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U. S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

In the Matter of:

TERRY LEE HINDS,
Pro se & Suri Juris,
Officially a/k/a Terry Lee Hinds,

Real Party in Interest as Plaintiff/Petitioner, (“[P/P]”)

-Vs-

JOSEPH R. BIDEN, JR., in his official capacity
as the President of the United States of America; &
actions of the Government of the United States, and

DANIEL WERFEL, in his official capacity
as Commissioner of Internal Revenue Service, &/or
as Commissioner of Internal Revenue; via § 7803 &
actions of INTERNAL REVENUE SERVICE, IRS &

JANET YELLEN, in her official capacity
as Secretary of the United States Department
of the Treasury; & actions of the UNITED STATES
DEPARTMENT OF THE TREASURY, and

MERRICK B. GARLAND, in his official capacity
as Attorney General of the United States; & actions of
UNITED STATES DEPARTMENT OF JUSTICE

Defendants/Respondents/Interested Party. (“[D/R/I P]”)

THIS DOCUMENT RELATES TO ALL MATTERS.

CIVIL ACTION
FILE NUMBER:

FIRST DECLARATION OF TERRY LEE HINDS (“[Decl. #1]”)

Pursuant to 28 U.S. Code § 1746, I, TERRY LEE HINDS, as Petitioner/Plaintiff (“[P/P]”)
hereby declare as follows. This Declaration is in support of [P/P]’s civil action regarding:

**PETITION FOR JUDICIAL REVIEW, JUDGMENT OR DECREE
AND FOR ALL WRITS NECESSARY OR APPROPRIATE TO THIS CASE
AS WELL ISSUE WRITS AGREEABLE TO USAGES & PRINCIPLES OF LAW**

This First Declaration is necessary for the purposes under Fed. R. Civ. P. Rule 8. General Rules of Pleading, to meet a requirement made pursuant to law, and to the factual matters that are required or permitted to be supported, evidenced, or established for [P/P]'s civil action. I am over the age of 18 and I have personal knowledge of the facts set forth in this declaration & could or would testify competently to those facts if called as a witness.

PETITION BACKGROUND & LEGAL NATURE OF THIS CASE

[P/P]'s [LLP] is of one's FAITH in [LAW] as a religious liberty. It is the way, the truth & the life. [P/P] chose to express a full spectrum of inherently expressive conduct & free speech of religious activity of which articulates the following as facts in issue, averments, allegations, or as relevant facts germane to this case or as original pleaded from the original civil action [OVC] FILE NUMBER: 4:17 – CV- 750, (2017) to wit [Testimony] revealed.

A. Lawful Framework as Legislative Facts

Constitutional Provisions

1. Controlling law, & Bill of Rights, First Amendment of the U. S. Constitution. (“1st Amend.”).

“Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the government for a redress of grievances.”

2. Controlling law, Sixteenth Amendment to the U. S. Constitution. (“16th Amend.”).

"The Congress shall have the power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

Note: No powers of enforcement of this article by appropriate legislation were granted.

3. Substantive law matter, Bill of Rights, Fourth Amendment to the U. S. Constitution, (“4th Amend.”) in pertinent part:

“The right of the people to be secure in their [p]ersons”... “against unreasonable searches and seizures, shall not be violated”

4. Substantive due process right & grounds, Bill of Rights, Fifth Amendment to the U. S. Constitution, (“5th Amend.”) in pertinent part:

No person shall be “*deprived of life, liberty, or property, without due process of law*”.

5. Claimed Right Owed & Hybrid-rights invoked, Bill of Rights, Ninth Amendment to the U. S. Constitution. (“9th Amend.”).

“The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.”

6. Invoking Establishment Clause as Law for [P/P]’s Religion, Hybrid-rights invoked, Bill of Rights, Tenth Amendment to the U. S. Constitution. (“10th Amend.”)

“The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people.”

Note: Federal Government & States cannot establish a religion, but [P/P] has done so.

7. A condition of servitude, Thirteenth Amendment of the U. S. Const. (“13th Amend.”)

“Involuntary servitude whereby work forced, compelled, or contrived by the use or threat of restraint, a menace or penalty, punishment, or injury through law.

Section 1.

Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.”

Section 2.

“Congress shall have power to enforce this article by appropriate legislation.”

8. Power of enforcement granted, Eighteenth Amendment to the U. S. Constitution established the prohibition of alcohol in the United States. (“18th Amend.”)

“Section 2. The Congress and the several States shall have concurrent power to enforce this article by appropriate legislation.”

9. Grant of Power repealed, Twenty First Amendment (“21st Amend.”), in pertinent part:

“Section 1.

The eighteenth article of amendment to the Constitution of the United States is hereby repealed.” Note: power to enforce this article by appropriate legislation was repealed.

