

John M Shith
c/o Non-domestic
in care of 330 HUTCHINGS LN
HENDERSON , NV
89074-4984

Aug 31, 2025

Department of the Treasury
Internal Revenue Service
Holtsville, NY 11742-0480
Tracking Number : _____

This letter is being addressed to all recipients as their NOTICE of liability in this matter. To the Internal Revenue Service for its improper presumptions and actions, to the Commissioner of the Department of Natural Resources for allowing the recording and publication of improper Notices of Liens and Levies, to the Bank and its CEO for accepting or allowing improper garnishment or any other collection activities against an American PERSON, and to the Social Security Administration for allowing improper garnishment and obstruction of program dividends owed to me. These are criminal acts in perpetration and criminal acts in neglect as accomplices.

This is also your Notice that I am not a member of any religious cult embraced by Municipal “citizens of the United States”, not a Territorial United States Citizen residing in any State of State, not an incorporated entity, not the owner or operator of any incorporated offshore business enterprise engaged in any activity related to the interstate manufacture, transport, or sale of alcohol, tobacco, or fireworks and not otherwise the employer, owner, or operator of any offshore business engaged in Federal income-producing activity related to any agricultural, residential or commercial property subject to Territorial or Municipal jurisdiction.

I am a State Citizen of The United States, the Owner of Record and Holder in Due Course of all Trademarks/TRADEMARKS and copyrights associated with my Lawful Person, however styled, ordered, punctuated, or spelled; these are private assets and I do not authorize any administration of these assets for the benefit of Third Parties. This is your Notice of my acceptance of your oaths and offices and commission pledges to operate in a lawful manner and my recognition of foreign efforts to impersonate me and deprive me of my IV Amendment Guarantees and Due Process by means of virulent fraud.

WARNING – NOTICE to all IRS officers, agents, and employees in this Holtsville, NY office - related to this office's confession to committing a crime by attempting to use a CP71C Amount Due notice – a tax collection attempt / action not authorized by Congress.

Please give this legal Notice to the highest ranking manager in this office or to this office's legal department, due to its contractual content and its legal importance. If you are not licensed to practice law, you must forward this reply notice to someone who is, as you are not legally qualified to render a legal determination on this CP71C matter.

You are being referred to IRC sec. 7608 – IRS Enforcement Subtitle E - the letter E stands for “Enforcement.”

IRS agents that are only trained and authorized to act as “ADMINISTRATIVE” agents – referred to as “A” agents - are not authorized to act as “E” (Enforcement) agents. Is anyone in your office an “E” type agent? I understand that you are all “A” - Administrative agents only? An “A” type agent / **officer has no enforcement rights** to take or attempt to take or collect someone's assets or Federal Reserve Notes that is using tax code section numbers UNDER 7000.

Your office is illegally using IRC code sections under 7000. Your office is not lawfully allowed by Congress to use code sections below 7000 - related to your subject CP71C “Amount Due” notice. IRC code sections below 7000 are merely “Administrative” codes – not Enforcement code sections and section 7608 - Enforcement Regulations - only apply to Title 27 - Alcohol, Tobacco, & Firearms (ATF) “activities.” I demand to see proof that I am involved in any ATF activities related to your CP71C Amount Due claim.

Your subject CP71C notice is obviously an “enforcement” action emanating out of this office. Only an “E” (enforcement) type IRS officer is allowed to impose **“enforcement” actions to collect alleged Amounts Due “ONLY” related to ATF activities.** “E” type IRS agents using code section numbers 7000 and above, related to tax collection actions,”only” apply to ATF activities. I have never been involved in any ATF related activities. An “activity” is always the “subject” of the tax - **“Income” is never the subject of the tax - it's only a means of calculating the tax, provided I am involved in an ATF activity or some other excise taxable “activity” which I am not.**

This is my response to the IRS's CP71C notice dated September 1, 2025 that is claiming a \$9,690.43 Amount Due for 2020 (see pg. one of IRS CP71C enclosed). Your immediate attention and response is required on this “contractual” matter within ten (10) days from the

date of your receipt of this, or your CP71C Amount Due claim will be invalid.

