

**For those of you having IRS issues:**

I know someone who wishes to remain anonymous but wants his story out. I can attest to the hassles he went through with the IRS and know that it has been a long time since he has had to deal with them. Over a few years he has accumulated an enormous amount of documentation and had repeated communications with the IRS. They eventually dragged him into UNITED STATES DISTRICT COURT and during the trial he changed his direction and used Title 15 instead of Title 26 and the Constitution. The case eventually stopped.

His new contention was simple and in some ways similar to my charge concept, it is all about the bill not the law. Title 15 relates to "verified assessment", in other words the collector must **provide proof to validate the debt** and any case involving debt must be held in the **judicial district** court. The concept is that the evil ones have circumvented the Constitution and use their law, Title 26, as a way to confuse their victims. Tax law does not apply since the IRS is strictly a debt collection agency; thusly they are required to follow Title 15. The IRS has no way to verify the debt even if they can verify taxes. W-2's and 1099's are only evidence that some one has paid something, not that someone owes something.

After reading all of **Title 15 Chapter 41 Sub V section 1692** I can see his point is valid. Knowing that IRS is by corporate charter and their own admission a debt collection agency this all seems to make sense. I have started using this information in my own situation and will keep the group informed on the situation. This man told me he sent one letter, received a very uninformative denial response and sent a response to that response. This was done during his trial. He has not heard anything since, which was over a year ago. His case was terminated with no decision. I looked it up and the court just says CLOSED AND SEALED. I have not seen a case terminated this way.

Conclusion: Once again it seems the evil one's primary strategy is to get us to fight the wrong battle. Although Title 26 is the Internal Revenue Code, the IRS is just a collection agency and thereby is required to follow Title 15. If we don't force them to verify the debt then we are agreeing the "bill" is valid. This, to me, is no different than the court tricking us into fighting an accusation when we should be fighting a charge.

**TITLE 15 > CHAPTER 41 > SUBCHAPTER V > § 1692**

**§ 1692. Congressional findings and declaration of purpose**

(a) Abusive practices

There is abundant evidence of the use of abusive, deceptive, and unfair debt collection practices by many debt collectors. Abusive debt collection practices contribute to the number of personal bankruptcies, to marital instability, to the loss of jobs, and to **invasions of individual privacy**.

(b) Inadequacy of laws

Existing laws and procedures for redressing these injuries are inadequate to protect consumers.

(c) Available non-abusive collection methods

Means other than misrepresentation or other abusive debt collection practices are available for the effective collection of debts.

(d) Interstate commerce

Abusive debt collection practices are carried on to a substantial extent in interstate commerce and through means and **instrumentalities of such commerce**. Even where abusive debt collection practices are purely intrastate in character, they nevertheless directly affect interstate commerce.

(e) Purposes

It is the purpose of this subchapter to eliminate abusive debt collection practices by **debt collectors**, to insure that those debt collectors who refrain from using abusive debt collection practices are not competitively disadvantaged, and to promote consistent State action to **protect consumers against debt collection abuses**.

### § 1692a. Definitions

As used in this subchapter—

(1) The term “Commission” means the Federal Trade Commission.

(2) The term “communication” means the conveying of information regarding a debt directly or indirectly to any person through any medium.

(3) The term “consumer” means any natural person obligated or allegedly obligated to pay any debt.

(4) The term “creditor” means any person who offers or extends credit creating a debt or to whom a debt is owed, but such term does not include any person to the extent that he receives an assignment or transfer of a debt in default solely for the purpose of facilitating collection of such debt for another.

(5) The term “debt” means any obligation or alleged obligation of a consumer to pay money arising out of a **transaction** in which the money, property, insurance, or services which are the subject of the transaction are primarily for personal, family, or household purposes, **whether or not such obligation has been reduced to judgment**.

(6) The term “debt collector” means any person who uses any instrumentality of interstate commerce or the mails in any business the principal purpose of which is the collection of any debts, or who regularly collects or attempts to collect, directly or indirectly, debts owed or due or asserted to be owed or due another. Notwithstanding the exclusion provided by clause (F) of the last sentence of this paragraph, the term includes any creditor who, in the process of collecting his own debts, uses any name other than his own which would indicate that a third person is collecting or attempting to collect such debts. For the purpose of section 1692f (6) of this title, such term also includes any person who uses any instrumentality of interstate commerce or the mails in any business the principal purpose of which is the enforcement of security interests. The term does not include—

(A) any officer or employee of a creditor while, in the name of the creditor, collecting debts for such creditor;

(B) any person while acting as a debt collector for another person, both of whom are related by common ownership or affiliated by corporate control, if the person acting as a debt collector does so only for persons to whom it is so related or affiliated and if the principal business of such person is not the collection of debts;

(C) any officer or employee of the United States or any State to the extent that collecting or attempting to collect any debt is in the performance of his official duties;

(D) any person while serving or attempting to serve legal process on any other person in connection with the judicial enforcement of any debt;

(E) any nonprofit organization which, at the request of consumers, performs bona fide consumer credit counseling and assists consumers in the liquidation of their debts by receiving payments from such consumers and distributing such amounts to creditors; and

- (F) any person collecting or attempting to collect any debt owed or due or asserted to be owed or due another to the extent such activity
- (i) is incidental to a bona fide fiduciary obligation or a bona fide escrow arrangement;
  - (ii) concerns a debt which was originated by such person;
  - (iii) concerns a debt which was not in default at the time it was obtained by such person; or
  - (iv) concerns a debt obtained by such person as a secured party in a commercial credit transaction involving the creditor.
- (7) The term “location information” means a consumer’s place of abode and his telephone number at such place, or his place of employment.
- (8) The term “State” **means** *(please note it says ‘means’ here instead of ‘includes’)* any State, territory, or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or any political subdivision of any of the foregoing.

#### **§ 1692b. Acquisition of location information**

Any debt collector communicating with any person other than the consumer for the purpose of acquiring location information about the consumer shall—

- (1) **identify himself** *(using a pseudonym is not identifying oneself)*, state that he is confirming or correcting location information concerning the consumer, and, only if expressly requested, identify his employer;
- (2) not state that such consumer owes any debt *(IRS forms violate this)*;
- (3) not communicate with any such person more than once unless requested to do so by such person or unless the debt collector reasonably believes that the earlier response of such person is erroneous or incomplete and that such person now has correct or complete location information;
- (4) not communicate by post card;
- (5) not use any language or symbol on any envelope or in the contents of any communication effected by the mails or telegram that indicates that the debt collector is in the debt collection business or that the communication relates to the collection of a debt *(IRS forms violate this)*; and
- (6) after the debt collector knows the consumer is represented by an attorney with regard to the subject debt and has knowledge of, or can readily ascertain, such attorney’s name and address, not communicate with any person other than that attorney, unless the attorney fails to respond within a reasonable period of time to communication from the debt collector.

