

IRS  
2864 S. Circle Dr.  
Colorado Springs,  
CO 80906

Certified Mail Receipt No. 7014-2120-0004-6670-5395

April 28, 2015

To Whom it May Concern,

I, Jeffrey T. Maehr (Herein JTM) am writing under Freedom of Information Act (FOIA), for lawful documentation the IRS utilizes to refute the below discussion regarding IRS' jurisdiction over me as a private, natural, flesh and blood human. These have never been properly addressed by the IRS, or any court, and unless the IRS can answer adequately with law and constitutional standing, all presumptions and challenges made will be deemed correct, and that the IRS has no jurisdiction over me personally, and that the IRS is acting under Color of Law<sup>(1)</sup> if it proceeds with any further actions against me.

Please provide relevant documents showing the following:

1. Documents proving I am a resident/citizen of the Federal "United States" as compared to a "nonresident alien," and subject to "United States" jurisdiction regarding "income" taxation.
2. Documents proving I am a resident alien within the Federal "United States" jurisdiction, and subject to "United States" jurisdiction regarding "income" taxation.

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<sup>1</sup> **18 USC §242** provides that whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States ... shall be fined under this title or imprisoned not more than one year, or both.

**18 USC §245** provided that Whoever, whether or not acting under color of law, intimidates or interferes with any person from participating in or enjoying any benefit, service, privilege, program, facility, or activity provided or administered by the United States; [or] applying for or enjoying employment, or any perquisite thereof, by any agency of the United States; shall be fined under this title, or imprisoned not more than one year, or both.

**42 USC §1983** provides that every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.

3. Documents proving that the IRS has jurisdiction over Jeffrey T. Maehr, who is a nonresident alien, living outside/without the “United States” in the State of Colorado, a foreign territory, and has authority to coerce Jeffrey T. Maehr into being liable for the “income” tax.

4. Documents proving that Jeffrey T. Maehr is a “taxpayer”, subject to the “United States” income tax.

5. Any and all documents the IRS has to support its standing against the discussion above in whatever regard to validate its present position against Jeffrey T. Maehr.

### **SYNOPSIS OF PRESENTATION OF LAW AND FACTS OF IR CODE**

I am a NONRESIDENT ALIEN with respect to the "United States" and the IRS as that term (and the following) are defined in 26 U.S.C. I have never had any alleged “income” effectively connected to a trade or business within the jurisdiction of the "United States", as follows:

1. The “United States” is NOT necessarily a single entity consisting of all 50 united States in a geographical sense and cannot be presumed to mean anything until clearly defined.
2. The “United States” is also a term used to designate the federal territory (herein “United States”) under the federal government’s jurisdiction in a geographical sense<sup>(2)</sup>, including DC, and the several territories under Federal Jurisdiction
3. The 50 States of the union are “foreign” to the “State”<sup>(3)</sup> called the Federal “United States,” or its territories/states under its exclusive jurisdiction.
4. The 50 States are “foreign” when considered relative to a sister State, except as in “union” with each other, as in the “united several States”.
5. The 50 States are outside the jurisdiction of the Federal “United States”

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<sup>2</sup> “UNITED STATES is a corporation and that it existed before the Revolutionary war. The United States is not a land mass; it is a corporation.” *Republica v. Sweers*, 1 Dallas 43. and 28 U.S.C. 3002 (15). “No political dreamer was ever wild enough to think of breaking down the lines which separate the states and compounding them into one common mass.” *McCulloch v. Maryland*, 4 Wheat 316, 403 (1819).

<sup>3</sup> The Federal Government is a "state". [Enright v. U.S., D.C.N.Y., 437 F.Supp 580, 581].

except for the limited and enumerated powers within the 50 United States as delineated in Article I, Section 8 (1:8) of the U.S. Constitution.

6. The citizens of each “foreign” State of the union (relative to the Federal “United States”) are not under jurisdiction of that “United States”, (save for 1:8), and are “foreign” and “nonresident aliens” relative to the Federal “United States”.

7. A “resident aliens” is any 50 State citizen living or working “within” the Federal “United States” jurisdictions, but “OUTSIDE” the 50 United States.

8. A “nonresident alien” is a citizen living and working within the jurisdiction of any of the several States, and “WITHOUT” the jurisdiction of the Federal United States, with respect to IRS “income” taxation.

9. “Within the United States” in IR Code means “within the United States jurisdiction” and does NOT mean within the 50 States of the union. (See footnote ???).

10. I am a private citizen born in the sovereign State of Iowa (See attached Birth Certificate) and presently residing in the sovereign State of Colorado, (See copy of utility bill) both of which are outside the jurisdiction of the “United States” as defined above, and have no (nor ever had) “income” related to any activity within that “United States jurisdiction, (being foreign to that jurisdiction) and therefore not subject to said “income” taxes as falsely assessed by the IRS over the last few years, and for which a Lien has been placed on my name, and actions continue against my records in my private activities.

### ARGUMENT FOR SYNOPSIS POSITION

1. The issues as to whether there are different meanings for the term "United States", and whether there are three different "United States" operating within the same geographical area, and one "United States" operating outside the Constitution over its own territory (in which it has citizens belonging to said "United States"), were settled in 1901 by the Supreme Court in the cases of *De Lima v. Bidwell*, 182 U.S. 1, and *Downes v. Bidwell*, 182 U.S. 244. In *Downes*, supra, Justice Harlan dissented as follows:

“The idea prevails with some -- indeed, it found expression in arguments at the bar -- that **we have in this country substantially or practically two national governments**; one, to be maintained under the Constitution, with all its restrictions; **the other to be maintained by Congress outside and**

independently of that instrument, by exercising such powers as other nations of the earth are accustomed to exercise.” [*Downes*, supra, page 380, emphasis added].

He went on to say, on page 382:

“It will be an evil day for American liberty if the theory of a **government outside of the supreme law of the land finds lodgment in our constitutional jurisprudence**. No higher duty rests upon this court than to exert its full authority to prevent all violation of the principles of the Constitution.” [*Downes*, supra, page 382, emphasis added].

2. This theory of a government operating outside the Constitution over its own territory, with citizens of the "United States" belonging thereto under Article 4, Section 3, Clause 2 (4:3:2) of the Constitution, was further confirmed in 1922 by the Supreme Court in *Balzac v. Porto Rico*, 258 U.S. 298, wherein that Court affirmed, at page 305, that **the Constitution does not apply outside the limits of the 50 States of the Union**, quoting *Downes*, supra and *De Lima*, supra; that, under 4:3:2, the "United States" was given **exclusive** power over the territories and the citizens of the "United States" residing therein.

3. The issue arose again in 1944, in the case of *Hooven & Allison Co. v. Evatt*, Tax Commissioner of Ohio, 324 U.S. 652, wherein the U.S. Supreme Court stated as follows at page 671-672:

“The term "United States" may be used in any one of several senses. [1] It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the territory over which the sovereignty of the United States extends, [3] or it may be the collective name of the states which are united by and under the Constitution. (4)” [brackets, numbers and emphasis added]. Quoting *Fourteen Diamond Rings v. United States*, 183 U.S. 176; cf. *De Lima v. Bidwell*, 182 U.S. 1; *Dooley v. United States*, 182 U.S. 222; *Faber v. United States*, 221 U.S. 649; cf. *Huus v. New York & P.R.S.S. Co.*, 182 U.S. 392; *Gonzales v. Williams*, 192 U.S. 1; *West India Oil Co. v. Domenech*, 311 U.S. 20.

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<sup>4</sup> See Langdell, "The Status of our New Territories," 12 Harvard Law Review 365, 371; see also Thayer, "Our New Possessions," 12 Harvard Law Review 464; Thayer, "The Insular Tariff Cases in the Supreme Court," 15 Harvard Law Review 164; Littlefield, "The Insular Cases," 15 Harvard Law Review 169, 281.

The Court, in *Hooven*, supra, indicated that this was the last time it would address the issue; it would just be judicially noticed.

4. The issue arose in *Brushaber v. Union Pacific Railroad Company*, 240 U.S. 1. In that case, the high Court affirmed that the "United States" could levy a tax on the income of a "nonresident alien" when that income derived from sources WITHIN the "United States" (i.e., its territorial jurisdiction).

Based upon the decision in *Brushaber*, supra, the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, promulgated the Court's decision as Treasury Decision 2313. T.D. 2313 declared that Frank R. Brushaber was a NONRESIDENT ALIEN with respect to the "United States". T.D. 2313 also declared that the Union Pacific Railroad Company was a DOMESTIC CORPORATION with respect to the "United States" (i.e., its territorial jurisdiction).

The Complaint filed by Mr. Brushaber shows that he was a nonresident of the "United States", residing instead in the State of New York, in the borough of Brooklyn, and a Citizen thereof, with his principal place of business in the borough of Manhattan. He owned stocks and bonds issued by the Union Pacific Railroad Company, upon which a cash dividend was declared to him by said company, a domestic corporation of the "United States". Union Pacific was chartered by an Act of Congress for the territory of the (then) federal state of Utah, in order to build a railroad and telegraph line and other purposes.

It is a matter of public record that the Union Pacific Railroad Company was a domestic "United States" corporation, of the (then) federal state of Utah, residing in the District of Columbia, with its principal place of business in Manhattan, New York. It was created by an Act of the "United States" Senate and House of Representatives (under their exclusive authority, granted by the Constitution for the United States at 1:8:17) on July 1, 1862 by the 37th Congress, 2nd Session, as recorded in the Statutes At Large, December 5, 1859 to March 3, 1863 at Chapter CXX, page 489.

Considering the foregoing evidence of the diversity of citizenship of the two parties, it is clear that Mr. Brushaber was a "nonresident alien with respect to the United States", who had income from sources within said "United States". His income derived from the Union Pacific Railroad Company, a corporate citizen created by Congress and residing WITHIN the "United States" (i.e., the District of Columbia).

“... [A] domestic corporation is an artificial person whose residence or domicile is fixed by law within the territorial jurisdiction of the state which created it. That residence cannot be changed temporarily or permanently by

the migrations of its officers or agents to other jurisdictions. **So long as it is an existing corporation its residence, citizenship, domicile, or place of abode is within the state which created it.** It cannot reside or have its domicile elsewhere; neither can it in legal contemplation be absent from the state of its creation.” *Fowler v. Chillingworth*, 113 So. 667, 669 (1927). [emphasis added]

5. A related case is *Hylton v. United States*, 3 U.S. (3 Dall.) 171 (1796): Hylton was a Congressman; his “income”<sup>(5)</sup> was from sources WITHIN the "United States". See also *Springer v. U.S.*, 102 U.S. 586 (1881): *Springer*, a Virginia Citizen, operated a carriage business in the District of Columbia.

6. The first paragraph of the Secretary's Treasury Decision is quoted here as follows:

(T.D. 2313)

#### Income Tax

Taxability of **interest** (defined as legal “income” by the U.S. Supreme Court—See footnote 5 above) from bonds and dividends on stock of domestic

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<sup>5</sup> “**Income**” is **defined** by the United States Supreme Court: **1.** *Doyle v. Mitchell Brother, Co.*, 247 US 179 (1918). “We must reject in this case . . . the broad contention submitted in behalf of the Government that all receipts—everything that comes in—are income within the proper definition of the term ‘income’ . . .”; **2.** *Merchants Loan & Trust Co. v. Smietanka*, 225 U.S. 509, 518, 519. (1923). Income, as defined by the Supreme Court means, ‘gains and profits’ as a result of corporate activity and ‘**profit** gained through the sale or conversion of capital assets.’ (Also see 399. *Doyle v. Mitchell Bros. Co.* 247 U.S. 179, *Eisner v. Macomber* 252 U.S. 189; **3.** *Taft v. Bowers*, N.Y. 1929, 49 S.Ct. 199, 278 U.S. 470, 73 L.Ed. 460; “The meaning of ‘income’ in this amendment is the **gain** derived from or through the sale or conversion of capital assets: from labor or from both combined; **4.** *Conner v. United States*, 303 F. Supp. 1187 (1969) p. 1191: 47 C.J.S. Internal Revenue 98, p. 226 “[2] Whatever may constitute income, therefore, must have the **essential feature of gain** to the recipient... **If there is no gain, there is no income.**” “[1] . . . It [income] is not synonymous with receipts. Simply put, pay from a job is a ‘wage,’ and **wages are not taxable.** Congress has taxed income, not compensation.” **5.** *Edwards v. Keith*, 231 F. 110 (2nd Cir. 1916) “The statute and the statute alone determines what is income to be taxed. It taxes only income ‘derived’ from many different sources; **one does not ‘derive income’ by rendering services and charging for them.**” **6.** *Lucas v. Earl*, 281 U.S. 111 (1930) “The claim that salaries, wages, and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual who has performed the services . . . is without support, either in the language of the Act or in the decisions of the courts construing it. It has to be noted that, by the language of the Act, it is not salaries, wages or compensation for personal services that are to be included in gross income. That which is to be included is gains, profits, and income derived from salaries, wages, or compensation for personal services.”

corporations owned by nonresident aliens, and the liabilities of nonresident aliens under Section 2 of the act of October 3, 1913. [Emphasis added].

To collectors of internal revenue:

Under the decision of the Supreme Court of the United States in the case of *Brushaber v. Union Pacific Railway* [sic] *Co.*, decided January 24, 1916, it is hereby held that income accruing to **nonresident aliens** in the **form of interest** from the bonds and dividends on the stock of domestic<sup>(6)</sup> corporations **is subject to the income tax** imposed by the act of October 3, 1913. [Emphasis added].

The above decision by the Secretary of the Treasury determined that a tax on income **derived from** rents, sales of property, **wages**, professions, or a trade or business WITHIN the "United States", was applicable to such "income" when payable to a nonresident alien, i.e., a Union State Citizen.

7. All income tax provisions under 26 U.S.C., subtitle A (an excise tax on "income"), are divided between sources WITHIN and WITHOUT the "United States". They are imposed upon the "income" of "citizens" of the "United States" and aliens residing therein, and upon "nonresident aliens" (of all kinds) receiving income from sources WITHIN said "United States" and WITHIN the other parts of the American Empire which fall WITHIN the exclusive legislative jurisdiction of the Congress of the "United States", pursuant to 1:8:17 and 4:3:2.

### CONSTITUTIONAL AUTHORITY GRANTED TO CONGRESS

8. The Constitution gives to Congress the power to act for the 50 Union States as an international representative and to do so without (outside) the boundaries of each of those 50 States. These enumerated powers are expressed in Article 1, Section 8, Clauses 1 thru 16 (1:8:1-16).

9. The Constitution gave to Congress a seat of government, known as the District of Columbia. In time, Congress created a government for the "District", (via the "District of Columbia Act of 1871") and this "District" became a federal "state" by definition. However, this "state" (D.C.) is not "united" by or under the Constitution for the United States of America. D.C. has never joined the Union.

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<sup>6</sup> "Domestic" in the "United States" statutes means inside D.C., the possessions, territories, and enclaves of the "United States", i.e. federal states of which there are 14.

Furthermore, the Constitution granted to Congress the authority to govern the "District", just as the Legislatures of each of the several States of the Union govern their States within the geographical limits of those States. As Congress began to legislate for the "District", under authority of 1:8:17 and 1:8:18, the difference between the federal citizens of the "District" and the Citizens of the Union became apparent, in that the citizens of the "District" did not possess the right of suffrage or other rights (see *Balzac*, supra, *De Lima*, supra, and *Downes*, supra) and therefore were not recognized as a part of the Sovereignty of "We the People".

10. The distinction between "citizens of the United States" and "Union State Citizens" has been fully recognized by the Congress and the Courts as follows:

The 14<sup>th</sup> Amendment created a second citizenship, originally for the "Negro" race because they had no lawful citizenship;

"The object of the 14th Amendment, as is well known, was to confer upon the colored race the right of citizenship." *United States v. Wong Kim Ark*, 169 US 649, 692. (1898).

"The first clause of the fourteenth amendment made Negroes citizens of the United States, and citizens of the State in which they reside, and thereby created two classes of citizens, one of the United States and the other of the state." *Cory et al. v. Carter*, 48 Ind. 327 1874, head note 8.

**Prior to the 14<sup>th</sup> Amendment**, it was well known that only one type of citizenship existed for Americans...

". . . [F]or it is certain, that in the sense in which the word 'Citizen' is used in the federal Constitution, 'Citizen of each State,' and 'Citizen of the United States,' are convertible terms; they mean the same thing; for the 'Citizens of each State are entitled to all Privileges and Immunities of Citizens in the several States,' and 'Citizens of the United States' are, of course, Citizens of all the United States." *44 Maine* 518 (1859).

**After the 14<sup>th</sup> Amendment;**

"It is quite clear, then, that there is a citizenship of the United States and a citizenship of a State, which are distinct from each other and which depend upon different characteristics or circumstances in the individual." *Slaughter House*, 83 U.S. 36. (1873).

This "Federal citizenship" was NOT originally intended for citizens of the 50 united

States, but was foisted on them surreptitiously, and without notice or offer...

“We have in our political system a Government of the United States and a government of each of the several States. Each one of these governments is distinct from the others, and **each has citizens of its own** who owe it allegiance, and whose rights, within its jurisdiction, it must protect.” *U.S. v. Cruikshank*, 92 U.S. 542 1875.

“One may be a citizen of a State and yet not a citizen of the United States.” *Thomas v. State*, 15 Ind. 449. (7)

“A citizen of the United States is a **citizen of the federal government** . . .” *Kitchens v. Steele*, 112 F.Supp 383. [Emphasis added].

The distinction is clear; A State citizen is NOT lawfully in the jurisdiction of the Federal United States unless they claim and accept said citizenship, or are made such by the mechanism of law involving location. It in no way displaces the sovereign States citizenship each American already holds...

“Both before and after the Fourteenth Amendment to the federal Constitution, it has not been necessary for a person to be a citizen of the United States in order to be a citizen of his state.” *Crosse v. Bd. of Supervisors of Elections*, 221 A.2d. 431 (1966).

Jurisdiction over a “Citizen of the United States” (Federal Citizen) is NOT the same as over a private, sovereign State Citizen. However, the Constitution for the United States of America provided no means of taxing these "Federal" citizens of the "United States", so a method of forming municipal governments and of exercising taxing power over these citizens within the territories of the "United States" was decided by The Insular Cases (see the *Bidwell* cases, supra).

"The Constitution was made for States, not territories," wrote Daniel Webster. "... [T]he Constitution of the United States as such does not extend beyond the limits of the States which are united by and under it ....", wrote author Langdell in "The Status of Our New Territories", 12 Harvard Law Review 365, 371.

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<sup>7</sup> See also *Cory v. Carter*, 48 Ind. 327 [17 Am. R. 738]; *McCarthy v. Froelke*, 63 Ind. 507; In Re *Wehlitz*, 16 Wis. 443. *McDonel v. State*, 90 Ind. 320, 323, 1883.)

Congress identifies these citizens of the "District" as "individuals" or citizens who reside in the "United States" and who are subject to the direct control of Congress in its local taxing and other municipal laws.

11. In *De Lima* supra, the U.S. Attorney defined federal taxes with the following words, at page 99 -108:

“Federal taxation is either general or local. Local taxes are levied under Article 1, Section 8, Paragraph 1. **Local taxes are for the support of territorial or non-state governments.**” (Emphasis added).

Congress imposed a federal excise tax on the "income" of these citizens or "individuals" at 26 U.S.C., Section 1, as a local tax:

“Such taxes are not for the common welfare of the United States, but are to defray the expense of the government of the locality, and in the dual position which Congress occupies in our system, as Federal Government and as local government for the territory of the United States not ceded into States of the Union, it has the power to tax for local purposes.” [*De Lima* supra, page 99]

Hence the term "from sources WITHIN the United States".

General taxes are of two kinds, “direct” (according to census <sup>(8)</sup>), and “indirect,”(laid on all the States according to uniformity... the same in all States <sup>(9)</sup>) meaning such things as duties, imposts, excises, taxes on consumption and privilege, among others.

12. A Citizen of one of the 50 States, residing therein, is a nonresident alien with respect to this local taxing power of Congress (see *Brushaber*, supra). Outside the geographical area of the "United States" (as that term is defined at 26 C.F.R. 1.911-2(g)), Congress lacks power to support the local government by imposing a tax on the incomes of nonresident aliens (ones outside the locality, i.e., Citizens of the 50 States) **UNLESS they reside within that jurisdiction by residence, or UNLESS the source of their income is situated WITHIN that geographical territory.** Any income arising from sources therein must be withheld at the source by the "withholding agent" (see T.D. 2313, 26 C.F.R. 871, and 26 U.S.C. 1461), unless the recipient is engaged in a trade or business therein. For a full discussion of this local

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<sup>8</sup> Article I, Section 9, Clause 4

<sup>9</sup> Article 1 Section 8

taxation, see pages 55 and 99-108 of *De Lima*, supra. For confirmation of the domestic municipal jurisdiction of the "United States", see *Downes*, supra at pages 383-388.

Congress has control of these "individuals", whether they "reside" WITHIN the "United States" (i.e., territorial states) or WITHOUT the "United States" (i.e., within any of the 50 States). These "individuals" (i.e. born within the jurisdiction of Congress, such as a citizen born in the District of Columbia or in one of the territories), whether they reside within "United States" territories, without the "United States" in the "foreign countries"<sup>(10)</sup> (50 States of the union) as defined at 26 C.F.R. 1.911-2(h)), or abroad, are still liable for the federal "income" tax unless they **abrogate that citizenship by naturalization<sup>(11)</sup> or otherwise**. (See 26 C.F.R. 871-5, -6 and -12 and 1.932-1). However, at 26 U.S.C. 911(a)(1), Congress has **exempted from taxation all "foreign earned income" of these citizen individuals**, except for Puerto Ricans (see 26 C.F.R. 1.932-1(b), IRS Form 2555).

Another type of nonresident alien is a citizen of contiguous countries such as Mexico, Canada and other foreign countries. These foreigners, residents or nonresidents (as the case may be), are subject to the tax on incomes received from any place in the American Empire, i.e., in these 50 United States and in the Federal "United States". A Union State Citizen, previously nonresident, may lose his nonresident status by residing within the territorial sovereignty of the Federal "United States" for 183 days (26 C.F.R. 1.871-7(d)(2)) and thereby becomes subject to the local tax on "incomes" received from sources within and without the "United States" (i.e. worldwide income).

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<sup>10</sup> **Foreign State.** A foreign country or nation. **The several United States are considered "foreign" to each other** except as regards their relations as common members of the Union. [Black's Law Dictionary, Sixth Edition, page 1407]. (Emphasis added)

<sup>11</sup> Involuntary servitude involves being forced into a service of some sort outside free will. To become a citizen of the "United States" (a federal citizen) one must "naturalize" even if already a natural born Sovereign State Citizen by birth, but one CANNOT be forced into said federal citizenship and jurisdiction outside his will, or through fraud, which vitiates any presumed contracts or status. One can also abandon this federal citizenship, if wilfully acquired, via expatriation. The IR Code has provisions for dealing with "United States citizens" who expatriate to avoid the tax. If you choose to reside in the federal "United States, you are under its jurisdiction and liable for the "income" tax, (see 26 U.S.C. 7701(b)(1)(A) and 26 C.F.R. 1.1-1(b)). If you are a "nonresident alien" (living outside the "United States" but in one of the 50 States) with respect to the "Federal United States" as those terms are defined in Title 26 and in Title 42, you are only liable for taxes on income which is effectively **connected with a federal "United States" trade or business**, and on income which **derives from** this "United States" source. All other income for nonresident aliens is **excluded** from the computation of "gross income" as defined (see 26 U.S.C. 872(a)).

**THE INCOME TAX IS A LOCAL TAX  
IMPOSED WITHIN THE "UNITED STATES".  
JTM IS A STRANGER TO THIS LOCALITY.**

**THE DEFINITIONS IN 26 U.S.C., - THE INTERNAL REVENUE CODE**

13. The definitions used in 26 U.S.C. are very clear in defining "State" and "United States". In every definition that uses the word "includes", only the words that follow are defining the term.<sup>(12)</sup> For example:

26 U.S.C. 3121(e)(1) **State.** -- The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

26 U.S.C. 7701(a)(9) **United States.** -- The term "United States" when used in a geographical sense includes only the States and the District of Columbia.

**Examples of Two Definitions of the term "United States" in 26 U.S.C.**

**First Definition**

26 U.S.C. 7701(a)(9):

(9)United States. -- The term "United States" when used in a geographical sense includes only **the States and the District of Columbia.**

**Second Definition**

26 U.S.C. 4612(a)(4)(A):

(A) In general. -- The term "United States" means **the 50 States**, the District

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<sup>12</sup> The Department of the Treasury has defined the word " includes" as follows:

(1) To comprise, comprehend, or embrace...

(2) To enclose within; contain; confine...

"But granting that the word 'including' is a term of enlargement, it is clear that it only performs that office by introducing the specific elements constituting the enlargement. It thus, and thus only enlarges the otherwise more limited, preceding general language... The word 'including' is obviously used in the sense of its synonyms comprising; comprehending; embracing." *Treasury Decision 3980. Vol 29. January-December, 1927, Pages 64 and 65.*

of Columbia, the Commonwealth of Puerto Rico, any possession of the United States, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands. [emphasis added].

Congress has no problem naming the "50 States" when it is legislating for them, so, in the second definition of the term "United States" above, Congress expressly mentions them, and there is no misunderstanding. If a statute in 26 U.S.C. does not have a special "word of art" definition for the term "United States", then the **First Definition** of the term "United States" is always used (see above) because of the general nature of that term as defined by Congress.

14. The Supreme Court stated in *Hepburn & Dundas v. Ellsey*, 6 U.S. 445, 2 Cranch 445, 2 L.Ed 332, that **the District of Columbia is not a "State" within the meaning of the Constitution. Therefore, it is apparent that the meaning of the term "States" in the first definition above can only mean the territories and possessions belonging to the "United States"**, because of the specific mention of the District of Columbia and the specific absence of the 50 States (*inclusio unius est exclusio alterius*). The District of Columbia is not a "State" within the meaning of the Constitution (see *Hepburn*, *supra*). Therefore, the 50 States are specifically excluded from this first definition of the term "United States".

The federal government has used these definitions correctly, but IRS agents seem to assume that they mean the 50 States of the Union (America) when they look at the word "States" in 26 U.S.C. 7701(a)(9). You cannot use the common, everyday meaning of the terms "United States" or "State" when talking about the tax laws and many other laws that are enacted under the local, municipal authority of the Federal "United States" government.

15. Another example is the Omnibus Acts at 86th Congress, 1st Session, Volume 73, 1959, and 2nd Session, Volume 74, 1960, Public Laws 86-70 and 86-624. These Acts reveal the crafty way in which the federal government uses correct English and how Congress changes the meanings of words by using its own definitions. For example, all the United States Code definitions had to be changed to allow Alaska and Hawaii to join the Union of States united under the Constitution. When Alaska joined the Union, Congress added a new definition of "States of the United States". This definition had never appeared before, to wit:

Sec. 48. Whenever the phrase "continental United States" is used in any law of the United States enacted after the date of enactment of this Act, it shall mean the 49 States on the North American Continent and the District of Columbia, **unless otherwise expressly provided**. [cf. 1 U.S.C.S. 1, "Other provisions:"] [emphasis added].

Where is it otherwise expressly provided? Answer:

Sec. 22. (a) Section 2202 of the Internal Revenue Code of 1954 (relating to missionaries in foreign service), and sections 3121(e)(1), 3306(j), 4221(d)(4), and 4233(b) of such code (each relating to a special definition of "State") are amended by striking out "Alaska".

(b) Section 4262(c)(1) of the Internal Revenue Code of 1954 (definition of "continental United States") is amended to read as follows: "(1) **Continental United States.** -- The term 'continental United States' means the District of Columbia and the States other than Alaska."

When Hawaii was admitted to the Union, Congress again changed the above definition, to wit:

Sec. 18. (a) Section 4262(c)(1) of the Internal Revenue Code of 1954 (relating to the definition of "continental United States" for purposes of the tax on transportation of persons) is amended to read as follows: "(1) **Continental United States.** -- The term 'continental United States' means the District of Columbia and the States other than Alaska and Hawaii."

#### **WHAT ARE THE STATES OTHER THAN ALASKA AND HAWAII?**

They certainly cannot be the other 48 States united by and under the Constitution, because Alaska and Hawaii just joined them, RIGHT? The same definitions apply to the Social Security Acts. So, what is left? Answer: "D.C. and the States other than..." means the Puerto Rico, Guam, Virgin Islands, etc. These are the States OF (i.e., Territories belonging to) the "United States" and which are under its sovereignty. Do not confuse this term with States of the Union, because the word "of" means "belonging to" in this context.

Congress can also change the definition of "United States" for two sentences and then revert back to the definition it used before these two sentences. This is proven in Public Law 86-624, page 414, under School Operation Assistance in Federally Affected Areas, section (d)(2):

The fourth sentence of such subsection is amended by striking out "in the continental United States (including Alaska)" and inserting in lieu thereof "(other than Puerto Rico, Wake Island, Guam, or the Virgin Islands)" and by striking out "continental United States" in clause (ii) of such sentence and inserting in lieu thereof "United States (which for purposes of this sentence

and the next sentence means the fifty States and the District of Columbia)". The fifth sentence of such subsection is amended by striking out "continental" before "United States" each time it appears therein and by striking out "(including Alaska)".

This one section, all by itself, contains all the evidence you need, by words of construction, to prove that the term "United States" on either side of these sentences did not mean the 50 States united by and under the Constitution. If that is not conclusive to you, then see the following:

26 C.F.R. 31.3121(e)-1 State, United States, and citizen.

(a) When used in the regulations in this subpart, the term "State" includes [in its restrictive form, meaning **ONLY**] the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Territories of Alaska and Hawaii **before** their admission as States, and (when used with respect to services performed after 1960) Guam and American Samoa.

