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PETITIONER F.R.C.P. 17.
United States of America

)
)
) Admiralty Case No.
) _____

In unity with The League of Fraudulently
Dispossessed Homeowners holding Special
Appearance by faith Minister Faith Lynn Brashear)
"The League's" TRUST GAURDIAN as implied)
ipso facto DEFACTO in law authorized)
agent ORDAINED FAITH LYNN BRASHEAR)
property of THE SOCIAL SECURITY)
ADMINISTRATION implied faith on behalf of)
THE INTERNAL REVENUE SERVICE)
In re: Executive Order 12/21/17)

IN ADMIRALTY

Recommended Judge(s)
Judge Susan G. Braden

Recommended Senior Judge(s)
Judge Edward J. Damich
Judge Bohdan A. Futey
Judge Loren A. Smith

PETITIONERS / CLAIMANTS

v.

AGENTS FOR INTERNATIONAL
MONETARY FUND INTERNAL REVENUE
SERVICE, DISTRICT DIRECTOR, SPECIAL
PROCEDURES FUNCTION OFFICER AND
THEIR PRINCIPAL, GOVERNOR OF
INTERNATIONAL MONETARY FUND
AKA SECRETARY OF THE TREASURY
DOE RESPONDENTS/LIBELANTS AND
DOE CLAIMANTS AND ABET'S TO
SURPLUS FUND DEFALCATIONS AFTER
TRUSTEE'S SALE BY COURT ORDERS
UNDER COLOR OF LAW IN VESTED
INTERESTS W/THE LEAGUE OF CHARTERS
S.E.C.U.R.E SOFTWAY IN TRADEMARK
INFRINGEMENT INCLUDING VESTED
OWNERSHIP INTEREST IN REAL ESTATE
COMPANIES CONDUCTING BUSINESS IN
THE COURTS IN CROSS COMPLAINTS

) **LIBEL OF REVIEW**
) **OF COLLATORAL CASES**
) **OF JUDGEMENTS MADE**
) **VOID PER OPERATION**
) **OF LAW IN USURPATION**
)
) COMPLAINT: INVOLUNTARY
) SERVITUDE AND PEONAGE
) THROUGH ECCLESIASTICAL
) DEFALCATIONS,
) MISSAPPROPRIATION OF
) PUBLIC TRUSTS,
) EMBEZZLEMENT OF
) ESTATES, TRESSPASS UPON
) PRIVATE BUSINESS
) INFRINGEMENT UPON
) UNALIENABLE RIGHTS,
) OBSTRUCUTION OF JUSTICE
) **VIOLATIONS OF THE 80TH**
) **ARTICLE OF WAR**
) **RULE 701 TO#MASS FOLLOW**

RESPONDANTS/ LIABANTS

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INTERESTED PARTY NOTIFICATION

Arguments incorporated - 8:17-cv-01386-DOC-KES

SUMMARY OF COMPLAINT

- 1
2 1. The purpose of this complaint is to address the abusive tax
3 matter partnership interests which arose of the undisclosed Patented
4 Trademark Mortgage System called the MORTGAGE ELECTRONIC
5 REGISTRATION SYSTEM INC to which has diversified our signatures in
6 derivative trading across multiple Commonwealths in off book other than
7 ordinary income, conducted behind the backs of the general public at large, for
8 use in government intellectual property in secret involuntary service trades.
9 *See Title 18 §495.*
- 10
11 2. We hold this right for we are those whom employ these courts,
12 and employ this government, with that said court proclaimed ignorance of
13 these laws or court ordered contempt in order to cover up the laws raised
14 herein will no longer be tolerated. *See Brown, 512 S.W.2d 317,322 (tex.*
15 *1974).*
- 16
17 3. Petitioners/Claimants are the only living breathing executor of
18 their ALL CAP NAMES (herein NAMEsake) estates. *In re: Obstruction of*
19 *Justice Am. Jur. 2d 63 C at page 247 volume 46's Statutes at Large.*
- 20
21 4. Petitioners/Claimants are living beings to which their very
22 existence cannot be used as copyright material for use in derivative trading.
23 *See court presented NOTICE OF JOINDER INTERESTED PARTY 8:17-cv-*
01386-DOC-KES.
- 24
25 5. Petitioners/Claimants are of sound mind and of inflicted
26 intellectual property damage to our private selves. *See Title 42 U.S.C § 12203*
and 42 U.S.C § 12202.
- 27
28 6. The sole acquisition that allegedly occurred during the inception
of a mortgage pass-through trademark system, is in violation of Public Policy
HJR-192. Petitioners/Claimants will need to review the orders from above in
accordance to THE 80TH ARTICLE OF WAR that allowed government swap

1 outs of intellectual property. More specifically, where it specifically grants
2 authority to MERS to act with government authority as an undisclosed lender
3 nominated ENTITY BORROWER against the INTERNATIONAL
4 MONETARY FUND to which enables MERSCORP members to engage in
5 authorized disposal of intellectual government property aka MIA declared
6 NAMEsake human beings on paper in use for GOVERNMENT PROPERTY
7 purchases on behalf of the S.S. ADMIN. Further please provide the
8 government CONTRACT between the general public at large and the S.S.
9 ADMIN which clarifies to them that they were enlisted at birth as a VISTA
10 SURITY on behalf of the S.S. ADMIN, for use in involuntary indentured labor
11 service as human derivative trades for future government disposal swap outs.
12 *In re: 26 CFR 20.2032-1 See Tremp v. Patten, 132 Conn. 120, 42 A.2d 834*
13 *(1945); Waddell v. Brooke, 684 N.W.2d 185 (Iowa 2004); Blackburn v. Board*
14 *of County Com'rs of Park County, 67 Wyo. 494, 226 P.2d 784 (1951).*

15 7 The complaint will press the issue of the failure to disclose to the
16 American Public at large that the Mortgage Electronic Registration System
17 herein " MERS" was design for the exclusive derivative trading rights of your
18 government issued NAMEsake that mimicked a person's actual original birth
19 name in pre-determined termination date partnership swaps. *See 48 CFR*
20 *1.403 Individual deviations.*

21
22 8. These are undisclosed partnership arrangements on behalf of
23 intellectual property of the S.S. ADMIN being used for tax evasion purposes
24 under the ruse of a Mortgages. MERS is nothing more than a derivative
25 trading process designed to shift the burden of members of MERSCORP
26 nominee use of MERS aka the undisclosed ENTITY BORROWER upon
27 Government election of action under the presumption that a human being is
28 nothing more than a Government copyright. Petitioner/Claimants will need to
 see the copyright agreement either between them, and/or the creator of life

1 itself, and the S.S.ADMIN to authorize such a unconscionable copyright
2 infringement of a living breathing being's inalienable right to exist. See *MERS*
3 *NATIONSBANK SECURITY AGREEMENT*

4 9. The Income taxes owed to the Internal Revenue Service the by
5 usurpation of members of WE THE PEOPLE identity for use in Government
6 Intellectual Property swaps, without members of WE THE PEOPLE's
7 knowledge or actual contractual consent of such Volunteer in service to
8 America "VISTA" not only is embezzlement through improper disposal of
9 government property to force recapture of real property abandonment by
10 purchased on behalf of the S.S. ADMIN, which never actually left the
11 possession of the S.S. ADMIN. *in re: The False Claims Act- See also Erie vs.*
12 *Thompkins*

13 10. Let it be clear that members of WE THE PEOPLE are the
14 rightful heirs to these Government inflicted estate NAMEsake trades, as the
15 only beneficiaries to such original works. *See also American Legislative*
16 *Exchange Committee (lex mercantoria)*

17 11 Petitioner/Claimants are the only living breathing original source
18 to such NAMEsakes derived upon them, who's names cannot be legally
19 copyrighted for use in derivative intellectual property trade as that in fact,
20 would usurp life itself. *Den ex dem. Murray v. Hoboken Land & Improv.*
21 *Co. 59 U.S. (18 How.) 272 (1856).*

22 12. These Defalcations of bid bonds in usurpation have become so
23 egregiously overt in the contempt of basic human and civil rights that they
24 have in fact exposed additional criminal activities. Fraudulent Assumpsit,
25 misuse of GSA SF 273 (the reinsurance agreement), SF 274 (the Miller Act
26 Reinsurance Performance Bond), SF235 (the Miller Act Reinsurance Payment
27 Bond) of forced summary judgement without declaratory judgement in courts
28 that are probate driven to the point where people are nothing more than

insurable sureties in commercial bondage. In re: *UCC 3-419*. See 8th edition of *Black's Law lex mercantoria*.

1
2 13. Petitioner/Claimants are the principles to which there have been
3 no proper presentment of crimes in accordance to UCC 3-50. These claims
4 arise from the same transactions to which fraudulently dispossessed
5 Petitioner/Claimants from their homes. Counter Claims will be filed for Post
6 settlement and closure of our accounts under public policy. Plaintiff seek a
7 declaratory judgment which in turn will allow for additional claims for
8 collection of these debts to be placed upon the appropriate NAMEsake bond
9 under color of law. See *Title 12 section 211 and 212--*

10
11 14. This complaint will administratively call into question each and
12 every violation of laws that occurred as a result of the failure to disclose its
13 trademark logo to the people of these United States to whom were unlawfully
14 siesed their Birth Bonds for use in international, intellectual human trade as
15 living breathing "property" of the S.S. ADMIN. Rebuttable presumptions
16 under false pretense in order to lease back Real Property under the ruse of a
17 mortgage created residual income to the MERSCORP Members for their
18 involvement in this MERS Trademark Mortgage System Scheme. Monetized
19 ab initio Real Estate Investment Conduits (herein REMIC) can never be the
20 holder in due course of a security investment in trade. See *Title 12 section*
21 *1813 LI*

22
23 15. Petitioners, claimants and applicable witness have at all times
24 have either rescinded the negotiation of the instrument, or have acted with
25 uninformed intent thusly. Applying the rule of statutory construction, Title 15,
26 *Inclusio uno est alterus exclusio* (the inclusion of one is the exclusion of
27 another) which means that if its included in a definition of a security its
28 excluded from the definition of a note. These "notes" are security with a
maturity of more than 9 months and its excluded from the definition of a note
by statutory construction. See *U.C.C. 3-306*

16. An investment contract, was signed, Petitioner/Claimants have continued to be denied equal access to law. Jurisdiction is properly outlined herein which leaves the question.. Exactly where did these proceeds go? See enclosed motions for discovery to reveal the source of the funds under the Patriot Act aka Bank Secrecy Act which is under Title 31 section 5311 See also Enry Quang.

APPLICABLE HISTORY IN SUMMARY

17 Pursuant to Treasury Delegation Order No. 92, the IRS is trained under the direction of the Division of Human Resources United Nations (U.N.) and the Commissioner (International), by the office of Personnel Management.

