

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Ms. JAN SINCLAIR
 ASFR Operation Mgr.
 INTERNAL REVENUE SVC. CTR.
 BROOKHAVEN SERVICE CENTER
 HOLTSMILLE, NY 11742-9013

2. Article Number

(Transfer from service label)

7004 2510 0002 4919 1638

COMPLETE THIS SECTION ON DELIVERY

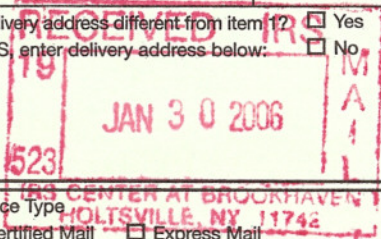
A. Signature

X

 Agent Addressee

B. Received by (Printed Name)

C. Date of Delivery

 D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No


3. Service Type

 Certified Mail Express Mail Registered Return Receipt for Merchandise Insured Mail C.O.D.

4. Restricted Delivery? (Extra Fee)

 Yes

U.S. Postal Service™

CERTIFIED MAIL™ RECEIPT

(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com®

HOLTSVILLE, NY 11742

OFFICIAL USE

| | |
|---------------------------------------------------|---------|
| Postage | \$ 0.87 |
| Certified Fee | 2.40 |
| Return Receipt Fee (Endorsement Required) | 1.85 |
| Restricted Delivery Fee (Endorsement Required) | |
| Total Postage & Fees | \$ 5.12 |

UNIT ID: 0017

Postmark
Here

Clerk: KWQ333

01/24/06

Ms. JAN SINGHAR

Sent To

Street, Apt. No.,
or PO Box No.

City, State ZIP+4

INTERNAL REVENUE SERVICE
BROOKHAVEN SERVICE CENTER
HOLTSVILLE, NY 11742-9013

PS Form 3800, June 2002

See Reverse for Instructions

7004 2510 0002 4919 1638

To: Ms. Jan Sinclair, ASFR Operation Manager
Internal Revenue Service
P. O. Box 9013
Holtsville, NY 11742-9013

From: Robert A. McNeil
4400 Memorial Dr. #1200
Houston, TX 77007
713-806-5199

Date: January 21, 2006

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

CLAIM FOR DAMAGES AND DEMAND FOR PAYMENT

(Enclosures include Claim for Damages, Demand for Payment, Court Rulings, Notices of Non-Compliances, and Affidavit of Authority to be filled out and returned by certified mail within 15 days. (Total of 8 pages.)

Dear Ms. Sinclair:

On July 25, 2005, I received your letter no. 2566SC/CG, claiming that I have a debt owed to the Internal Revenue Service or other federal entity. On August 25, 2005, I responded with a letter entitled "**ADMINISTRATIVE NOTICE OF DEBT NOT OWED AND VIOLATION OF AGENT'S AUTHORITY AND DENIAL OF ADMINISTRATIVE DUE PROCESS AND FINAL REQUEST FOR ADMINISTRATIVE REMEDY**". In addition to other demands, that letter demanded that you complete the **Affidavit of Authority** and return it to me within 15 days. It has now been 150 days and my letter has been met with silence or evasion of the issues that I have brought to your attention.

I mention evasion of the issues because, during the period mentioned above, I received a "**NOTICE OF DEFICIENCY**" under your signature, dated October 17, 2005. I believe any reasonable person would conclude that, if you took the time to review my file and write, sign, and mail the "Notice of Deficiency", then you would take the time to respond to my August 25, 2005 letter.

In that letter, I presented you with the US Supreme Court rulings on direct taxes without apportionment and the limitation of the authority of the 16th Amendment by the U.S. Supreme Court. I have been willing to cooperate with your agency by determining if you or anyone in your agency had the authority to take collection actions against me, and if these were debts owed. Your actions have been evidence to me that you and/or your agency has been acting under "color of law" and without the authority of law. This constitutes fraud and extortion. I, therefore, am notifying you of my claim for damages and am now seeking damages against you, personally.

If the Treasury Department or the Internal Revenue Service wishes to provide me with evidence that you have been acting lawfully, I will be happy to receive and evaluate that evidence. If the Internal Revenue Service wishes to acknowledge that they are aware of your actions outside of your lawful authority, and are in approval of those actions, I will accept and evaluate that evidence.

