

94006056

UCC AFFIDAVIT

Prepared by and return to  
William G. Walters  
67th Judicial District  
c/o 492 Gladys Lane  
Chesterton, Indiana

28 1993

RECORDED  
JAN 24 12 53 PM '93

AFFIDAVIT OF William G. Walters

STATE OF INDIANA )  
COUNTY OF PORTER ) SS

I, William G. Walters, being first duly cautioned and sworn according to law, do hereby certify under penalty of perjury to the following personal beliefs, and I depose and say:

1. That I, William G. Walters, hereafter Affiant, am an American by birth, and a Free Born Sovereign Citizen of Indiana, state Republic, and Affiant was born in Chicago, Cook county, Illinois, on January 3, 1949; and that Affiant is not a citizen of the United States (District of Columbia, its territories and Possessions), but that Affiant is a Sovereign State Citizen of one of the United States of America.

2. That Affiant has never accepted or anticipated the acceptance (as acceptance is defined in the Uniform Commercial Code) of any of the benefits, privileges or opportunities of any of the United States Government's or corporate government's privileges or monopolies.

3. That Internal Revenue Officer, William E. Curts, and his Supervisor Acting Chief have conspired against Affiant in direct violation of federal laws and regulations, and in violation of Indiana state laws and statutes governing their activities as employees of the Internal Revenue Service.

4. That IRS Form 668Y was filed in the Porter County Recorder's office by William E. Curts on December 8, 1993.

5. That the Notice of Lien, # \_\_\_\_\_, serial # \_\_\_\_\_, recorded at Porter County Courthouse in Volume Volume TL 14, pages 213, 214 was made a public record by its having been filed in the County Recorder's Office, and contains Affiant's social security number, name, address, and an alleged assessment balance for alleged tax liability. The Affiant did not give consent to make such unlawful public disclosure in violation of the Privacy Act of 1974. *SEE EXHIBIT A AND A1*

6. That Affiant was damaged in the amount of one thousand (\$1,000.00) dollars for each violation in which this information appears in each and every credit bureau file that has acquired the information made public by said unlawful disclosure.

7. That neither the IRS nor William G. Curts, the IRS agent who filed said Notice of Lien, had any authority to make the assessment involving Affiant for the following reasons:

A. That Affiant does not owe the IRS any tax. There is no deficiency owed them by Affiant, contrary to that which the IRS has expressed.

B. That 26 USC Section 6331 (a) *Levy and Distraint*, does not apply to Affiant because Affiant is not a transferee of U.S. Federal Government Property, nor has Affiant ever received a source of income within the United States.

C. That the IRS forms 668Y and 668A are mere presentments or letters designed to intimidate and harass Affiant into believing that these forms have final judicial legal effect.

D. That a "Notice of Lien" or "Notice of Levy" has no legal effect upon Affiant who returned said presentment pursuant to UCC3-501(3) without dishonor and responded with a sworn denial. Said Notices are commercial presentments.

E. The IRS is subject to UCC by virtue of the Federal Tax Lien Act, 1966, *Pine Builders, Inc. v. U.S.*, (1976 ED Va.) 413. Supp. 77, 19 UCCRS 306.

8. That the Notice of Lien (presentment) was properly returned without dishonor pursuant to UCC 3-5-1(3) and UCC 3-510 and that neither the IRS nor its agent produced, nor will they produce a signed agreement to assess.

9. That the Affiant was never in a position with any effective connection whatsoever pertaining or relating to the policy or the administration of government or the State or National political community.



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10. That Affiant knows that real estate liens and liens on money, property, or chattels may only arise as a result of judgement from a court of competent jurisdiction, and that a Notice of Lien is not the same as a Lawful Lien.

11. That there is no seal of any Court on the face of the Notices of Lien and /or Levy.

12. That the Notice of Lien is an 'incomplete instrument' according to the Uniform Commercial Code because said Notice was not properly signed.

13. That there is no Lien on file with the Secretary of State, as is required in the State of Indiana pursuant to 26-1-9-401(1)(c) for real estate lien instruments, which further shows that the Notice of Lien is a mere presentment. Any claim that the Notice of Lien is an actual lien is an admission that the instrument is therefore illegal.

14. That no Warrant of Distrainment was ever issued or served upon the Affiant by the IRS, its agent, or by any other person, officer or agency.

15. That any alleged purported documents signed by Affiant which grant IRS jurisdiction to do that which is unlawful, and which may be in the possession of the IRS, are hereby revoked and rescinded in their entirety because of their fraudulent intent (heretofore unrevealed to Affiant).

