born in one of the 50 states of the union or who has been naturalized into the Constitutional Republic.

American Nationals have always been defined as “non-taxpayers” by Congress as they were explicitly excluded from D.C.'s “exclusive” 16th Amendment legislation only related to IRS taxing authority for D.C. residents, government “public officers,” and others directly connected to the government in D.C.

The term “United States” is defined in 31 USC 321(d)(2) and in 26 U.S.C sec 7001 as meaning the federal government in the District of Columbia and it is not defined as the 50 states of the union per 26 U.S.C. 7408 (d). Do you really want to be a “citizen” of the “United States” [read D.C.] under the “foreign” jurisdiction of the IRS in D.C. when you have the freedom of choice not to be?

There are no “implementing” regulations recorded in the Federal Register imposing any “income tax” liability upon American Nationals or state Citizens, because **there is no such thing as an “Income Tax.”** A tax on “your income only” is prohibited by the original Constitution and various high court tax case rulings. The income tax is really an “excise” tax measured by the income you earned.

There is a form 1040 “excise” tax based on “excise” taxable “ACTIVITIES” one might be involved in, but the tax codes do not expressly mention what “activities” are excise taxable for individuals. If income tax regulations are not recorded in the Federal Register, that means they are not “positive” enacted laws and therefore, said non-registered tax regulations (not laws) do not apply to state Citizens and American Nationals, unless (non-taxable) state Citizens / American Nationals “**volunteer**” and “**elect**” to be treated “**as though**” they were a taxpayer, by **voluntarily** filing a form 1040.

In the decision in *U.S. v. Mersky*, 361 US 431, a similar ruling as in *California Bankers v. Shultz*, the court ruled that IRC section 6001 (regarding 1040 filing) cannot be enforced without there first being an “implementing” regulation promulgated (recorded) in the Federal Register. To date, there are no implementing regulations applicable to filing a form 1040 recorded in the Federal Register and there haven't been any for over the last sixty years or so.

Title 28 USC 7851 (a)(6)(A) states; **there is no authority for the IRS to use any enforcement action against American Nationals until Title 26 U.S.C. has been enacted into “positive” law** (making Title 26 applicable to state Citizens / American Nationals) by being published (promulgated) in the Federal Register. After another sixty years, direct income taxes will still not be applicable to American Nationals / state Citizens as they are prohibited by the Constitution (1789).

Michael L. White, Federal Attorney, Office of the Federal Register, openly stated in his legal opinion letter in 1994, that there are no enforcement regulations published in the Federal Register nor is there any published requirement there requiring American Nationals to file or pay an income tax.

A Statute [related to Title 26 that deals with form 1040] is void according to the Supreme Court when it lacks an “implementing” regulation promulgated (recorded) in the Federal Register and, thus, cannot be enforced. *California Bankers v. Schultz*, 416 US 25, 44 39 L. Ed 2nd 912,94 S. Court. There is no “implementing” regulation applicable to a form 1040, thus, there is no law to enforce income taxes.

The Internal Revenue Code is only “*prima facie*” and “color of law” as per 1 USCA 204(a), meaning that it is only a “presumption” or “suggestion” (by the IRS) of tax law and it stands as tax law **unless rebutted**. The ROE effectively **rebutts the IRS's “presumption”** that you are a “taxpayer” and ends the IRS's presumption. The IRS has to dispute your ROE notice within sixty days – they never do.

The term “American National” is never used in the Internal Revenue Code because sentient natural-born men and women are not “juristic,” “federal,” “U.S. persons” or “U.S. Citizens” or “fictions” or any other “term” the IRS uses to define someone as a “taxpayer.” You must understand who you really are and who you are not. John Michael Doe, the living man with unalienable rights, is not the same person as JOHN MICHAEL DOE, the government created fiction character with limited or no inalienable rights. The IRS is taxing JOHN MICHAEL DOE, they are not income taxing John Michael Doe. How was your name spelled at your birth and how does the IRS spell your name? Hmmm.

American Nationals are not mentioned in the tax codes because the IRS only deals with “taxpayers” and it has no jurisdiction or authority over legal non-taxpayers and tax court rulings have proven this.

In IRS publication 519, “A nonresident alien” [American National] who never worked in the U.S. Government in the United States [meaning D.C.] will not be liable for the U.S. [D.C.] income tax.

Former IRS Commissioner Charles O. Rossotti stated in a delegated response letter that: “The law itself does not require individuals to file a form 1040.”

Under oath before Congress, Dwight E. Avis, Bureau of Internal Revenue, stated in part, “Your income tax is a 100% voluntary tax.”

Mark L. Forman, a Legislative Correspondent, U.S. Senate, on 6/26/89 wrote, “Based on the research performed by the Congressional Research Service, there is no provision which specifically and unequivocally requires an individual to pay income taxes.”

The Tennessee Supreme Court was clear when it said that the right to receive income or earnings is a right belonging to every person, this right cannot be taxed as a privilege. *Jack Cole v. MacFarland*, 337 S.W. 2D 453, 456 (Tenn. 1960).

There are no “regulations” extending to the Commissioner of the IRS or the Department of the Treasury their authority to the 50 Union States – 26 CFR 7802(a).

The IRS appears to be a “foreign” Trust domiciled in Puerto Rico as per 31 USC 1321 (a)(62) and is not an original Constitution-authorized agency of the federal government as defined in the Freedom of Information Act (FOIA) and the Administrative Procedures Act in 5 USC 5551 (1)(C).