I AGREE TO PAY ALL AMOUNTS DUE AS REFERENCED IN THE IRS'S CP71C NOTICE (enclosed or on record) if all is completed below

I agree to settle on all amounts the IRS and your office is claiming I am liable for, CONDITIONED upon your office or any other IRS office, providing me with two documents that are required by law to be given to me upon my request herein - related to the subject CP71C notice and my desire and intention to discharge all Amounts Due.

I want to make sure that when this CP71C Amount Due matter is completely settled, finalized, and closed between me and the IRS, that the settlement is FINAL and COMPLETE and that no other IRS offices / agents from different offices and from different states will send me a similar notice of some amount due for 2020 - the subject year in question.

Before I settle and discharge all Amounts Due the IRS is claiming I owe, your office will have to first provide me with certain information I am entitled to, based on the tax statutes approved and authorized by Congress. To confirm and verify the CP71C Amount Due from your CP71C notice, I am advised by legal counsel that conditions precedent below must first be complied with to verify the IRS's claim for the \$9,690.43 amount your office is claiming to be due.

1. Please send me the “implementing” tax code regulation (just the number) that has been promulgated in the Code of Federal Regulations (CFR), in the Federal Register, that gives the IRS and your office the “**authority**” and “**right**” to send a CP71C Amount Due notice. My legal counsel and tax advisor and I have not been able to find the IRC / CFR implementing “regulation” that gives the IRS and your office the “**authority**” and “**right**” to send me a CP71C amount due notice.

2. All IRS CP71C related collection actions your office is proposing, typically stem from a CP15 notice or a CP501 or a CP503 or a CP504 notice. My legal counselors and I have not been able to find the “Enforcement” Regulation for any 26 U.S.C. or IRC code sections in the IRC that the IRS might claim as their “**right**” and “**authority**” to send a CP15, CP501, CP503, CP504 or a CP71C notice.

3. According to my legal counsel and IRS regulations, there are no “Enforcement Regulations” giving the IRS “authority” from Congress in the legally required - cross referencing Parallel Tables of Authority and in Subtitle F for Title 26, that give any legal “right” from Congress, to the IRS, to send me any type of a CP Amount Due notice.

See the enclosed list of Title 26 code sections and their cross referenced Enforcement Regulations in the Parallel Tables of Authority. There are no Enforcement Regulations applicable to any 26 U.S.C. code section violations.

4. Before the IRS's CP71C notice has any legal force and effect, my tax counselors inform me that the **IRS has to include in all of their “Notices” of tax amounts due – either the IRC “implementing” regulation or the “enforcement” regulation that gives the IRS their “authority” and “right”** to send a CP71C notice, related to the subject CP71C notice herein. The IRS's subject CP71C notice dated September 1, 2025 enclosed, did not mention in this “Amount Due” notice, what the IRS's 'authority' and 'right' is to send this notice, similar to how the IRS's CP15 notice states that their right to send their CP15 notice is IRC section 6702(a). However, section 6702(a) has no Enforcement Regulation authority from Congress that gives the IRS any authority or right to send a CP15 notice.

5. The subject CP71C notice (pg. one enclosed) says the following: “.... our [IRS] records show you have unpaid taxes for the year ending Dec. 31, 2020, however, this notice did not specify what kind of “taxes” are unpaid. Would you please tell me what kind of taxes are unpaid? There are many dozens of types of taxes you might be referring to on page one of the CP71C notice you sent. Being more specific and less vague would be very helpful to me and appreciated in my efforts and desire to reach a final settlement on all amounts supposedly owed.

Without the required by law promulgated **“implementing regulation” and the cross referencing “enforcement” regulation** in the Parallel Tables of Authority - applicable to your CP71C notice, any further IRS collection actions will be a violation of IRS regulations and my Fifth Amendment (to the Constitution 1787) protected Natural Rights of due process of law and too many other U.S.C. Title and code section violations to mention at this time.

6. The subject CP71C notice said on page one - “...we may levy your property or rights to property.” My legal counsel informs me that the **IRS cannot file a valid levy against me** without first abiding by certain lawful due process of law steps, which include first sending a Notice of Intent to Lien that would give the recipient the right to “cure” all tax amounts lawfully claimed to be owed, before an actual Lien or Levy was filed by the IRS and a Notice of Intent to Lien and Levy is not a valid Lien or Levy.

