

Status & Disclosure Affidavit of Material Facts

by Dan Meador

This status and disclosure affidavit of material facts frames my relationship to internal revenue laws of the United States as I understand them and is intended to satisfy requirements of statements required by 26 U.S.C. § 6011(a). It complies with the “substantial authority standard” (26 CFR § 1.6662-4(d)) and the “good faith and reasonable cause standard” (26 CFR § 1.6664-4(a)). It also satisfies requirements of state law, Federal Rules of Civil Procedure and Federal Rules of Evidence and therefore qualifies as testimony. For purposes of examination authorized by 26 U.S.C. §§ 7602, et seq., this affidavit qualifies as testimony authorized by § 7602(a)(3). Authority cites following fact statements, i.e., code sections, regulations, delegation orders, etc., are included merely to clarify statement application, not advance conclusions of law. I have personal knowledge of facts set forth herein (Rule 43(e), F.R.Civ.P. & Rule 602, F.R.Evid.). The affidavit satisfies testimonial requirements of 26 U.S.C. § 7602(a)(3). Fact statements apply to calendar years ending December 31, 1991 though 2003, inclusive.

Declarations of relevant and material fact are as follows:

My name is John Doe; I am a living, moral being endowed with unalienable rights to life, liberty and property, and all substantive rights secured by the Constitution of the United States and the Constitution of the State of Oklahoma.

I am a Citizen of Oklahoma, which is a State of the Union.

My abode and dwelling is geographically located in Oklahoma, which is a State of the Union.

I do not have a foreign tax home as defined in the Internal Revenue Code and am not subject to the Commissioner of Internal Revenue’s authority delegated by Treasury Order 150-17 relating to foreign exchange of tax information.

To the best of my knowledge, I have never received notice from a District Director of an Internal Revenue Service district, nor the Assistant Commissioner of Internal Revenue (International), that I am or ever have been required to keep books and records and file returns for any of the eight classes of tax administered by the Internal Revenue Service. (Letter 978 (DO) & Notice 555). (See also, 26 U.S.C. § 6001, 26 CFR §§ 1.6001-1(d) & 31.6001-6 & Treasury Delegation Order No. 24)

I have not signed a Form 870 or any other examination agreement form. See 26 CFR § 601.105(b)(4).

Internal Revenue Service personnel have not conclusively resolved contested matters of fact and law with a national office technical advice memorandum (26 CFR § 601.105(b)(5)) or any other comprehensive statement that includes findings of fact and conclusions of law. (See 5 U.S.C. §§ 556(d) & (e))

I have never signed an agreement accepting examination officer findings. (See 26 CFR § 601.105(c)(1)(i))

I have never received notice that disputed matters of fact and law can be addressed via a national office technical advice memorandum in the examination for appeal format (26 CFR §§ 601.105 & 601.106).

IRS examination and/or appeals officers have never provided me with findings of fact and conclusions of law that comply with requirements of 5 U.S.C. §§ 556(d) & (e).

IRS personnel have never affirmatively established IRS standing and venue jurisdiction in Oklahoma on the record with documentary or testimonial evidence.

I am not a person subject to Internal Revenue Service reporting and other administrative or judicial authority under state-federal agreements for administration of qualified state resident or nonresident income taxes. (See 31 CFR § 215.1)

In the course of the year or years in question, all compensation and other forms of income I received, regardless of source, were promissory deferred payments in the form of Federal Reserve Notes or bank credits denominated in Federal Reserve Notes, the latter redeemable solely in Federal Reserve Notes and other obligations of the United States. I did not receive payment in current coin of the United States authorized by Article I § 10 of the Constitution of the United States or in any other commodity with inherent or intrinsic value. (See 15 U.S.C. § 1602(e) (definition of “credit”), 18 U.S.C. § 8 (Federal Reserve Notes and other bonds, notes and securities as obligations of the United States issued via “Act of Congress”), Rule 54(c) of the F.R.Crim.P. (designating “Act of Congress” as applicable solely in territories and insular possessions of the United States), 28 U.S.C. § 1366 (distinguishes between “laws of the United States” applicable in States of the Union and “Acts of Congress” applicable in territories and insular possessions of the United States) 31 U.S.C. § 3124 (obligations of the United States exempt from State taxes), and 31 CFR § 202.1 (definition of “public money”))

In the calendar year or years specified above, to the best of my knowledge, all of my income, regardless of nature or the activity from which it was derived, was from sources in Oklahoma and/or other States of the Union.

In the calendar year or years specified above, to the best of my knowledge, all of my earnings and other forms of income were from private enterprise in Oklahoma and/or other States of the Union.

I am not now and never have been a citizen or resident of the geographical United States, including the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. (See definitions of “United States”, “State”, and “citizen” at 26 CFR § 31.3121(e)-1; see also definitions of “United States” & “State” at 26 U.S.C. subsections 7701(a)(9) & (10))

I am not now and never have been a citizen or resident of the political coalition, compact or

alliance of territories and insular possessions of the United States known as the [Federal] United States of America (not to be confused with the Union of States party to the Constitution known as the United States of America, established in the Articles of Confederation). (See notes following 18 U.S.C. § 1001; 40 Stat. 1015, c. 194)

I am not a nonresident alien, nor a principal of a foreign corporation, with income derived from sources within the United States. (See chapter 1 of the Internal Revenue Code generally; gross income “source” relating to items of income from taxable sources listed at 26 U.S.C. § 61 & 26 CFR § 1.861-8 generally, and requirements for withholding at 26 U.S.C. §§ 1441 et seq.)

I am not a resident alien lawfully admitted to a State of the Union, the District of Columbia, or an insular possession of the United States.