#### **§ 1692c. Communication in connection with debt collection**

(a) Communication with the consumer generally

Without the prior consent of the consumer given directly to the debt collector or the express permission of a court of competent jurisdiction, a debt collector may not communicate with a consumer in connection with the collection of any debt—

- (1) at any unusual time or place or a time or place known or which should be known to be inconvenient to the consumer. In the absence of knowledge of circumstances to the contrary, a debt collector shall assume that the convenient time for communicating with a consumer is after 8 o’clock antemeridian and before 9 o’clock postmeridian, local time at the consumer’s location;
  - (2) if the debt collector knows the consumer is represented by an attorney with respect to such debt and has knowledge of, or can readily ascertain, such attorney’s name and address, unless the attorney fails to respond within a reasonable period of time to a communication from the debt collector or unless the attorney consents to direct communication with the consumer; or
  - (3) at the consumer’s place of employment if the debt collector knows or has reason to know that the consumer’s employer prohibits the consumer from receiving such communication.
- (b) Communication with third parties

Except as provided in section [1692b](#) of this title, without the prior consent of the consumer given directly to the debt collector, or the express permission of a court of competent jurisdiction, or as reasonably necessary to effectuate a postjudgment judicial remedy, a debt collector may not communicate, in connection with the collection of any debt, with any person other than the consumer, his attorney, a consumer reporting agency if otherwise permitted by law, the creditor, the attorney of the creditor, or the attorney of the debt collector.

(c) Ceasing communication

If a consumer notifies a debt collector in writing that the consumer refuses to pay a debt or that the consumer wishes the debt collector to cease further communication with the consumer, the debt collector shall not communicate further with the consumer with respect to such debt, except—

- (1) to advise the consumer that the debt collector’s further efforts are being terminated;
- (2) to notify the consumer that the debt collector or creditor may invoke specified remedies which are ordinarily invoked by such debt collector or creditor; or
- (3) where applicable, to notify the consumer that the debt collector or creditor intends to invoke a specified remedy. If such notice from the consumer is made by mail, notification shall be complete upon receipt.

(d) “Consumer” defined

For the purpose of this section, the term “consumer” includes the consumer’s spouse, parent (if the consumer is a minor), guardian, executor, or administrator.

**§ 1692d. Harassment or abuse**

A debt collector may not engage in any conduct the natural consequence of which is to harass, oppress, or abuse any person in connection with the collection of a debt. Without limiting the general application of the foregoing, the following conduct is a violation of this section:

- (1) The use or threat of use of violence or other criminal means to harm the physical person, reputation, or property of any person.
- (2) The use of obscene or profane language or language the natural consequence of which is to abuse the hearer or reader.
- (3) The publication of a list of consumers who allegedly refuse to pay debts, except to a consumer reporting agency or to persons meeting the requirements of section [1681a \(f\)](#) or [1681b \(3\) \[1\]](#) of this title.
- (4) The advertisement for sale of any debt to coerce payment of the debt.
- (5) Causing a telephone to ring or engaging any person in telephone conversation repeatedly or continuously with intent to annoy, abuse, or harass any person at the called number.
- (6) Except as provided in section [1692b](#) of this title, the placement of telephone calls **without meaningful disclosure of the caller’s identity.**

**§ 1692e. False or misleading representations (*the IRS violates everything in this section*)**

A debt collector may not use any **false, deceptive, or misleading representation (*IRS forms violate this in several ways*)** or means in connection with the collection of any debt. Without limiting the general application of the foregoing, the following conduct is a violation of this section:

- (1) **The false representation or implication that the debt collector is vouched for, bonded by, or affiliated with the United States or any State, including the use of any badge, uniform, or facsimile thereof. (*too many violations to list for this one*)**
- (2) The false representation of—
  - (A) the character, amount, or legal status of any debt; or
  - (B) any services rendered or compensation which may be lawfully received by any debt collector for the collection of a debt.

- (3) The false representation or implication that any individual is an attorney or that any communication is from an attorney.
- (4) The representation or implication that nonpayment of any debt will result in the arrest or imprisonment of any person or the seizure, garnishment, attachment, or sale of any property or wages of any person unless such action is lawful and the debt collector or creditor intends to take such action.
- (5) The threat to take any action that cannot legally be taken or that is not intended to be taken.
- (6) The false representation or implication that a sale, referral, or other transfer of any interest in a debt shall cause the consumer to—
  - (A) lose any claim or defense to payment of the debt; or
  - (B) become subject to any practice prohibited by this subchapter.
- (7) The false representation or implication that the consumer committed any crime or other conduct in order to disgrace the consumer.
- (8) Communicating or threatening to communicate to any person credit information which is known or which should be known to be false, including the failure to communicate that a disputed debt is disputed.
- (9) The use or distribution of any written communication which simulates or is falsely represented to be a document authorized, issued, or approved by any court, official, or agency of the United States or any State, or which creates a false impression as to its source, authorization, or approval.
- (10) The use of any false representation or deceptive means to collect or attempt to collect any debt or to obtain information concerning a consumer.
- (11) The failure to disclose in the initial written communication with the consumer and, in addition, if the initial communication with the consumer is oral, in that initial oral communication, that the debt collector is attempting to collect a debt and that any information obtained will be used for that purpose, and the failure to disclose in subsequent communications that the communication is from a debt collector, except that this paragraph shall not apply to a formal pleading made in connection with a legal action.
- (12) The false representation or implication that accounts have been turned over to innocent purchasers for value.
- (13) The false representation or implication that documents are legal process.
- (14) The use of any business, company, or organization name other than the true name of the debt collector's business, company, or organization.
- (15) The false representation or implication that documents are not legal process forms or do not require action by the consumer.
- (16) The false representation or implication that a debt collector operates or is employed by a consumer reporting agency as defined by section [1681a \(f\)](#) of this title.