I am agreeing to discharge all amounts lawfully due, conditioned upon your office and the IRS providing me with only two items of information, required by law, to VERIFY your claim for a \$9,690.43 amount due – 1. The implementing or enforcement regulation for your CP71C and 2. A Final Amount Due statement signed off on by a high level IRS officer under

penalty of perjury.

7. Can the IRS impose a levy on the government created Cestui Que Vie trust entity they named JOHN L SMITH - the fictitious entity the IRS sent the subject CP71C notice to, before they send “it” a Notice of Intent to Lien? I, John M Shith, in my living man “capacity” herein, am an entirely different legal entity compared to the government's created and controlled fiction entity they named JOHN L SMITH - the actual recipient of the IRS's subject CP71C notice. I, the living man, am not the “fiduciary” or the “surety” “agent” for the government's created and controlled “fiction” entity they named JOHN L SMITH, **and your CP71C notice WAS NOT SENT TO ME, the living man. It is clearly an act of impersonation pursuant to barratry and must be stopped.**

Regarding the enclosed CP71C notice sent by the IRS to a government created “fiction” entity - this notice did not include the signature of any IRS officer. An unsigned presentment / Amount Due billing statement such as this CP71C enclosed, according to my legal counsel and the law on valid contracts, **has no legal force & effect in law** unless signed by a high level IRS officer, according to statutes passed by Congress in D.C. and the IRS's Internal Revenue Manual (IRM), provided the IRS first has legal authority from Congress to send anyone a CP71C notice.

All IRS “presentments” and “debt” claims such as the CP71C subject notice that mention a certain amount due, have to be signed off on by a high level IRS officer – **always under 28 U.S.C. sec. 1746(2) and always under penalty of perjury as per IRC section 6065, and all enforcement actions to “collect” taxes, penalties, and interest amounts due, have to have implementing “enforcement” regulations promulgated in the Code of Federal Regulations and be published in the Federal Register and cross-referenced in the Parallel Tables of Authority.**

Any illegally sent mail from the IRS - representing any attempt to collect a tax “DEBT” that doesn't exist – is Mail Fraud – a violation of RICO laws and in violation of the Fair Debt Collection Practices Act (FDCPA), a 1971 federal consumer protection law that is strictly enforced - see Title 15 Ch. 41 Subchapter V sec. 1692.

8. There must be a current Total Amount Due “assessment,” hence, the IRS must provide me with a CP71C related - FINAL AMOUNT DUE (billing statement), stating the exact TOTAL AMOUNT you are claiming I am “liable” for. This FINAL and TOTAL AMOUNT DUE for 2020 has to be personally signed off on by a high level IRS officer. The IRS officer's signature on a TOTAL Amount Due BILLING STATEMENT (True Bill) has to be signed with the officer's 'wet ink' signature (not by a computer) by a real, living IRS officer with the authority to make an accurate and final assessment of what the IRS is claiming I am liable for. Amount Due notices with someone's name signed by a computer are invalid with no force and effect in law.

A TOTAL AMOUNT DUE billing statement I am legally required to be sent - has to be signed by a living man or woman IRS officer - a GS-9 or above IRS officer - or your final Amount Due billing statement will not be a valid or legal presentment contract offer and I will not know the exact Final Amount Due that said qualified high level IRS officer is claiming I am liable for and I would have no legal liability or obligation to pay an Amount Due statement that is defective and void on its face. It is impossible for me to pay or discharge all amounts due without first receiving a Total Amount Due (True Bill) signed off on by a high level IRS officer with his/her 'wet ink' signature, so please send this Total Amount Due statement so I know how much to discharge.

9. 26 U.S.C. section 7851 (a)(6)(A) says: There is no authority for the IRS to use any 'enforcement' actions (read - money collection actions like a CP71C claim for an amount immediately due), against an American National / non "U.S. citizen" (meaning D.C. citizen) like me (with no government sources of excise taxable income connected to a "trade or business" and acting in the capacity of a "public officer").