In the calendar year or years specified above, I did not serve as an officer or employee of Government of the United States, the District of Columbia, or an insular possession of the United States, nor as an officer of a corporation in which the United States or the [Federal] United States of America has a proprietary interest. (26 U.S.C. §§ 3401(c) & (d) and 31 U.S.C. § 9101)

In the calendar year or years specified above, I did not receive wages as defined at 26 U.S.C. § 3401(a) (See also, the Public Salary Tax Act of 1939).

In the calendar year or years specified above, I did not knowingly and intentionally enter a voluntary withholding agreement for government personnel withholding either as an employee (26 U.S.C. § 3401(c)) or an employer (26 U.S.C. § 3401(d)). (26 CFR § 31.3402(p)-1)

I am not a person subject to Internal Revenue Service tax audit and/or check authorized by Treasury Order 150-29.

In the calendar year or years specified above, I did not receive notice from the Secretary of Health and Human Services that I received or paid wages, as required by 42 U.S.C. subsections 405(3) & (4)(A) & (B).

I am not subject to and do not participate in the Northern Mariana Islands Social Security Tax administered by the Internal Revenue Service under authority of Treasury Order 159-18.

I have never been notified by the Treasury Financial Management Service that I was responsible for administration of government personnel withholding (26 U.S.C. § 3403), nor have I received the Form 8655 Reporting Agent Authorization certificate. (See Internal Revenue Manual § 3.0.258.4 (11/21/97), January 1999 edition on CD)

I am not an officer or employee of the Treasury or any bureau of the Department of the Treasury subject to Internal Revenue Service authority related to submission of collected taxes delegated by Treasury Order 150-15.

In the calendar year or years specified above, to the best of my knowledge, I did not receive

items of taxable income from foreign sources (26 CFR § 1.861-8(f)(1)(vi)(A)).

In the calendar year or years specified above, I did not serve as a withholding agent responsible for withholding at the source for sums paid to nonresident aliens and foreign juristic entities (26 U.S.C. §§ 7701(a)(16), 1441, 1442, 1443 & 1461).

In the calendar year or years specified above, to the best of my knowledge, I did not receive foreign mineral income (26 CFR § 1.861-8(f)(1)(vi)(B)).

In the calendar year or years specified above, to the best of my knowledge, I did not receive income from foreign oil and gas extraction (26 CFR § 1.861-8(f)(1)(vi)(D)).

In the calendar year or years specified above, to the best of my knowledge, I did not receive income from a domestic corporation that has an election in effect under 26 U.S.C. § 936 (Puerto Rico & possession tax credit). (26 CFR § 1.861-8(f)(1)(vi)(E))

In the calendar year or years specified above, to the best of my knowledge, I did not receive income from an insular possession of the United States. (See 26 CFR §§ 1.861-8(f)(1)(iv)(F)-(H); see also, definitions of “State”, “United States” & “citizen” at 26 CFR § 31.3121(e)-1 and “American employer” at § 31.3121(h)-1)

In the calendar year or years specified above, to the best of my knowledge, I did not receive income from a China Trade Act corporation. (See 26 CFR § 1.861-8(f)(1)(vi)(I))

In the calendar year or years specified above, to the best of my knowledge, I did not receive income from a foreign controlled corporation as fiduciary agent of the corporation. (See 26 CFR § 1.861-8(f)(1)(iv)(J))

In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from insurance of U.S. risks under 26 U.S.C. § 953(b)(5). (See 26 CFR § 1.861-8(f)(1)(iv)(K))

In the calendar year or years specified above, to the best of my knowledge, I did not receive taxable items of income from operation of an agreement vessel under section 607 of the Merchant Marine Act of 1936, as amended. (See 26 CFR § 1.861-8(f)(1)(iv)(M))

In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from a public works contract subject to Federal income and Social Security tax withholding. (40 U.S.C. § 270a)

In the calendar year or years specified above, to the best of my knowledge I did not knowingly own stock in, do business with, or have anything else to do with a corporation in which the [Federal] United States of America owns stock. (See notes following 18 U.S.C. § 1001; see also, Chapter 194, 40 Stat. 1015)

In the calendar year or years specified above, to the best of my knowledge, I did not receive wages, remuneration, or other compensation as an officer or employee of an oceangoing vessel construed as an American employer. (See 26 CFR § 31.3121(f)-6)

In the calendar year or years specified above, to the best of my knowledge, I did not receive gambling winnings from the District of Columbia or insular possessions of the United

States. (See I.R.C. Subtitle D generally)

In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from maritime (international) trade in alcohol, tobacco or firearms. (See 27 CFR § 72)

In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from production and/or distribution of alcohol, tobacco or firearms in the District of Columbia or insular possessions of the United States. (I.R.C. Subtitle E; 27 CFR § 70)

In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from maritime (international) trade in opium, cocaine or other controlled substances. (See I.R.C. §§ 7302, 7325 & 7327 and 26 CFR § 403)

To the best of my knowledge, I have never been involved in activity involving controlled substances subject to Internal Revenue Service investigation under authority of Treasury Directive 15-42. (See 26 CFR § 403)

In the calendar year or years specified above, to the best of my knowledge, I did not receive items of income from production and/or distribution of opium, cocaine or other controlled substances in the District of Columbia or insular possessions of the United States.

In the calendar year or years specified above, I did not knowingly and intentionally contribute or contract to contribute money, property or other assets to the Treasury of the United States.

Under penalties of perjury, I attest that to the best of my present knowledge, understanding, and belief all matters of fact set out above are accurate and true, so help me God.

John Doe
44 Honeymoon Lane
Valentine, Oklahoma 77777
(580) 234-5678

Date

Notary Public

On the date set out below, the foregoing Status & Disclosure Affidavit of Material

Facts was sworn and signed in my presence by John Doe, known to me.

My commission expires _____.

Notary Public

Date

SEAL: