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FOIA REQUEST: For IMF, Excise Codes, Notice of Levy, Summons, and
Other Pertinent Questions.

June 4, 2005

Certified Mail #: 7004 0750 0002 8938 9325

INTERNAL REVENUE SERVICE
Director of Foreign Operations District
1111 Constitution Avenue NW
Washington DC 20225

Attn: Disclosure Officer

**-FREEDOM OF INFORMATION & PRIVACY Act request-
Title 5 USCS 552(A)(3); 26 cfr 601.702(c)
Demand for IRS Authorization**

**Title 5 USCS 552A(d)(2); CFR Part1, Subt. C, Appx B Para.(d)
Notice and Demand for IRS records, and to Correct IRS records**

- 2005 JUN -8 PM 12:37
STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORD
- (1) This is a request under the Freedom of Information & Privacy Act of 1974 (FOIA & PA), pursuant to 5 USC 522. This is our firm promise to pay fees and the cost for locating, duplicating, reviewing and releasing the documents and information requested below.
 - (2) If any of our request are exempt from release, please send us the documents and information reasonably separated, and provide us with an index, itemization and detailed justification concerning the documents and information which you are not releasing.
 - (3) This request pertains to the years in question: 1999 thru 2004 but not limited to them.
 - (4) The information will assist us (the requestors) in knowing and understanding whether this agency has complied with congressionally mandated procedures imposed by Title 26 USC6331, 6335.
 - (5) Please send us a copy, or copies of the following itemized information, or any other information which pertains to us:
 - a) Individual Master File Transcripts: Complete for those years in question, along with the 6209 Decoding Book,
 - b) Audit Information Management Systems (AIMS) IRS 42.008,
 - c) Individual Microfilm Retention Register, Tx:R-Treasure/IRS 22.032,
 - d) Form 5536-the excise activity codes assigned individually to us. Send us a true, certified and complete copy.
 - e) Form 668W-Notice of Levy Services and Treasury Department authorization. Send us a true, certified and complete copy.

- f) Form 2039-Summons (Including the perforated header and footer) along with the Chief Counsel Directives (CCD) manual. Send me a true, certified and complete copy.
- 6) If you refuse to respond to my Freedom of Information & Privacy Act request for information, I shall be given no option except to see you in Federal District Court under the provisions of Title 5 USC 552.

Pursuant to Title 28, USC 1746(1) and executed "*without* the United States," "We affirm under penalty of perjury under the laws of the United States of America, that this request is made under the category of "other" pursuant to Title 26,CFR 601.702. We understand the penalty provided in Title 5, USC 552a(I)(3) for requesting or obtaining access to records under false pretenses. We hereby certify and declare that we are the individuals making this request and these are our signatures and official seal.

After much more research Clarence and I have comments to make and even more questions that will undoubtedly clear the air, and help us to understand your stance and claims to know whether they (the claims) are, or are **not** valid having been directed to us by sheer accident due to our assumption of having been "U.S. Citizens rather than that of Sovereign Americans," Furthermore, it is the duty for every Sovereign American to know the law. So if we did not rebut your assumption of who we are, then you have the right to continue to tax us as U.S. Citizens. Also unless we rebut this issue at this time as defendants in the United States [the federal zone], you (the IRS) has the right to keep inquiring to determine our tax liability, "according to U.S. V Slater, 545. Supp. 179, (1982). Line 3 on the Form 55-5 is very important.

After reading the definition found in 26 CFR 31.312(e) it clearly states from our point of view and understanding, that the 1040 form should only be filed by U.S. Citizens and U.S. Citizens to us means anyone living or working in: the ten square mile radius of Washington DC (*District of Columbia*), **Guam or American Samoa, Commonwealth of Puerto Rico, or Virgin Islands, or military enclaves**

Article XIV [14th Amendment] Section 1 States. All persons, born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the "United States and of the "State" wherein they (we) reside." This Amendment makes persons born in or naturalized in the Federal Zone Statutory citizens of the Federal Government.