16. That Affiant states and claims that he is a Sovereign State Citizen, disenfranchised from the forum contractus of the Federal Government, and Affiant therefore is acting in sui-juris status and cannot be a party to any fraudulent Notice of Lien.

17. That the IRS employees or agents named in this notice have no delegated authority which they can produce to authorize collection of Affiant's property, real or personal, from American State Citizens without due process of law. Unless the IRS has Affiant's consent to take his property, there must first be a Hearing in a Court of competent jurisdiction (not tax court) and then a court order issued by said court of law, followed by a lawful Levy on property. (A Notice of Levy is not the same as a Levy for the same reasons that a Notice of Lien is not the same as a Lien.)

18. That there was no 23C Notice of Assessment and Demand for Payment delivered or sent to Affiant, nor was there any evidence of said notice recorded or filed in Affiant's Individual Master File (IMF) dated December 8, 1993. Therefore there never was a lawful assessment nor was there any court order for collection of any tax as required by law.

- A. The Privacy Act of 1974, 5 USC Section 552(a).
- B. 26 USC Section 6103, Confidentiality and Disclosure of Return and Return Information (Section 6103 (a) 1,2,63) (b) 1,2,3,5A,6,68.
- C. 26 USC Section 7431 (a) (1); Civil Damages for Unauthorized Disclosure of Returns and Return Information.
- D. 26 USC Section 333.1 of the Legal Reference Guide for Revenue Officers.
- E. 26 USC Section 7401, Authorization.
- F. 26 USC Section 7403, Requirement for Levy.
- G. 26 USC Section 6502(b) Levy on Property or Rights to Property.
- H. 26 USC Section 7213(a)(1) Unauthorized Disclosure by Federal Employees and other persons.
- I. 26 USC Section 7213(c) Unauthorized Disclosure of Information: Disclosure by Certain Delegates of the Secretary.
- J. 26 USC Section 7214(a)(1), Offenses by Officers and Employees of the United States - Unlawful Acts of Revenue Officers or Agents - Extortion or Willful Oppression.
- K. 26 USC Section 7214(1)(7) Offenses by Officers and Employees of the United States - Unlawful Acts of Revenue Officers or Agents - Fraudulent Entries, Certificates or Statements.
- L. Indiana state Statute - Unlawful Disclosure Act.
- M. Indiana state Statute - Exemption from Execution or Garnishment under 24-4.5-5-104.

20. That Affiant hereby states that he knows and believes that the unlawful actions of the IRS in executing or in attempting to execute the Notice of Lien and/or Notice of Levy mentioned above, and that the Affiant knows and believes that the Internal Revenue Code is a codification only (not positive law) by

Congress which delegates the authority of these codes to the Treasury Department for administrative application. The Affiant knows and believes that all Administrative authority comes from this Congressional Mandate. Affiant knows and believes that the authority given in the statutes cannot be ignored by the administrative agency known as the Internal Revenue Service (IRS) and/or the person to whom it applies. Affiant knows and believes that authority beyond that specifically given and clearly stated in the statutes cannot be lawfully exercised by any agency.

21. That Affiant knows and believes that any officer or employee of the IRS who exercises authority beyond that stated in the statutes does so under the color of law, and places himself subject to prosecution in his individual capacity under 26 USC Section 7214, Chapter 75A, Part 1 of Subtitle F of the IRC, and other Indiana state and Federal Laws.