The damages that I demand be paid are in the amounts of \$200,000.00 and the removal of any illegal levy or illegally issued notice of federal tax lien on my property title. [See IRC 6323 (a) and (f)(1)(a) which states that a notice of lien is not valid unless filed under state laws.] If you or your agency is covered by insurance, I will accept payment from such insurance company.

Damages are due because of your failure to provide any authority for the collection actions and because you have ignored requests by me to fill out the Affidavit of Authority. You have maintained a silence when you had a duty to speak. You have evaded my questions and my answers. You have failed to provide the necessary credentials to establish your authority to take collection actions against me. I, therefore, am forced to conclude that you are acting outside of the lawful authority that has been granted to the Treasury Department under the laws of the United States and outside of the lawful delegation of authority from the Treasury Department.

You should be aware that the courts have repeatedly ruled that silence is evidence of fraud. ***“Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. . . We cannot condone this shocking behavior by the IRS. Our revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same from the government in its enforcement and collection activities.”*** U.S. v. Tweel, 550 F.2d 297, 299. See also U.S. v. Prudden, 424 F.2d 1021, 1032; Carmine v. Bowen, 64 A. 932.

I, therefore, make the following demands of you or your agency for action and payment:

- 1) Establish your authority by filling out the **Affidavit of Authority** and sign it under penalty of perjury. Have another agent witness your signature. If you have another agent who is authorized to fill it out, I will accept it and will make any further determinations that I deem necessary. Include a copy of the agent's Oath of Office in order to ensure that the agent is lawfully authorized to act on the government's behalf. Or,
- 2) Pay the \$200,000.00 in full and remove any illegal levy or illegally issued notice of federal tax lien on my property title. I will consider the debt owed by you as paid in full at that point. Forward this Claim for Damages to the Chief, Local Insolvency Unit for your area. Or,

- 3) Contact me to negotiate and make any explanations for your egregious behavior, threats, and demands.

These are your three options. If you fail to take any action or continue to maintain silence or evade my correspondence, I will file a lawsuit in US District Court. I will seek triple damages as punitive, plus costs and any attorney fees that may be incurred, and seek interest on damage claims in Court. I will also file a criminal complaint against you personally with the Inspector General's office.

Federal employees may become personally liable for constitutional deprivation by direct participation, failure to remedy wrongs after learning about it, creation of a policy or custom under which constitutional practices occur or gross negligence in managing subordinates who cause violations. (Gallegos v. Haggerty, Northern District of New York, 689 F.Supp. 93)

I am again enclosing an **Affidavit of Authority** for you, or an agent in your department or agency, to fill out and sign and return to me within 15 working days by certified letter. This should only take a few minutes to accomplish and would be the first step toward establishing your authority.

The requested **Affidavit of Authority** may be used as evidence in judicial proceedings and should therefore conform to the Federal Rules of Evidence. Please certify it as true and correct under seal and penalty of perjury using Form 2866 (Certificate of Official Record) or by having it signed under penalty of perjury at the bottom of the form. If the requested information in the Affidavit does not exist, please certify that the information does not exist under seal and penalty of perjury using Form 3050 (Certificate of Lack of Record) or other legally binding statement.

I also demand that you produce a copy of the Oath of Office of the responding agent. This will help assure me that he/she is acting lawfully and upholding the laws of the United States.

NOTICE OF NON-COMPLIANCE CONCERNING DEMAND FOR AFFIDAVIT

Notice is hereby given that if you fail to provide a copy of the Oath of Office, duly taken and on file, for the agent who fills out the Affidavit of Authority requested by me, your failure to do so shall be construed as prima facie evidence that it does not exist and shall create the legal presumption or conclusion that the agent has not taken his/her Oath of Office and has not filed it according to the requirements of law and that the same mentioned agent is acting without the authority of law and in violation thereof.

Notice is hereby given that if you fail to produce a copy of the legislative regulation in Title 26 and the IRC statute that authorizes you to require filing of the 1040 forms, your failure to do so shall be construed as prima facie evidence that no such legislative regulation and statute exists and shall create the legal presumption or conclusion that you and/or your agent are acting under "color of law" without authority to do so and shall be construed as attempted extortion.

