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COOK COUNTY
RECORDER
JESSE WHITE
MAYWOOD OFFICE

<p align="center">COUNTY RECORDER Identifying Number</p> <p align="center">95213004</p>

<p align="center">A SECURITY - 15 USC THIS IS A U.S.S.E.C. TRACER FLAG, NOT A POINT OF LAW*</p>

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COMMERICAL AFFIDAVIT

ILLINOIS Republic *

COOK County *

KNOW ALL MEN BY THESE PRESENTS

WHEREAS, THE ETERNAL AND UNCHANGING PRINCIPLES OF THE LAWS OF COMMERCE ARE:

1. A matter must be expressed to be resolved.
2. In commerce, TRUTH is sovereign.
3. TRUTH is expressed in the form of an AFFIDAVIT.
4. An un rebutted AFFIDAVIT stands as TRUTH in commerce.
5. An un rebutted AFFIDAVIT becomes the judgement in Commerce.
6. An AFFIDAVIT of Truth, under commercial law, can only be satisfied:
 - (i) through a rebuttal Affidavit of Truth, point for point, (ii) by payment,
 - (iii) by agreement, (iv) by resolution by a jury by the rules of Common Law.
7. A workman is worthy of his hire.
8. All are equal under the law.

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PROPERTY OF COOK COUNTY CLERK'S OFFICE

The foundation of Commercial Law is based upon certain eternally just, valid, and moral precepts and truth, which have remained unchanged for at least six (6) thousand years, having its roots in Mosaic Law. Said Commercial law forms the underpinnings of Western Civilization, if not all Nations, Law, and Commerce in this world. Commercial Law is non-judicial, and is prior and superior to, the basis of, and cannot be set aside or overruled by the statutes of any governments, Legislatures, Governmental or Quasi-Governmental Agencies, Courts, Judges, and law enforcement agencies, which are under an inherent obligation to uphold said Commerical Law.

KNOW ALL MEN, THAT I CERTIFY IN THIS AFFIDAVIT OF TRUTH THAT FOLLOWING FACTS ARE TRUE, CORRECT AND COMPLETE.

I, William J. Crunican, Sui Juris, the undersigned, a Citizen of the Illinois Republic (state), domiciled in Cook (county) c/o 6824 W. 26th Street (address) Berwyn, Illinois (city and full name of state), do solemnly swear, affirm, declare, attest and depose:

1. That I am of lawful age and am competent to make this Affidavit.
2. That I have personal knowledge of the facts stated herein.
3. That I am not under the lawful guardianship or disability of another. This sworn affidavit is made as a matter of record of my own right, sui juris, in my own proper status, propria persona.
4. I was naturally born in the contiguous Illinois (Republic) (state), and I am domiciled in Cook county, where I have occupied such status, since approximately February (month) of 1937 (year), for a period of approximately 58 years and 1 months.
5. I, William J. Crunican am a natural born, sovereign, preamble, de jure Citizen of one of the 50 sovereign American states.
6. I am a Citizen under the Constitution of 1787, the Bill of Rights, ratified in 1791, and precedent decisions of Article III Justice Courts of Law.
7. I have rights which are unalienable and were endowed by my Creator and secured by the Constitution. I do not waive any of my rights at any time.

8. The government of the United States may assume no powers over the People of the 50 sovereign states, that were not specifically delegated to it in said Constitution.

9. I do not owe my Citizenship to the 14th Amendment.

10. I am not liable for the Title 26 USC, Internal Revenue Code (IRC), Subtitle A, §1 graduated income taxes for reasons of my alienage to the State of the forum of United States Tax Laws.

11. I was not born in a territory over which the United States is sovereign.

12. I am not the citizen subject to its jurisdiction, as such term is defined in 26 CFR 1.1-1(c).

(c) "Who is a citizen: Every person born or naturalized in the United States and subject to its jurisdiction is a citizen."

3A Am. Jur. 1420, Aliens and Citizens. "A Person is born subject to the jurisdiction of the United States, for purposes of acquiring citizenship at birth, if this birth occurs in a territory over which the United States is sovereign..."

13. I am "nonresident to" and "not a dweller within" the jurisdiction of the "State of the Forum" of Art. I, §8, Cl. 17 and Art. IV, §3, Cl. 2 of the Constitution for the United States of America, in which Congress "exercises exclusive Legislation in all Cases whatsoever, over such District not exceeding ten Miles square," beyond the seat of Government, or places legally ceded by the states for the Erection of Forts., Arsenals, and other needed buildings, or any other territories or properties "belonging to" the United States. I am, therefore, not liable for the Title 26 USC, Subtitle A, §1 graduated income tax for reasons of my nonresidence to such State of the Forum.