10. Claimed Right Owed, an implicit right to privacy from governmental intrusions, **Third Amendment** (“3rd Amend.”) pursuant to Volume 5, Amendment III, Document 12 Joseph Story, Commentaries on the Constitution 3:§ 1893

§ 1893. This provision speaks for itself. Its plain object is to secure the perfect enjoyment of that great right of the common law, that a man's house shall be his own castle, privileged against all civil and military intrusion.

“No Soldier shall, in time of peace be quartered in any house, without the consent of the Owner, nor in time of war, but in a manner to be prescribed by law.”

11. Claimed Right Owed, U.S. Constitution, Defendant Biden did recite the following oath, in accordance with **Art. II, § I, cl. 8** of the U.S. Constitution:

"I do solemnly swear (or affirm) that I will faithfully execute the Office of President of the United States, and will to the best of my ability, preserve, protect and defend the Constitution of the United States."

12. Claimed Right Owed, U.S. Constitution, Art. II, § 3, Defendant Biden as Chief Executive's Constitutional duty, in pertinent part:

"he shall take Care that the Laws be faithfully executed,"

13. Governing Law, Article I, Section 8, Clause 1, Taxing and Spending Clause declared:

“The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States.”

14. Governing Law, Article I, Section 9, Clause 7 Appropriations Clause declares, in part:

“No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law”.

15. Controlling Law, Article VI, Clause 2, (“Supremacy Clause”) & Article VI, Clause 3, (“oath in support”) in pertinent part:

“This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.”

As noted below in Article VI, all federal officials must take an oath in support of the Constitution:

“The Senators and Representatives before mentioned, and the Members of the several State Legislatures, and all executive and judicial Officers, both of the United States and of the several States, shall be bound by Oath or Affirmation, to support this Constitution; but no religious Test shall ever be required as a Qualification to any Office or public Trust under the United States.”

16. Claimed Right Owed, U.S. Constitution, Article III, §§ 1 and 2

“Section 1

The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. The Judges, both of the supreme and inferior Courts, shall hold their Offices during good Behaviour, and shall, at stated Times, receive for their Services, a Compensation, which shall not be diminished during their Continuance in Office.”

“Section 2

The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;—to all Cases affecting Ambassadors, other public Ministers and Consuls;—to all Cases of admiralty and maritime Jurisdiction;—to Controversies to which the United States shall be a Party;—to Controversies between two or more States;—between a State and Citizens of another State,—between Citizens of different States,—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.”

Organic Law

17. Front Matter of the U.S.C. under “Organic Laws” The Declaration of Independence -1776, in pertinent part:

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, -- That whenever any Form of Government becomes destructive of these ends, it is the Right of the People to alter or to abolish it, and to institute new Government, laying its foundation on such principles and organizing its powers in such form, as to them shall seem most likely to effect their Safety and Happiness.”

B. Statutory Framework &/or U. S. Code (“U.S.C.”) as Legislative Facts

18. [Enactments of Law &/or Application of Internal Revenue Laws] (“[THE CODE]”)

(Aug. 16, 1954, ch. 736, 68A Stat. 3; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095.) Title 26 of the U.S. Code (26 U.S.C.A. § 1 *et seq.*, (“[1986]”). Title 26 per se is not positive or legal evidence of laws, it is per se “prima facie” evidence of the general and permanent laws in force at a given date or any reference or citation to the Code relating to IRC of 1986, as in effect for the relevant period or the relevant time.

The Internal Revenue Code of 1954 means the act approved August 16, 1954 (26 U.S.C.), entitled “An act to revise the internal revenue laws of the United States”, as amended.

INTERNAL REVENUE CODE enacted February 10th, 1939 [H. R. 2762] [Public, No 1] Chapter 2 and shall be known as the “Internal Revenue Code” and may be cited as: “I.

R.C.” and as amended by the "Internal Revenue Code of 1954" may be cited as the "Internal Revenue Code of 1939". The Internal Revenue Code of 1939 means the act approved February 10, 1939 (53 Stat., Part 1), as amended] and may be cited as may be cited as the "Internal Revenue Code of 1939".

(Aug. 16, 1954, ch. 736, 68A Stat. 3; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095.) Title 26 of the U.S. Code (26 U.S.C.A. § 1 et seq. [1986]).

26 CFR - Code of Federal Regulations - <https://www.law.cornell.edu/cfr/text/26/chapter-I>

19. Claimed Right Owed, 26 U.S. Code § 7410 - Cross references (“[§7410]”)

(1) For provisions for collecting taxes in general, see chapter 64.

(2) For venue in a civil action for the collection of any tax, see section 1396 of Title 28 of the United States Code.

(3) For venue of a proceeding for the recovery of any fine, penalty, or forfeiture, see section 1395 of Title 28 of the United States Code.