18. The **Copyright Act of 1790** was the first federal **copyright act** to be instituted in the United States. Quoting Sec. 6 "And be it further enacted, that any person or persons who shall print or publish and manuscript, without the consent and approbation of the author or proprietor thereof first had and obtained as aforesaid, (if such author or proprietor be a citizen of or resident in these United States) shall be liable to suffer and pay to the said author or proprietor all damages occasioned by such injury, to be recovered by a special action on the case founded upon this act, in any court having cognizance thereof."

19. On March 9, 1933, House Joint Resolution No. 192-10 by the 73rd Congress, was voted into law, which is the Emergency Banking Act. This Act declared the Treasury of the United States, 'Bankrupt' The U. S. Treasury was closed by the Congress twelve years earlier in 1921. The Emergency Banking Act succeeded in abrogating America's gold standard and hypothecated all property found within the United States to the Board of Governors of the Federal Reserve Bank. See HJR 192, June 5, 1933 TRUST, codified in 31 USC 5118.

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20. In 1935 The SOCIAL SECURITY ADMINISTRATION (herein
S.S. ADMIN) was established by a law codified at 42 U.S.C. § 901. The
concept of the S.S. ADMIN stemmed from the CESTUI QUE VIA Act of
1666 which made us all dead at birth; cast beyond the sea; lost at sea; dead to
the world. It was implemented during the time of the Black Plague where the
estates of the people were placed into Trust to protect and preserve the land at
that time. These two acts converted We the People into the hypothecated
property of the S.S. ADMIN. See *Social Security Act of 1935*.

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21. In 1940 the Smith Act, stated that failure to protect the
constitution placed an attorney into a communistic position to which the
following apply: Title 18 U.S. Code § 115 Influencing, impeding, or
retaliating against a Federal official by threatening or injuring a family
member. which led to 18 U.S. Code § 2381 - 18 U.S. Code § 2382 -
Misprision of treason - 18 U.S. Code § 2383 - Rebellion or insurrection - 18
U.S. Code § 2384 Seditious conspiracy and 18 U.S. Code § 2385
Advocating overthrow of Government.

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22. In the 1979 edition of 22 USCA 278, "The United Nations," you
will find Executive Order 10422. The Office of Personnel Management is
under the direction of the Secretary of the United Nations. Pursuant to
Treasury Delegation Order No. 91, the IRS entered a "Service Agreement"
with the US Treasury Dept (See Public Law 94-564, Legislative History,
pg.5967, Reorganization (BANKRUPTCY) Plan No. 26) and the Agency for
International Development. This agency is an international paramilitary
operation and according to the Dept of the Army Field manual (1969) 41-10,
pgs 1-4, Sec. 1-7(b) & 1-6, Sec. 1-10 (7) (c) (1), and 22 USCA 284, includes
such activities as, "Assumption of Full or partial executive, legislative, and
judicial authority over a country or area."

23. NOTE: The IRS is also an agency/member of a 169 Nation pact
called the International Criminal Police organization, or INTERPOL, found at

1 22 USCA 263a. The memorandum of Understanding (MOU), between the
2 Secretary of Treasury, AKA the corporate governor of "The Fund" and "The
3 Bank" (International Monetary Fund, and the International Bank of for
4 reconstruction and Development), indicated that the Attorney General and it's
5 associates are soliciting and collecting information for foreign principles; the
6 international organizations, corporations, and associations, exemplified by 22
7 USCA 286f. According to the 1994 US Government Manual, at page 390, the
8 Attorney General is the permanent representative to INTERPOL, and the
9 Secretary of Treasury is the alternate member. Under Article 30 of the
10 INTERPOL constitution, these individuals must expatriate their citizenship.
11 They serve no allegiance to the United States of America. *See Garcetti v.*
12 *Ceballos, 547 U.S. 410, 126 S. Ct. 1951, 164 L. Ed. 2d 689 (2006).*

13 24. On December 27, 1993, temporary regulations under section
14 6050P relating to the reporting of discharge of indebtedness were published in
15 the **Federal Register** (TD 8506) (58 FR 68301). The temporary regulations
16 provided that an applicable financial entity must report a discharge of
17 indebtedness upon the occurrence of **an identifiable event** that, considering all
18 the facts and circumstances, indicated the debt would never have to be repaid.
19 The temporary regulations provided a non-exhaustive list of three identifiable
20 events that would give rise to the reporting requirement under section 6050P:
21 (1) a discharge of indebtedness under title 11 of the United States Code
22 (Bankruptcy Code); (2) an agreement between the applicable financial entity
23 and the debtor to discharge the indebtedness, provided that the last event to
24 effectuate the agreement has occurred; and (3) a cancellation or
25 extinguishment of the indebtedness by operation of law. These regulations
26 were effective for discharges of indebtedness occurring after December 31,
27 1993.
28

25. In 1998 The State Street Bank & Trust Co. v. Signature
1 Financial Group, Inc. (herein "State Street") granted a decision of the United
2 States Court of Appeals for the Federal Circuit concerning the patentability of
3 business methods. This led to certain processes like loan origination, credit
4 analysis process, and bond enriching processes to become completely
5 patentable, to which the federalized banking industry proceeded to do at
6 varying levels. See *Ex1 Trademarked SECURITY AGREEMENT dated as of*
7 *June 30, 1998 between MORTGAGE ELECTRONIC REGISTRATION*
8 *SYSTEMS, INC., a Delaware corporation (the "Borrower"), and*
9 *NATIONSBANK, N.A., a national banking association (the "Bank").*
10

26. In 2001 revision to UCC-9 allowed secured transactions could be
11 collateralized. Re-hypothecated selling and reselling of Patent Copyright
12 Trademarks to which were not in the ordinary course of business turning court
13 judges into Administrators of Royalties. *Judicial notice of 1099-A partnership*
14 *forms.*
15

27 NOTE: The IRS is paid by "The Fund" and "The Bank" Thus it
16 appears from the documentary evidence that the Internal Revenue Service
17 agents are "Agents of a Foreign Principle" within the meaning and intent of the
18 "Foreign Agents Registration Act of 1938" for private, not public, gain. See
19 *State ex rel. Bonner v. District Court of First Judicial Dist. in and for Lewis*
20 *and Clark County, 122 Mont. 464, 206 P.2d 166 (1949); Lanza v. Wagner, 11*
21 *N.Y.2d 317, 229 N.Y.S.2d 380, 183 N.E.2d 670, 97 A.L.R.2d 344 (1962).*
22
23

28. On November 10, 2008, final and temporary regulations were
24 published in the **Federal Register** (TD 9430) (73 FR 66539) (2008
25 regulations) to amend the regulations under section 6050P to exempt from the
26 36-month rule entities that were not within the scope of section 6050P as
27 originally enacted (organizations with a significant trade or business of lending
28 money and agencies other than Federal executive agencies). The changes made

1 by the 2008 regulations reduced the burden on these entities and prevented
2 debtors from receiving information returns that reported discharges of
3 indebtedness from these entities before a discharge had occurred. The 2008
4 regulations also added § 1.6050P-1(b)(2)(v), which provided that, for
5 organizations with a significant trade or business of lending money and
6 agencies other than Federal executive agencies that were required to file
7 information returns pursuant to the 36-month rule in a tax year prior to 2008
8 and failed to file them, the date of discharge would be the first identifiable
9 event, if any, described in § 1.6050P-1(b)(2)(i)(A) through (G) that occurs
10 after 2007. On September 17, 2009, final regulations were published in the
11 **Federal Register** (TD 9461) (74 FR 47728-01) adopting the 2008 regulations
12 without change.

13 29. NOTE: The IRS is directed and controlled by the corporate
14 Governor of "The Fund" and "The Bank" The Federal Reserve Bank and the
15 IRS collection agency are both privately owned and operated under private
16 statutes. The IRS operates under public policy, not the Constitutional Law, and
17 in the interest of our nation's foreign creditors. *See Taylor v. Beckham, 178*
18 *U.S. 548, 20 S. Ct. 890, 44 L. Ed. 1187 (1900); State ex rel. Nagle v. Sullivan,*
19 *98 Mont. 425, 40 P.2d 995, 99 A.L.R. 321 (1935); Jordan v. State ex rel.*
20 *Williams, 217 Tenn. 307, 397 S.W.2d 383 (1965).*

21
22 30. NOTE: The Constitution only permits Congress to lay and
23 collect taxes. It does not authorize Congress to delegate the tax collection
24 power to a private corporation, which collects our taxes for a private bank, the
25 Federal Reserve, who then deposits it into the Treasury of the International
26 Monetary Fund, after borrowing against WE THE PEOPLE's implied in law in
27 fact names for use in intellectual human trading. *See Sanchez v. Board of*
28 *County Com'rs of Valencia County, 81 N.M. 644, 471 P.2d 678 (Ct. App. 1970).*

31. Both the Economic Stimulus Act of 2008, signed by President
Bush, and the American Recovery and Reinvestment Act of 2009, signed by

1 President Obama, instituted a 50% bonus depreciation allowance. Later, the
2 Tax Relief, Unemployment Compensation Reauthorization and Job Creation
3 Act of 2010 further increased the allowance to 100% – such that the asset
4 would be fully depreciated in the year of acquisition.

5 32. After that came the Reauthorization and Job Creation Act of
6 2010 further increased the allowance to 100% – such that the asset would be
7 fully depreciated in the year of acquisition.

8 33. This meant that that the lending industry was allowed to buy a
9 worthless sub prime loans and get a 100 percent tax credit by cancelling it,
10 Day one under 26 US Code Section 61 (a) (1) Cancellation of debt and
11 conversion to income paid on a tax payer form 1099.

12 34. 2010 Dodd-Frank Act was enacted to bar traders from
13 intentionally interfering with the “orderly execution” of transactions that
14 determine settlement prices. 7 U.S.C. § 9 (2012) Prohibition regarding
15 manipulation and false information. Wall Street Reform and Consumer
16 Protection Act (Dodd-Frank), Pub. L. No. 111-203, tit.VII (2010) Title 17 :
17 §240.3a67-8 (c).

18 35. Note: Article I of the Constitution for the United States of
19 America prohibits Congress from passing a bill of attainder, nor can it allow
20 for such unconscionable acts as to submit to creating contracts that infringe on
21 our inalienable rights. *See Article I, section 10, clause 1*

22 36. Note: The 5th Amendment to the Constitution clearly states that
23 no person shall be deprived of life, liberty, or property, without due process of
24 law; nor shall private property be taken for public use, without just
25 compensation. The contracts used by the federalized banking industry identify
26 the consumer borrower as the ENTITY NAME of the SS ADMIN. The
27 contract further states that a BORROWER (indicating an undisclosed entity)
28 COVENANTS the "ENTITY NAME" borrower (lower case undisclosed
trademarked system for perpetual future trading) was lawfully siesed and the

property. See 12 CFR Banks and Banking

DEMAND TO FOLLOW CONGRESSIONAL INTENT

37 The people of this nation are the MEMBER BANK; the credit
was our own. We the People have been in denial of equal access within this
system, by the use of a trademarked "borrower" property of the S.S. ADMIN
whom unknowingly entered into a Security agreement with NATIONBANK
NA. as "US" by the originating lenders nominee trust patented process. These
actions are in direct conflict of Congressional Intent. The tangible results.. See
18 U.S.Code Chapter 41.