10. Until Title 26 becomes "ENACTED" - meaning – passed into "positive" law and then made applicable to the living people domiciled in the 50 states of the union (will never happen), nothing in Title 26 applies to the living men and women in the states of the union – not involved in excise taxable activities. If Title 26 has never been "enacted" into 'positive' law, then how is it possible for the IRS's CP71C letter to apply to me, a living man, living under my Creator's laws protected by the de jure Constitutional (1787) law of the "land" jurisdiction in a non-domestic (not within D.C.) state of the union and with a mailing location not within the "United States" (defined in tax law as D.C.) and their Admiralty law of the "sea" jurisdiction?

Michael L White, a Federal Attorney, wrote in a letter that said: There are no enforcement regulations in the Federal Register – nor a requirement to pay income taxes. Your office and the IRS are required by law to have a knowledgeable IRS officer provide me with the IRC regulation in Title 26 or in any other U.S.C. Title that makes me "subject to" and "liable for" discharging a CP71C Amount Due notice for 2020. Your CP71C Amount Due was not sent to me in my living man capacity. It was sent to the government's created and controlled entity named JOHN L SMITH and I do not know who or what this government fiction entity is and I am not this entity's "fiduciary" agent or its "surety."

11. 26 U.S.C. section 7806(b) says and I paraphrase: There is no inference that any regulation in Title 26 has any force and effect in law. Doesn't this code section apply to the IRS's September 1, 2025 CP71C notice they recently sent to the governments' created and controlled fiction trust entity named JOHN L SMITH?

12. 26 U.S.C. section 7408(d) says the IRS's taxing jurisdiction is limited to the ten square

mile area commonly known as the District of Columbia. Does the IRS think I, the living man, is domiciled in D.C. or in any one of its possessions or territories, or within one of its “federal zones” within the state where I live?

13. 4 U.S.C. section 72 says the IRS tax code is not allowed to leave the ten square mile land area of the District of Columbia. Does the IRS office that sent the subject CP71C notice and is making a claim for amounts due - think I am domiciled or living in the District of Columbia? I have never lived nor knowingly been domiciled in D.C. and I have never knowingly been a “public officer” involved in a “trade or business” domiciled in D.C.

Does the IRS officer claiming a CP71C Amount Due have a license to practice tax law? Is your office making a “legal” determination, without lawful discovery, as to the exact amount I am “liable” for?

14. 1 U.S.C. section 204 says Title 26 is not “positive law” (never enacted beyond one day in August 1954) and therefore, is only “prima facie” and “color of law” evidence (evidence is not proof), but a mere statutory “presumption” [by the IRS]. The IRS cannot impair my constitutionally protected – God given unalienable rights [to not volunteer to make donations to the Treasury]. [emphasis added]. Does your office think Title 26 has been “enacted” into positive law and therefore, somehow applies to me, the living man, for 2020?

The IRS is required by statutes enacted by Congress, to provide me with the “**implementing regulation**” in the Parallel Tables of Authority that gives the IRS the legal “authority” and “right” to send JOHN L SMITH, a government created “fiction” entity, a CP71C notice that says, John M Shith, the God created living man (not created or controlled by any government agency), has to pay this CP71C -\$9,690.43 Amount Due. If the IRS and your office thinks JOHN L SMITH, a government created and controlled trust entity owes \$9,690.43 and to whom you sent your CP71C notice, then why don't you send your CP71C Amount Due statement to the Treasury and have them set-off or discharge this alleged Amount Due, as I'm not the government's fiduciary agent or surety on this amount due account.

15. I am not a “Federal” statutory “Individual” nor a “U.S. citizen” nor a “United States citizen” nor a “citizen of the United States” domiciled in D.C. or in one of its territories, and I do not have a Social Security # in my living man’s name and to the extent that such an ACCOUNT has been established in my name by Third Parties, it is an American State PERSON on the Public Record and is tax pre-paid, exempt from levy.

16. 44 U.S.C. section 1505(a) – legally requires the publishing of [IRS enforcement] “regulations” in the Federal Register and in the Code of Federal Regulations (CFR) that “implement” (as in implementing regulations) any kind of tax or penalty charge [or amounts due claimed by the IRS to be owed]. [emphasis added].