(b) When used in the regulations in this subpart, the term "United States", when used in a **geographical sense, means the several states**, (including the Territories of Alaska and Hawaii before their admission as States), the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands. When used in the regulations in this subpart with respect to services performed after 1960, the term "United States" **also includes** [in its expansive form] Guam and American Samoa when the term is used in a geographical sense. The term "citizen of the United States" includes [in its restrictive form] a citizen of the Commonwealth of Puerto Rico or the Virgin Islands, and, effective January 1, 1961, a citizen of Guam or American Samoa. [emphasis added].

Please note the bolded terms. In paragraph (a), Alaska and Hawaii only fit the definition of "State" before joining the Union. That means the definition of "State" was never meant to be the original 48 States of the Union **unless distinctly expressed**. If paragraph (b) confuses you, the following is submitted:

The word "**geographical**" was never used in tax law until Alaska and Hawaii joined the Union, and it is **not defined in the Internal Revenue Code**. So, we must use the definition found in the Standard Random House Dictionary:

**ge.o.graph.i.cal** 1. of or pertaining to geography 2. of or pertaining to the natural features, population, industries, etc., of a region or regions.

Were you born in the "United States"? The preposition "in" shows that "the"... "United States", in this question is a place, a geographical place named "United States". It is singular, even though it ends in "s". It also can be plural when referring to the Union States which are places which exist by agreement. Every human in a nation is a natural Citizen of a place called a nation, if he was born in that nation. Those same people must be naturalized if they want to become a citizen of another nation. Original citizenship exists because of places, not agreements. This is jus soli, **the law of the place of one's birth** (see Black's Law Dictionary, Sixth Edition).

Here are two questions, your own answers to which will solve the dilemma. In a geographical sense, where is the State of Texas located on the continent? In a geographical sense, where is the "United States" (Congress/ Federal jurisdiction) located on the continent?

Now, since typewriters were purchased from the areas that just joined the Union, namely Alaska and Hawaii, according to Title 1, Congress had to use a term that is NOT used in the Internal Revenue Code, in order to buy the same typewriters from the same geographical area:

Sec. 45. Title I of the Independent Offices Appropriation Act, 1960, is amended by striking out the words "for the purchase within the continental limits of the United States of any typewriting machines" and inserting in lieu thereof "for the purchase within the **STATES OF THE UNION AND THE DISTRICT OF COLUMBIA OF ANY TYPEWRITING MACHINES**". [emphasis added].

And, for declarations made under the penalties of perjury, the statute at 28 U.S.C. 1746 separately defines declarations made WITHIN and WITHOUT the "United States" as follows:

If executed WITHOUT the United States: I declare ... **under the laws of the United States of America** that the foregoing is true and correct.

If executed **WITHIN** the United States, its territories, possessions, or commonwealths: I declare ... that the foregoing is true and correct. [emphasis added].

The latter clause above is the penalty clause that is found on IRS Form 1040 and similar IRS forms. And, 28 U.S.C. 1603(a)(3) states as follows:

(3) ... which is neither a citizen of a State of the United States as defined in

section 1332(c) and (d) of this title ....

Section 1332(d). The word "States", as used in this section, includes the Territories, the District of Columbia, and the Commonwealth of Puerto Rico.

16. When citizens or residents of the first "United States" are without the geographical area of this first "United States", their "compensation for personal services actually rendered" is defined as "foreign earned income" in 26 U.S.C., Section 911(b) and 911(d)(2), as follows:

911(b) Foreign Earned Income. -- ...

(d)(2) Earned Income. --

(A) In general. -- The term "earned income" means wages, salaries, or professional fees, and other amounts received as compensation for personal services actually rendered, **but does not include that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered.** (Emphasis added).

A citizen or resident of the first "United States" does not pay a tax on his "compensation for personal services actually rendered" while residing outside of the first "United States", because Congress has exempted all such compensation from taxation under 26 U.S.C., Section 911(a)(1), which reads as follows:

911(a) Exclusion from Gross Income. -- ... [T]here shall be excluded from the gross income of such individual, and exempt from taxation ... (1) the foreign earned income of such individual ...

When residing without (outside) this "United States", the citizen or resident of this "United States" pays no tax on "foreign earned income", but is required<sup>(13)</sup> to file a return, claiming the exemption (see IRS Form 2555).

17. 26 C.F.R., Section 871-13(c) allows this "United States" citizen to abandon his/her citizenship or residence in the "United States" by residing elsewhere.

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<sup>13</sup> Please see footnote 3 on the lawful and constitutional definition of "income" which falls within this section as requirement for filing. No lawful income, NO filing requirement.

26 C.F.R., Section 1.911-2(g) defines the term "United States" as follows:

United States. The term "United States" when used in a geographical sense includes any territory under the sovereignty of the United States. It includes the states<sup>(14)</sup>, [Puerto Rico, Guam, Mariana Islands, etc.] the District of Columbia, the possessions and territories of the United States, the territorial waters of the United States, the air space over the United States, and the seabed and subsoil of those submarine areas which are adjacent to the territorial waters of the United States and over which the United States has exclusive rights, in accordance with international law...

None of the 50 United States comes under the sovereignty of the "United States", and subsection (h) defines the 50 States united by the Constitution as "foreign countries":

(h) **Foreign country.** The term "foreign country" when used in a geographical sense includes any territory under the sovereignty of a government other than that of the United States.

[26 C.F.R. 1.911-2(h)]

All of the 50 States are foreign with respect to each other and are under the sovereignty of their respective Legislatures, except where a power has been expressly delegated to Congress (1:8). The Citizens of each Union State are foreigners and aliens with respect to another Union State, unless they establish a residence therein under the laws of that Union State. Otherwise, they are nonresident aliens with respect to all the other Union States.

18. The regulations at 26 C.F.R., Section 1.1-1(a) state, in pertinent part:

(a) General Rule. (1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by Section 871(b) or 877(b), on the income of a nonresident alien individual.

26 U.S.C., Section 1 imposes a tax on "taxable income" as follows, in pertinent part:

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<sup>14</sup> This term "state" evidently does not embrace one of the 50 States (where I am a free inhabitant), united by the Constitution, because they are separate governments or foreign states with respect to the "United States" (i.e., D.C., its territories, possessions and enclaves).

There is hereby imposed on the taxable income of ... every married “individual” ... who makes a single return jointly with his spouse under section 6013 ....