38. For any reason it is found, that any judge under the direction of
the court, for violation of due process rights of a person under a NAMESAKE to
act in such a manner as to remove them from their property without due
process of law, shall be brought up immediately on charges under Title 18 for
denial of equal access of the law.

39. " Timely Under War Department Document No. 1053; 80th
Cong, 2d sess.-ch. 645-June 25, 1948 (62 Stat. P795) Chapter 101. Sec.
2071;2072;2073;2074; 2075;2076" *This side to be timely strued (construed)
to be the back ([front]), the same, and equal to be the front ([back]) (timely
sound) (H.R. 17070; H.R. 1474 Sec 2. (a)(2)(A)(B); 12 CFR Parts 210 and
229 Regulations J and CC ,(Docket No. R-1226) GPO Numb: 052-071-
01561-2; ISBN: 978-0-16-917356, 978-0-16-081813-4: H.J. Res 80 (396);
S.J. Res.165)"timely PRECANCEL POSTMARK [("Mailer's Postmark")]
Timely "PAQUEBOT") ([15 u.s.c. 1635; U.C.C. 2-209, 3-202] ["ISAL"]
[763.1]) nonexclusive, irrevocable right, throughout the universe in all
media now known or hereafter invented)*

FACTS COMMON TO ALL CAUSES OF ACTION

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40. Petitioner/Claimant who are in receipt of and have retained a
copy of IRS form 1099-A, date of mailing, mailed or sanctioned by your
office, the listed authority being, Public Law 99-514, not listed in the Parallel
Table of Authority required by the Federal Register Act, the applicable section
at 44 U.S.C. § 1505(a), consequently has no application in the several states.

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41. This complaint, is based on good faith, is intended to establish
standing, and venue in this instant matter. The memorandum to the complaint
and cited laws herein are not intended to be a complete recitation of all
applicable law and/or facts, but to serve as a reference guide to applicable laws
in these review proceedings. Furthermore, nor shall the following be deemed
to constitute a waiver or relinquishment of any of the members of
Petitioner/Claimants rights or remedies, all of which are hereby expressly
reserved, including their right to all available remedies against the MERS
Trademark, MERSCORP controlling MEMBERS their affiliates, assigns,
employees, including but not limited treble damages, and jury awards.

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42. The Libel in review will address Federal Civil/Criminal Liability
26 U.S.C Tax fraud, Corporate malfeasance, Unlawful procedure, in violation
of the Paper Reduction Act, inclusive but not limited to issuance of IRS form
1099-A, limited to Internal Revenue Code Section 987 pertaining to the
taxation of foreign currency translation gains or losses arising from qualified
business units ("QBUs") (e.g., branches and certain other flow-through
entities) that operate in a currency other than the currency of their owner. *See*
Midwest Television, Inc. v. Champaign-Urbana Communications, Inc., 37 Ill.
App. 3d 926, 347 N.E.2d 34 (4th Dist. 1976).

COMMON BACKGROUND

43. With the enactment of Public Law 99-514, concerning tax covenants, in regards to *Controlled Foreign Corporation*, subject to listed section 954-987 of title 26 U.S.C, the listed authority for the IRS form 1099-A. All transactions are limited to “affiliate transaction.” The term “qualified banking or financing income” means income of an eligible controlled foreign corporation which—

(i) is derived in the active conduct of a banking, financing, or similar business by—

(I) such eligible controlled foreign corporation, or

(II) a qualified business unit of such eligible controlled foreign corporation,

(ii) is derived from one or more transactions— with customers located in a country *other than the United States

SOURCE 26 U.S. Code § 954 – *Foreign base company income*
CITE; (1) In general For purposes of subsection (a)(2), the term “foreign base company sales income” means income (whether in the form of profits, commissions, fees, or otherwise) derived in connection with the purchase of *personal property from a *related person and its sale to any person, the sale of personal property to any person on behalf of a related person, the purchase of personal property from any person and its sale to a related person.

3) Qualified banking or financing income For purposes of this subsection—

(A) In general The term “qualified banking or financing income” means income of an eligible controlled foreign corporation which—(i) is derived in the active conduct of a banking, financing, or similar business by— (I) such eligible controlled foreign corporation, or (II) a qualified business unit of such eligible controlled foreign corporation, (ii) is derived from one or more transactions—(I) with customers located in a country other than the United States, and (II) substantially all of the activities in connection with which are

1 conducted directly by the corporation or unit in its home country, and (iii) is
2 treated as earned by such corporation or unit in its home country for purposes
3 of such country's tax laws.

4 (B) Limitation on non banking and non securities businesses

5 No income of an eligible controlled foreign corporation not described in clause
6 (ii) or (iii) of paragraph (2)(B) (or of a qualified business unit of such
7 corporation) shall be treated as qualified banking or financing income unless
8 more than 30 percent of such corporation's or unit's gross income is derived
9 directly from the active and regular conduct of a lending or finance business
10 from transactions with customers which are not related persons and which are
11 located within such corporation'
12

13
14 44. Gleaning therefrom the exact code provision listed, the following
15 propositions may be considered as established: The IRS form 1099-A listed
16 OMB # is 1545-0877., the required regulations are listed in Title 26, Code of
17 Federal Regulations, 26 CFR 602.101. Title 26 CFR 602, implements Internal
18 Revenue Code Section 987

19
20 45. Controlled Foreign Corporation. Controlled Foreign Corporation
21 are limited to "affiliate transaction", however denominated, including a
22 "partnership." Controlled Foreign Corporations transactions are limited to
23 customers located in a country other than the United States, including
24 "foreclosure, "gains or profits "reflected on the listed IRS form 1099-A.

25 46. Participants in such egregious and nationwide criminal behavior
26 whom are acting above and beyond this call of duty, which by way of what
27 amounts to a private army daily plundering the American people should be
28 required to make full restitution, and face sever jail time. SOURCE Subtitle
C-Taxation of Income Earned Through Foreign Corporations SEC. 1221.
INCOME SUBJECT TO CURRENT TAXATION.

1 (a) DEFINITION OF FOREIGN PERSONAL HOLDING COMPANY
2 INCOME.-

3 (1) IN GENERAL-Subsection (c) of section 954 (defining foreign personal
4 holding company income) is amended to read as follows: "(c) FOREIGN
5 PERSONAL HOLDING COMPANY INCOME.- "(1) IN GENERAL.-For
6 purposes of subsection (a)(1), the term foreign personal holding company
7 income' means the portion of the gross income which consists of: "(A)
8 DIVIDENDS, ETC.-Dividends, interest, royalties, rents, and annuities. 2. Real
9 Estate Investment Trusts (REIT), "secured property", by definition is limited
10 to Dividends, interest, royalties, rents, and annuities, thereby excluding
11 "private residential real property"

12 47. **Players and MEMBERS whom are reported as involved with**
13 **the MERS System are hereby Charged by the members of WE THE**
14 **PEOPLE with Violation of the 80th Article of War.**

15 48. *Specification:* In that identified actors whom did engage with a
16 MERS contract ab initio to present and beyond did, as times dates, and years
17 under Rule 31 identified attached, herein and forthcoming, unlawfully (buy)
18 (sell) (trade in) (deal in) (exchange) (dispose of) the following outlined
19 (captured) (abandoned) property of the United States, namely: the intellectual
20 properties of over 530 SEC terminated REMICS of the value of each varying
21 from 20 billion up each and of the pooled value varying from 11 trillion up
22 holding total value in treble of the varying from 33 trillion up repeatedly
23 exchanged within the MERS system for around 20 years, thereby (receiving)
24 (expecting) as (profit) (benefit) (advantage) (profit, benefit and advantage) to
25 each actor involved with the MERS system to themselves, their siblings and
26 the attorneys whom aided and abeted 100% IRS penalty as outlined per the
27 CODE.
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49. *Specification:* In that these actors involved with the MERS
system failed to give notice of and to turn over without delay to proper

1 authority the aforementioned properties forthcoming, attached and beyond
2 property of the United States, which had come into their (possession)
3 (custody) (control), namely both the future trading value of each Intellectual
4 property traded, but also for the real property attached thereto. Total value
5 would need to be identified per real property in unauthorized swap out
6 activities of the border of the initial instrument itself.

7 8 9 **ADMINISTRATIVE LIBEL OF REVIEW**

10 50. The interest of law and justice mandates a hearing of Libel of
11 Review pursuant to the Law of Nations addressing certain **Maxims In Law**
12 including but not limited to "ALL all are EQUAL equal under the law." See
13 *William B. Barker, The Three Faces of Equality: Constitutional Requirements*
14 *in Taxation, 57 Cas. W. Res. L. Rev. 1 (2006).*

15 51. "Claims made without accountability are void" "Forced perjury
16 or subordinate perjury, voids all" "Thou shalt not steal" "Truth stands
17 supreme" "Thou shall not bear false witness" and most importantly, "We
18 cannot give to anyone or anything any power or authority we do not have."
19 *Meaning in Truth, without the IRS FORM 56 and the IRS FORM 2848 Signed*
20 *between the parties to conduct such intellectual "Trademarked Borrower"*
21 *property transfers on behalf of the Social Security Administration (herein SS*
22 *ADMIN) while under an ongoing "state of emergency" in re: War Powers Act*

23 52. *Members of WE THE PEOPLE denied full access to*
24 *understanding of such matters of laws inflicted upon them could not have*
25 *possibly entered into an agreement in fact that would allow them as the surety*
26 *MEMBER BANK to lend themselves their own credit. Implied in law*
27 *contracts are based upon actions, fraudulent concealment of intellectual*
28 *NAMESakes for use in human intellectual backed securities trading are void as*
a matter of law. See United States v. Sullivan, 274 U.S. 259 (1927).

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53. Petitioners/ Claimants herein at all time has/is have/has acted/acting in good faith for the protection of ordained rights of THE PERSON's Person, their personal business, their private property, their personal estate, the implied in law SS ADMIN inflicted 1031 exchange of intellectual PROPERTY transfers of false claims made on our behalf's, without out knowledge, and without our consent by MERSCORP members who failed to denote the trademark MERS upon Government Election of Action Forms created for defalcation of the PUBLIC TRUSTS. See *BULLOCK v. BANKCHAMPAIGN, N. A.*

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54. Petitioners hereby enter on record a written Complaint of Involuntary Servitude and Peonage under presumptions of law under constructive frauds, due to wanton and malicious acts and threats, duress, coercion, fraud by RESPONDANT/ LIBELLANTS collaborative Respondents whom are acting as representative of the FEDERLIZED BANKING INDUSTRY, whom IN FACT hold no authority to speak or act on behalf of a RESPONDANT/ LIBELLANT without Habeas Corpus.