CP71C tax collection actions taken against me without published “implementing regulation” authority promulgated in the Federal Register and without my consent, **is a serious violation of law. According to 26 CFR 601.702 (a)(2)(ii) and 5 U.S.C. section 552 (a)(1) & (2), the IRS has the legal requirement to publish the implementing regulations that give the IRS “congressional authority” and its right to send their CP71C notice and many higher court case rulings have confirmed this fact (see below).**

17. **The IRS has to have promulgated in the Federal Register, implementing regulations** – reflecting the tax laws passed by Congress giving the IRS “authority” to even send out their CP71C notice. Where is the IRS's lawful authority promulgated in the Federal Register to send a CP71C notice / letter? **A Statute (related to 26 U.S.C.) is void according to the Supreme Court when it lacks an “implementing” regulation promulgated in the Federal Register** and thus, cannot be enforced. *California Bankers v. Shultz*, 416 US 25, 44 39., *United States v. Eaton* and *U.S. v. Mersky*, 361 US 431.

18. **Administrative Procedures Act – Title 5 U.S.C. section 552(a)(1) says** – Statutes (like Title 26 regulations and its CP71C notice), may not be legally enforced until implementing regulations have been published and promulgated in the Federal Register and in the Code of Federal Regulations (CFR) so the living men and women in the 50 states of the Union, like me, not domiciled in D.C., know which tax regulations might apply to them and which Title 26 tax regulations “ONLY” apply to government officers and statutory “persons” domiciled in D.C. or in one of D.C.'s “federal zones.”

If you, your office, or the IRS cannot provide me with the promulgated implementing regulation for the IRC tax code you think I (or some government created fiction entity has violated), related to your and the IRS's CP71C notice, **within ten (10) days from the date when the IRS receives this CP71C response** and counter-offer to the IRS's CP71C offer to contract, then your office and the IRS will be in DEFAULT and your silence will be interpreted by me and my legal counsel to be your and the IRS's admission that your office and the IRS have no –and never had any -- congressional authority to send your CP71C Amount Due notice.

19. My legal counselors and tax advisors **have not been able to find any promulgated “enforcement” regulations** for any Title 26 code section violations that would lead to the subject CP71C notice. There are a few Title 26 “enforcement” regulations illegally cross-referenced in the Parallel Tables of Authority and Subtitle E 'Enforcement Regulations' to Title 27 – Alcohol,

Tobacco & Firearms (ATF), however, the law prohibits any IRS agent, officer, or employee under Title 26 to use any Title 27 'enforcement' regulation for a Title 26 violation and I have never had any involvement in ATF "activities." Does your office have any proof that I am involved with any ATF "activities"?

1 CFR 21.21(c) & 21.40 prohibit any Title 26 code violations to be enforced (money collection actions) by using any Title 27 (ATF) enforcement code regulations – only applicable to Title 27 and ATF "activities" and not applicable to any Title 26 "presumed" (by the IRS) Administrative tax code violations.

When you provide me with the IRS's implementing regulation related to your CP71C notice and its cross-referenced "enforcement" regulation in the Parallel Tables of Authority - "authorizing" the sending of the IRS's CP71C presentment, and a FINAL TOTAL AMOUNT DUE STATEMENT for the exact amount I'm liable for, signed off on by a high level IRS officer under penalty of perjury (IRC 6065), I will then remain in honor and discharge all tax amounts the IRS is lawfully claiming and verifying I am liable for.

Should you and your office disregard what is being stated by me in this Notice and file an illegal levy, you will have committed too many violations of law to mention at this time, **because I am herein remaining in honor and accepting the IRS's offer to pay the total amount due I am liable for, conditioned upon receipt of the IRS's two proof of claim items as referenced and stipulated to above.**

The Reformation & Restructuring Act of 1998 (RRA'98) says that IRS agents / officers can be "terminated" (fired) if they are caught trying to use Amount Due collection actions not authorized by the tax statutes passed by Congress. Anyone in your office connected to any further CP71C Amount Due collection actions not authorized by Congress, will be subject to my RRA'98 / IRC section 1203 redress complaint actions and other statutory and non-statutory actions compelled to be taken by me in self-defense, in the event the IRS and this CP71C office or any IRS office does not provide me with the two items mentioned above to verify their claim of an Amounts Due. See the enclosed reference to RRA'98 violations – taken from the IRS's web site.