This Amendment was originally passed to provide a federal or statutory citizenship status to **the former slaves** following the conclusion of the Civil War. At the end of the Spanish - American War, Spain ceded over territories and people, which now make up the current U.S. Territories and Possessions of the Federal Government. These people are "U.S. Citizens" and carry Federal United States Citizenship Identification cards. They are subject to the exclusive [sovereign] jurisdiction of Congress and **the majority of laws that Congress passes only apply to these citizens.**

Before passing the 14th Amendment however, the Congress of the United States formally acknowledged the distinction of American Citizenship in legislation. You can find the specific legislation, **The Expatriation Act, in the Statutes at Large, Volume 15, Chapter 249, page 223, 40th Congress, on July 27, 1868.**

Congress stated in the Expatriation Act that, "An Act concerning the **Rights of American Citizens** in foreign States...*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that any declaration, instruction, order of decision of any Officers of this government which denies, restricts, impairs or questions the right of expatriation, is hereby declared inconsistent with the fundamental principles of this government.* In essence Congress is telling everyone who cares to notice that the United States is separate and distinct from the 50 States of the Union Republic] and that the Congress considers American Citizens to live in a "foreign State."

Now after saying all of that, we (**Clarence Brooks-El, nor Helen Jane Stewart-Brooks-El**) were never told that we were American Citizens of any kind--let alone that we were Indigenous Nawaubian American Moors. Please forgive us for that **ASSUMPTION**, as well. So now, actually knowing the real truth we understand that the 1040 form should only be filed by U.S. Citizens, so enforcement under **Subtitle F**

Statutes only go into effect one day after the date of enactment of 26 USC would have been enacted, that is, if we had been U.S. Citizens.

Speaking of the **Subtitle F's enactment in, and of 26 USC**, after more digging and research, it is also very clear that in the narrative in the fourth paragraph on 26 CFR 1.0-1, which starts with "In general, the provisions of the Internal Revenue Code of 1954 are applicable with respect to taxable years [basically calendar years] beginning after December 31, 1953, and ending after August 16, 1954." All of this information was enough for us to chew on until we figured out the following; the **Congress enacted the Internal Revenue Code of 1954 on August 16, 1954**, [and then after about 14.7 nano-seconds later or sometime during that day] **terminated the enactment you just read on the very same day?**

We understand that a Federal Income Tax upon any American Citizen must be published in the Federal Register. Please consider 26 CFR601.702(a)(1) **Public in the Federal Register. Requirement**, which reads in part "the Internal Revenue Service is required under 5 U.S.C.552 (a)(1) to state and currently publish in the Federal Reserve for guidance of the public the following information:

iv) Substantive rules of general applicability adopted as authorized by law." In the crux of this Regulation in 26 CFR601.702 (2)(ii) is the wording; "Effect of Failure to Publish." We understand that any such matter which imposes an obligation and which is not so published or incorporated by reference will not change or adversely effect a person's rights. So how can a law be a law if it was never enacted into law?

We would like to state that we now know and are fully knowledgeable as to why we are not U.S. Citizens. We also understand that Subtitle A Federal Income Tax Sections re: our legal rights in regards to you (the IRS) **IN ASKING QUESTIONS Please refer to Internal Revenue Code Sections 6001, 6011, and 6012(a) and respective regulations. A Statute by itself has no full force or effect of the law**

You say we should file a return or statement for any tax that we are liable, well we've been under the assumption all of these years that the Form 1040 was always the correct form to fill out, however; we were mistaken. Helen (my wife) and I should have been filling out the form 1041, because in reality it applies to us (in essence the 1040 form has no implementations).

Please answer these questions for us as well:

1. What truly is the function of a NON-FILER GROUP in the personnel section that artificially generates that 26 U.S.C. 602(b) For Return?
2. Is it true that only the 941 Form is authorized, not the 1040A?
3. Is the reason being when a natural person does not file a return, you (the IRS) can not assess a tax?
4. Is it true that all taxes the IRS claims a Natural person owes must be self-assessed before you (the IRS) can act?
5. Is it true that this NON-FILER GROUP creates dummy returns when they get information from The Social Security Administration on 1099's and W-2's?
6. Is it true that an IRS agent takes the form 1040 and stamps 'Prepared by Examination Division, and this form supposedly has nothing but zeros on it or the form is left blank?
7. Is it true that a completion of one of these forms by the IRS considered as fraud?
8. Is it true that Enacted Federal Tax Law only permits assessments under the Statutes At Large, Revised Statutes of 1874; Section 3182 for Excise Taxable events identified under 27 CFR?