"It is a well established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States unless a contrary intent appears." Foley Brothers v. Filardo, 336, U.S. 281

14. I am not a "resident of", "inhabitant of", a "franchisee of", "subject of", "ward of", "property of", "chattel of" or "subject to the jurisdiction of", the State of the Forum of any United States, corporate State, corporate County, or corporate City, Municipal, body politics created under the primary authority of Art. I, §8, Cl. 17 and Art. IV, §3, Cl. 2 of the Constitution for the united States of America and I am not subject to any legislation created by such authorities and I am not subject to the jurisdiction of any employees,

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officers or agents deriving their authority thereof. Further, I am not a subject of the Administrative and Legislative Article I Courts or bound by precedents of such courts, deriving their jurisdiction from said authorities.

"Legislation enacted by Congress applicable to the inferior federal courts in the exercise of the power under Article III of the Constitution cannot be affected by legislation enacted by Congress under Art. I, § 8, Cl. 17 of the Constitution."

D.C. Code, Title 11 at p.13.

15. As a Sovereign Citizen of one of the 50 states, under the Constitution and Law, only Article III Justice Courts of Law decisions are applicable to me.
16. TAKE NOTICE that I, hereby, cancel any presumed election made by the United States Government or any agency or department, thereof, that I am or ever have been or a citizen or resident of any territory, possession, instrumentality or enclave, under the sovereignty or exclusive jurisdiction of the United States, as defined and limited in the Constitution for the united States of America in Article I, §8, Cl. 17 and Article IV, §3, Cl. 2. I further cancel any presumption that I ever voluntarily elected to be treated as such a citizen or resident.
17. TAKE NOTICE that I revoke and cancel all of my signatures on any other forms, which may be construed to give the Internal Revenue Service or any other agency or Department of the United States Government, created under the authorities of Article I, §8, Cl. 17 and Article IV, §3, Cl. 2 of the Constitution for the united States, authority of jurisdiction over me. I also revoke, rescind and make void ab initio, all powers of attorney, in fact, in presumption, or otherwise, signed either by me or anyone else, with or without my consent, as such power of attorney pertains to me, by but not limited to, any and all governmental/ quasi/ colorable, public, Governmental entities or corporations, on the grounds of constructive fraud, and non-disclosure of pertinent facts.
18. I am not an officer, employee, or elected official of the United States, the District of Columbia or any agency or instrumentality of the United States or the District of Columbia.
19. I am not an officer of a Corporation, under a duty to withhold.
20. I am not an "employee" as such "term" is defined in Law and in the Internal Revenue Code. Federal Register, Tuesday, Sept. 7, 1943, § 404.104, pg 12267: Employee: "The term

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taxable by the federal government unless apportioned according to the census of the states.

"The 16th Amendment must be construed in connection with the taxing clauses of the original Constitution..." Elsner v. Macomber, 252 U.S. 189 at 205

"The 16th Amendment conferred no new power of taxation..."

Stanton v. Baltic Mining Co. 240. U.S. 103

27. Compensation for Labor and the exercise of the Right to Labor are personal property and, as such, are items of income, under the Constitution (Art. 1, §2, Cl.3, Art. 1, §9, Cl. 4), not taxable by the Federal Government as a graduated income tax. Compensation earned, exercising the Right to Labor is excluded from "Gross Income" and is exempt from taxation under Title 26, under the authority of Title 26, CFR ('39) §9.22(b)-1, as follows:

26 CFR (1939) §9.22(b)-1 "Exclusions from gross income.— The following items shall not be included in gross income and shall be exempt from taxation under this title:

(b)-1 Exemptions; exclusions from gross income. Certain items of income...are exempt from tax and may be excluded from gross income...those items of income which are, under the Constitution, not taxable by the Federal Government."

28. The 16th Amendment is limited to only indirect taxes.

29. The income tax is an excise tax. My compensation for labor is my personal property and is not taxable by the federal Government except by the rule of apportionment.

"The 16th Amendment, as correctly interpreted, is limited to indirect taxes and for that reason is constitutional....The conclusion reached in the Pollock case... recognized the fact that taxation on income was in its nature an excise..."