Notice is hereby given that if you fail to produce a number of the Delegation Order from the Secretary that delegates the agent to demand 1040 forms to be submitted by persons who are not liable for the tax under subtitle A or C, your failure to do so shall be construed as prima facie evidence that no such delegation order exists and shall create the legal presumption or conclusion that the agent is acting without the necessary delegation authorities from the Secretary.

Notice is hereby given that if you fail to produce a number of the Delegation Order from the Secretary that delegates you to take collection actions under IRC 6331, your failure to do so shall be construed as prima facie evidence that no such delegation order exists and shall create the legal presumption or conclusion that you are acting without the necessary delegation authorities from the Secretary and are engaged in an act of extortion under "color of law".

Notice is hereby given that if you fail to produce an IRC section number that authorizes the agent, by title, who fills out the Affidavit, to act under subtitle A or C, your failure to do so shall be construed as prima facie evidence that no such statutory authority exists and shall create the legal presumption or conclusion that you and/or the agent is acting under subtitle A and C without the necessary statutory authority.

Notice is hereby given that if you and/or an authorized agent fails to fill out the requested Affidavit of Authority and fails to return the requested Affidavit to Robert A. McNeil by certified mail within 15 working days, your failure to do so shall be construed as prima facie evidence that you and/or your agents are attempting to conceal evidence that may incriminate you and/or your agents as acting without the authority of law and "under color of law" and shall create the legal presumption or conclusion that you and/or your agents are engaged in an extortion scheme against Robert A. McNeil.

DEMAND FOR PAYMENT

Payment for damages are due for reasons as stated above, in the amount of \$200,000.00 for damages payable to Robert A. McNeil within 30 days of the date of this **DEMAND FOR PAYMENT** along with the satisfaction of removal of any invalid notice of lien or levy. [See IRC section 6323 (a) and (f)(1).]

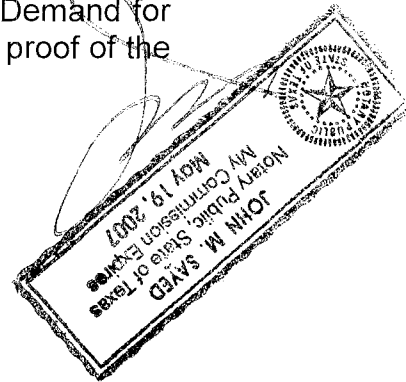
Date: 01/21/06

Signed: Robert A. McNeil

Robert A. McNeil

Subscribed and Sworn to before me on this the 21st Day of January 2006

Notary: Robert A. McNeil has presented an original and two copies of this letter, Court rulings, Affidavit of Authority, Notices of Non-compliance, and Demand for Payment (TOTAL OF 8 PAGES), and are retaining copies of such as proof of the contents of this letter.



Please fill out the following Affidavit and return by certified mail to Robert A. McNeil within 15 days. You may fill out only those items that you are prepared to swear to or affirm. You may refuse certain items by drawing a line through the items and initialing those items in the margin.

Please be notified that if you refuse to swear to or affirm any of the listed items, relying on your 5th amendment rights of not being compelled to testify against yourself, that such refusal shall be the equivalent of standing mute and the court will be forced to make its determinations based on the sworn testimony and evidence provided by the plaintiff.

Affidavit of Authority

I am an authorized representative of the Internal Revenue Service.

- 1) I understand that Robert A. McNeil is a citizen of Texas and the United States and is not engaged in a corporate activity and is not liable for the income tax under the corporate income (excise) tax and does not have earnings from foreign sources.
- 2) Robert A. McNeil is liable for the individual income tax, that is a direct tax on his property, levied without the Apportionment provision of the US Constitution.
- 3) IRC section 7608 or section _____ authorizes agents with my title to perform collection actions under subtitle A and C.
- 4) I certify that I am duly delegated to issue Notices of Lien and Levy by Delegation Order number _____ from the Secretary.
- 5) My delegation orders from the Secretary to perform collection actions under IRC section 6331 are listed in delegation order number(s) _____.
- 6) I am authorized to take collection actions against Robert A. McNeil, under the authority of the 16th Amendment without the constitutional requirements of Apportionment. I understand that Robert A. McNeil

is not operating as a corporate entity and has not received taxable income under the definition of "income" in the 16th Amendment, as stated by US Supreme Court rulings.