The regulations promulgated to explain 26 U.S.C., Section 1 are found in 26 C.F.R., Section 1.1-1, and state in pertinent part:

(a) General Rule. (1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by Section 871(b) or 877(b), on the income of a nonresident alien individual.

Please note that the term "taxable income" is not used as such in the above statute because the "income" of those classes of individuals mentioned is taxable as "taxable income".

19. Section 1.871 Classification and manner of taxing alien individuals

(a) Classes of aliens. For purposes of the income tax, alien individuals are divided generally into two classes, namely, resident aliens and nonresident aliens. ...

(b) Classes of nonresident aliens. --

(1) In general. For purposes of the income tax, nonresident alien individuals are divided into the following three classes:

(i) Nonresident alien individuals who at no time during the taxable year are engaged in a trade or business in the **“United States,”**

(ii) Nonresident alien individuals who at any time during the taxable year are, or are deemed under Section 1.871-9 to be, engaged in a trade or business in the **“United States,”** and,

(iii) NOT APPLICABLE (concerns residents of Puerto Rico)

26 C.F.R., Section 871-13 states as follows:

(a) In general. (1) An individual who is a citizen or resident of the United States at the beginning of the taxable year but a nonresident alien at the end of the taxable year, or a nonresident alien at the beginning of the taxable year but a citizen or resident of the United States at the end of the taxable

year, is taxable for such year as though his taxable year were comprised of two separate periods, one consisting of the time during which he is a citizen or resident of the United States and the other consisting of the time during which he is not a citizen or resident of the United States.

It sounds complicated, doesn't it?

## NONRESIDENT ALIEN

The federal income tax is a local tax for the "**United States**" to support local government and, in order to become liable to this tax, a State Citizen must be a resident **therein** (i.e., a "resident alien"), or receive income from sources **therein**, or be engaged in a trade or business **therein**.

In 26 U.S.C., Section 7701(b)(1)(A) & (B), Congress defined the statutory difference between "resident alien" and "nonresident alien" as follows:

(b) Definitions of Resident Alien and Nonresident Alien.

(1) In general. -- For purposes of this title ...

(A) Resident Alien. -- An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and only if) such individual meets the requirements of clause (i), (ii), or (iii):

(i) Lawfully admitted for permanent residence. -- Such "individual" is a lawful permanent resident of the United States at any time during such calendar year.

(ii) Substantial presence. -- Such individual meets the substantial presence test of paragraph (3).

(iii) First year election. -- Such individual makes the election provided in subparagraph (4).

(B) **Nonresident Alien.** -- **An individual is a nonresident alien if such individual is neither a citizen of the United States nor a resident of the United States** (within the meaning of subparagraph (A)).

I am not a "resident" (as that term is defined in the above statutes) nor am I a citizen of this "**United States**". I am a **nonresident aliens** as that term is defined in subsections (B) and (A)(i), (ii), and (iii), and I have the same status as the Plaintiff

in *Brushaber*, supra.

## INDIVIDUALS REQUIRED TO MAKE RETURNS OF INCOME

20. The following “individuals” are required to make returns of income:

26 C.F.R., Section 1.6012-1. Individuals required to make returns of income.

(a) Individual citizen or resident. --

(1) In general. ... an income tax return must be filed by every individual ... if such individual is ...

(i) A citizen of the United States, whether residing at home or abroad,

(ii) A resident of the United States even though not a citizen thereof,  
or

(iii) An alien bona fide resident of Puerto Rico during the entire taxable year.

Jeffrey T. Maehr clearly is NOT defined in the above statutes, but he is also potentially defined in the following statute as one who is not required to make a return.

26 C.F.R., Section 1.6013-1 states:

(b) Nonresident Alien. A joint return shall not be made if either the husband or wife at any time during the taxable year is a nonresident alien.

Jeffrey T. Maehr is a nonresident alien with respect to the "United States", with no income derived from sources within the "United States", except for my Veterans Disability Compensation which is exempt from taxation.

21. 26 C.F.R., Section 871-7 states, in pertinent part, as follows:

Except as otherwise provided in Section 1.871-12, a nonresident alien individual to whom this section applies is **not subject to the tax imposed by section 1 or section 1201(b)** but, pursuant to the provision of section 871(a), is liable to a flat tax of 30 percent upon the aggregate of the amounts determined under paragraphs (b), (c), and (d) of this section which are received during the taxable year from **sources within the United States**.

[emphasis added]

Please note 26 C.F.R., Section 1.871-4(b), Proof of residence of aliens, which establishes a key legal presumption:

(b) Nonresidence presumed. An alien by reason of this alienage, is presumed to be a nonresident alien.

22. Further facts are illustrated by the definition of "withholding agent" at 26 U.S.C., Section 7701(a)(16):

Withholding agent. -- The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of section 1441, 1442, 1443, or 1461.

26 U.S.C., Section 1441 refers to nonresident aliens who receive income from sources within the "United States", as set forth in Section 871(a)(1). The other sections do not apply to Jeffrey T. Maehr.

Your attention is invited to 26 C.F.R., Section 31.3401(a)(6)-1(b), which states as follows:

Remuneration for services performed outside the United States.

Remuneration paid to a nonresident alien individual ... for services performed outside the United States is excepted from wages and hence is **NOT SUBJECT TO WITHHOLDING**. [emphasis added].

23. In Botta v. Scanlon, 288 F.2d 504 (2nd Circuit, 1961), the Court set forth the general exceptions to the bar at 26 U.S.C., Section 7421, stating:

"... [I]t has long been settled that this general prohibition is subject to exception in the case of an individual taxpayer against a particular collector where the tax is clearly illegal or other special circumstances of an unusual character make an appeal to equitable remedies appropriate." *National Foundry Co. of N.Y. v. Director of Int. Rev.*, 2 Cir. 1956, 229 F.2d 149, 151.

The Court then gave a number of examples, as follows:

"(a) Suits to enjoin collection of taxes which are not due from the plaintiff but, in fact, are due from others. For example, see *Raffaele v. Granger*, 3 Cir. 1952,

196 F.2d 620, 622 ....

"(b) Cases in which plaintiff definitely showed that the taxes sought to be collected were "probably" not validly due. For example, *Midwest Haulers, Inc. v. Brady*, 6 Cir. 1942, 128 F.2d 496, and *John M. Hirst & Co. v. Gentsch*, 6 Cir. 1943, 133 F.2d 247.