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55. The lower level courts held no rights to deny these requested remedies in law per laws operations as RESPONDANT/ LIBELLANTS collectively failed to answer their complaints. See *18 U.S.C. § 1510, §1512, and §1513 and read up on the definition of human trafficking.*

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56. Further side graft benefits received in the wrongful intellectual property disposition of Government Property swap outs without proper government authority to do so goes beyond the scope of the courts administrative duties. See *Am. Jur. 2d, Embezzlement §§ 33 to 35*

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57 Any RESPONDANT's/ LIBELLANT's or collaborative court, acting on behalf of the PEOPLE's TRUSTs issued by the S.S. ADMIN by use of MERS as a 1031 exchange of intellectual property of the United States of America are acting beyond their scope, and are in violation of the Laws of the

forum United States of America and the Law of Nations pursuant to 18 USC §§ 2, 3, 4, 113(b), 219, 241, 242, 371, 654, 661, 709, 951, 1001, 1028, 1341, 1581, 1621, 1622, 1961, 2111, 2382, 42 USC §1983, 4th, 5th, 7th, 9th, 10th, 13th & 16th Amendments to the Constitution for the United States of America.

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4 58. The S.S. ADMIN by means of gross negligence, failed to
5 disclose to the American Public at large that they were fiduciary Chattel of the
6 United States Government. As a result, usurpations ensued as part of a
7 massive tax evasion/ property embezzlement scheme which was leveraged on
8 behalf of our NAMEsake. This in turn has breach the faith backed system of
9 the American People whom have been in a perpetual state of government held
10 intellectual human trafficking unaware of an ongoing declared state of
11 emergency as no evidence of war was presented to them in regards to their
12 indentured servitude to properly act to protect and serve their nation under
13 implied contractual siezen of the MERS system in uniform with FANNIE
14 MAE/ FREDDIE MAC government election of action form. *See*
15 *TRANSCONTINENTAL TRADE AND FINANCE CORP., vs BESSER*
16 *COMPANY*

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18 59. The purpose of Rule 12(b)(6) is to allow a defendant to test
19 whether, as a matter of law, the plaintiff is entitled to legal relief even if
20 everything alleged in the complaint is true.” *Mayer v. Mylod*, 988 F.2d 635,
21 638 (6th Cir. 1993), to be clear conflate the ELR with the rule from *Hadley*
22 and *Howard* often miss that it allows additional damages in certain
23 circumstances. *See, e.g., Ramerth v. Hart*, 133 Idaho 194, 983 P.2d 848, 851
24 (1999) (stating that “[t]he economic-loss rule applies to [preclude] negligence
25 [claims] in general” where there is breach of contract); *JMP Sec. LLP v. Altair*
26 *Nanotechnologies Inc.*, 880 F. Supp. 2d 1029, 1042-43 (N.D. Cal. 2012)
27 Cunningham, *supra* note 2; 1 ROBERT L. DUNN, RECOVERY OF
28 DAMAGES FOR LOST PROFITS, §3.6-3.13, at 265-94 (6th ed. 2005),
especial in the forthcoming cases to where Petitioner/ Claimants will present

collateral cases all of which fall under TOLLING AND ESTOPPEL BY
LACHES IRS Rules Section 1121 for failure to disclose cause a loss of right
to reinstate not only to the benefactor's property NAMEsake but to the S.S.
ADMIN in the misrepresentation of a mortgage by use of a Government
Election of Action form used for derivative trading of intellectual government
property to not eligible for copyright derivative trading.

60. Petitioner/ Claimants assert that at all times THE FEDERLIZED
BANKING INDUSTRIES AT LARGE were without proper IRS filings of
Form 56 issued from a legitimate agent on behalf of the SS ADMIN.

61. Petitioner/ Claimants assert the SS ADMIN failed to take into
account proper measures to protect the safety and welfare of their NAME
Chattels.

62. Petitioner/ Claimants assert The S.S. ADMIN failed in their duty
to protect the people.

63. Petitioner/ Claimants assert that congress enabled THE
FEDERLIZED BANKING INDUSTRY to swap out the NAME ENTITY
under the Property Estate, which common sense would dictate that our land
titles have remained in possession of the SS ADMIN under the original
NAME ENTITY to which is being held for its fiduciaries for audit review.

64. The sole acquisition that allegedly occurred during the inception
of a mortgage pass-through grantor trust was in violation of Public Policy
HJR-192 created after the Federal Reserve Act (1913) which "Hypothecated"
all property within the federal United States to the Board of Governors of the
Federal Reserve for Trade.

65. The Trustees (stockholders) allegedly held legal title to the
S.S.ADMIN's Property, the U.S. citizen (tenant, franchisee) was registered as a
"beneficiary" of the trust via his/her birth certificate under a reverse purchase
and sale leaseback commercial warranty deed of conveyance superimposed
upon residential properties as a copyright trademarked system.

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66. Implied at law contracts cannot hold proper transfers of the
Property Estate without filing IRS Form 2848 ab initio, to which none of these
contracts could have held without disclosing to the consumer they were merely
an acting fiduciary on behalf of the SS ADMIN, which by concealing these in
fact laws to the general public at large further violated Title 18, USC Section
1341 & 1342.

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67 Without the SS ADMIN's authorization or consent THE
FEDERLIZED BANKING INDUSTRY AT LARGE are never able to file IRS
FORM 8594 asset acquisition nor are they able to properly file of a statement
as required under treasury regulation 1.856-6. Trademark System Mortgages
are improper foreclosures under the IRS by Ecclesiastical misappropriation of
centralized funds to re-depreciate an asset already written off. See Publication
525, "assignment of income third party incidental beneficiaries are
responsible for the taxes being unreported. See section 1231 of the IRS code."

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68. ALL third parties were required to file Form 941 and MUST
have a Form 2848 POA in order to have a perfected assignment from the
ORIGINAL lender. Attorneys acting as a Trustee Fiduciary are **In Fact**
responsible for reporting taxes. See Rule 11 pursuant to the American Bar
Association- law firms to which Failed to comply with the Department of the
Treasury Internal Revenue Publication 542 Corporations automatically is an
unauthorized use of your Social Security number, which is a violation of the
1974 privacy act. See Uniform Voidable Transactions Act.

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69. Usurpation Defined. The illegal encroachment or assumption of
the use of authority, power, or property properly belonging to another; the
interruption or disturbance of an individual in his or her right or possession.
See *United Rentals, Inc. v. RAM Hldgs., Inc.*, 937 A.2d 810, 834 n.112 (Del.
Ch. 2007) (—The burden of persuasion with respect to the existence of the
contractual right is a preponderance of the evidence' standard.|| (citations

omitted)); *Saudi Basic Indus. Corp. v. Mobil Yanbu Petrochemical Co.*, 2003 WL 22016864, at *1 (Del. Super. Aug. 26, 2003) (—In order to establish a claim for usurpation, ... must show, by a preponderance of the evidence .//), *aff'd*, 866 A.2d 1 (Del. 2005).

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70. **Defalcation** is misappropriation of funds by a person trusted with its charge; also, the act of misappropriation, or an instance thereof. Credits under the ruse of debts cannot be written off in bankruptcy courts, nor can Unlawful Detainer Courts be used to embezzled estates through implied VISTA TRUSTs.

71. Equitable and Estoppel Tolling principles are uniformly applicable in federal cases to prevent running of the statue when essential facts are concealed from general public, whether or not the concealment is fraudulent. As stated by U.S. Supreme Court in *Lampf, Pleva, Lipkind, Prupis & Petigrow v. Gilberston*, 111 S. Ct. 2773, 501 U.S. 350, 363-64 (1991) (quoting *Bailey v. Glover*, 21 Wall. 342, 348 (1874); ” *Irwin v Veterans Administration* U.S. 20, (1989) (slip op 6.)

CAUSE OF ACTION IN REM

72. This complaint is an **in Rem Action** 28 U.S. Code § 1333 46 U.S. Code Chapter 311 - Suits Involving Public Vessels to where the United States has also consented to be sued under FRCP Rule 14.

73. Third-Party RESPONDANTS/ LIBELANTS ie Judges, District Attorneys, league of Charters and their Coroner/Sheriffs that are in conflict of position, can be sued as a third-party Defendant In REM In PERSONA under Rule B. under In Personam Actions: via Attachment and Garnishment and Rule E. Actions in Rem and Quasi in Rem for violations of the IRS CODES for use of the UD courts in the probating of Estates whom in turn fail to

properly or accurately submit their payee data forms as they are not collecting undertaking bonds.

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2 74. More specifically failure to comply as unauthorized fiduciaries
3 on behalf of "Lender of record" Pursuant to **California Corporation Codes** :
4 23305.1, 1300, 1200, 2112, 1101, 1103, 1108(d), 2280, 2281, 2282,2283,
5 2284,2285,2286,2287,2288,2289, 2290, 2291,2292, 1110, 8322, 8333, 8336,
6 8710, 8711, 8712, 8810, 8811, 8812, 8813, 8814, 8815, 8816, 8817, 9120,
7 9132, 2203(A)(b)(c),2256, 2255, 2253, 2257, 2258, 2259.

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9 75. Failure to Comply California Revenue and Taxation Codes
10 19719,23301,23775, Civil Code 1689, Penal Code 470, Civil Code 2932.5
11 Civil Code 1708, Probate Code 16401, Civil Code 2941.9. Failure to Comply
12 with Title 26 U.S.C section 6903 Notice of Fiduciary Relationship, Treasury
13 Order 1.856-6 No Foreclosure Statement Reported to the Internal Revenue
14 Service on a form 8549 Asset Acquisition Statement under section 1060. AND
15 Failure to Comply with Title 18 U.S.C section 1005 Embezzlement.