(Aug. 16, 1954, ch. 736, 68A Stat. 875, § 7407; renumbered § 7408, Pub. L. 94–455, title XII, § 1203(g), Oct. 4, 1976, 90 Stat. 1693; renumbered § 7409, Pub. L. 97–248, title III, § 321(a), Sept. 3, 1982, 96 Stat. 612; renumbered § 7410, Pub. L. 100–203, title X, § 10713(a)(1), Dec. 22, 1987, 101 Stat. 1330–468.)

20. Claimed Right Owed, 26 U.S. Code § 6207 - Cross references (“[§6207]”)

(1) For prohibition of suits to restrain assessment of any tax, see section 7421.

(2) For prohibition of assessment of taxes against insolvent banks, see section 7507.

(3) For assessment where property subject to tax has been sold in a distraint proceeding without the tax having been assessed prior to such sale, see section 6342.

(4) For assessment with respect to taxes required to be paid by chapter 52, see section 5703.

(5) For assessment in case of distilled spirits removed from place where distilled and not deposited in bonded warehouse, see section 5006(c).

(6) For period of limitation upon assessment, see chapter 66.

(Aug. 16, 1954, ch. 736, 68A Stat. 769, § 6206; renumbered § 6207, Apr. 2, 1956, ch. 160, § 4(b)(1), 70 Stat. 90; amended Pub. L. 85–859, title II, § 204(2), (3), Sept. 2, 1958, 72 Stat. 1428; Pub. L. 94–455, title XIX, § 1906(a)(14), Oct. 4, 1976, 90 Stat. 1825.)

21. A legal protection interest 26 U.S. Code § 1403. Miscellaneous provisions (“[§1403]”)

(b) Cross references

(1) For provisions relating to returns, see section 6017.

26 U.S. Code § 6017. Self-employment tax returns

22. Claimed Right Owed, a legal requirement & duty owed, for WERFEL, YELLEN, & GARLAND involving 5 U.S.C. § 3331. Oath of Office (“[§3331]”)

“An individual, except the President, elected or appointed to an office of honor or profit in the civil service or uniformed services, shall take the following oath: “I, AB, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.” This section does not affect other oaths required by law.”

(Pub. L. 89–554, Sept. 6, 1966, 80 Stat. 424.)

23. A core & concrete legal matter, 26 U.S. Code § 7806. Construction of title, (“[§7806]”) declares:

(a) Cross references

“The cross references in this title to other portions of the title, or other provisions of law, where *the word “see”* is used, *are made only for convenience, and shall be given no legal effect.*” *Emphasis Added.*

(b) Arrangement and classification

No inference, implication, or presumption of legislative construction shall be drawn or made by reason of the location or grouping of any particular section or provision or portion of this title, *nor shall any table of contents, table of cross references, or similar outline, analysis, or descriptive matter relating to the contents of this title be given any legal effect.* The preceding sentence also applies to the sidenotes and ancillary tables contained in the various prints of this Act before its enactment into law. *Emphasis Added.*

(Aug. 16, 1954, ch. 736, 68A Stat. 917.)

Source From Title 26 - INTERNAL REVENUE CODE

Subtitle F - Procedure and Administration

CHAPTER 80 - GENERAL RULES

Subchapter A - Application of Internal Revenue Laws

24. **26 U.S. Code Chapter 63 – ASSESSMENT**/26 U.S. Code Subchapter A - In General §§ 6201 – 6207 & Subchapter B—Deficiency Procedures in the Case of Income, Estate, Gift, and Certain Excise Taxes (§§ 6211 – 6216)

<https://www.law.cornell.edu/uscode/text/26/subtitle-F/chapter-63>

25. **26 U.S. Code Chapter 64 – COLLECTION**

<https://www.law.cornell.edu/uscode/text/26/subtitle-F/chapter-64>

26. 26 U.S.C. Part I - GENERAL PROVISIONS §§ 7201 to 7217

<https://www.law.cornell.edu/uscode/text/26/subtitle-F/chapter-75/subchapter-A/part-I>

27. A substantial controversy and legal requirement, 26 USC: Front Matter

From Title 26-INTERNAL REVENUE CODE

(c) Cross reference

For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1986.

28. A pertinent legal requirement 26 U.S. Code § 7701(a) – Definitions

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) Person

The term “person” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

(14) Taxpayer

The term “taxpayer” means any person subject to any internal revenue tax.

(26) Trade or business

The term “trade or business” includes the performance of the functions of a public office.

(30) United States person

The term “United States person” means—

(A) a citizen or resident of the United States,

29. A substantial controversy, 26 U.S. Code § 3. Tax tables for individuals

(e) Cross reference

For computation of tax by Secretary, see section 6014.

26 U.S. Code § 6014. Income tax return-tax not computed by taxpayer

30. A controversy & concrete dispute, 26 U.S. Code § 6065 - Verification of returns

Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.

(Aug. 16, 1954, ch. 736, 68A Stat. 749; Pub. L. 94-455, title XIX, § 1906(a)(6), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1824, 1834.)