"(c) Cases in which a penalty was involved. For example, *Hill v. Wallace*, 259 U.S. 44, 42 S.Ct 453, 66 L.Ed 822; *Lipke v. Lederer*, 259 U.S. 557, 42 S.Ct. 549, 66 L.Ed. 1061; *Regal Drug Corporation v. Wardell*, 260 U.S. 386, 43 S.Ct 152, 67 L.Ed 318; *Allen v. Regents of the University System of Georgia*, 304 U.S. 439, 58 S.Ct 980, 82 L.Ed 1448.

"(d) Cases in which it was definitely demonstrated that it was not proper to levy the tax on the commodity in question, such as *Miller v. Standard Nut Margarine Company of Florida*, 284 U.S. 498, 52 S.Ct. 260, 76 L.Ed 422.

"(e) Cases based upon tax assessment fraudulently obtained by the tax collector by coercion. (False Summons for records outside due process of law). For example, *Mitsukiyo Yoshimura v. Alsup*, 9 Cir. 1948, 167 F.2d 104" (141 F.Supp. at page 338).

[4] In the present case, if I am not subject to any tax liability, I might well be within the exception stated in 9 Mertens, Law of Federal Income Taxation, Section 49.213, Chapter 49, page 226, as follows: ...

"[2] It is equally well settled [sic] that the Revenue laws relate only to taxpayers. No procedure is prescribed for a nontaxpayer where the Government seeks to levy on property belonging to him for the collection of another's tax, and no attempt has been made to annul the ordinary rights or remedies of a non-taxpayer in such cases. If the Government sought to levy on the property of A for a tax liability owing to B, A could not and would not be required to pay the tax under protest and then institute an action to recover the amount so paid. His remedy would be to go into a court of competent jurisdiction and enjoin the Government from proceeding against his property." In *Tom linson v. Smith*, 7 Cir. 1942, 128 F.2d 808 ... the Court affirmed an order granting interlocutory injunction and noted the "distinction between suits instituted by taxpayers and non-taxpayers" (at page 811).

## CONCLUSION

I am in no way subjected to any "income" taxation. The procedures set forth in

26 C.F.R. do not authorize the Secretary or his delegate to manufacture income and tax it where someone is without the taxable class. 26 C.F.R., Section 871 is unclouded in that, where there is no income from sources within the "**United States**" by a **nonresident alien**, the choice is delegated to someone by Congress as to whether a return is to be filed or not (see 26 C.F.R. 1.871-8).

Where the Secretary determines the existence of taxable income when there has been no return, he should sign the substitute return and assume the responsibility for the determination as required by 26 U.S.C. 6020(b)(1). Treasury Decision 2313 explains that the withholding agent is responsible for withholding the tax from sources within the "United States", for filing a Form 1040NR and for paying over the tax withheld from said nonresident alien. (See Treasury Decision 2313 and 26 C.F.R. 1.1461-3). Therefore, no assessment is valid and no penalties accrue therefrom.

The fact that I was not aware of the above information from the early years of my life and I originally reported the "earned income" from my labor in the foreign States of the Union as a local tax of the "United States", does not change my status as Citizen of the Republic of Union States. (Such signature on said 1040 forms has already been rescinded in previous documentation).

Nor does it change my status from nonresident alien to the "individual" defined in 26 C.F.R., Section 1.1-1. Nor does it justify the IRS' or Secretary's actions taken when he has been repeatedly informed by me of my true status. The Secretary is required to know the law he is administering, and to do so with justice and equity within the parameters set forth by Congress. Arbitrary actions are discouraged by the Executive, the Congress and the Courts.

### **NOTICE AND DEMAND**

WHEREFORE, due to the overwhelming evidence presented herein and in previous correspondence, I am demanding the following under law:

1. Provide document rebuttal to these facts presented, including signed and certified statements in rebuttal to each and every fact presented that the IRS disagrees with, within 30 days.

If no such documentation and rebuttal is forthcoming within 30 days, this is a legal default by the IRS, and the IRS, et.al., tacitly agree with this position, and will cease and desist any and all collection actions against my personal records, bank accounts and such, and comply with the following:

2. Any record regarding presumed liability to be expunged from any and all data bases illegally and unconstitutionally compiled regarding tax assessments, penalties, etc., until such record can be lawfully compiled on constitutional and jurisdictional law.
3. Removal of the lien unlawfully placed on my name in Archuleta County, Colorado, which is interfering with my ability to do business in my private capacity.
4. A letter from the IRS signifying all these lawful requirements have been met, and that I am NOT a “taxpayer” according to the legal definition, until made one via location or activity related to “deriving income” from within the United States jurisdiction, or through a taxable activity.

If these lawful demands are NOT complied with, within 30 days, suit, under Title 18 and 42, and other Constitutional violations, will be brought against the IRS, and all agents who have been acting against me in their personally capacity for the last 13 years, with a jury trial demanded, and request for a Federal Grand Jury review of this document and all records previously sent to the IRS and agents.

I declare under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct, to the best of my knowledge and belief, per 28 U.S.C. 1746(1).

Executed on this \_\_\_\_\_ day of April, 2015.

Submitted,

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Jeffrey T. Maehr

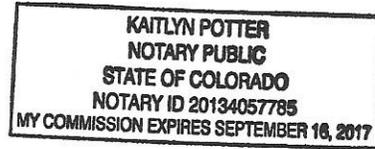
CC: Hildebrand Law Group  
ACLJ  
Rand Paul  
Colorado Representatives  
Internet upload sites for viral propagation

**NOTARY WITNESS**

I declare under penalty of perjury that the foregoing document to the IRS, as addressed above, with **Certified Mail Receipt No. 7014-2120-0004-6670-5395**, was presented before me by Jeffrey T. Maehr, known to me to be the person stated, and residing within the State of Colorado, and town of Pagosa Springs, and acknowledged this 26 page **IRS FOIA & PROOF OF STANDING AND JURISDICTION** document on this 28 day of April, 2015;

Kaitlyn Potter  
Notary Printed Name

Kaitlyn Potter  
Notary Signature



SEAL