- Brushaber v. Union Pacific RR Co. 240 U.S. 1 at 10, 11, 12, 13, 19

30. An excise tax CANNOT be imposed upon the [natural] person, measured by his/her income, because such a tax would be a direct capitation tax, subject to the rule of apportionment and NOT an excise tax.

"Neither can the tax be sustained on the person measured by income. Such a tax would be, by nature a capitation rather than an excise." - Peck v. Low, 247 U.S. 165:

31. The requirement to pay an excise tax involves the exercise of a privilege. I am exercising no taxable privileges.

"employee" specifically includes officers and employees whether elected or appointed, of the United States, a State, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."

§3401 (c) EMPLOYEE.— "For purposes of this chapter, the term employee includes an officer, employee or elected official of the United States, a State or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term employee also includes an officer of a corporation."

21. Because I am not an "employee", I do not earn "wages" as such terms are defined in the Internal Revenue Code. The term wages is defined in §3401(a) as: (a) Wages. — "...the term "wages" means all remuneration...for services performed by an employee for his employer..."
22. Further, pursuant to the Public Salary Act of 1939, Title I, §1, I do not earn "gross income" as such term is defined therein
- Public Salary Act of 1939, TITLE I — SECTION 1.** §22(a) of the Internal Revenue Code relating to the definition of "gross income", is amended after the words "compensation for personal service" the following: "including [only] personal service as an officer or employee of a State, or any political subdivision thereof, or any agency or instrumentality of any one or more of the foregoing."
23. I am not involved in any type of 'revenue taxable activities' including but not limited to, the manufacture, sale or distribution of alcohol, tobacco, or firearms or any other regulated industry, trade or profession. I am not involved in any wagering activities.
24. I do not reside in, or obtain income from any source within the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, or any other Territory, Possession, enclave or instrumentality of the United States or of the District of Columbia.
25. I am not a United States Person, United States Resident, U.S. Individual, U.S. Corporation or "citizen subject to its jurisdiction", as such "words of art" are defined in the Internal Revenue Code and other applicable U.S. Codes.
26. The 16th amendment did not repeal the Constitutional apportionment restrictions imposed on direct taxes (Art. I, §2, Cl. 3, Art. I §9, Cl. 4). Taxes on Personal property are direct taxes, not

"Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain [regulated] occupations and upon corporate privileges; the requirement to pay such taxes involves the exercise of a privilege." *Elint vs Stone Tracy Co.*, 220 US 107

32. I provide for my existence by working in a nontaxable occupation of common right.

"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individual's Right to live and own property are natural Rights for the enjoyment of which an excise cannot be imposed... We believe that the conclusion is well justified that a tax laid directly upon the income of property, real or personal, may well be regarded as a tax upon the property which produces the income." - *Redfield v. Fisher*, Oreg. Sup. Ct. 292 at 813, 817, 819. (1930)

33. My compensation constitutes the 'fruits of my labor'. This is my substance and my personal property and the Government may not deprive me of any portion of my property by appropriating it against my will.

"...Every man has a natural right to the fruits of his own labor, as generally admitted; and no other person can rightfully deprive him of those fruits, and appropriate them against his will..." - *The Antelope*, 23 U.S. 56, 120

"The right to labor and to its protection from unlawful interference is a constitutional as well as a common-law right. Every man has a natural right to the fruits of his own industry." 48 Am. Jur 2d, § 2, Page 80

"A STATE (OR THE UNITED STATES) MAY NOT IMPOSE A CHARGE FOR THE ENJOYMENT OF A RIGHT GRANTED BY THE FEDERAL CONSTITUTION."

Murdock v Pennsylvania, 319 U.S. 105, at 113.

34. The Victory Tax Act of 1942 [56 Stat, Ch 619 pg. 884 10/21/42] which implemented "withholding" and 1040 Return requirements, stated:

§476 "The taxes imposed by this subchapter shall not apply with respect to any taxable year after the date of cession of hostilities in the present War (World War II).

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On May 29, 1944 (58 Statutes at Large, Chap 210 §6 (a) REPEAL OF VICTORY

TAX, pg 234) the Victory Tax and its provisions for Withholding were repealed!

With the repeal of the Victory Tax Act the individual income tax became voluntary.