9. Is it true that this Title of the United States Code of Federal Regulations ONLY applies to the FEDERAL AGENCY: ATF (Alcohol, Tobacco and Firearms)?
10. Is this an enacted Federal Law or not?
11. If this is not; it does not apply to either of us and is a fraudulent action for the extortion of the truth and an extortion for money would be correct in our thinking wouldn't it?
12. Doesn't your Internal Revenue Manual state that to each IRS Assessment Officer that before Any Collection Notice can be sent to any individual, that ALL tax assessments must be recorded On Form 23 C's Assessment Certificate? **I don't believe that we ever got one of those.**
13. Is it also true that All Assessment Certificates must be signed by the assessment Officer and dated? The Assessment Certificate is the legal document that permits collection activity... **If we never Received one, then this makes your request to receive one invalid in our opinion.**
14. If we never (to our knowledge) received a Form 23C, or even Form4340 (that I can recall) Which are supporting documents with the agents signature on it (from what we've read). If you Happen to have one, we would appreciate seeing that too.
15. Will you send us a certified copy, with the signature of anyone that's submitted this 23 C, let alone the form 4340 signed?
16. May we also have a copy of our IMF (Individual Master File).
17. In our opinion, if any of the questions have been answered yes, it would clearly show that there never was any lawful permission to send the "Collection Notice" in the first place.
18. For an even better understanding, we've found out that the IRM3(17)(46)2.3 (REGARDING CERTIFICATION) states ALL assessments must be certified by the signature of an authorized official on Form 23C, Assessment Certificate. Is this true?
19. A signed form 23C authorizes issuance of notices and other collection action... These assessments will require immediate preparation of Form 23C from RAC... Is this not correct?
20. It is written from our observation regarding the Internal Revenue Manual and states in the same section, last reference, Form 23C is used to officially assess tax liabilities. The complete form is Retained in the SERVICE CENTER CASE FILE as a legal document to support the assessment of The tax payer isn't it?
21. Now let's get real, does this form really exist? If so we'd like to see this too because the FIOA Does indicate that you're required by Federal Law to provide us a copy.
22. If the above statement is true, how can you (the IRS) lawfully send out CP71C or CP504 Conveyances of Collection Notices if they don't exist (that's only if the previous statements Are not true)?
23. Is the "Substitute Form Return a 1040 created and filled out by your (the IRS) NON-FILERS GROUP?
24. If the law reads [as enacted federal tax law] and does not require an individual to file a Form 1040, then why all the Collection Notices? * This also pertains to the "American Citizen!"
25. How can we as *Indigenous Nauwabian American Moors* owe a federal income tax if we are not Required to file a return?