#### **§ 1692f. Unfair practices**

A debt collector may not use **unfair or unconscionable** means to collect or attempt to collect any debt. Without limiting the general application of the foregoing, the following conduct is a violation of this section:

- (1) The collection of any amount (including any interest, fee, charge, or expense incidental to the principal obligation) unless such amount is expressly authorized by the agreement creating the debt or permitted by law.
- (2) The acceptance by a debt collector from any person of a check or other payment instrument postdated by more than five days unless such person is notified in writing of the debt collector's intent to deposit such check or instrument not more than ten nor less than three business days prior to such deposit.
- (3) The solicitation by a debt collector of any postdated check or other postdated payment instrument for the purpose of threatening or instituting criminal prosecution.

- (4) Depositing or threatening to deposit any postdated check or other postdated payment instrument prior to the date on such check or instrument.
- (5) Causing charges to be made to any person for communications by concealment of the true purpose of the communication. Such charges include, but are not limited to, collect telephone calls and telegram fees.
- (6) Taking or threatening to take any **nonjudicial action to effect dispossession** or disablement of property if—
  - (A) there is no present right to possession of the property claimed as collateral through an enforceable security interest;
  - (B) there is no present intention to take possession of the property; or
  - (C) the property is exempt by law from such dispossession or disablement.
- (7) Communicating with a consumer regarding a debt by post card.
- (8) Using any language or symbol, other than the debt collector's address, on any envelope when communicating with a consumer by use of the mails or by telegram, except that a debt collector may use his business name if such name does not indicate that he is in the debt collection business.

**§ 1692g. Validation of debts**

(a) Notice of debt; contents

Within five days after the initial communication with a consumer in connection with the collection of any debt, a debt collector shall, unless the following information is contained in the initial communication or the consumer has paid the debt, send the consumer a written notice containing—

- (1) the amount of the debt;
- (2) the name of the creditor to whom the debt is owed;
- (3) a statement that unless the consumer, within thirty days after receipt of the notice, disputes the validity of the debt, or any portion thereof, the debt will be assumed to be valid by the debt collector;
- (4) a statement that if the consumer notifies the debt collector in writing within the thirty-day period that the debt, or any portion thereof, is disputed, the debt collector will obtain verification of the debt or a copy of a judgment against the consumer and a copy of such verification or judgment will be mailed to the consumer by the debt collector; and
- (5) a statement that, upon the consumer's written request within the thirty-day period, the debt collector will provide the consumer with the name and address of the original creditor, if different from the current creditor.

(b) Disputed debts

If the consumer notifies the debt collector in writing within the thirty-day period described in subsection (a) of this section that the debt, or any portion thereof, is disputed, or that the consumer requests the name and address of the original creditor, the debt collector shall cease collection of the debt, or any disputed portion thereof, until the debt collector obtains verification of the debt or a copy of a judgment, or the name and address of the original creditor, and a copy of such verification or judgment, or name and address of the original creditor, is mailed to the consumer by the debt collector.

(c) Admission of liability

The failure of a consumer to dispute the validity of a debt under this section may not be construed by any court as an admission of liability by the consumer.

**§ 1692h. Multiple debts**

If any consumer owes multiple debts and makes any single payment to any debt collector with respect to such debts, such debt collector may not apply such payment to any debt which is



disputed by the consumer and, where applicable, shall apply such payment in accordance with the consumer's directions.

#### **§ 1692i. Legal actions by debt collectors**

##### **(a) Venue**

Any debt collector who brings any legal action on a debt against any consumer shall—

(1) in the case of an action to enforce an interest in real property securing the consumer's obligation, bring such action only in a **judicial district** or similar legal entity in which such real property is located; or

(2) in the case of an action not described in paragraph (1), bring such action only in the **judicial district** or similar legal entity—

(A) in which such consumer signed the contract sued upon; or

(B) in which such consumer resides at the commencement of the action.

##### **(b) Authorization of actions**

Nothing in this subchapter shall be construed to authorize the bringing of **legal actions by debt collectors**.

#### **§ 1692j. Furnishing certain deceptive forms (a) Venue**

**(a)** It is unlawful to design, compile, and furnish any form knowing that such form would be used to create the false belief in a consumer that a person other than the creditor of such consumer is participating in the collection of or in an attempt to collect a debt such consumer allegedly owes such creditor, when in fact such person is not so participating.

**(b)** Any person who violates this section shall be liable to the same extent and in the same manner as a debt collector is liable under section [1692k](#) of this title for failure to comply with a provision of this subchapter.

#### **§ 1692k. Civil liability**

##### **(a) Amount of damages**

Except as otherwise provided by this section, any debt collector who fails to comply with any provision of this subchapter with respect to any person is liable to such person in an amount equal to the sum of—

(1) any actual damage sustained by such person as a result of such failure;

(2)

(A) in the case of any action by an individual, such additional damages as the court may allow, but not exceeding \$1,000; or

(B) in the case of a class action, (i) such amount for each named plaintiff as could be recovered under subparagraph (A), and (ii) such amount as the court may allow for all other class members, without regard to a minimum individual recovery, not to exceed the lesser of \$500,000 or 1 per centum of the net worth of the debt collector; and

(3) in the case of any successful action to enforce the foregoing liability, the costs of the action, together with a reasonable attorney's fee as determined by the court. On a finding by the court that an action under this section was brought in bad faith and for the purpose of harassment, the court may award to the defendant attorney's fees reasonable in relation to the work expended and costs.

##### **(b) Factors considered by court**

In determining the amount of liability in any action under subsection (a) of this section, the court shall consider, among other relevant factors—

(1) in any individual action under subsection (a)(2)(A) of this section, the frequency and persistence of noncompliance by the debt collector, the nature of such noncompliance, and the extent to which such noncompliance was intentional; or

(2) in any class action under subsection (a)(2)(B) of this section, the frequency and persistence of noncompliance by the debt collector, the nature of such noncompliance, the resources of the debt collector, the number of persons adversely affected, and the extent to which the debt collector's noncompliance was intentional.

(c) Intent

A debt collector may not be held liable in any action brought under this subchapter if the debt collector shows by a preponderance of evidence that the violation was not intentional and resulted from a bona fide error notwithstanding the maintenance of procedures reasonably adapted to avoid any such error.

(d) Jurisdiction

An action to enforce any liability created by this subchapter may be brought in any appropriate United States district court without regard to the amount in controversy, or in any other court of competent jurisdiction, within one year from the date on which the violation occurs.

(e) Advisory opinions of Commission

No provision of this section imposing any liability shall apply to any act done or omitted in good faith in conformity with any advisory opinion of the Commission, notwithstanding that after such act or omission has occurred, such opinion is amended, rescinded, or determined by judicial or other authority to be invalid for any reason.

