

**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:

Dept. of TREASURY  
IRS.  
Austin, Tx  
73301-0002

2. Article Number:

(Transfer from service label)

7011 3500 0003 4138 7489

**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 12?  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

=====  
 Canyon Lake Station  
 Canyon Lake, Texas  
 781339998  
 4879830328-0098  
 10/18/2013 (830)964-4100 10:24:41 AM  
 =====

=====  
 Sales Receipt  
 =====

Product Description	Sale Unit Qty	Price	Final Price
AUSTIN TX 73301 Zone-2 First-Class Mail Letter 0.70 oz. Scheduled Delivery Day: Mon 10/21/13			\$0.46
Return Rcpt (Green Card)			\$2.55
@@ Certified Label #:		70113500000341387489	\$3.10
Issue PVI:			\$6.11
<b>Total:</b>			<b>\$6.11</b>

Paid by:  
 Cash \$10.00  
 Change Due: -\$3.89

@@ For tracking or inquiries go to  
 USPS.com or call 1-800-222-1811.

Order stamps at usps.com/shop or  
 call 1-800-Stamp24. Go to  
 usps.com/clicknship to print  
 shipping labels with postage. For  
 other information call  
 1-800-ASK-USPS.

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7011 3500 0003 4138 7489

U.S. Postal Service™ <b>CERTIFIED MAIL™ RECEIPT</b> (Domestic Mail Only; No Insurance Coverage Provided)		
For delivery information visit our website at www.usps.com®		
AUSTIN TX 73301		
<b>OFFICIAL USE</b>		
Postage	\$	\$0.46
Certified Fee		\$3.10
Return Receipt Fee (Endorsement Required)		\$2.55
Restricted Delivery Fee (Endorsement Required)		\$0.00
<b>Total Postage &amp; Fees</b>	<b>\$</b>	<b>\$6.11</b>
		10/18/2013
Sent To <i>DEPT of TREASURY</i>		
Street, Apt. No.; or PO Box No. <i>INTERNAL REVENUE SERVICE</i>		
City, State, ZIP+4 <i>Austin, Tx 73301-0002</i>		
PS Form 3800, August 2006		See Reverse for Instructions



Robert A. McNeil, SSN: 460-82-7522  
1302 Waugh Dr., #498  
Houston, TX 77019

October 17, 2013

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0002

Re: Request for Determination for 2002-2012

This is my Request for a Determination from the Secretary for my tax liability under the law and my request for a lawful assessment of tax under I.R.C. § 6201 for federal income taxes.

**Background Facts.** I am domiciled in Texas. I firmly believe that the Secretary received fraudulently filed 3rd party information returns about me and I have filed appropriate Form 3949-A with the IRS at its Fresno office. I provided sufficient information in this document for the Secretary to calculate a tax, if any, and signed it under penalty of perjury. This document represents my honest and sincere attempt to meet any tax obligations I may have under the law.

**Authorities I Rely On.** I rely on the following legal authorities in making this request:

- Under the Internal Revenue Code (IRC), section 6011 requires, “any person made liable for any tax imposed... shall make a return or statement” (emphasis added) while there are sections of the IRC that plainly make one liable for the tax imposed, *e.g.*, §§ 1461, 4001, 5005, among others.
- The 9<sup>th</sup> Circuit ruling in *Bothke v. Fluor Engineers and Constructors, Inc.*, 713 F. 2d 1405, 1414 (1983) decided, “Tax liability is a condition precedent to the demand” (emphasis added).
- The Supreme Court’s ruling in *G.M. Leasing Corp. v. United States*, 429 U.S. 338 (1977) decided that all “standard Service procedures” are based upon those set forth by the Supreme Court in *Murray’s Lessee v. Hoboken Land & Improvement Co.*, 59 U.S. 272 (1856).
- Pursuant to IRC § 6201, the Secretary is “authorized and **required**” to make determinations and assessments for taxes not paid by stamp (emphasis added). Title 26 Subtitle A taxes are not paid by stamp.

**My Self-Determination.** Based on my personal knowledge of the facts and events as they occurred, I am unable to identify any activity or privilege in which I was engaged that was taxable for revenue purposes. Therefore, I received insufficient income to trigger a requirement to file a return of tax. Furthermore, despite a diligent search of the IRC and its regulations, I have not been able to find a statute that demonstrates how I am among those “person[s] made liable for any tax imposed.”

**Form 1040 as a Modern Day Statute Staple Contract, Bond, or Deed.** The Murray’s Lessee Court, *supra.*, cited English legal treatises to show that modern IRS tax procedures are the same as those used by the English Crown in 1791. Those procedures recognized only two methods of determining tax: through a board of inquiry or through a Statute Staple contract, bond, or deed. It appears, therefore, from the references in the Murray’s Lessee case that the Form 1040, U.S. Individual Income Tax Return is the modern day equivalent of the Statute Staple contract, bond, or deed used by the King’s Exchequer at

Westminster in 1791. **Statute Staple contracts were used only for those debts accepted voluntarily by the King's debtors**, who fully understood that the agreement operated as a contract under the Statute of the Staple, 27 EDW. III, Stat. 2 (1353).

**Request for Determination.** I hereby request that the Secretary (1) make and send me a written determination, pursuant to IRC § 6201; (2) identify the Statute at Large that demonstrates how I am a among those “person[s] made liable for any tax imposed”; and (3) identify the type of tax, and the subject and object of the tax *without* Form 1040 or any other modern day Statute Staple contract, bond, or deed from me. **I do not consent to anyone completing, signing, or filing any version of Form 1040 on my behalf and I hereby object to any such act.**

**Assessment Information and Return of Tax.** Should the Secretary’s written determination provide the Statute at Large how I am among those “person[s] made liable for any tax imposed,” I intend that the Secretary treat this Request for Determination as my tax return. I request that the Secretary assess the tax pursuant to IRC § 6203 and send me the statutory notice required. The Secretary should use the following information for his assessment: (a) My filing status is single; (b) I claim only the standard deductions and exclusions; (c) I have no dependents; (d) I am not over 65 years of age; (e) I am not blind; and (f) I do not wish to contribute to the Presidential Campaign fund.

**Claim for Refund.** Should the Secretary determine that I am not a “person made liable for any tax imposed,” I intend that this Request for Determination be treated as my perfected informal Claim for Refund. Thus, I claim a refund for all of the taxes I have paid to the U.S. Treasury for the period beginning on the date of my first payment through the current year, the amount to be determined, which represents an overpayment to the United States.

**Summary.** The Secretary has 180 days from the date of the execution shown below to make his written determination. If he fails to reply to this request or to make the written determination, I will presume that there is no Statute at Large that demonstrates how I am among those “person[s] made liable for any tax imposed” and that my return of tax obligations have been fulfilled.

**Jurat Pursuant to 28 U.S.C. § 1746.** I certify under penalty of perjury of the laws of the United States of America that the foregoing statements are true, correct, and complete to the best of my knowledge.

Executed on October 17, 2013



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Robert A. McNeil – All rights reserved