"Our tax system is based upon voluntary assessment and payment and NOT upon distraint." Supreme Court ruling of Flora v. U.S., 362 U.S. 145

"Voluntary", according to Websters means: 1) given freely without compulsion, 2) having the power of free choice." I have exercised my power of free choice and have chosen NOT to volunteer. The Government may not force me to comply by distraint or by threat of distraint, for having made such a free choice. Further, because, non-compliance is one of my options, there is no implementing regulatory authority, within 26 CFR, authorizing the Government to distraint me or my property. All part §301 Regulations are merely cross-references, providing distraint authority (ie. jail, levies, liens) to those involved in "revenue taxable activities".

IN SUMMARY:

- a) I am not an "employee" earning "wages" and have no "gross income" as such "terms" are defined in the Internal Revenue Code, the Public Salary Act of 1939 and in Law.
- b) I am exercising NO taxable privileges and I earn no income upon which a indirect "excise" tax may be imposed. The Brushaber court and other supreme Courts have ruled that "taxation on income is in its nature an excise." Ellnt vs Stone Dairy Co. 220 U.S 10, ruled "the requirement to pay Excise taxes involves the exercise of a privilege." Further the supreme Court case of Peck v. Low, 247 U.S. 165, ruled that a tax sustained upon a [natural] person would be a "capitation" tax (subject to apportionment) and not an excise tax.
- c) I am not the "citizen subject to its jurisdiction" as defined in 26 CFR §1.1-1(c) upon whom the Subtitle A, §1 Graduated Income Tax is imposed.
- d) I did not incur a tax liability last year, pursuant to 26 USC 871(a) or §871(b) and I do not anticipate that I will incur a tax liability from said sections in the future. However, if, I do receive income, subject to taxation, under those sections, in the future, I will file the appropriate U.S. 1040NR Form.

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e) I am not "required" to pay the income tax. I am not "liable for" or "made liable for" the income tax. I am not "subject to" the income tax and I am not required by regulation, to file a 1040 tax return.

Please respond within 30 Days to:

Name: William J. Crunican

Address: 6824 W. 26th Street

City: Berwyn State: Illinois Postal Code: 60402

If you do not feel this is a reasonable period of time, please request an extension in writing. Failure to respond will mean that you have acquiesced to this Affidavit and Supporting Documentation, in its entirety and from this date forward, the doctrine of "estoppel by acquiescence" will prevail.

Any statements or claims in this memorandum, properly rebutted by facts of law, or overriding Article III supreme Court rulings, such shall not prejudice the lawful validity of other claims not properly rebutted or invalidated by facts of law.

I declare under penalty of perjury under the laws of the united States of America that the foregoing, to the best of my knowledge, is true and correct.

Executed at Berwyn, Illinois

(City and State) on 3/22/95 (date)

William J. Crunican
Signature

Thomas J. Powell Sr.
Witness

J. Neapolitan - Powell
Witness

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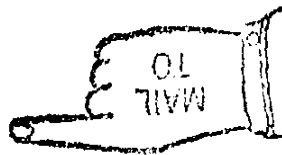
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REGISTERED MAIL #

Assistant Commissioner of Operations
National Office of the Internal Revenue Service
111 Constitution Ave NW
Washington, D.C. 20224



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REGISTERED MAIL #

Internal Revenue Service
Director of International Operations
Regina Deanehan
950 L' Enfant Plaza SW
Washington D.C. 20219

REGISTERED MAIL #

Internal Revenue Service Center
Philadelphia PA 19255

REGISTERED MAIL #

Secretary of the Treasury
Washington, D.C.

REGISTERED MAIL #

District Internal Revenue Director

Address: _____

City, State and Postal Code: _____

Written Request for Determination of Status for Tax Purposes, Prior to Filing of Tax Returns

Pursuant to the following IRS publication, and based upon the facts contained in attached Affidavit of Truth, this is a written request for a Ruling and Determination Letter from the National Office, defining my status for tax purposes, prior to my filing of a tax return.

Technical

page 1218-125
(10-25-88)

RULINGS, DETERMINATION LETTERS, AND CLOSING AGREEMENTS ...

P-(11)-23, (approved 6/14/87)

"Rulings and Determination Letters in General:

"Ruling and determination letters are issued to individuals and organizations upon written requests...as to their status for tax purposes...prior to their filing of returns or reports as required by the revenue laws. Rulings are issued only by the National office. Determination letters are issued only by District Directors and the Director of International Operations..."

MT 1218-196

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Sincerely,

Without Prejudice, All Rights Reserved U.C.C. 1-207

William J. Runicar, Sui Juris

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