## **§ 1692l. Administrative enforcement**

(a) Federal Trade Commission

Compliance with this subchapter shall be enforced by the Commission, except to the extent that enforcement of the requirements imposed under this subchapter is specifically committed to another agency under subsection (b) of this section. For purpose of the exercise by the Commission of its functions and powers under the Federal Trade Commission Act [[15 U.S.C. 41](#) et seq.], a violation of this subchapter shall be deemed an unfair or deceptive act or practice in violation of that Act. All of the functions and powers of the Commission under the Federal Trade Commission Act are available to the Commission to enforce compliance by any person with this subchapter, irrespective of whether that person is engaged in commerce or meets any other jurisdictional tests in the Federal Trade Commission Act, including the power to enforce the provisions of this subchapter in the same manner as if the violation had been a violation of a Federal Trade Commission trade regulation rule.

(b) Applicable provisions of law

Compliance with any requirements imposed under this subchapter shall be enforced under—

(1) section 8 of the Federal Deposit Insurance Act [[12 U.S.C. 1818](#)], in the case of—

(A) national banks, and Federal branches and Federal agencies of foreign banks, by the Office of the Comptroller of the Currency;

(B) member banks of the Federal Reserve System (other than national banks), branches and agencies of foreign banks (other than Federal branches, Federal agencies, and insured State branches of foreign banks), commercial lending companies owned or controlled by foreign banks, and organizations operating under section 25 or 25(a) [[11](#)] of the Federal Reserve Act [[12 U.S.C. 601](#) et seq., [611](#) et seq.], by the Board of Governors of the Federal Reserve System; and

(C) banks insured by the Federal Deposit Insurance Corporation (other than members of the Federal Reserve System) and insured State branches of foreign banks, by the Board of Directors of the Federal Deposit Insurance Corporation;

(2) section 8 of the Federal Deposit Insurance Act [[12 U.S.C. 1818](#)], by the Director of the Office of Thrift Supervision, in the case of a savings association the deposits of which are insured by the Federal Deposit Insurance Corporation;

(3) the Federal Credit Union Act [[12 U.S.C. 1751](#) et seq.], by the National Credit Union Administration Board with respect to any Federal credit union;



- (4) subtitle [IV](#) of title [49](#), by the Secretary of Transportation, with respect to all carriers subject to the jurisdiction of the Surface Transportation Board;
- (5) part [A](#) of subtitle [VII](#) of title [49](#), by the Secretary of Transportation with respect to any air carrier or any foreign air carrier subject to that part; and
- (6) the Packers and Stockyards Act, 1921 [[7 U.S.C. 181](#) et seq.] (except as provided in section 406 of that Act [[7 U.S.C. 226, 227](#)]), by the Secretary of Agriculture with respect to any activities subject to that Act.

The terms used in paragraph (1) that are not defined in this subchapter or otherwise defined in section 3(s) of the Federal Deposit Insurance Act ([12 U.S.C. 1813 \(s\)](#)) shall have the meaning given to them in section 1(b) of the International Banking Act of 1978 ([12 U.S.C. 3101](#)).

(c) Agency powers

For the purpose of the exercise by any agency referred to in subsection (b) of this section of its powers under any Act referred to in that subsection, a violation of any requirement imposed under this subchapter shall be deemed to be a violation of a requirement imposed under that Act. In addition to its powers under any provision of law specifically referred to in subsection (b) of this section, each of the agencies referred to in that subsection may exercise, for the purpose of enforcing compliance with any requirement imposed under this subchapter any other authority conferred on it by law, except as provided in subsection (d) of this section.

(d) Rules and regulations

Neither the Commission nor any other agency referred to in subsection (b) of this section may promulgate trade regulation rules or other regulations with respect to the collection of debts by debt collectors as defined in this subchapter.

**§ 1692m. Reports to Congress by the Commission; views of other Federal agencies**

(a) Not later than one year after the effective date of this subchapter and at one-year intervals thereafter, the Commission shall make reports to the Congress concerning the administration of its functions under this subchapter, including such recommendations as the Commission deems necessary or appropriate. In addition, each report of the Commission shall include its assessment of the extent to which compliance with this subchapter is being achieved and a summary of the enforcement actions taken by the Commission under section [1692i](#) of this title.

(b) In the exercise of its functions under this subchapter, the Commission may obtain upon request the views of any other Federal agency which exercises enforcement functions under section [1692i](#) of this title.

**§ 1692n. Relation to State laws**

This subchapter does not annul, alter, or affect, or exempt any person subject to the provisions of this subchapter from complying with the laws of any State with respect to debt collection practices, except to the extent that those laws are inconsistent with any provision of this subchapter, and then only to the extent of the inconsistency. For purposes of this section, a State law is not inconsistent with this subchapter if the protection such law affords any consumer is greater than the protection provided by this subchapter.

§ 1692o. Exemption for State regulation

The Commission shall by regulation exempt from the requirements of this subchapter any class of debt collection practices within any State if the Commission determines that under the law of that State that class of debt collection practices is subject to requirements substantially similar to those imposed by this subchapter, and that there is adequate provision for enforcement.

[Bold emphasis added, by author, to the above.]

name and address  
USPO Certified Mail Article number \_\_\_\_\_

<<<AgentName>>>, # <<<IRS Number>>>, <<<IRSTitle>>>  
c/o LINDA E. STIFF,  
Acting Commissioner of Internal Revenue  
Internal Revenue Service  
Room 5226  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

Telephone:  
Fax:  
<<<AgentName>>>, # <<<IRS Number>>>, <<<IRSTitle>>>  
Mailing Address  
City, State Zip

Date (21<sup>st</sup> day of January, 2008)

RE: **Notice of Demand for Verified Assessment for Year 1990,  
account # 000-00-0000;  
For Cease and Desist Abusive Collection Practice**

Commissioner of Internal Revenue; <<<AgentName>>>; To Whom This May Concern:

Commissioner, et al., "You" are herein demanded by the undersigned to verify that Your, and Your delegates', collection activities and performances are within Your official duties as the officer or employee or assignee of the United States Government; and specifically, **2) You are demanded by the undersigned to prepare and produce to the undersigned written verified assessment(s) concerning all supposed liability and debt for any years questioned for account # 000-00-0000, including, but not limited to, calendar year 1990;** and, **3) You are hereby noticed: You are not authorized to come to My dwelling(s) or work place(s) as it intimidates Me, causes Me to suffer undue duress and distress, is absolutely unnecessary, and is abusive practice against Me under U.S. federal and Arizona state law upon Your receipt of this notice;** and, **4) You are herein noticed that until You have provided to Me the demanded verified assessment(s) for any alleged liability and debt that all further activity by You or Your delegates, including, but not limited to, failed reimbursement of or the continued collection process of an unverified liability or debt, is willful abusive practice and categorically willful direct violation of U.S. federal law and Arizona state law; and, 5) You are noticed that henceforth, I authorize You to contact Me **only** by mail at the mailing address above; and, 6) You have 30 days to act in accordance with this demand.**

I look forward to your support in remediation of the alleged liability(s) and debt(s), the immediate cessation of abusive practices by you and your delegates, and the appropriate prompt return of all personal property.

