Robert-L:Marshall
[redacted]
Linden, New Jersey Republic
Monday December 17th 2018

ATTN: **Douglas W. O'Donnell**
Director of International Operations
Internal Revenue Service
Washington, D.C. (20225)

Subject: **Notification of Revocation of Election and Request for Concurrence and Update To My Taxpayer Status**

Ref: **26 CFR 1.871-10**

NOTICE TO AGENT IS NOTICE TO PRINCIPLE NOTICE TO PRINCIPLE IS NOTICE TO AGENT

Dear Mr. O'Donnell,

In accordance with 26 CFR § 1.871-10 (d)(2)(iii), this letter is being submitted in pursuit of a Revocation of Election to treat any or all of my income and assets as a nonresident alien from being considered by the IRS as "effectively connected with a trade or business in the 'United States'", as defined in 26 U.S.C. §864(b). Information about myself in fulfillment with the above CFR is as follows:

1. Robert Larry Jr Marshall
2. [redacted] Linden New Jersey Republic
3. [redacted]
4. Applicable taxable year:2016 nunc pro tunc *and beyond*
5. Grounds for the request: My constitutional right to life, liberty, pursuit of happiness, privacy, respect, the fruits of my common right labors under common law, and the right to own and control property (including labor and the fruits of my labor) without any interference from government, or requirement to report, account for, such income or assets on such property.

This letter is by no means an admission in any way that I ever made a Election to treat any of my income or assets as effectively connected with a trade or business in the United States, but instead is submitted to *ensure* that my status is properly reflected in your records and that you do indeed concur with and respect this notification of request for your concurrence. I do not now nor have I ever lived in the 'United States' as defined in 26 U.S.C. Sec. 7701, nor do I have any intentions of doing so in the future. I am sorry if I ever gave you the idea that I did by, for instance, mistakenly filing an IRS form 1040 in the past, which was the incorrect form. The correct form is and always has been the 1040NR form.

Please note that I already have an IRS form W-8 on file with my employer and have accurately declared myself to be a Nonresident Alien. I reside outside the foreign jurisdiction to which the Internal Revenue Code (IRC) operates, which is the District of Columbia and federal territories:

> *"The United States government is a foreign corporation with respect to a state."*
> ***N.Y. re: Merriam**, 36 N.E. 505, 141 N.Y. 479, Affirmed 16 S.Ct. 1973, 41 L.Ed. 287*
>
> *"In the United States of America, there are two (2) separated and distinct jurisdictions, such being the jurisdiction of the states within their own state boundaries, and the other being federal jurisdiction (United States), which is limited to the District of Columbia, the U.S. Territories, and federal enclaves within the states, under Article I, Section 8, Clause 17." **Bevans v. United States**, 16 U.S. 336 (1818).*

"State: The term "State" shall be construed to include the ***District of Columbia****, where such construction is necessary to carry out provisions of this title." 26 U.S.C. Sec. 7701*

United States*:The term "United States" when used in a geographical sense includes [is limited to] only the States [the District of Columbia and other federal territories within the borders of the states] and the District of Columbia. 26 U.S.C. Sec. 7701*

"A canon of construction which teaches that of Congress, unless a contrary intent appears, is meant to apply ***only within the territorial jurisdiction of the United States****." **U.S. v. Spelar**, 338 U.S. 217 at 222 (1949)*

*"The term 'United States' may be used in any one of several senses. It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. It may designate the territory over which the sovereignty of the United States ex- [324 U.S. 652, 672] tends, or it may be the collective name of the states which are united by and under the Constitution." **Hooven & Allison Co. v. Evatt**, 324 U.S. 652, 1945.*

Foreign government: "The government of the United States of America, as distinguished from the government of the several states." (Black's Law Dictionary, 5th Edition)

Foreign Laws: "The laws of a foreign country or sister state." (Black's Law Dictionary, 6th Edition)

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense." (Black's Law Dictionary, 6th Edition)

Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65 *defines the words* ***includes*** *and* ***including*** *as: "(1)* ***To comprise, comprehend, or embrace****...(2)* ***To enclose within; contain; confine****...But granting that the word* ***'including'*** *is a term of enlargement, it is clear that it* ***only*** *performs that office by introducing the* ***specific elements*** *constituting the enlargement. It thus, and thus* ***only****, enlarges the otherwise more* ***limited, preceding general language****...The word 'including' is obviously used in the sense of its* ***synonyms****, comprising; comprehending; embracing."*

*"****Includes*** *is a word of* ***limitation****. Where a* ***general term*** *in Statute is followed by the word, '****including****' the primary import of the specific words following the quoted words is to indicate restriction rather than enlargement.* ***Powers ex re. Covon v. Charron R.I.****, 135 A. 2nd 829, 832 Definitions-Words and Phrases pages 156-156, Words and Phrases under '****limitations****'."*

"In the interpretation of ***statutes levying taxes****, it is the established rule* ***not to*** *extend their provisions by implication beyond the clear import of the language used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the government and in favor of the citizen." **Gould v. Gould**, 245 U.S. 151, at 153.*

"Almost a century ago, Congress declared that ***"the right of expatriation [including expatriation from the District of Columbia or "U.S. Inc", the corporation] is a natural and inherent right of all people, indispensable to the enjoyment of the rights of life, liberty, and the pursuit of happiness,"*** *and decreed that* ***"any declaration, instruction, opinion, order, or decision of any officers of this government which denies, restricts, impairs, or questions the right of expatriation, is hereby declared inconsistent with the***

fundamental principles of this government." *15 Stat. 223-224 (1868), R.S. § 1999, 8 U.S.C. § 800 (1940).*[1] *Although designed to apply especially to the rights of immigrants to shed their foreign nationalities, that Act of Congress "is also broad enough to cover, and does cover, the corresponding natural and inherent right of American citizens to expatriate themselves."* ***Savorgnan v. United States****, 1950, 338 U.S. 491, 498 note 11, 70 S. Ct. 292, 296, 94 L. Ed. 287.*[2] *The Supreme Court has held that the Citizenship Act of 1907 and the Nationality Act of 1940 "are to be read in the light of the declaration of policy favoring freedom of expatriation which stands unrepealed." Id., 338 U.S. at pages 498-499, 70 S. Ct. at page 296.That same light, I think, illuminates 22 U.S.C.A. § 211a and 8 U.S.C.A.§ 1185."* ***Walter Briehl v. John Foster Dulles****, 284 F2d 561, 583 (1957).*

Thank you for your prompt and expeditious processing of this Revocation of Election. Please forward your certification and response to my address above. I respectfully request that you give a detailed explanation and legal justification of any determination or basis you might make regarding the disposition of this notification. This includes citing any authority you are exercising and the regulation or statute from which it derives, as well as any court cites, Treasury Decisions, etc that may be relevant to the foundation of your delegated authority for making a determination of disposition. This letter shall serve as formal legal notice that if you DO NOT respond within 45 days, then by your default and silence, the Revocation of Election is granted and there is no need to further contact us.

I affirm, under penalty of perjury, under the Common Law of America, without the "United States", that the foregoing is true and correct, to the best of my current information, knowledge, and belief, per 28 U.S.C. 1746(1); and

I now affix my own signature to all of the above affirmations WITH EXPLICIT RESERVATION OF ALL MY RIGHTS AND WITHOUT PREJUDICE UCC 1-207 (UCCA 1207)

Very Respectfully,

[redacted]

Robert-L:Marshall
All Rights Reserved, and Retained. Without Recourse

STATE OF NEW JERSEY)
COUNTY OF UNION)

I Robert-L:Marshall do hereby certify that I am a natural person over 18 years of age and have served **Douglas W. O'Donnell** with a true copy of the within document personally by Certified Mail with Return Receipt Requested to the address above, from Linden New Jersey.

Witness my hand and official seal.

Franca Kirsch

FRANCA KIRSCH
NOTARY PUBLIC
STATE OF NEW JERSEY
MY COMMISSION EXPIRES
FEBRUARY 7, 2022

[1] See Carrington, Political Questions: The Judicial Check on the Executive, 42 Va.L.Rev. 175 (1956).
[2] 9 Pet. 692, 34 U.S. 692, 699, 9 L. Ed. 276.