31. A concrete dispute & duty owed, for Defendant WERFEL, **26 U.S. Code § 7803** - Commissioner of Internal Revenue; other officials
- (a) Commissioner of Internal Revenue
 - (3) Execution of duties in accord with taxpayer rights

In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

- (A) the right to be informed,
- (B) the right to quality service,
- (C) the right to pay no more than the correct amount of tax,
- (D) the right to challenge the position of the Internal Revenue Service and be heard,
- (E) the right to appeal a decision of the Internal Revenue Service in an independent forum,
- (F) the right to finality,
- (G) the right to privacy,
- (H) the right to confidentiality,
- (I) the right to retain representation, and
- (J) the right to a fair and just tax system.

32. A concrete dispute, **26 U.S. Code § 7402 - Jurisdiction of district courts**

(f) General jurisdiction

For general jurisdiction of the district courts of the United States in civil actions involving internal revenue, see section 1340 of title 28 of the United States Code.

33. A controversy, **26 U.S. Code § 6020** - Returns prepared for or executed by Secretary

(a) Preparation of return by Secretary

If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary may prepare such return, which, being signed by such person, may be received by the Secretary as the return of such person.

(b) Execution of return by Secretary

(1) Authority of Secretary to execute return

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(2) Status of returns

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

34. A controversy, **26 U.S. Code § 7421** - Prohibition of suits to restrain assessment or collection

(a) Tax

Except as provided in sections 6015(e), 6212(a) and (c), 6213(a), 6232(c), 6330(e)(1), 6331(i), 6672(c), 6694(c), 7426(a) and (b)(1), 7429(b), and 7436, no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.

35. A controversy & concrete dispute, **26 U.S. Code § 6212** - Notice of deficiency

(a) In general

If the Secretary determines that there is a deficiency in respect of any tax imposed by subtitles A or B or chapter 41, 42, 43, or 44 he is authorized to send notice of such deficiency to the taxpayer by certified mail or registered mail. Such notice shall include a notice to the taxpayer of the taxpayer's right to contact a local office of the taxpayer advocate and the location and phone number of the appropriate office.

(c) Further deficiency letters restricted

(1) General rule

If the Secretary has mailed to the taxpayer a notice of deficiency as provided in subsection (a), and the taxpayer files a petition with the Tax Court within the time prescribed in section 6213(a), the Secretary shall have no right to determine any additional deficiency of income tax for the same taxable year, of gift tax for the same calendar year, of estate tax in respect of the taxable estate of the same decedent, of chapter 41 tax for the same taxable year, of chapter 43 tax for the same taxable year, of chapter 44 tax for the same taxable year, of section 4940 tax for the same taxable year, or of chapter 42 tax, (other than under section 4940) with respect to any act (or failure to act) to which such petition relates, except in the case of fraud, and except as provided in section 6214(a) (relating to assertion of greater deficiencies before the Tax Court), in section 6213(b)(1) (relating to mathematical or clerical errors), in section 6851 or 6852 (relating to termination assessments), or in section 6861(c) (relating to the making of jeopardy assessments).

(2) Cross references

For assessment as a deficiency notwithstanding the prohibition of further deficiency letters, in the case of—

(A) Deficiency attributable to change of treatment with respect to itemized deductions, see section 63(e)(3).

(B) Deficiency attributable to gain on involuntary conversion, see section 1033(a)(2)(C) and (D).

(C) Deficiency attributable to activities not engaged in for profit, see section 183(e)(4). For provisions allowing determination of tax in title 11 cases, see section 505(a) of title 11 of the United States Code.

36. A controversy & dispute, **26 U.S. Code § 6662** - Imposition of accuracy-related penalty on Underpayments

(a) Imposition of penalty

If this section applies to any portion of an underpayment of tax required to be shown on a return, there shall be added to the tax an amount equal to 20 percent of the portion of the underpayment to which this section applies.

37. A controversy, **26 U.S. Code § 6155** - Payment on notice and demand

(a) General rule

Upon receipt of notice and demand from the Secretary, there shall be paid at the place and time stated in such notice the amount of any tax (including any interest, additional amounts, additions to tax, and assessable penalties) stated in such notice and demand.

(b) Cross references

(1) For restrictions on assessment and collection of deficiency assessments of taxes subject to the jurisdiction of the Tax Court, see sections 6212 and 6213.

(2) For provisions relating to assessment of claims allowed in a receivership proceeding, see section 6873.

(3) For provisions relating to jeopardy assessments, see subchapter A of chapter 70.

(Aug. 16, 1954, ch. 736, 68A Stat. 760; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 96-589, § 6(i)(7), Dec. 24, 1980, 94 Stat. 3410.)