Notice to agent is notice to principal; notice to principal is notice to agent.

\_\_\_\_\_  
Full Name, unrepresented

cc: Peter Keisler, Acting Attorney General, U.S.  
Terry Goddard, Arizona Attorney General  
Gale Garriott, Director Arizona Department of Revenue

[Here is the affidavit I am sending.]

)

) **AFFIDAVIT**

**Arizona**

) ss. **By**

) **VERIFIED DECLARATION**

)

**For: Whom it may concern: In the Matter for **Your Name Here**, including any and all derivations and variations in the spelling thereof.**

**WHEREAS**, the public record is the highest evidence form, I, **Your Name Here**, am hereby timely creating public record with this Affidavit by Verified Declaration in the jurisdiction of **Arizona** republic and the United States of America.

**PLAIN STATEMENT OF FACTS**

1. **Fact: I, **Your Name Here****, have not seen or been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is something other than a collection agency, and believe that none exists;
2. **Fact: I, **Your Name Here****, have not seen or been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is something other than a corporation incorporated in the State of Delaware in 1933, and believe that none exists;
3. **Fact: I, **Your Name Here****, have not seen or been presented with any admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is something other than a corporation unlawfully acting under color of law as a government agency, and believe that none exists;
4. **Fact: I, **Your Name Here****, have not seen or been presented with any admissible evidence which demonstrates that, primarily, that the INTERNAL REVENUE SERVICE is not required to adhere to Title 15 chapter 41 subchapter V § 1962, and believe that none exists;

**UNDISPUTED CONCLUSIONS**

**TITLE 15 > CHAPTER 41 > SUBCHAPTER V > § 1692** is an act of Congress designed to protect natural persons ,1692a The term “consumer” means any **natural person** obligated or allegedly obligated to pay any debt, from abusive collection agency practices, see exhibit 1 of 9 pages;

THE INTERNAL REVENUE SERVICE is incorporated in Delaware as a collection agency for a Puerto Rico company; INTERNAL REVENUE TAX AND AUDIT SERVICE (IRS) /// For Profit General Delaware Corporation /// Incorporation Date

7/12/33 /// File No. 0325720, see exhibit 2 of 3 pages;

THE INTERNAL REVENUE SERVICE is not part of the United States government, see: *Diversified Metal Products v. T-Bow Co. Trust / IRS 93-405-E-EJL*, see exhibit 3 of 3 pages;

Several Corporations involved with the INTERNAL REVENUE SERVICE are also unlawfully acting under color of law as government agencies, see exhibit 4 of 1 page.

### **NOTICE**

#### **Notice for the agent is notice for the principal applies under this notice.**

Notification of legal responsibility is “the first essential of due process of law.” See, *Connally v. General Construction Co.*, 269 U.S. 385, 391.

Your silence stands as consent, and tacit approval, for the declarations of facts and conclusions here being established as fact as a law matter and this affidavit will stand as final judgment in this matter.

If no reply is delivered with-in thirty days you are agreeing to the foregoing and are thusly legally estopped pursuant to: *Carmine v. Bowen*, 64 A. 932, 1906, *silence activates estoppel*.

I, **Your Name Here**, hereby and herein reserve the right, and am the only party with said right, for amending and making amendments to this document as necessary in order that the truth may be ascertained and its proceeding justly determined.

If any living soul has information that will controvert and overcome this Declaration please advise Me in writing by DECLARATION/AFFIDAVIT FORM within 30, days from receipt hereof, providing Me with your counter Declaration/Affidavit, proving with particularity by stating all requisite actual evidentiary fact and all requisite actual law, and not merely the ultimate facts and law conclusions, that this Affidavit by Verified Declaration is substantially and materially false sufficiently for changing materially my declaration.

The Undersigned, I, **Your Name Here**, do herewith declare, state and say that I, **Your Name Here**, issue this with sincere intent in truth, that I, the undersigned am competent by stating the matters set forth herein, that the contents are true, correct, complete, and certain, admissible as evidence, reasonable, not misleading, and by My best knowledge, by Me, the undersigned

**This document and all others pertaining to this issue may be recorded and thusly may be used at the discretion of its issuer for any and all matters as so allowed under Rule 902 of the Federal Rules of Evidence and others, including, without limitations, the jurisdiction of the **State of Arizona** and the United States of America.**

By my hand, this sixth day of November, 2008, **Your Name Here**.

Signed: \_\_\_\_\_, All Rights Reserved

Your Name Here , unrepresented  
c/o 1234 West Freedom Way  
Phoenix, Arizona republic  
near [85000]

Arizona state Republic )

) ss.

**JURAT**

Maricopa county )

On the \_\_\_ day of \_\_\_\_\_, 200\_\_\_, Your Name Here personally appeared before me and proved to me on the basis of satisfactory evidence to be the person whose name is subscribed hereto and acknowledged to me that he executed the same under asseveration, and accepts the facts thereof. Subscribed and affirmed before me this day. Witness my hand and seal this \_\_\_ day of \_\_\_\_\_, 200\_\_\_.

\_\_\_\_\_  
Notary Signature

My Commission expires on the \_\_\_ day of \_\_\_\_\_, 20\_\_\_.

Affidavit is 2 pages

Exhibit is 16 pages

Document number 2

Certified Mail Article number 7007 0710 0003 8330 1234, PS Form 3811 (Green Card) used.