26. Can one assume on this point only that the you (the IRS) NEVER lets it be known that we Americans (not U.S. Citizens) have had our income taxes liable, when there is and was **no Implementing regulation stating liability**?
27. Is the 1040 Tax, or a 1040A Tax the same as a Subtitle A Income Tax? If so please explain.
28. Is Subtitle A 26 CFR a positive law?
29. Is SubTitle(s) D.E.F. positive law?
30. Is Helen and myself trustees of our Social Security Account?
31. If so, okay! If not, why not?
32. If so, shouldn't we have been filing a Form 1041, being that we are Trustees?
33. If that being the case is true, when might we be receiving all of our refunds?
34. Is your agency familiar with the term, "Color of Law?" Now we are too.
35. Is a valid Federal Tax Law applicable towards (I repeat) American Citizens?
36. If so shouldn't they be in accordance, like as follows?
 - A) A Statute in an enacted Title of the United States Code [26 U.S.C.]
 - B) An Implementing Regulation for the specific Statute in the enacted Title of the U.S.C. Being published in the Code of Federal Regulations
 - C) The publication of the same CFR Implementing Regulation in the Federal Register and evidenced by a volume, date, and page numbers
37. If in fact you decide that our presumption was correct in that we are *Sovereign Americans*, will We be allowed to keep receive the interest we should have earned on our own money?
38. If I worked for a company and I submitted a letter indicating that I didn't want you (the IRS) To tax me through my employer, could and would you?
39. What form would I give my employer to stop the deductions?
40. If the employer refused to do so, wouldn't that be in violation of my rights and would he or She be liable?
41. If the Social Security created a trust in our names at the time of our birth using our social security Numbers, would it constitute being a federal employee, not because the Corporation U.S. is the employer, but because of who the trust's creator is?
42. Do you (the IRS) have any authority to deal with humans other than Federal Employees when Issuing a Form 1040?
43. Do trust pay taxes and if so, is it quarterly?
44. Is the Social Security (SSA) a sub-part of the corporations known as "The United States

Government?

45. Is The United States of America a corporation in which we (the *Sovereign Americans*) or Trustees to and for?

46. Is the United States Government know by " Corp. U.S.?"

47. Is our SSA part of a general trust fund?

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* THE U.S. SUPREME COURTS DECISION IN GOLULD vs. GOULD HAS BECOME THE LAW OF THE LAND AND TAKES PRECEDENCE OVER ANY LOWER COURT DECISION!

* "ASSUMPTION" OR SEMATIC GAMESMANSHIP AMOUNT TO A FRAUDULENT CONVEYANCE OF THE LANGUAGE FOR "EXTORTION UNDER THE COLOR OF LAW (especially if any individual-- does NOT-- know who they are in the eyes of the law).

49. In "assumption" as listed in Black's Dictionary 7th Edition as follows;

Assumption, n 1. A fact or statement taken for granted; a supposition. 2 . The act of taking (esp. someone else's debt or other obligation) for or on oneself; the agreement to so take. - assume, vb.,

Does this mean in essence that Clarence and I are truly not liable as to this assumption?

In closing either Sirs, and or Madames, please forgive any mis-spelled words or grammatical errors. Please also forgive us for ASSUMING that we had been filing the correct forms. In retrospect we realize that we would never self assess ourselves to the tune of following Federal Reserve Notes:

A) \$71,085.06 B)\$13,981.26 C) Grand Total (clock still ticking) With a whopping \$84,966.32
D) WE DO NOT THINK SO--IN ANY RESPECT!

We hereby affix our signatures with explicit RESERVATION OF ALL OUR UNALIENABLE RIGHTS, WITHOUT PREJUDICE, pursuant to U.C.C. 1-207 and U.C.C. 1-103.6.

Very Cordially,

Clarence Brooks-El
Clarence Brooks-El, UCC1-207, Without Prejudice and All Rights Reserved.
Indigenous Nawaubian American Moor
c/o 1457 W. 19th Place
Gary, Indiana Republic [46407] uSA

Helen Jane Stewart-Brooks-El
Helen Jane Stewart-Brooks-El, UCC1-207, Without Prejudice and All Rights Reserved.
Indigenous Nawaubian American Moor
c/o 1457 W. 19th Place
Gary, Indiana Republic [46407] uSA

Jurat

State of Indiana)

) ss.
County of Lake)

Subscribed and sworn to at 1457 St. 19th before me this 7th day of June A.D. 2005

Notary Public *Cheryl R. Johnson*
My Commission Expires _____
Witness my hand and Official Seal.

CHERYL R. JOHNSON
NOTARY PUBLIC STATE OF INDIANA
LAKE COUNTY
MY COMMISSION EXP. MAY 11, 2008

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Encls / cc to: UNITED STATES BANKRUPTCY COURT: NORTHERN DISTRICT OF INDIANA: Case # 04-66332
Department of the Treasury - Internal Revenue Service / Attn: /s/ S. CARTER - Insolvency Specialist & Lawyers
Attorney Kevin Schmidt