38. A controversy, **26 U.S. Code § 6721** - Failure to file correct information returns

(a) Imposition of penalty

(1) In general

In the case of a failure described in paragraph (2) by any person with respect to an information return, such person shall pay a penalty of \$250 for each return with respect to which such a failure occurs, but the total amount imposed on such person for all such failures during any calendar year shall not exceed \$3,000,000.

(2) Failures subject to penalty

For purposes of paragraph (1), the failures described in this paragraph are—

(A) any failure to file an information return with the Secretary on or before the required filing date, and

(B) any failure to include all of the information required to be shown on the return or the inclusion of incorrect information.

39. A controversy & [Burdens], **26 U.S. Code § Sec. 6702. Frivolous Tax Submissions**

(a) CIVIL PENALTY FOR FRIVOLOUS TAX RETURNS

A person shall pay a penalty of \$5,000 if—

(1) such person files what purports to be a return of a tax imposed by this title but which—

(A) does not contain information on which the substantial correctness of the self-assessment may be judged, or

(B) contains information that on its face indicates that the self-assessment is substantially incorrect, and

(2) the conduct referred to in paragraph (1)—

(A) is based on a position which the Secretary has identified as frivolous under subsection (c), or

(B) reflects a desire to delay or impede the administration of Federal tax laws.

(b) CIVIL PENALTY FOR SPECIFIED FRIVOLOUS SUBMISSIONS

(1) IMPOSITION OF PENALTY

Except as provided in paragraph (3), any person who submits a specified frivolous submission shall pay a penalty of \$5,000.

(2) SPECIFIED FRIVOLOUS SUBMISSION

For purposes of this section—

(A) Specified frivolous submission. The term “specified frivolous submission” means a specified submission if any portion of such submission—

(i) is based on a position which the Secretary has identified as frivolous under subsection (c), or

(ii) reflects a desire to delay or impede the administration of Federal tax laws.

(B) Specified submission

The term “specified submission” means—

(i) a request for a hearing under—

(I) section 6320 (relating to notice and opportunity for hearing upon filing of notice of lien), or

(II) section 6330 (relating to notice and opportunity for hearing before levy), and

(ii) an application under—

(I) section 6159 (relating to agreements for payment of tax liability in installments),

(II) section 7122 (relating to compromises), or

(III) section 7811 (relating to taxpayer assistance orders).

40. A controversy & [Burdens], 26 U.S. Code § 861. **Income from sources within the United States**

<https://www.law.cornell.edu/uscode/text/26/861>

41. A controversy & [Burdens], 26 U.S. Code § 862 - **Income from sources without the United States**

<https://www.law.cornell.edu/uscode/text/26/862>

42. A controversy, [P/P] facial challenge maintains the CODE's cross references [As Applied Law] are in all possible applications, situations, and at all times unconstitutional. Accordingly, the challenged law is facially invalid, because:

No set of circumstances exists under which CODE's cross references would be valid; of which "are made only for convenience and shall be given no legal effect." ("[As Applied Law]"), or

The CODE's cross references lack any plainly legitimate sweep, pursuant to pursuant to 26 U.S. Code § 7806(b) - Construction of title.

The CODE's cross references violate the Establishment Clause as law respecting an establishment of religion, or

Violates U.S. Supreme Court Doctrines, (a) Overbreadth doctrine with the CODE's cross references itself will significantly compromise recognized First Amendment protections of parties not before the court. (b) unconstitutionally vague when people "of common intelligence must necessarily guess at its meaning".

43. Claimed Right Owed, The Judiciary Act; September 24, 1789, 1 Stat. 73. (SEC.32.) & (SEC. 19.) ("[Judiciary Act]")

An Act to Establish the Judicial Courts of the United States.
Judiciary Act 1789

"SEC . 19. And be it further enacted, That it shall be the duty of circuit courts, in causes in equity and of admiralty and maritime jurisdiction, to cause the facts on which they found their sentence or decree, fully to appear upon the record either from the pleadings and decree itself, or a state of the case agreed by the parties, or their counsel, or if they disagree by a stating of the case by the court."

"SEC. 32. And be it further enacted, That no summons, writ, declaration, return, process, judgment, or other proceedings in civil causes in any of the courts of the United States, shall be abated, arrested, quashed or reversed, for any defect or want of form, but the said courts respectively shall proceed and give judgment according as the right of the cause and matter in law shall appear unto them, without regarding any imperfections, defects, or want of form in such writ, declaration, or other pleading, return, process, judgment, or course of proceeding whatsoever, except those only in cases of demurrer, which the party demurring shall specially sit down and express together with his demurrer as the cause thereof. And the said courts respectively shall and may, by virtue of this act, from time to time, amend all and every such imperfections, defects and wants of form, other than those only which the party demurring shall express as aforesaid, and may at any time permit either of the parties to amend any defect in the process or pleadings, upon such conditions as the said courts respectively shall in their discretion, and by their rules prescribe."