### **Exhibit**

INTERNAL REVENUE TAX AND AUDIT SERVICE (IRS)

For Profit General Delaware Corporation

Incorporation Date 7/12/33

File No. 0325720

FEDERAL RESERVE ASSOCIATION (Federal Reserve)

Non-profit Delaware Corporation

Incorporation Date 9/13/14

File No. 0042817

CENTRAL INTELLIGENCE AUTHORITY INC. (CIA)

For Profit General Delaware Corporation

Incorporation Date 3/9/83

File No. 2004409

UNITED STATES OF AMERICA, INC.  
Non-profit Delaware Corporation  
Incorporation Date 4/19/89  
File No. 2193946

FEDERAL LAND ACQUISITION CORP.  
For-profit General Delaware Corporation  
Incorporation Date 8/22/80  
File No. 0897960

RTC COMMERCIAL ASSETS TRUST 1995-NP3-2  
For-profit Delaware Statutory Trust  
Incorporation Date 10/24/95  
File No. 2554768

SOCIAL SECURITY CORP, DEPT. OF HEALTH, EDUCATION AND WELFARE  
For-Profit General Delaware Corporation  
Incorporation Date: 11/13/89  
File No. 2213135



# 4

A new concept that might be worth studying:

Following are 4 concepts that when studied together may be an important part of the puzzle that have been recently discovered.

- 1) Nihil dicit judgment: This court order is actually higher than a default judgment and leaves no room for an appeal.
- 2) There is no accusation in civil court; therefore the word "charge" is synonymous with the word "bill" in civil court.
- 3) The IRS is a debt collection service.
- 4) Debt collection is covered under Title 15 U.S.C. chapter 4 sub-chapter V section 1692, not Title 26.

Combining all of these facts into one concept creates a heretofore unused defense that appears to be valid.

When the IRS charges someone with willful failure to file under civil law they are really billing the victim. The victim then tries to fight using the Constitution and/or Title 26 without ever really requesting a verified assessment of the debt under Title 15, which gives the IRS the ability to be granted a nihil dicit judgment against the victim in UNITED STATES DISTRICT COURT, making the bill lawful. Once the bill is deemed lawful the IRS gets to claim the victim is fraudulently refusing to pay a legal debt and therefore converts the refusal to pay into some kind of criminal act.

In reality, since the IRS is nothing more than a debt collection service the victim can demand the IRS to verify the assessment, which the IRS can't, and if the IRS could, the victim can make the IRS take the action to the jurisdictional district the alleged debtor is in.

These are all recent discoveries and have been used minimally, yet separately. I am attempting to combine all 4 into one complete concept in a way the average man can use as a defense against the terrorist.

I am getting a lot of calls and e-mails on Title 15 so I will try to explain our concept again. Use this with the previous explanation and people interested should understand the concept with very little research.

The first rule of winning in court is to win before court. The second rule is to make the other party argue about something other than the case at hand. IRS attorneys know this, so we should also.

Going to court and arguing about taxes using Title 26 is ineffective for the following reasons.

- 1) Title 26 is used by the government to determine the tax. *see Title 26*
- 2) The IRS is a debt collection service, not a government agency. *see Diversified Metal v. T-Bow trust/IRS*
- 3) The bill issued by the U.S. TREASURY (*under Title 26*) becomes a debt collected by the IRS (*which has to follow Title 15*).
- 4) If you fight the IRS under Title 26, you are fighting something they have nothing to do with. It is like contesting the electric bill to the mail man, he will just think you are a nag and he can't do anything about it anyhow.
- 5) The bill has already been adjudicated under ***nihil dicit judgment*** and stands if not contested under Title 15. *You can not contest the bill under Title 26 since that is the government code on how to figure the bill, not the bill itself.*
- 6) Demanding the IRS verify the assessment (*read as bill*) requires them to cease and desist (*under Title 15*) until the supply the docs.
- 7) The IRS can not supply the requisite docs and therefore you have beat them before court. *see rule 1*
- 8) If you go to court you can argue the correct issue, the bill, not how they determined the bill, thusly you can win by arguing the right argument. *see rule 2*
- 9) You can force the IRS to do the action in the judicial district, i.e. the court nearest the debtor, which they will not do, and therefore you won't go to court. *see YHWH's scriptures.*

*a) See; TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408*

*§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions*

***(d) Citizens and residents outside the United States***

*If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.*

I know this seems over simplified, but a cursory study of unsuccessful IRS litigation against their victims will lead one to determine that one of the common denominators of acquittals is that somewhere or somehow the victim did some type of assessment request that was never affirmed. This is diametrically opposed to all the victims that lost using Title 26 and the absence of applicability to the code.

In summary, just like a charge in a traffic ticket, don't fight the law and their reasoning, deny the bill and require them to prove it exists as a matter of record, before they make it a matter of record under nihil dicit judgment because you didn't deny it.

**Example:**

A contractOR (*government under Title 26*) issues you (*contractEE*) a bill through their third party collection service (*IRS*), you do not respond. Third party collector service, whose actions and remedies are defined in Title 15, goes to court ex-parte and receives a nihil dicit judgement. You get dragged into a foreign court (*USDC*) and attempt to fight the contractOR and their rules for issuing the bill under the Constitution and/or Title 26, neither of which applies, since it is the bill being discussed not the entity that issued the bill or how said entity determined the amount. Any attorney would tell you this is a waste of time. You (*contractEE*) must first void the bill under the appropriate code (*Title 15*) and demand the case be kept in the proper jurisdiction (*nearest judicial district*).

In essence, Title 26 applies to the government entity that determined the bill and Title 15 applies to the collection agency attacking you for payment. It's almost incomprehensible to believe that legally Title 26, THE INTERNAL REVENUE CODE has little to do with the INTERNAL REVENUE SERVICE. This appears to be a well orchestrated word trick.

# 5

Here is the silver bullet, check it out.

Title 26 U.S.C. has nothing to do with the INTERNAL REVENUE SERVICE; it only applies to THE INTERNAL REVENUE.

The give away is in Title 26 section 7802 (b)(1)(c)

**7802 INTERNAL REVENUE SERVICE OVERSIGHT BOARD**

**(b)(1)(c) one member shall be the Commissioner of the Internal Revenue.**

Hence, “The Internal Revue Code” not “The Internal Revenue **Service** Code”.

The “Internal Revenue” and the “Internal Revenue Service” are two separate and distinct entities.

The “Internal Revenue” is a government agency and is under the scope of Title 26.

“Internal Revenue Service” is a private for Profit Corporation and is under the scope of Title 15.

If you look up Internal Revenue Service in the Index of Title 26 you will discover it is only mentioned in a few sections. None of which have anything to do with determining the tax, they only deal with governance, collection and the like.

(Consider adding the word “service” to other entities and see how it works.)

# 6

The following contains a complete reference from Title 26 United States Code detailing the distinctions between INTERNAL REVENUE and INTERNAL REVENUE SERVICE. INTERNAL REVENUE deals with taxes on liquor, tobacco and firearms. INTERNAL REVENUE SERVICE deals with the collection of assessed taxes for the TREASURY and the INTERNAL REVENUE.