IRC code section 7206 – Fraud and False statements. Any [IRS] person who willfully aids or assists in making a "claim" [for amounts due] which is fraudulent or is false as to any material matter, shall be guilty of a felony – fined not more than \$100,000 and imprisoned not more than 3 years, or both, together with cost of prosecution.

Any IRS officer practicing tax law without a license who makes an illegal and incorrect legal determination decision related to this CP71C Amount Due claim, will be liable for damages and

subject to “termination” as per RRA'98 and President Trump's Tax Fairness Task Force. **If you cannot or will not verify your Amount Due claim by providing me with just these two things (above), then you must immediately Cease & Desist any further illegal collection actions against me, the living man.**

For your convenience, **I have enclosed a list of 26 USC – Subtitle F- Enforcement Regulations that DO NOT LIST any valid “enforcement regulations” or IRS “authority” connected to Title 26 or to a CP71C Amount Due notice.** As per 1 CFR 21.21(c) and numerous higher court case rulings, the IRS is “prohibited” - meaning it cannot use Title 27 (ATF) enforcement regulations for any “presumed” (by the IRS) Title 26 code violations or an alleged tax Amount Due.

You are required by law to provide me with the enacted “enforcement regulation” giving the IRS “authority” to send their CP71C Amount Due notice and a FINAL AMOUNT DUE billing statement signed by a GS-9 or above IRS officer under penalty of perjury as per IRC 6065 and 28 U.S.C. 1746(2), so I know what the presumed Final Total Amount Due is the IRS and your office is claiming I am lawfully liable to discharge.

Your CP71C notice has the \$9,690.43 Amount Due amount placed in a box. Under the laws of boxing, any amount placed in a box means said amount does not appear in the box and is thus, not due. If the subject CP71C notice was sent by mistake, please send me a correspondence within ten (10) days of your receipt of this notice - telling me that your records have been corrected to now show no CP71C amounts are due for the subject 2020 tax year.

I would like to quickly settling this matter with your office. If you do not have the authority to settle or vacate this matter asap, please forward this to an IRS officer who does have the authority and who is knowledgeable on what your IRC and IRM regulations say, and who is authorized to come to a final closure agreement with me on this matter.

Sincerely,

By: _____

John M Shith

in my living man capacity, all rights reserved, without prejudice, in good faith, in peace, not a “U.S.citizen,” not domiciled in the “United States” nor in D.C., with no Social Security number or card in my living man name.

Encl:

IRS Notice CP71C. This letter above is my CP71C response notice.

RRA'98 section 1203 (b)(6) and IRM section 6.751.1.1 addressing disciplinary matters related to false claims.

26 U.S.C. Subtitle F – Enforcement Regulations – not showing any implementing “Enforcement” regulations applicable to Title 26 and a CP71C notice.

cc: IRS Commissioner Charles P. Rettig 1111 Constitution Avenue NW Washington, D.C. 20224

IRS Non-Retaliation Policy

IRC Section 1203 and the Restructuring and Reformation Act of 1998 (RRA '98), created a statutory provision requiring termination of IRS employment for misconduct. Section 1203(a) provides that the Commissioner of the Internal Revenue shall terminate the employment of any employee of the Internal Revenue Service if there is a final administrative or judicial determination that such employee committed any act or omission described under subsection (b) in the performance of the employee's official duties. One of the acts described in subsection (b) is retaliation.

Section 1203 (b)(6) provides that:

Violations of the Internal Revenue Code of 1986, Department of Treasury regulations, or policies of the Internal Revenue Service (including the Internal Revenue Manual) for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service is an act or omission requiring termination.

IRM Section 6.751.1.1 addresses administrative disciplinary matters. Exhibit 6.751.1-1 is the Internal Revenue Service Guide for Penalty Determinations. Violations of RRA '98, Section 1203 (b)(6) is included in the Guide for Penalty Determinations. This Exhibit shows that the penalty for a First Offense for an RRA '98 1203 (b)(6) offense is removal.

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