44. Claimed Right Owed, Cross References: “*are made only for convenience and shall be given no legal effect.*” (“[As Applied Law]”).

See [P/P]’s Third Declaration in Support of Petition.

45. Claimed Right Owed, a legal protection interest & duty owed, Religious Freedom Restoration Act of 1993, Pub. L. No. 103-141, 107 Stat. 1488 (1993) codified at 42 U.S.C. § 2000bb through 42 U.S.C. § 2000bb- (“[RFRA]”) or RFRA.

<https://www.law.cornell.edu/uscode/text/42/chapter-21B>

46. A legal protection & duty owed, The Paperwork Reduction Act, 44 U.S.C. 3501, et seq., (“[PRA]”)

(“[PRA]”) mandates that forms and regulations of federal agencies that require the provision of information must bear and display validated OMB control numbers. The *legal framework* of relevant Federal Statutes set herein, including but not limited to: 4 U.S.C. § 72

47. A legal protection & duty, Privacy Act of 1974 (5 U.S.C.A. 552a) (“[Privacy Act]”).

The Privacy Act of 1974, as amended, 5 U.S.C. § 552a, establishes a code of fair information practices that governs the collection, maintenance, use, and dissemination of information about individuals that is maintained in systems of records by federal agencies. A system of records is a group of records under the control of an agency from which information is retrieved by the name of the individual or by some identifier assigned to the individual.

The Privacy Act requires that agencies give the public notice of their systems of records by publication in the Federal Register. The Privacy Act prohibits the disclosure of a record about an individual from a system of records absent the written consent of the individual, unless the disclosure is pursuant to one of twelve statutory exceptions. The Act also provides individuals with a means by which to seek access to and amendment of their records, and sets forth various agency record-keeping requirements.

48. Claimed right owed, Administrative Procedure Act (“APA”), 5 U.S.C. 701 et seq. and 5 U.S. Code Subchapter II - ADMINISTRATIVE PROCEDURE

<https://www.law.cornell.edu/uscode/text/5/part-I/chapter-7>

<https://www.law.cornell.edu/uscode/text/5/part-I/chapter-5/subchapter-II>

49. A legal duty owed, 31 U.S. Code § 321 - General authority of the Secretary

- (a) The Secretary of the Treasury shall—
- (b) The Secretary may—

(c) Duties and powers of officers and employees of the Department are vested in the Secretary except duties and powers—

50. A legally protected liberty interest & [P/P]'s religious observance, 18 U.S. Code § 242
- Deprivation of rights under color of law

“Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such person being an alien, or by reason of his color, or race, than are prescribed for the punishment of citizens, shall be fined under this title or imprisoned not more than one year, or both; and if bodily injury results from the acts committed in violation of this section or if such acts include the use, attempted use, or threatened use of a dangerous weapon, explosives, or fire, shall be fined under this title or imprisoned not more than ten years, or both; and if death results from the acts committed in violation of this section or if such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse, or an attempt to commit aggravated sexual abuse, or an attempt to kill, shall be fined under this title, or imprisoned for any term of years or for life, or both, or may be sentenced to death.”

(June 25, 1948, ch. 645, 62 Stat. 696; Pub. L. 90–284, title I, § 103(b), Apr. 11, 1968, 82 Stat. 75; Pub. L. 100–690, title VII, § 7019, Nov. 18, 1988, 102 Stat. 4396; Pub. L. 103–322, title VI, § 60006(b), title XXXII, §§ 320103(b), 320201(b), title XXXIII, § 330016(1)(H), Sept. 13, 1994, 108 Stat. 1970, 2109, 2113, 2147; Pub. L. 104–294, title VI, §§ 604(b)(14)(B), 607(a), Oct. 11, 1996, 110 Stat. 3507, 3511.)

51. A legally protected liberty interest, Federal Rules of Evidence, Rule 610. Religious Beliefs or Opinions

Evidence of a witness’s religious beliefs or opinions is not admissible to attack or support the witness’s credibility.

(Pub. L. 93–595, §1, Jan. 2, 1975, 88 Stat. 1936; Mar. 2, 1987, eff. Oct. 1, 1987; Apr. 26, 2011, eff. Dec. 1, 2011.)

52. Regarding a condition of servitude manifested by the spiritual trafficking of human souls & spirits of Taxp[r]ayers 22 U.S. Code § 7102 – Definitions

(1) Abuse or threatened abuse of law or legal process

The term “abuse or threatened abuse of the legal process” means the use or threatened use of a law or legal process, whether administrative, civil, or criminal, in any manner or for any purpose for which the law was not designed, in order to exert pressure on another person to cause that person to take some action or refrain from taking some action.

(3) Coercion

The term “coercion” means—

- (A) threats of serious harm to or physical restraint against any person;
- (B) any scheme, plan, or pattern intended to cause a person to believe that failure to perform an act would result in serious harm to or physical restraint against any person; or
- (C) the abuse or threatened abuse of the legal process.