This concludes my cursory study of the distinctions. After reading the following listed sections I believe you will agree with my conclusion that Title 26 does not apply to controversies dealing with the ability of the INTERNAL REVENUE SERVICE to collect taxes.

6404

7214-7217

7516-7517

7521

7608

7622

7624

7802-7808

7802 especially (b)(1)(c)

7803 especially (1)(A)

7806 especially (b)

Nowhere in Title 26 is it stated that the INTERNAL REVENUE SERVICE has anything to do with assessing taxes, which is done by either the TREASURY or INTERNAL REVENUE. The distinctions between the two are far too numerous to accept as a *scribers error*. The intent becomes obvious while reading the aforementioned sections.

# 7

After all the studying I have done on this recent discovery about the “THE INTERNAL REVENUE” versus “THE INTERNAL REVENUE SERVICE”, something just dawned on me that seems to be missing from Title 26. So here I am at 3 a.m. going through the book from cover to cover and it is nowhere to be found. I get a lot of letters and documents from various agents of the IRS and their assorted cohorts and it is always there, but it is not on any of my copies of Title 26.

I have always hated seeing that satanic looking symbol and it usually makes me cringe more than the stupid wording underneath it. It’s their logo, some kind of Nazi looking dead eagle. Its everywhere on INTERNAL REVENUE SERVICE crap, but it is nowhere to be found in or on the Title 26 book.

Understanding the laws concerning copyrights and trademarks make me consider this as prima facie evidence that my theory is correct. If Title 26 was part of THE INTERNAL REVENUE SERVICE that logo would be all over the place. The reason it is not is because that would invalidate the logo since it would be used to commit an act of fraud.

This may not seem like a big deal but it would be like McDonalds not putting its GOLDEN ARCHES on its various packaging.

## **Study points:**

### **court**

nihil dicit judgment

### **Title 26**

IRS logo not on Title 26 book

section 7802 (b)(1)(c)

IRS incorporated in 1933 long after INTERNAL REVENUE already operating

Diversified Metal v. T-Bow Trust / IRS

IR assesses and IRS collects

### **Title 15 Chapter 41 Sub V section 1692**

verified assessment

judicial district



# 8

## United States Code - 50 Titles and not one is about private corporations

- [Title 1](#) General Provisions
- [Title 2](#) The Congress
- [Title 3](#) The President
- [Title 4](#) Flag and Seal, Seat Of Government, and the States
- [Title 5](#) Government Organization and Employees
  - 1. [Appendix to Title 5](#)
- [Title 6](#) Domestic Security
- [Title 7](#) Agriculture
- [Title 8](#) Aliens and Nationality
- [Title 9](#) Arbitration
- [Title 10](#) Armed Forces
  - 1. [Appendix to Title 10 \(Rules of Court of Appeals for the Armed Forces\)](#)
- [Title 11](#) Bankruptcy
  - 1. [Appendix to Title 11](#)
- [Title 12](#) Banks and Banking
- [Title 13](#) Census
- [Title 14](#) Coast Guard
- [Title 15](#) Commerce and Trade
- [Title 16](#) Conservation
- [Title 17](#) Copyrights
- [Title 18](#) Crimes and Criminal Procedure
  - 1. [Appendix to Title 18](#)
- [Title 19](#) Customs Duties
- [Title 20](#) Education
- [Title 21](#) Food and Drugs
- [Title 22](#) Foreign Relations and Intercourse
- [Title 23](#) Highways
- [Title 24](#) Hospitals and Asylums
- [Title 25](#) Indians

- [Title 26](#) Internal Revenue Code
  - 1. [Appendix to Title 26](#)
- [Title 27](#) Intoxicating Liquors
- [Title 28](#) Judiciary and Judicial Procedure
  - 1. [Appendix to Title 28](#)
- [Title 29](#) Labor
- [Title 30](#) Mineral Lands and Mining
- [Title 31](#) Money and Finance
- [Title 32](#) National Guard
- [Title 33](#) Navigation and Navigable Waters
- [Title 34](#) Navy (repealed)
- [Title 35](#) Patents
- [Title 36](#) Patriotic Societies and Observances
- [Title 37](#) Pay and Allowances Of the Uniformed Services
- [Title 38](#) Veterans' Benefits
  - 1. [Appendix to Title 38 \(Rules of Court of Appeals for Veterans Claims\)](#)
- [Title 39](#) Postal Service
- [Title 40](#) Public Buildings, Property, and Works
- [Title 41](#) Public Contracts
- [Title 42](#) The Public Health and Welfare
- [Title 43](#) Public Lands
- [Title 44](#) Public Printing and Documents
- [Title 45](#) Railroads
- [Title 46](#) Shipping
  - 1. [Appendix to Title 46](#)
- [Title 47](#) Telegraphs, Telephones, and Radiotelegraphs
- [Title 48](#) Territories and Insular Possessions
- [Title 49](#) Transportation
- [Title 50](#) War and National Defense

# 9

## **How it works.**

THE INTERNAL REVENUE SERVICE gives you their docs that you fill out, or they fill out. They then give the docs to THE INTERNAL REVENUE which says, "Oh look this guy owes us this money". THE INTERNAL REVENUE then gets a nihil dicit judgment making the debt valid and turns the bill over to the INTERNAL REVENUE SERVICE, *a private for profit collection agency*, for collection. You then fight THE INTERNAL REVENUE SERVICE on the validity, *which was already covertly adjudicated*, under Title 26. The judge considers you insane since he knows Title 26 has nothing to do with THE INTERNAL REVENUE SERVICE and ONLY concerns itself with THE INTERNAL REVENUE. *Which would be like taking something you bought at WAL MART back to K-MART.*

This is also exactly what ALL other debt collection companies do for their vendors.

# 10

Lectlaw: JUDGMENT BY NIL DICIT, is one rendered against a defendant for want of a plea. The plaintiff obtains a rule on the defendant to plead within a time specified, of which he serves a notice on the defendant or his attorney; if the defendant neglect to enter a plea within the time specified, the plaintiff may sign judgment against him.

[law-dictionary.org](http://law-dictionary.org): NIHIL DICIT. He says nothing. It is the failing of the defendant to put in a plea or answer to the plaintiff's declaration by the day assigned; and in plea or answer to the plaintiff's declaration by the day assigned; and in this case judgment is given against the defendant of course, as he says this case judgment is given against the defendant of course, as he says nothing why it should not. Vide 15 Vin. Ab. 556; Dane's Ab. Index, h.t. nothing why it should not. Vide 15 Vin. Ab. 556; Dane's Ab. Index, h.t.