16 76. USAM 6-4.010 reads in pertinent part: The Federal Tax
17 Enforcement Program is designed to protect the public interest in preserving
18 the integrity of this Nation's self-assessment tax system The Federal Tax
19 Enforcement Program is designed to have the broadest possible impact on
20 compliance attitudes by emphasizing balanced enforcement, not geographic
21 location and economic and vocational status However, the tax enforcement
22 program can only work effectively if the IRS, Department of Justice, and U.S.
23 Attorneys work in harmony and can ONLY work when the rules are NOT
24 being miscued. *See: The Bank of the United States v. Planters Bank of*
25 *Georgia, 5 L.Ed. (Wheat) 244; U.S. v. Butt, 309 U.S. 242). The REAL PARTY*
26 *OF INTEREST is not the de jure "United States of America" or "State", but*
27 *"The Bank" and "The Fund" (22 USCA 286, et. seq.)*
28

77 The acts to which have been committed under fraud to force
seizure are many times are being done under admitted "Letters of Marque and

1 Reprisal” i.e., “recapture.”(See 31 USCA §5323). Such principles as “*Fraud*
2 *and Justice never dwell together, Wingate’s Maxims 680, and “A right of*
3 *action cannot arise out of fraud.” Brown’s Maxims 297, 729.*

4 78. The SS ADMIN's failure to address such GRAND LARCENY is
5 inexcusable as it is an executive Branch of the GOVERNMENT which was
6 incepted to protect the General Welfare of the people. See *Am. Jur. 2d,*
7 *Larceny § 97*

8 79. Therefor by declaration of its secret VISTA fiduciaries as the
9 S.S. ADMIN's intellectual "PROPERTIES" as the only Corpus that can lay
10 such claims hereby through this suit call for a Title V hearing. See *28 USC*
11 *§3002(15(A)(B)(C), 22 USCA 286(e)) See The Huntress, 12 Fed. Case 984 @*
12 *992 & 989, (Case No. 6,914)(D.Me. 1840).*

13 80. Petitioner/ Claimants are asking these courts to dismiss the
14 foreclosing agents claims and hear the matter of foreclosures that falls under
15 the U S Tax Code section 1033 and CFR 1.751, constructive liquidation of
16 a tax matter partnership interest under the freedom of information through the
17 IRS FOIA criminal division.

18 81. Subtitle A of the Internal Revenue Code is private law/special
19 law that one only becomes subject to by consensually engaging in an excise
20 taxable activity called a "trade or business", which is a defined as a "public
21 office" in the U.S. government. Therefor let this serve notice under IRS
22 Publication 535 that this complaint further holds an unpaid **VISTA SERVICE**
23 **DEBT OWED** to the people of these United States of America to which its
24 Fraudulently Dispossessed home owners are now the debt collectors.

25 82. The substitution of housing into the US Housing bond market for
26 Federal reposition has not been a Congressional policy for over 70 years for a
27 reason, banks are incapable of self-regulation. See *Rule 704 for violation of*
28 *U.S. Code § 7433. [in pertinent part], “The individual may stand upon his*

1 constitutional right as a citizen. ... His rights are such as existed by the law
2 of the land long antecedent to the organization of the State, and can only
3 be taken from him by due process of law, and in accordance with the
4 Constitution. Among his rights are refusal to incriminate himself, and the
5 immunity of himself and his property from arrest or seizure except under
6 warrant of law. ... “ in re: Subject matter Jurisdiction See CLASS v. UNITED
7 STATES in re Clearfield Trust Co. v. United States 318 U.S. 363-371 1942.

8 83. This action arises under the Civil Rights Act of 1871, 42 U.S.C.
9 Section 1983, the Fourth, Fifth and Fourteenth Amendments to the United
10 States Constitution, the California Torts Claims Act, California Government
11 Code Sections 810 et seq., California Civil Code Section 52.1 and under
12 California common law, and similar laws brought forth state by state.

13 84. This Court has jurisdiction over the Federal Claims in this action
14 based on 28 U.S.C., Sections 1331 and 1343. This Court also has
15 supplemental jurisdiction over the pendent state law claims because the state
16 law claims are so related to the federal claims that they form part of the same
17 case or controversy under Article III of the United States Constitution,
18 pursuant to 28 U.S.C., Section 1367

19 85. All cases of this nature are prohibited by the 11th Amendment.
20 All these "Foreign States" are prohibited by the 11th Amendment of the
21 "Constitution for the United States of America" to commence or prosecute any
22 action. To file any cause of action with a NAMEsake as "Plaintiff" is "Fraud"
23 18 USC 1001 and "Conspiracy against rights" 18 USC 241.

24 86. The 6th Amendment secures the accused the right to face all
25 witnesses against them. Therefore, this law requires the "Plaintiff and/or
26 Defendant" (injured party) be a physical human being that can be cross
27 examined. The only time an attorney can act without a human "Plaintiff and/or
28 Defendant" is in the case of "murder" to which these players have remained

1 unsuccessful in such attempts. No injured party other than Petitioners/
2 Claimants can come forth.

3 87 All of these cases required the "Plaintiff and/or Defendant" be
4 present in court. This case is hereby a Demand under the 6th Amendment to
5 face our alleged "injured party" since no prosecutor would or could produce
6 one, no party ever appeared, and no injury occurred in any of these collateral
7 cases except to the surety under the NAMESake aka the MEMBER BANK.

8 88. To establish a "crime" has been committed, there must be
9 present evidence that you "injured" another human being or damage his/her
10 property. We now live in a time where Attorneys have created "imposter
11 laws" that establish "victimless" "crimes" For any attorney to present these
12 imposter crimes, without injured party, claiming authority to prosecute, is
13 called "Fraud" under 18 USC 1001.

14 89. When a "Plaintiff and/or Defendant" cannot be cross examined,
15 no judge can prove due process of law was administered. Without an injured
16 party these attorneys have no variable subject matter for a court to adjudicate
17 upon. Yet somehow thousands of such cases are being filtered through vested
18 interest Real Estate companies in exchange for such judicial favors. This is
19 called "Conspiracy against rights" under 18 USC 241 of the "Prosecutor" and
20 "Judge" acting in "Prosecutorial Misconduct" in "Conspiracy to convict" must
21 be reported to the proper authority. To which reports were given to the DOJ,
22 FBI, IRS TIGTA, FINCIN, SEC, US Treasury, SIGTARP, CFPB, DRE,
23 Department of Business oversight, State Attorney Generals, Members of
24 Congress, NAR and to the President of these United States. Failure of that
25 authority to prosecute the "Attorney" and "Judge" is "Misprision of Felony" 18
26 USC 4.
27

28 90. Attorneys claiming a "Corporation" has rights, privileges and
immunities in court is engaging in fraud upon the courts. Common knowledge
dictates a Corporation is an artificial person without natural rights. For an

1 attorney to file a civil action with a "Corporation" as "Plaintiff" is clear "Fraud
2 on the Court" A "Corporation" cannot sign a "Power of Attorney" or give any
3 attorney verbal instructions to act on its behalf. Therefore, no attorney can
4 lawfully represent any "Corporation in court"

5 91. The 6th Amendment secures that no person will be deprived of
6 life, liberty or property without due process of law. Therefore, the "Plaintiff"
7 must appear and state he/she is owed a debt, the debtor must be given the right
8 to challenge this debt for "validation" 15 USC 1692g. Only an "injured party"
9 can claim a debt is owed. "Imaginary persons" cannot appear or give testimony
10 and cannot be the "Plaintiff" of any cause of action.

11 92. Therefor let this serve notice that Plaintiffs/Claimants hereby
12 Challenges these attorney as a "Foreign Agent" 22 USC 611 acting for a
13 "Foreign State" (Corporation) who has commenced action in violation of
14 the 11th Amendment and retains the right to further discoveries as to why
15 NONE of these agencies lifted a finger to prosecute these felons. No attorney
16 can appear in court without the physical human being he represents. "Agents
17 can not testify for principals."

18 93. Corporations "copy written systems" cannot sign and therefore
19 cannot enter into any contract, with any attorney. The right to contract is
20 reserved to the people. This is established by the age-old principle of
21 "Agency" To establish an "Agency", the "Principal" must ask the "Agent" to
22 perform a task. The "Agent" must agree to perform the task. It is a time-tested
23 principle, of "American Jurisprudence" that the "Court" must not rely upon
24 the "Agent" to prove "Agency" The "Court" must follow the "Principal" to
25 establish "Agency" The law is simple no "Principal" no "Agency" NO
26 "Capacity to Sue"

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28 94. According to Article III, Section 1 of the "Constitution FOR the
United States of America" Since the "Civil War" these "Courts" have been
operated as "Corporate Courts" for the profit of attorneys, who engage in the

business of "Organized Crime" in the courts. What Petitioner/ Claimants have been subjected to has become a "Conspiracy against rights" 18 USC 241 of judges, attorneys and banks to steal private property under the color of law.

95. These Mock auctions are nothing more than intimidation, threats and coercion of a person to forfeit their private property to an attorney and the judge who sell it to a bank for profit. Attorney acting on behalf of the "Corporation" to commence and enforce "Eviction" by force of arms of the police, sheriff/coroners (conflict of office), deputy or federal marshal. This is the widest spread "Organized Crime of Extortion" in American History. Therefor Petitioners/ Claimants disputes these erroneous debts and dispute all claims of contract under 15 USC 1692g that were attached by adhesion through the use of the S.E.C.U.R.E software through which the counties in Southern California hold vested chartered interests.

96. In re: IRS 1099-A collection attempts, Let this serve notice that Plaintiffs/ Claimants hereby Challenge these IRS Agents to prove he/she is a government official. False or misleading statements by a "Debt Collector" is prohibited 15 USC 1692e. This establishes the crime of "Fraud" 18 USC 1001 produce the physical human being who "assessed" these taxes. If a debt cannot be validated, there can be no collection of it. This is established by 15 USC 1692g(b) and miscues the intent of Kirby v. us Lumber via violations of Lincoln Laws.

97 According to *U.S. vs. Mason* 412 U.S. 391 **"Doctrine of Stare Decisis requires that the individual in everyday life be able to rely on U.S. Supreme Court Decisions and not be penalized for such reliance."** A judge is an officer of the court, as well as are all attorneys. A state judge is a state judicial officer, paid by the State to act impartially and lawfully. A federal judge is a federal judicial officer, paid by the federal government to act impartially and lawfully. State and federal attorneys fall into the same general category and must meet the same requirements. *A judge is not the court.*

1 98. People v. Zajic, 88 Ill.App.3d 477, 410 N.E.2d 626 (1980). In
2 re: As stated by the California Court of Appeals in *Fellom v. Adams* (1969)
3 274 Cal.App.2d 855, 863, “the court has both the power and duty to ascertain
4 the true facts in order that it may not unwittingly lend its assistance to the
5 consummation or encouragement of what public policy forbids. *Judicial*
6 *notice of recall petition requested.*

7 99. Title 42 1981 demands equal protection under the law. By
8 willingly blocking or denying due process of law results in mass constitutional
9 violations, any attorney doing so automatically violates ABA Rule 11. Under
10 Title 36 U.S. Code Chapter 705 - THE FOUNDATION OF THE FEDERAL
11 BAR ASSOCIATION, Code § 70503 (c) Grounds for Disqualification (2)
12 refuses to uphold and defend the Constitution of the United States. The
13 moment that an attorney or a judge fail to uphold the Constitution and/or the
14 Bill of Rights, they violated and advocated to over-through the US
15 government.