(8) Involuntary servitude

The term “involuntary servitude” includes a condition of servitude induced by means of—

- (A) any scheme, plan, or pattern intended to cause a person to believe that, if the person did not enter into or continue in such condition, that person or another person would suffer serious harm or physical restraint; or
- (B) the abuse or threatened abuse of the legal process.

53. A legal duty owed, **4 U.S. Code § 72 - Public offices; at seat of Government**

All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.

54. A legal duty owed of a Public Policy, **The Holy Bible**

PUBLIC LAW 97-280—OCT. 4, 1982 96 STAT. 1211

Public Law 97-280

97th Congress

Joint Resolution

<https://www.govinfo.gov/content/pkg/STATUTE-96/pdf/STATUTE-96-Pg1211.pdf>

55. A statutory requirement: **28 U.S. Code § 1654 - Appearance personally or by counsel**

In all courts of the United States the parties may plead and conduct their own cases personally or by counsel as, by the rules of such courts, respectively, are permitted to manage and conduct causes therein.

(June 25, 1948, ch. 646, 62 Stat. 944; May 24, 1949, ch. 139, § 91, 63 Stat. 103.)

56. A legal requirement with no Art. III standing. **28 U.S. Code § 3002- Definitions (2)**

(2) “Court” means any court created by the Congress of the United States, excluding the United States Tax Court.

57. [P/P] relies on the following law:

18 U.S. Code § 2076. Clerk of United States District Court

28 U.S.C. § 453. Oaths of justices and judges

28 U.S.C. § 1331. Federal question

28 U.S.C. § 1346. United States as defendant
28 U.S.C. § 1391(b)(2). Venue generally
28 U.S.C. § 1651. All Writs Act
28 U.S.C. § 1654. Appearance personally or by counsel
28 U.S.C. 3002(15). “United States”
28 U.S.C. § 2202. - Further relief
28 U.S.C. § 610 - Courts defined

C. U.S. SUPREME COURT DOCTRINES AND TESTS

- a.) Establishment Clause & Endorsement Doctrines & Tests
- b.) Strict Scrutiny Test manifested in “Compelling Interest Test”
- c.) Content-Based Restrictions on Speech
- d.) Viewpoint-Based Regulation of Speech
- e.) Compelled speech
- f.) Chilling Effects of Speech
- g.) Doctrines of Substantial Overbreadth and Void for Vagueness
- h.) Unconstitutional Conditions Doctrine
- i.) Prior Restraint on Protected Speech and Expression
- j.) The Coercion Test
- k.) The Doctrine of Procedural Due Process of Law
- l.) The Doctrine of Stare Decisis
- m.) First Amendment Forum Doctrine
- n.) Separation of Powers Doctrine
- o.) Checks and Balances Doctrine
- p.) Nondelegation Doctrine and “Major Questions” Doctrine
- q.) Substantive due process Doctrine
- r.) Government Speech Doctrine
- s.) Judicial Review Doctrine
- t.) Stare decisis Doctrine

D. Federal Rules of Civil Procedure (“FRCP”) or Fed. R. Civ. P.

58. A statutory requirement, Rule 52. Findings and Conclusions by the Court; Judgment on Partial Finding

(a) Findings and Conclusions.

(1) In General. In an action tried on the facts without a jury or with an advisory jury, the court must find the facts specially and state its conclusions of law separately. The findings and conclusions may be stated on the record after the close of the evidence or may appear in an opinion or a memorandum of decision filed by the court. Judgment must be entered under Rule 58

(2) For an Interlocutory Injunction. In granting or refusing an interlocutory injunction, the court must similarly state the findings and conclusions that support its action.

(3) For a Motion. The court is not required to state findings or conclusions when ruling on a motion under Rule 12 or 56 or, unless these rules provide otherwise, on any other motion.

(4) Effect of a Master's Findings. A master's findings, to the extent adopted by the court, must be considered the court's findings.

(5) Questioning the Evidentiary Support. A party may later question the sufficiency of the evidence supporting the findings, whether or not the party requested findings, objected to them, moved to amend them, or moved for partial findings.

(6) Setting Aside the Findings. Findings of fact, whether based on oral or other evidence, must not be set aside unless clearly erroneous, and the reviewing court must give due regard to the trial court's opportunity to judge the witnesses' credibility.

(b) Amended or Additional Findings. On a party's motion filed no later than 28 days after the entry of judgment, the court may amend its findings—or make additional findings—and may amend the judgment accordingly. The motion may accompany a motion for a new trial under Rule 59.

(c) Judgment on Partial Findings. If a party has been fully heard on an issue during a nonjury trial and the court finds against the party on that issue, the court may enter judgment against the party on a claim or defense that, under the controlling law, can be maintained or defeated only with a favorable finding on that issue. The court may, however, decline to render any judgment until the close of the evidence. A judgment on partial findings must be supported by findings of fact and conclusions of law as required by Rule 52(a).