The IRS is a private corporation domiciled in a “foreign” enclave or nation state called the District of

Columbia whose jurisdiction doesn't apply to American Nationals. Therefore, it matters not to American Nationals what the IRS's income tax regulations say as they only apply to government employees or those connected to D.C.'s municipal government laws or to those who have received income from a government source or who are involved in an “excise” or “privilege” type of activity.

26 USC 7701(a)(31) basically says that an American National's Estate is a “tax-exempt” foreign estate or trust. It's a “foreign” estate because American Nationals, living in one of the 50 states of the Republic, are by law living in a “foreign” state related to that other “foreign” state named the District of Columbia that is not under the original Constitution (1789).

The IRS regularly claims that the income tax is **voluntary**. When you send the IRS your ROE, you are notifying them that you don't wish to **volunteer** to “donate” your personal “private property” (federal reserve notes) in the future and the IRS cannot legally deny your instructions provided in your ROE.

In *Long v. Rasmussen*, revenue laws relate to “taxpayers” not to “non-taxpayers.” The ROE you send to the IRS requires them to change your tax status to that of a “non-taxpayer.”

“In the United States of America, there are two (2) separate and distinct jurisdictions, one such being the jurisdiction of the states within their own state boundaries, and the other being federal jurisdiction (United States), which is limited to the District of Columbia, U.S. Territories, and federal enclaves within the states, under Article 1, section 8, Clause 17,” *Bevans v. United States*, 16 U.S. 336.

United States: The term “United States” (used by the IRS) when used in a geographical sense includes [meaning is limited to] only the [federal zone] States [the District of Columbia and other federal territories within the borders of the states] and the District of Columbia, [but the word “States” in this definition does not include the 50 states of the union], 26 USC sec. 7701. [emphasis added].

It actually matters not how IRS words and terms are defined because if you are not earning “privileged” income from the government and are not involved in an “excise” taxable activity, you are not defined in law as a “taxpayer,” thus, you are not liable for filing a 1040 (excise / income) tax return.

Do you really want to be a citizen of the “United States” (read D.C.) under D.C.'s federal IRS taxing powers - limited to D.C. domiciled citizens when you could be (and are) a “non-taxable” American National? One of the three definitions of “United States” does include the 50 states of the union, but when used in the tax codes, “United States” is always referring to and means the District of Columbia.

Your Creator granted you agency, dominion, and a free will choice (sovereignty) to determine who you are. Your Creator granted you “inalienable and un-a-lien-able rights” to Life, Liberty, and the pursuit of Happiness and the right to own and keep your “earnings” (private property) earned from the “private sector” without accepting “privileges” from a private corporation government in D.C. or being unlawfully taxed when the original Constitution (1787) protects you against the “federal” income tax.

Government “privileges” can be taken away at the governments's whim. Unalienable “rights” and your rights of agency, dominion, and a free will to choose your political and taxing jurisdiction can never be mandatorily taken away from you, unless you allow them to be (by filing a form 1040 tax return).

Being an American National and sending the IRS your ROE to change your tax status does not affect

your Social Security standing or your Social Security payments you may be receiving now or will be receiving in the future. A ROE sent to the IRS “ONLY” affects your tax status with the IRS and is not related or connected to any other government “benefit” (i.e. Medicare) program you receive now or might be receiving in the future.

The law, court rulings, and applicable legislation explanations you would need to understand as to why you are not liable for filing a form 1040 are provided in the Revocation of Election (ROE) documents you will receive. You will get **over 100 reasons why you are not required to file a form 1040.**

Who is liable for filing a form 1040 tax return is primarily determined by where a person lives and works. Answer a short list of easy questions and see the criteria to learn if you are qualify to execute a Revocation of Election (ROE). Almost all state Citizens (99%?) qualify.

To avoid having to file a form 1040 “federal” tax return for 2018, your ROE should be sent to the IRS no later than the end of March, 2019. Please do not wait until the last minute to ask us to prepare your ROE documents. Your decision to do a ROE for 2018 should be made no later than March 1, 2019.

If your employer is deducting W-4 withholding amounts from your paychecks, this will have to be stopped and corrected asap. We can help you get this accomplished.

This W-4 withholding matter is a separate (from the ROE) process, but directly related to having you not pay income taxes which you do not owe. Regarding the cost and time frame to get your W-4 and state type withholding deductions from your paychecks stopped, please contact us.

A one time ROE submission to the IRS covers all future years. No more 1040 forms need to be filed in the future and no more income taxes will be due from you in future years. You will learn that there really is no such thing as an “income tax” - a tax on your income, according to the Constitution (1787), various high court tax case rulings, and tax laws passed by Congress.

The Revocation of Election addresses Congress’ legal process to exit the U.S. income (excise) tax system. Filing a ROE has **no bearing on anything else** (like medicare or Social Security). Prior year IRS pending disputes or **unpaid back tax year problems - amounts allegedly due - are not retro-actively affected or resolved by filing a ROE**, just the 2018 tax year and beyond. However, there are other processes available for one's past year(s) unpaid taxes due problems or past year IRS disputes.

For up to a one hour free consultation on your personal situation and to learn if doing a ROE would be in your best interest, please send us the answers to our Questionnaire so we can get a better feel for your specific needs and requirements and to make sure you are qualified to do a ROE.