Research.lawyers.com **Nihil-dicit judgement: a judgment entered against a defendant who has failed to make an effective answer (as because the answer is withdrawn or does not respond to the merits of the plaintiff's case.)**

Black's Law Dictionary, Sixth Edition, page 1045 **Nihil Dicit**. He says nothing. The name of the judgment which may be taken as of course against a defendant who omits to plead or answer the plaintiff's declaration or complaint within the time limited. In some jurisdictions it is otherwise known as judgment "for want of a plea".

Judgment taken against party who withdraws his answer is *judgment nihil dicit*, which amounts to confession of cause of action stated, and carries with it, more strongly than judgment by default, admission of justice of plaintiff's case. See *a/so Nil dicit judgment*

**Just for information:**

November 5, 2007 was the day that some guy, through a series of rather bizarre discoveries and epiphanies made a great discovery, *really YHWH slapped some sense into this guy*. That discovery being nothing more than a simple word game; THE INTERNAL REVENUE and THE INTERNAL REVENUE SERVICE are two distinct and separate entities.

When all the lawyers decide to quit defending their education and their own opinions and open their eyes to the simple fact that Title 26 has nothing at all to do with THE INTERNAL REVENUE SERVICE and from its very beginning the confusion was purposeful and done with malice aforethought.

I have received so many reports from all over the country from people who now know why the IRS is leaving them alone. These people, some by accident and some on purpose required the IRS to verify the assessment, some with and some without mentioning Title 15. Regardless, once these people demanded the verification the IRS went away.

My advice to everyone is to treat the IRS like it is what it is, a private debt collector. None of us would use Title 26 to argue against a credit card company's collector service and in all reality that is all the IRS is. Their incorporation documents confirm this.

Don't forget, there is no accusation in civil court, charge in civil law means bill, nothing else. Treat a bill as a bill.

Reader is cautioned to be aware that I am not an Attorney and hey, I may or may not know what I am talking about. Use any of this information at your own risk.

# 12

This might clear things up, but if you have no background in law it might be more confusing. Read it until you understand it. When you do understand it you will be able to follow their road map to destruction, or get off the path. It might help to go down and read the summary first if you have no background in law.

THE INTERNAL REVENUE (IR) deals with the THE INTERNAL REVENUE SERVICE (IRS) under Administrative law (E). This allows the 2 separate entities to communicate privately and off the record. They can also do financial dealings without reporting to the court or the other parties. It also keeps those pesky human and Constitutional rights out of the case since Administrative law (E) is under the executive branch and not the legislative branch.

The IRS deals with a person's strawman under Administrative law (E). We want them to deal with us under Private law (B), *which will cause them to name and hold accountable the actual human being that is attacking you*, but they created the strawman so they would not have to. As long as you use Title 26 which is under Administrative law (E) you are treated as a corporation (*corporation don't have human or Constitutional rights*). When you invoke Title 15, which deals with *natural persons (which do have human and Constitutional rights)* the IRS loses authority because they will now be treated by the court as what they are, a private for Profit Corporation. Under Private law you can deal directly with the human, and his real name, that is attacking you rather than the whole corporation. By dealing with the IRS under Administrative law (E), you can not invoke the natural person concept since it is not included in its definitions. Also, since Administrative law (E) is part of Public law (A), any conviction can be moved to another section of Public law (A) called Criminal law (F). But, when dealing with the IRS under Title 15 you are considered a natural person and can invoke Constitutional law (D) if they try to violate your rights. Remember, the IRS agents use pseudonyms to keep us from going into Private law (B). A good rule to follow is if the IRS is trying to stop it, you should try and start it. Private law (B) can not be moved to Criminal law (F) since they are under different legal concepts.

## Summary

**This is very, very important: If you invoke Title 26 you stay under Administrative law (E) and you can not use Constitutional and/or human rights as your defense since they do not exist in Administrative law (E), which is for corporations. The RS has the authority under Administrative**



law (E) to move the proceedings to Criminal law (F) since both laws are relegated under Public law (A). If you invoke Title 15 you have moved over to private law (B) and are to be considered a natural person, *human being*, and have Constitutional rights. Plus the IRS can not move a case from Private law which is its own entity to Criminal law (F) since that is under Public law (A).

### **Definitions of laws:**

In general terms, **public law** involves interrelations **between the state and the general population**, whereas **private law** involves interactions between private citizens. Generally speaking, private law is the area of law in a society that affects the relationships between individuals or groups without the intervention of the state or government. In many cases the public/private law distinction is confounded by laws that regulate private relations while having been passed by legislative enactment. In some cases these public statutes are known as laws of public order, as private individuals do not have the right to break them and any attempt to circumvent such laws is void as against public policy.

**A) Public law** is the law governing the relationship ***between individuals (citizens, companies) and the state***. Constitutional law, administrative law and criminal law are sub-divisions of public law.

**B) Private law** is that part of a legal system which is part of the jus commune that involves relationships between ***individuals***, such as the law of contracts or torts, as it is called in the common law, and the law of obligations as it is called in civilian legal systems. It is to be distinguished from public law, which deals with relationships between ***natural and artificial persons*** (i.e., individuals, business entities, non-profit organizations) and the ***state*** including regulatory statutes, penal law and other law that effects the public order.

**C) Corporate law** refers to the law establishing separate legal entities known as the company or corporation and governs the most prevalent legal models for firms, for instance limited companies. Technically, ***a company is a juristic person*** which has a separate legal identity from its shareholding members, and is ordinarily incorporated to undertake commercial business.

**D) Constitutional law** deals with the relationship between the state and individual, and the relationships between different branches of the state, such as the executive, the legislative and the judiciary.

**E) Administrative law** refers to the body of law which regulates bureaucratic managerial procedures and is administered by the executive branch of a government and to the body of law that defines the powers of administrative agencies; rather than the judicial or legislative branches (if they are different in that particular jurisdiction). This body of law regulates international trade, manufacturing, pollution, **taxation**, and the like. Also called regulatory law, it is the body of law that arises from the activities of administrative agencies of government. Government agency action can include rulemaking, adjudication, or the enforcement of a specific regulatory agenda. Administrative law is considered a branch of public law. Administrative law expanded greatly during the twentieth century.

**F) Criminal law** involves the state imposing sanctions for crimes committed by individuals so that society can achieve justice and a peaceable social order. This differs from Civil law in that civil actions are disputes between two parties that are not of significant public concern.



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