16 100. These actions are now resulting in claims for interest in
17 antecedent debt which emerge under a LOAN PURCH & SALE;
18 GUARANTY AGREEMENT (IRC § 108(a)(1)(C)), where the indebtedness
19 discharged is qualified real property business indebtedness (IRC §
20 108(a)(1)(D)), or where the indebtedness discharged is qualified principal
21 residence indebtedness which is discharged before January 1, 2013 (IRC §
22 108(a)(1)(E), AKA the “2007 Mortgage Relief Act” *See also United States v.*
23 *Kirby Lumber Co. 284 U.S. 1 (1931)*

24
25 101 This complaint shall address the issues of tax evasion under a
26 premeditated tax avoidance scheme by the use of white collar structured Pass
27 through Grantor Trusts which granted privilege to financial institutions to
28 originate these warranty deeds of conveyance by use of Fannie Mae and
Freddie Mac in uniform with MERS contracts. *See Title 18 USC 1956*
(Laundering of Monetary Instruments)

102. **Petitioners/ Claimants COME NOW** appearing specially,
1 supplemental rule Federal Rules of Civil Procedure (SFRCP) Rule (E)8
2 Restricted Appearance in the original in the alternative, as a matter of right and
3 privilege and enter their answer SFRCP (B)3(b), to alleged rights under
4 maritime liens and notice of intent to levy by Respondents/Libelants as
5 Libelant in the first instance absent their verified oath and solemn affirmation
6 of complaint pursuant to Supplemental Rules (B)(1), (c)(2) & (E)(4)(f) or in
7 the alternative F.R.Civ.P.4(e), thereby denying Claimants procedural due
8 process.
9

10 103. This complaint alleges blatant violations of Section 1692f(6) of
11 “no present right” to fraudulently dispossess the estates of thousands of
12 Americans across this nation to turn around and issue 1099-A on forced
13 abandonments. *See the reporting requirements under 26 US Code sec*
14 *1.6050.P where “lender and servicer are barred from collections.*

15 104. The foreclosure courts lack the jurisdiction for determining the
16 type and for what consideration the abandonment is made. Nor can it hear or
17 decide the matter of ordinary versus capital gains using 12 years of
18 installments versus the same amount carried annually as net operating income.
19 It's generally held to lack jurisdiction to even consider the non-recognition
20 rules and requirements in tax deferred series of like kind exchanges where
21 servicing rights are barred and mortgage debt was cancelled.
22

23 105. Cancellation of debt causes the involuntary conversion of title
24 into consideration paid. The sale is tax deferred and recognized but not
25 realized until the year of disposition. We need not reconstruct the accounts to
26 see that after every fabricated Deed of Trust, a Corporation Deed of Trust
27 followed holding the word Mortgage crossed out without shadow of a doubt
28 indicates that there was no mortgage to service. *See Federal Rule of Evidence*
803(10) As Amended December 1, 2013 states “strike out” upon title documents
indicates deletion.

106. It should be evident upon Judicial Notice of the MERS
1 NATIONSBANK SECURITY AGREEMENT assignment-tm-1773-0949
2 outlining MERS as the BORROWER upon every Fannie Mae, Freddie Mac in
3 Uniform with MERS upon Government Election of Action Forms is
4 undisputable proof that no mortgage could possibly exist. We of course
5 welcome IRS auditors to prove us wrong, which would take a full-scale audit
6 of the players involved to set the necessary conditions precedent for
7 accountability of proper back taxes owed against every swapped out
8 terminated REMIC brought forth to which Petitioners/ Claimant herein fully
9 authorize. *See Federal Rule Of Evidence 803(10) As Amended December 1,*
10 *2013 strike out indicates deletion; underline indicates insertion Rule 803.*

107 The Arguments made by our Attorneys Generals in re: Duel
13 Tracking, would unwittingly attest that the SPS statements in fact reveal a
14 SUB ACCOUNT, Contra accounting or something other than a mortgage.
15 Interest bearing accounts less outstanding balances that equal ZERO or are
16 stricken out fall under 26 US Code Sec 1.1091 Wash Sale. You cannot
17 foreclose on zero in a Non-judicial foreclosure GAAP ASC 860 and 140-3.
18 This means that the lower level courts order is an AWARD and NOT a right to
19 enforce collateral at ZERO.

108. This is an admiralty/maritime cause of action within the meaning
21 of Federal Rules of Civil Procedure 9(h). Pursuant to 28 USC §§ 2461 and
22 2463 **“all property taken or detained under any revenue law of the United
23 States . . . shall be deemed in the custody of the law and subject only to the
24 orders and decrees of the courts of the United States having jurisdiction
25 thereof.”** Emphasis added.

109. The United States Court of Claims is a mandated district court of
28 the United States having de jure venue to hear a cause of action etc., pursuant
to 5 Stat. 516, Chapter 188, § 5 enacted August 23, 1842 pursuant to the Act of

1 September 24, 1789, Chapter 20: and The Constitution for the United States of
2 America, Article III § 2; and, in that the Respondents/Libelants et al., are
3 directed by the Governor of the Fund (I.M.F.) AKA further outline herein as
4 allowed under their specific jurisdictional limitations.

5 110. Secretary of the Treasury, Steven Mnuchin, alien custodian for
6 Prize and Booty, and are foreign agents of their principal The Fund and Bank
7 et.al., a fortiori mandates pursuant to the law of the United States of America
8 Title 22 USC Foreign Relations and Intercourse- International Organizations
9 Chapter 7 § 286g. Jurisdiction and venue of actions B “ any such action at
10 law to which either the Fund or Bank shall be a party shall be deemed to
11 arise under the laws of the United States, and the District Courts of the United
12 States shall have original jurisdiction of any such action.” Emphasis added. *In*
13 *re: Am. Jur. 2d, Mandamus §§ 129 to 300*

14 111 The United States is not a proper party to this action even though
15 the Principal’s agents come in its (UNITED STATES NAMEsakes) name on
16 the “Notice of Federal Tax Lien[s] Under Revenue Laws” and the like,
17 therefor, the Petitioner/Claimants do not make the United States pursuant to
18 F.R.C.P. 17, or in the alternative the United States attempts to make an
19 appearance, the Petitioner/Claimants reserves their rights for disclosure of
20 whose “ use or benefit of another [the action or levy in the original shall be
21 brought [for] in the name of the United States ”
22
23

24 **NOTICE OF FOREIGN LAW**

25 112. Petitioners/Claimants give NOTICE OF FOREIGN LAW
26 pursuant to Federal Rules of Civil Procedure 26.1 and that this district court is
27 under legal duty and obligation to take cognizance of the same, and in the
28 matters concerning conflicts of law, the law of the forum United States and the
Law of Nations are to govern.

1 **NOTICE OF CLASSIFIED INFORMATION**

2 113. Petitioners/Claimants give notice that they will demand
3 disclosure and subpoena classified information and will question witnesses
4 about same, pursuant to the "Classified Information

5
6 114. Procedures Act." Public Law 96-456 94 Stat. 2025; will address
7 Interrogatories to respondents, and [b]y the law of nations, the courts of justice
8 of different countries are bound mutually to aid and assist each other for the
9 furtherance of justice ", therefore, Petitioners reserves their right to petition
10 this court to issue Letters Rogatory to foreign and domestic courts for oral
11 examination of parties concerning treaties, compacts, agreements, contracts
12 and the like involving the Respondents-/Libelant et. Al., as it applies to any
13 alleged claims as against Petitioner's/Claimant's property, estate , trust and
14 personally, concerning revenue under the forum United States of America and
15 Law of Nations.
16

17 **ADDITIONAL CAUSE OF ACTION**

18
19 115. The Defendant their agents et.al., have filed maritime A Notice
20 of Federal Tax Lien(s) under Title 26 in the form of a 1099A partnership
21 abandonment of property. A 1099-A is issued for NON ORDINARY
22 consideration under section 61 (a) (1) and sec 108 (i) paid post sale – it is not
23 one in the same with interest earned by a lender and paid by a debtor. a
24 1099-A is issued as attribution of income charged to the people is being done
25 so as the household charged from a series of timed transfers and exchanges
26 under section 1.1031 where the banks are swapping out their junk assets upon
27 Petitioner alleged partnership interests or "interests on like property
28 exchanges."

116. Petitioner asserts that in the manner in which these REMIC were
1 incepted, they immediately fell under 26 U.S. Code § 673 Reversionary
2 interests (a) General rule: The grantor shall be treated as the owner of any
3 portion of a trust in which he has a reversionary interest in either the corpus or
4 the income therefrom, if, as of the inception of that portion of the trust, the
5 value of such interest exceeds 5 percent of the value of such portion. This begs
6 the questions of punitive tax damage that unveils the mortgages short falls and
7 lack of standing by the 1099 issuer. *See USA v Deutsche Bank AG et al in the*
8 *U.S. District Court for the Southern District of New York, No. 11-02976. The*
9 *\$202.3 million resolves damages and penalties under the False Claims Act.*

117 Petitioner/ Claimants alleges and asserts that under US Code 26
12 §1033 (a) General rule. If property (as a result of its destruction in whole or in
13 part, theft, seizure, or requisition or condemnation or threat or imminence
14 thereof) is compulsorily or involuntarily converted—(ie. Seised into a stock
15 conversion) (b) Basis of property acquired through involuntary conversion (B)
16 increased in the amount of gain or decreased in the amount of loss to the
17 taxpayer recognized upon such conversion under the law applicable to the year
18 in which such conversion was made.

118. Petitioner alleges and asserts that the Terminated Special
20 Purpose Vehicle that Defendant is acting as trustee on behalf of, upon an
21 undisclosed installment foreclosure, is in violation of 26 U.S. Code § 453 (7)
22 Exception where tax avoidance not a principal purpose.

119. Petitioner alleges and asserts that the Classification REMIC
25 listed upon is a Special Purpose Vehicle Under US 26 section §860 was NOT
26 designed to hold the note and the deed simultaneously.

120. Petitioner alleges and asserts that the Classification REMIC I
27 listed upon the NOD (Ex A and Ex C) is a Special Purpose Vehicle Under US
28 26 section §860 which was designed to hold **abandoned** REO properties.

Forced abandonment under the ruse of tax avoidance is called TAX
EVASION.