Notes

(As amended Dec. 27, 1946, eff. Mar. 19, 1948; Jan. 21, 1963, eff. July 1, 1963; Apr. 28, 1983, eff. Aug. 1, 1983; Apr. 29, 1985, eff. Aug. 1, 1985; Apr. 30, 1991, eff. Dec. 1, 1991; Apr. 22, 1993, eff. Dec. 1, 1993; Apr. 27, 1995, eff. Dec. 1, 1995; Apr. 30, 2007, eff. Dec. 1, 2007; Mar. 26, 2009, eff. Dec. 1, 2009.)

59. Challenged statutory requirement on pure speech, **Rule 8. General Rules of Pleading**

(a) Claim for Relief. A pleading that states a claim for relief must contain:

(1) a short and plain statement of the grounds for the court's jurisdiction, unless the court already has jurisdiction and the claim needs no new jurisdictional support;

(2) a short and plain statement of the claim showing that the pleader is entitled to relief; and

(3) a demand for the relief sought, which may include relief in the alternative or different types of relief.

(d) Pleading to Be Concise and Direct; Alternative Statements; Inconsistency.

(1) In General. Each allegation must be simple, concise, and direct. No technical form is required.

(2) Alternative Statements of a Claim or Defense. A party may set out 2 or more statements of a claim or defense alternatively or hypothetically, either in a single count or defense or in separate ones. If a party makes alternative statements, the pleading is sufficient if any one of them is sufficient.

60. A challenged statutory requirement, **28 U.S. Code § 2201 - Creation of remedy**

(a) In a case of actual controversy within its jurisdiction, except with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986, a proceeding under section 505 or 1146 of title 11, or in any civil action involving an antidumping or countervailing duty proceeding regarding a class or kind of merchandise of a free trade area country (as defined in section 516A(f)(9) of the Tariff Act of 1930), as determined by the administering authority, any court of the United States, upon the filing of an appropriate pleading, may declare the rights and other legal relations of any interested party seeking such declaration, whether or not further relief is or could be sought. Any such declaration shall have the force and effect of a final judgment or decree and shall be reviewable as such.

E. Controlling Legal Principles (“[CLP]”)

61. See Declaration Fifth Declaration in Support of Petition
Section C – Plaintiff’s Quintessential Rights of [Controlling Legal Principles]
 (“[CLP]”)

In addition, the above the case of Chrysler Corp. v. Brown, 441 U.S. 281 (1979), contains the following in footnote 23:

"There was virtually no Washington bureaucracy created by the Act of July 1, 1862, ch. 119, 12 Stat. 432, the statute to which the present Internal Revenue Service can be traced."

F. Executive Order – Treasury Orders – Court Order- Publication

62. Executive Order No. 13798 § 4, 82 Fed. Reg. 21675 (May 4, 2017) and by the lawful authority of the U.S. Attorney General of the Department of Justice, who issued on October 6, 2017, legal guidance and its implementation to all administrative agencies and executive departments about their obligations to protect religious liberty and its related expressive speech in the United States.
(collectively “[Exec.Order/Directive/A.G.Policy]”).

63. TREASURY ORDER 150-06, dated July 9, 1953, entitled "Designation as Internal Revenue Service," states in part: "The Bureau of Internal Revenue shall hereafter be known as the Internal Revenue Service."

see <http://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/to150-06.aspx>

64. TREASURY ORDER: 150-06

SUBJECT: Designation as Internal Revenue Service

CANCELLATION DATE: August 22, 2005

REASON FOR CANCELLATION: TO 150-06, dated July 9, 1953. The entity formerly known as the Bureau of Internal Revenue would be known as the Internal Revenue Service. TO 150-06 is cancelled.

<https://home.treasury.gov/about/general-information/orders-and-directives/treasury-order-150-06>

65. U.S. District Court, Judge AUDREY G. FLEISSIG

Court Order – 11th day of December 2017.

UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF MISSOURI

EASTERN DIVISION

No. 4:17-CV-00750 AGF

ORDER OF DISMISSAL

Pursuant to the Memorandum and Order issued herein on this day,
IT IS HEREBY ORDERED that this case is DISMISSED without prejudice.

66. Publication - Book III Chapter XIV. Powers of Congress-- Taxes. **JOSEPH STORY,**
COMMENTARIES ON THE CONSTITUTION OF THE UNITED STATES

Pursuant to 28 U.S.C. § 1746, I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed: December 30th, 2024



TERRY LEE HINDS, [P/P]

438 Leicester Square Drive

Ballwin, Missouri 63021

PH (636) 777-0397

Email address: alphaomega44@outlook.com

Dated this 30th day of December 2024

Subscribed and sworn to before me in St. Louis County on this day of the 30th of
December 2024.