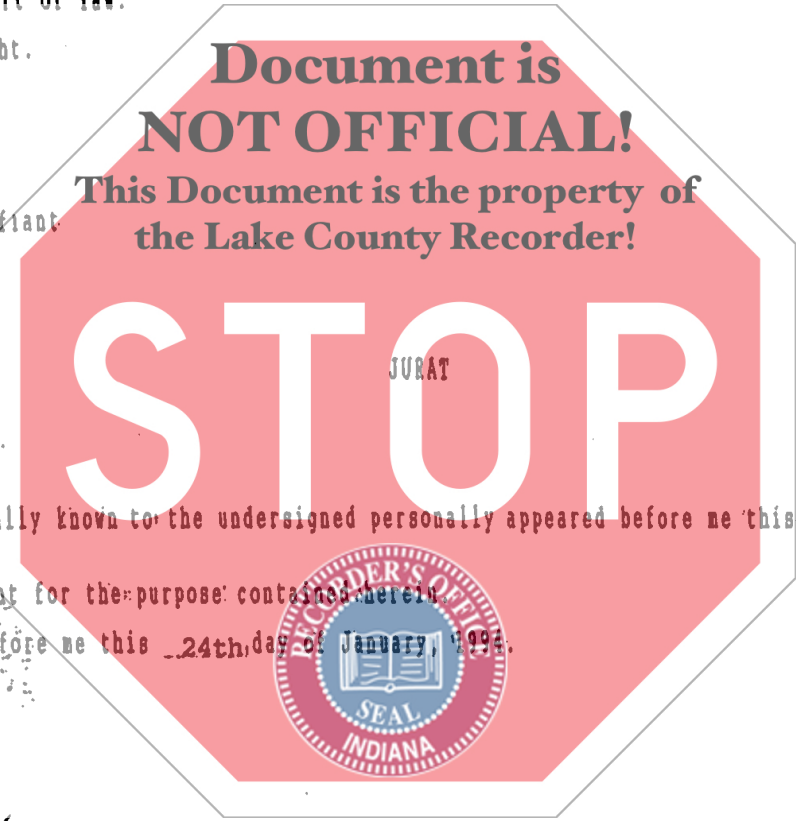
22. That Affiant knows and believes that the willful conspiracy with Officers and employees of the IRS by acting in accordance with their unlawful instruction, directions, suggestions, orders, requests, etc., could be held as accomplice to the unlawful acts and also subject to legal actions.

23. That Affiant knows and believes that the willful performance of an act requested by a Government Entity performed with full knowledge that it is not required by statutory and/or other lawful authority is unlawful and cannot and has not been under any circumstances considered legal, lawful, justified, and/or defensible in a court of law.

FURTHER Affiant saith naught.

Date: January 24<sup>th</sup>, 1994

*William G. Walters*  
Affiant  
William G. Walters  
67th Judicial District  
c/o 492 Gladys Lane  
Chesterton, Indiana



Indiana state }  
Porter County } SS.

William G. Walters, Personally known to the undersigned personally appeared before me this 24<sup>th</sup> day of January, 1994, and executed this instrument for the purpose contained herein.

Subscribed and sworn to before me this 24<sup>th</sup> day of January, 1994.

SEAL.

*Patricia A. Jones*  
Notary Public  
My Commission Expires: December 1, 1995  
Porter County Resident

EXHIBIT A

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

# Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

Indianapolis

\* This Notice of Federal Tax Lien has been filed as a matter of public record.

\* Penalty and interest accrue until the liability is paid.

For the amount required to have the lien released, contact the District Office, Collection Division.

\* See reverse for an explanation of your Administrative Appeal rights.

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue:

Name of Taxpayer

William G. Walters

Residence

7709 Wallace St  
Merrillville, IN 46410

Document is

NOT OFFICIAL

This Document is the property of the Lake County Recorder!

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as provided in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-85	05-58-3247	02-23-93	03-25-03	69063.08
1040	12-31-86	05-58-3247	02-23-93	03-25-03	2,376.01

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REFUSED WITHOUT J.C. DATE



Place of Filing

Office of the Recorder  
Porter County  
Valparaiso, Indiana

Total

\$ 93439.09

This instrument prepared by William E. Curtis.

This notice was prepared and signed at Merrillville, Indiana on this,

the 8th day of December, 19 93

Signature

William E. Curtis

Title

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668 (Y) (Rev. 7-89)

EXHIBIT A.

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

Indianapolis

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\* This Notice of Federal Tax Lien has been filed as a matter of public record.

\* Penalty and interest accrue until the liability is paid.

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\* See reverse for an explanation of your Administrative Appeal rights.

Name of Taxpayer

William G. & Theresa G. Walters

Residence

7709 Wallace St  
Merrillville, IN 46410

Document is

NOT OFFICIAL!

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(e).

This Document is the property of the Lake County Recorder!

Kind of Tax: (a)	Tax Period Ended: (b)	Identifying Number: (c)	Date of Assessment: (d)	Last Day for Paying (e)	Unpaid Balance of Assessment (f)
1040	12-31-84	305-58-3247	02-23-	03-25-03	41199.79

STOP  
RECORDERS DIVISION  
DATE 12-10-93  
Without U.C. DATE 12-10-93



Place of Filing

Office of the Recorder  
Porter County  
Valparaiso, Indiana

Total

\$ 41199.79

This instrument prepared by William E. Curts

This notice was prepared and signed at Merrillville, Indiana, on this,

the 8th day of December, 1993

Signature

William E. Curts

Title

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668 (Y) (Rev. 7-89)