1
2 121 Statement of LAW... Publication 525 assignment of income
3 third party incidental beneficiaries are responsible for the taxes being
4 unreported. *See section 1231 of the IRS code.*

5 122. Statement of LAW... ALL third parties are required to file Form
6 941 and MUST have a form 2848 POA in order to have a perfected
7 assignment from the original lender.
8

9 123. MATTER OF FACT Attorneys acting as a Trustee Fiduciary are
10 responsible for reporting taxes. You cannot artfully plead your way out of not
11 paying taxes when acting under USAM 6-4.010 on behalf of "the people's"
12 Social Securities. You either follow these rules or your go to jail for tax
13 evasion. Holding such discussions above the people is willful deliberate intent
14 to do harm. *See Rule 11 pursuant to the American Bar Association- law firms*
15 *to which Failed to comply with the Department of the Treasury Internal*
16 *Revenue Publication 542 Corporations.*

17 124. The Respondents/Libelants and their agents et.al., have or do
18 intend to filed maritime A Notice of Federal Tax Lien(s), serial numbers
19 attached as depositions herein and forthcoming under Internal Revenue Laws"
20 in the County Records offices disclosed within said depositions, County, City,
21 and State for their corresponding year(s) for their corresponding total amount
22 and year by a foreign agent Revenue Officer absent a signature, oath of solemn
23 affirmation or validating lien and have served alleged notices of Intent to
24 foreclose, and have levied [sic] from fiduciaries, third party incidentals, of All
25 Occasion Insurance Agency in the form of 1099A's, 1099C's, and or
26 imposition of unwarranted tax liens, i.e., Notice(s) of Default, Trustee Sales
27

28 125. The Respondents/Libelants et.al., Notices of Lien have damaged
Petitioners/Claimants, their property and rights to property, estate, trust, their
good name, and their ability to transfer, sale and freely use same, therefore,

1 this has caused Petitioner/Claimant et.al., to be put into a position of
2 involuntary servitude and peonage against their will and the laws of the United
3 States of America, their respective States and the Law of Nations by
4 Respondents/Libelants et.al.

5 126. The Petitioners/Claimants, upon receiving threatening notices
6 and the like, have returned said Notices to the Department of the Treasury et.
7 Al., thereby, attests and affirms that upon investigation and research, the facts
8 stated herein are true and correct to the best of their knowledge and belief.

9 127. The Respondents/Libelants, in the original, and in the alternative
10 filings of the Notices and the like, have never met the requirements of the de
11 jure laws of the forum UNITED States of America or the Law of Nations, the
12 Admiralty, in any of their correspondence.

13 128. The Petitioners/Claimants, are without remedy to vacate, remove
14 or replevin liens, levies and property respectively; in that, due to lack of
15 procedural due process i.e., a filing of libel before mesne process, as mandated
16 in the district courts of the U.S. "In Admiralty", by the Respondents/Libelants
17 et. Al., , therefore, Petitioners only redress in the premises is for the court to
18 review this petition and make further inquiry into the acts of omission or
19 commission by Respondents/Libelants et.al., by the Judges of this Court
20 pursuant to Title 18 USC §§ 4, 3, and 2.

21 129. Petitioners/Claimants proclaim that The Mortgage Electronic
22 Registration System was enabled against the Congressional intent of the Truth
23 in Lending Act (herein titled TILA) and is in fact acting under a 1031
24 exchange venue to obscure true ownership - as evidenced upon Fabricated
25 Deeds of Trust Assignments holding the address of MERS as a tenant under
26 US Internal Revenue Service owned buildings and Core Logic embedded
27 coding reflecting 1031 exchanges under IRS code section 26 of other than
28

ordinary income recorded upon the titles of the American people across this nation. *See Title 18 Section 2 (Aiding & Abetting)*

1
2 130. The system itself is not a beneficiary; it is a premeditated tax
3 avoidance system set up to track the contra accounting balances within a
4 Master pass through grantor trust holding three separate tax exempt Special
5 Purpose Vehicles classified as REMIC I REMIC II and REMIC III none of
6 which are designed to simultaneously hold the note and deed only abandoned
7 properties via 1099 abandoned partnership interests.
8

9 131 Only a holder in due course can enact a foreclosure, certificate
10 holders are by design third party incidentals. *See Title 26 7206(1) (False*
11 *return) and Title 26 § 7323 (a) NOTICE OF TAX LIEN UNDER REVENUE*
12 *LAWS are admiralty actions pursuant to 26 USC § 6321 against property and*
13 *the rights to property in rem (see 26 USC § 7323 also § 7401)*

14 132. The undisclosed partnership deals with the imposition of an
15 involuntary conversion to income under a government however *See 2 Benedict*
16 *[6th Edition] § 275, pg. 119, 120: "But where a party discovers that he has*
17 *had no proper notice and has thereby been deprived of property; or where*
18 *there has been fraud of any kind so that no regular remedy is left him, he*
19 *may obtain redress by filing a libel of review. The subsequent proceedings will*
20 *be such as equity demands. There is no corresponding provision in the Civil*
21 *Rules."* To where Petitioner/Claimants whom have been forced into an
22 involuntary conversion to other than ordinary income under the IRS codes then
23 Title 28 §2463 applies "All property taken or detained UNDER ANY
24 REVENUE LAW of the United States. Shall be deemed in the custody of the
25 law and subject only to the orders and decrees of the courts of the United
26 States having jurisdiction thereof."
27

28 133. This complaint addresses Tax Evasion under **Title 18 U.S. Code**
153 - Embezzlement against estate (b) A person described in this subsection

1 is one who has access to property or documents belonging to an estate by
2 virtue of the person's participation in the ADMINISTRATION of the estate as
3 a trustee, custodian, marshal, attorney, or other officer of the court or as an
4 agent, employee, or other person engaged by such an officer to perform a
5 service with respect to the estate. *See also BPC 475 (a) (1)*

6 134. Therefore please be advised that Petitioner/ Claimant are acting
7 on behalf of the Internal Revenue Service to require **declaratory judgments**
8 for those who constantly conspire in giving these actors a pass in court in
9 violation of Title 15 1692 f(6) by active misstatements and enabled
10 embezzling of estates with the intent to evade taxes.

11 135. A person who files a fraudulent claim with the IRS could be
12 fined up to \$500,000, imprisoned for up to 5 years or both under 18 U.S.C. §§
13 152(7), 157, and 3571 to which Petitioners are demanding punishment to the
14 FULL extent of the law. *See Gregory v. Helvering the US Supreme Court*
15 *ruled there was a duty not to illegally distort the tax code so as to evade*
16 *paying one's legally required tax burden.*

17 136. This complaint address the diminutive of loss principles under
18 the 16th Amendment *Referencing Bowers v. Kerbaugh-Empire Co., 271 U.S.*
19 *170 (1925) in re: Walker v. Members of Congress (2004).* It was established
20 then that Congress **MUST** obey the text of Article V of the Constitution and
21 call an amendatory convention as required by that article to change any portion
22 of the Constitution. Petitioners requests on behalf of We the People, to review
23 the Congressional convention that amended the Declaration of Independence
24 to presume it legal to infringe upon the unalienable rights of mankind in what
25 equates to the world's largest tax evasion system enabled by Fannie Mae/
26 Freddie Mac created by Congress in uniform with this MERS system, to which
27 was being sued for trademark infringements by MERSCORP.
28

137 This complaint addresses the forthcoming charges and arrest
requests of the actors involved in an enabled Congressional Capital offense in

1 direct violation of 28 U.S. Code § 453 Oaths of justices and judges in regards
2 to the 16th Amendment by use of Unlawful Detainer Courts to probate the
3 homes of the living for a capped fee under a false jurisdiction deriving from
4 undisclosed "Orders from Above" to block litigants from due process in
5 exchange for third party graft benefits.

6 138. Officers of the court who many come in contact with the matter
7 of Goodner versus Disaster Services are noticed under authority of the
8 supremacy and equal protection clauses of the United States Constitution and
9 the common-law authorities of Haines v Kerner, 404 U.S. 519-421, Platsky v.
10 C.I.A. 953 F.2d. 25, and Anastasoff v. United States, 223 F.3d 898 (8th Cir.
11 2000) that any attempt to circumnavigate core matters of law or statements of
12 ignorance to such complex matters, will be met with the pressing of Cannon
13 Laws.

14 139. This complaint addresses the players surrounding the violations
15 of IRS code Section 3505 B, Section 6672, Section 2514, Section 55. Section
16 7203, Section 7206, Section 23301, Section 19719, Section 23775, Section
17 2205, Section 1502, Section 1110, Section 11340.1, Section 22327, California
18 Corporation Franchise or Income Tax Returns, Section 1120, Section 1041,
19 Form 1455. To which must in turn hold prosecutions under a 17 CFR
20 240.10b-5 enjoinder in connection with the purchase or sale of any security for
21 the purpose of tax evasion under the ruse of tax avoidance. See (Sec. 10; 48
22 Stat. 891; 15 U.S.C. 78j) [13 FR 8183, Dec. 22, 1948, as amended at 16 FR
23 7928, Aug. 11, 1951].

24 140. This complaint concerns the outright FAILURE Commissioner
25 of HUD, under Title 24 USC 1.1-1 Implementing Regulation to issue a
26 WRIT of MANDATE for the unauthorized foreclosures of millions of
27 innocent victims of the "Great Mortgage Crisis" . No Delegation Order's exist
28 upon these collateral cases which in turn violates the 1.1-1 Implementing

Regulation under HUD, the IRS, the SEC, the Social Security Administration, and the 1974 Privacy Act. IN RE: Contempt of Congress.

1
2 141. Title 22 CFR 93.1 - 93.2 states that the Department of State has
3 to be notified of any suit, and in turn has to notify the United States citizen of
4 said suit.

5 142. Title 28 USC 1330 states that the United States District Court
6 has to grant permission for the suit to be pursued once the court has been
7 supplied sufficient proof that the United States citizen is actually a corporate
8 entity.

9
10 143. USC Title 28. Judiciary and Judicial Procedures, Section
11 1652 requires the Courts and the Agents to follow Acts of Congress and all
12 Statutes; regulations and Statues at Large are Acts of Congress.

13 144. Further the use of shell corporations in the recordation of public
14 documents via roaming IP address is a violation of the Bank **Secrecy Act**
15 (BSA), also known as the **Currency and Foreign Transactions Reporting Act**

16 145. The Petitioners/Claimants affirm and declare based upon information,
17 knowledge and belief that the above is true and correct. All and singular in the
18 premises are true and within the admiralty and maritime venue and jurisdiction of
19 this Honorable Court.

20
21 **ADDITIONAL FEDERAL CLAIMS JURISDICTION**

22 146. **28 U.S. Code § 1491** The United States Court of Federal Claims
23 shall have jurisdiction to render judgment upon any claim against the United
24 States founded either upon the Constitution, or any Act of Congress or any
25 regulation of an executive department, or upon any express or implied contract
26 with the United States.

27
28 147 **28 U.S. Code § 1494** The United States of Federal Claims shall
hold jurisdiction to determine the amount, if any, due to or from the United
States by reason of any unsettled account of any officer or agent of, or

1 contractor with, the United States. In re: Fannie Mae Freddie Mac Contracts
2 in uniform with MERS currently falling under **28 U.S. Code § 1498 - Patent**
3 **and copyright cases.** *A HUMAN BEING CANNOT BE COPYRIGHTED only*
4 *Copyrights can be used in derivative trading.*

5 148. **28 U.S. Code § 1503 - Set-offs** The United State Court of
6 Federal Claims shall have jurisdiction to render judgment upon any set-off or
7 demand by the United States against any Petitioner in such court.