- 7) The Internal Revenue Service has the lawful authority under subtitle A to require Robert A. McNeil to file 1040s and require him to include his sources of income as if those sources were "income" defined by the US Supreme Court.
- 8) The Internal Revenue Service has the lawful authority to require Robert A. McNeil to file form 1040s under penalty of perjury for any and all years in question and this would not violate Robert A. McNeil's Constitutional protections.
- 9) Our lawful authority to impose an individual direct tax without Apportionment, that makes Robert A. McNeil liable for the individual income tax, is the Internal Revenue Code, section _____, paragraph(s) _____, and regulation number _____, paragraph _____ of the Code of Federal Regulations, Title 26.
- 10) I further certify that the IRS is acting under all lawful and correct collection procedures.

I declare under the penalty of perjury and under the laws of the United States that the foregoing is true and correct, except for items that I have crossed out and initialed.

Signed _____ *Date:* _____

Printed Name of Agent _____

Agent's Employee Number _____

Agent's Title _____

Agent's IRS Division Name _____

Witness Signature and Printed Name _____

Notice of non-compliance follows:

Notice of Non-Compliance

Notice is hereby given that if you fail to produce this affidavit, signed by an authorized agent, your failure to do so shall be construed as prima facie evidence that there is no agent in your department or agency who is authorized to take collection actions under IRC section 6331, or subtitle A or C, or under Title 26 and shall create the legal presumption or conclusion that you have been taking illegal collection actions against Robert A. McNeil, while acting "under color of law" and are engaged in an extortion and fraud scheme against Robert A. McNeil.

Important footnotes follow;

In *Federal Crop Insurance v. Merrill*, 332 U.S. 380, the Supreme Court ruled:

"Whatever the form in which the government functions, anyone entering into an arrangement with the government takes a risk of having accurately ascertained that he who purports to act for the government stays within the bounds of his authority, even though the agent himself may be unaware of the limitations upon his authority." Also see *Utah Power & Light Co. v. United States*, 243 U.S. 389; *United States v. Stewart*, 311 U.S. 60; and generally, in re *Floyd Acceptances*, 7 Wall. 666.

Federal Trade Commission v. Raladam Co., 283 U.S. 643, 51 S.Ct. 587 (1931):

"Official powers cannot be extended beyond the terms and necessary implications of the grant. If broader powers be desirable, they must be conferred by Congress. They cannot be merely assumed by administrative officers; nor can they be created by the courts in the proper exercise of their judicial functions," 283 U.S., at 649.

State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938):

"All persons dealing with public officers are bound to take notice of the law prescribing their authority and powers."

Continental Casualty Co. v. United States, 113 F.2d 284 (5th Cir. 1940):

"Public officers are merely the agents of the public, whose powers and authority are defined and limited by law. Any act without the scope of the authority so defined does not bind the principal, and all persons dealing with such agents are charged with knowledge of the extent of their authority," 113 F.2d, at 286.

Quaker Oats Co. v. Fed. Security Administrator, 129 F.2d 76, 80 (7th Cir. 1942),
reversed on other grounds at 318 U.S. 218, 63 S.Ct. 589 (1943):

"We assume there could be no dissent from the proposition that an administrative agency has only such authority in the administration of a Congressional enactment as is expressly conferred, or as may be reasonably implied."

Youngblood v. United States, 141 F.2d 912 (6th Cir. 1944):

"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred, or necessarily implied," 141 F.2d, at 913.

See also *United States v. Watashe*, 102 F.2d 428, 431 (10th Cir. 1939).

Stark v. Wickard, 321 U.S. 288, 64 S.Ct. 559 (1944):

"When Congress passes an Act empowering administrative agencies to carry on governmental activities, the power of those agencies is circumscribed by the authority granted.... The responsibility of determining the limits of statutory grants of authority in such instances is a judicial function entrusted to the courts," 321 U.S., at 309-10.

See also *Garvey v. Freeman*, 397 F.2d 600, 605 (10th Cir. 1968).

Date: January 21, 2006

Signed;

Robert A. McNeil

Robert A. McNeil

Subscribed and Sworn to before me on this the 21st Day of January 2006

Notary: Robert A. McNeil has presented an original and two copies of this letter, Court rulings, Affidavit of Authority, Notices of Non-compliance, and Demand for Payment (TOTAL OF 8 PAGES), and is retaining copies of such as proof of the contents of this letter.