8 149. **28 U.S. Code § 1507 Jurisdiction for certain declaratory**
9 **judgments** in re: The PRELIMINARY STATEMENT of the classification
10 REMIC's under a pass through Mortgage Loan Trust's, Pooling and Servicing
11 Agreements states the following "*The Securities Administrator shall elect that*
12 *each of REMIC I, REMIC II and REMIC III, be treated as a REMIC under US*
13 *26 Section 860D of the Code. Any inconsistencies or ambiguities in this*
14 *Agreement or in the administration of this Agreement shall be resolved in a*
15 *manner that preserves the validity of such REMIC elections."* Elections are
16 classified as tax exempt special purpose vehicles. Declaratory judgements to
17 include how tax exempt SPV which have been terminated/suspended upon the
18 securities and exchange commission can legally be a holder in due course to
19 enact foreclosures when they are by designed not able to hold both the note
20 and the deed simultaneously without violating their tax-exempt status.

21 150. **28 U.S. Code § 1508 - Jurisdiction for certain partnership**
22 **proceedings.** Note that arrest of those holding Powers of Attorneys upon such
23 SPV instruments engaging in enacting illegal foreclosures in exchange for
24 1099 abandoned partnership interest write offs against the people, will be
25 pressed. Added Pub. L. 97-248, title IV, § 402(c)(18)(A), Sept. 3, 1982, 96
26 Stat. 669; amended Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L.
27 102-572, title IX, § 902(a)(2), Oct. 29, 1992, 106 Stat. 4516.)
28

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RIGHTS RETAINED

151. WE THE PETITIONERS AND CLAIMANTS OF THIS DEFRAUDED NATION HOLD THE RIGHT UNDER IRC § 7426 TO FILE Suits against United States (1)(A) 26 U.S. Code § 6325 FOR THE Release of lien or discharge of property (1) Liability satisfied or unenforceable under the IRS Codes.

152. The people find that the liability for the amount assessed herein, together with all interest in respect thereof, had been fully satisfied or has become legally unenforceable; PURSUANT TO 42 U.S.C. Sec 1983 5.17.5.14 (08-01-2010) and therefore these aforementioned actions of willful and deliberate obstruction of justice under undisclosed orders from above constitute the GROSS NEGLIGENCE of this nation to allow members of Congress to enable these historical events forever forged into history of mankind as the Great Mortgage Crisis. *In re: emulated consumer defaults in Quantum Meruit without substance per substance! See generally, Kessler, Contracts of Adhesion-Some Thoughts About Freedom of Contract, 43 CoLum. L. REv. 629 (1942).*

153. Finally, These courts hold jurisdiction to review these mass violations of Human rights Bivens Actions for violations of US Constitutional Amendments, 5th, 8th 9th and 14th AND FALSE CLAIMS 31 U.S. Code § 3729 (a) (C), and 28 USC § 2409a See Davis v. Passman, 442 U.S. 228 (1979). additional jurisdiction under 28 U.S.C. 1346(a)(2) See *United States v. Bormes* See also *Commissioner v. Bollinger, 485 U.S. 340 (1988) in re: Rule 71.1. (B)(i) Condemning Real or Personal Property.*

DEMAND FOR REMEDY

154. Wherefore Petitioners pray that this court is mandated pursuant to the Supplemental Rules of Admiralty and the Law of Nations, Law and

Justice supra, for an inquire into all the matters herein sworn to by the
1 Petitioners/Claimants, with a report of its findings pursuant to Libel of
2 Review. If upon its findings and conclusions, pursuant to Law, Justice and
3 Fact, it is found that Petitioner's/Claimant's claims are well founded, then in
4 the interest of Law and Justice: that, (1) The court Notify
5 Respondents/Libelants et.al., to return all properties (monies) taken from
6 Petitioner's/Claimant's fiduciaries, as was taken from funds deposited in trust
7 during corresponding bankruptcy cases and the like; (2) Remove all Notices of
8 Liens on record; or (3) The Respondents/Libelants et.al., refuse such notice by
9 the court, that Petitioner's/Claimant's, Libel of Review, Complaint et.al., be
10 filed, Admiralty process issue, and that Respondents/Libelants et.al., be cited
11 to appear and answer the allegations of this libel; that said suit shall be
12 reviewed, in the original, in the alternative, that said alleged liens be removed
13 and levies pending or otherwise dismissed along with the return of all property
14 of Petitioners/Claimants; and that Petitioners/Claimants, may have such other
15 further relief as they may be entitled to receive.
16

17 155. Further Petitioner/ Claimants are moving to bring forth
18 discussion of a Grantor Recovery, Rehabilitation and Restitution Act using a
19 diminution of loss principle under the 16th Amendment and hereby call an
20 amendatory convention as required by Article V of the Constitution. See
21 *Bogges v. Housing Authority of City of Charleston*, 273 F Supp. 2d 729 (S.D.
22 W. Va. 2003).
23

24 156. These historical events succeeded in turning any contractual duty
25 owned under Fannie Mae Freddie Mac in uniform with MERS unenforceable,
26 null and void under UCC § 3-305(b)(1)(ii)(iii). Illegality based in fraud that
27 induced the obligor to sign the instrument with neither knowledge nor
28 reasonable opportunity to learn of its character or its essential terms in these
abusive tax matter issues. See *Am. Jur. 2d, Taxpayers' Actions §§ 1 et seq.*

157

This is a procedural complaint under TILA 1635 Section

1 131(f)(2) where evidence of a securitized trust does not exist, wherefore
2 under TILA 1635 (f) (3) consummation never took place, wherefore TILA
3 Recession CANNOT be TIME BARRED or ruled in res judicata without an
4 order to rescind the rescission. FURTHER: TOLLING AND ESTOPPEL
5 BY LACHE applies UNDER IRS Rules Section 1121 when failure to disclose
6 cause a loss of right to reinstate and at time of filing the tax payer return
7 includes errors, is incomplete, or needs further review during a period for right
8 of reinstatement.
9

10 158.

Forgeries are not Time barred, they are Ultra Virus.

11 Embezzlement is NOT time barred, it is Ultra Virus. A non-bank servicer
12 given a power of attorney to act on behalf of a terminated/suspended tax
13 exempt REMIC to enact a foreclosure as if the REMIC is a holder in due
14 course is ULTRA VIRUS. Therefore, the doctrine of ULTRA VIRUS is
15 herein noted because you cannot service loans or use the word servicer under
16 a IRS Bulletin 544 Installment sale and 1122 AB, nor can you issue a NOD
17 (evidencing installment loans), or NTS without a majority action affidavit of
18 the shareholders attached. See: cal civ code 2941.9 (d)
19

20 159.

21 Please be advised that this complaint is an attempt to collect a
22 debt on behalf of the Internal Revenue Service in continued support for our
23 nation for those whom have been conducting foreclosures upon an entirely
24 different transaction that do not qualify under **IRC 26 US Code Sec 1250 and**
25 **1245 recapture rules and disallowance** under the presumption of laws bearing
no relevance to the matters at hand.

26 160.

27 The larger majority of the people under this IN GOD WE TRUST
28 system were NOT informed that application for and acceptance of a Social
"Security" Number(s) or any other such License, Insurance, Benefit, Privilege,
Franchise, would subject them to the jurisdiction of Admiralty/ Maritime/ Merchant/
International Law, and/or the Uniform Commercial Code, and/or the Buck Act of

1940, the Public Employees Salary Act of 1939 and all of its predecessors including the 14th Amendment, and/or the jurisdiction and authority of the Internal Revenue Code of 1954.

161 Such a fraudulent and irresponsible act by the Social Security Administration and its agents, as the supreme Court has determined, will vitiate the most solemn contracts even court judgements, therefore the very creation of the Social Security Number (SSN) is NULL AND VOID ab initio until accepted under full disclosure of its design and intent. **Substituting a household into a Fed Repo is not a rev rule policy or allowed nor has congress enacted such in 75 years of housing legislation.** These are UNAUTHROIZED USES OF PROPERTY which are codified under **26 U.S. Code § 467 - Certain payments for the use of property or services; Violations of the Tucker Act FCRA, TILA, Dodd Frank** and outright abuse of the Economic Stimulus Act, The American Recovery and Reinvestment Act of 2009, and The Reauthorization and Job Creation Act of 2010. *See 31 U.S. Code Subtitle II THE BUDGET PROCESS.*

162. Without the MERS trademark these contracts were void ab initio. *In re: The Doctrine of Ultra Vires and Judicial Review of Administrative Action* See memorandum I, *Ultra Vires case laws.* (Note: This complaint only reference toxic tort violations as examples under this doctrine in memorandum II.) See also Corporations Code Section 7141 Limitations on Corporate Powers; *Ultra Vires Acts (1) by a member or the state to enjoin the doing or continuation of unauthorized activities by the corporation or its officers, or both, in cases where third parties have not acquired rights thereby.*

163. Contracts discovered by the DOJ to short the US housing bond market, offer certificated to international investors upon the Manipulated LIBOR index whose collaborators engaged in swap outs under the Manipulated ISDA fixed index (also used for State Pension Plans refinances) in turn could never be transferred between federalized banking industry

1 corporations. In re: *See Peacock Hill Association, 8 Cal. 3d at 373 (referring*
2 *to Diverco Constructors, Inc. v. Wilstein, 4 Cal. App. 3d 6 (1970)). [A]*
3 *Contracts For Which May Violate Public Policy [1] Contracts For Illegal*
4 *Purpose. If the ultimate purpose of an agreement is to commit a crime, the*
5 *agreement is illegal and void. An agreement to tortuously injure someone is*
6 *similarly illegal and unenforceable.*

7 164. This complaint further points the use of Fannie Mae 911
8 subsidies proclaiming to be original lenders upon properties involved in
9 National Mortgage Settlement Acts whom actively engaged in law suits with
10 Deutchebank Securities, naming such contracts under specifically named tax
11 exempt Special Purpose Vehicles (SPV) Real Estate Mortgage Investment
12 Conduits (REMIC I- REMIC-II REMIC-III) for failure to “Qualify” under
13 traditional security requirements required under 17 CFR 339.1. (citing *Rooze*
14 *v. Kimmel, 55 Cal App 4th 573 (1997) failure to perfect).*

15 165. CORE CASE STUDIES TO SUPPORT CORE CLAIMS will be
16 brought forth for individual recovery, punitive and penal damages to which
17 experts in their field will be giving testimony, declarations, and breakdowns of
18 the embedded contracts for procedural recommendations for individual audit
19 recommendations to the Internal Revenue Service for proper taxation recovery
20 from the players involved in these crimes against humanity.

21 166. I declare under penalties of perjury under the Laws of God,
22 Laws of Nations, All Treaties, Laws of the Constitutions and the United States
23 of America including but not limited to the state of California that the
24 foregoing is true and correct to the best of my ability. Sworn to this 4th day of
25 July 2018. Respectfully Submitted Executed this 4th, day of July 2018.

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28 X _____

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