

From the Desk of Terry Lee Hinds
United States person, IRC §7701(a)(30)
438 Leicester Square Drive
Ballwin, Missouri 63021
July 20, 2024

Mailed to:

JOSEPH R. BIDEN & MERRICK GARLAND

President of the United States of America

United States Department of Justice

Cert. # 7019 2280 0000 9845 2250

Return Receipt Requested

RE: Agency's Actions/Inaction with APA pursuant to Taxology & Taxism and Religious Liberty as advanced by IRS Notice: CP3219A – by Certified Mail (“[Notice CP3219A]”).
Tax Year 2021 - Notice date: June 10, 2024 - Notice deadline: 90 days, 9/9/2024
Hinds's SSN: 496-62-7855 - IRS' AUR control number 70054-0195

To: JOSEPH R. BIDEN & MERRICK GARLAND, *et al.*

This complaint & petition arises, under Administrative Procedure Act (“APA”), found in 5 U.S.C. §§ 551-559 and 5 U.S.C. 701 *et seq.*

Your agencies' actions with me concerning [Notice CP3219A] has burden my religious liberties and violated The Paperwork Reduction Act, 44 U.S.C. 3501, *et seq.*, (“[PRA]”). This action &/or crafted artifice of IRS failed to provide a required **OMB number** on this document/collection instrument. As you both legally know, **OMB Control Numbers** must be displayed prominently on the collection instrument along with its associated expiration date. In most circumstances, OMB Control Numbers are valid for 3 years.

Furthermore, [Notice CP3219A] declares in part:

“If you disagree: You have the right to challenge this determination in U.S. Tax Court. If you choose to do so, you must file your petition with the Tax Court by September 9, 2024. This date can't be extended.”

For the record, ***first and foremost***, on the text of the law:

Title 28-JUDICIARY AND JUDICIAL PROCEDURE

PART VI - PARTICULAR PROCEEDINGS

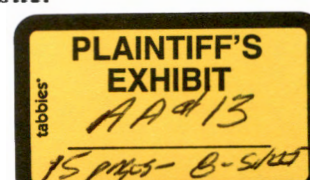
28 U.S. Code Chapter 176 - FEDERAL DEBT COLLECTION PROCEDURE

28 U.S. Code § 3002 - Definitions

As used in this chapter:

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

Judicial Review of Agency's decision/interpretation/application of a Statute
Application of Internal Revenue Laws - 26 U.S.C. §7806 Construction of title
Statutory review — “Congress has directly spoken to the precise question at issue.”



Thereby, United States Tax Court is not a court of law, thus the **Forum Selection** your agencies have decreed pursuant to 26 U.S. Code § 6212 - Notice of Deficiency, is not about law enforcement or lawful taxation, or comply with my religion, religious liberties or rights under 42 U.S.C. § 2000bb through 42 U.S.C. § 2000bb- (“[RFRA]”). I have filed in the past with the IRS’ civil rights division the continues & many violations of my religion & religious beliefs, but to no avail or even a response to my complaints.

Whereby, the particular list of the following section of IRC [As Applied Law] is pursuant to **26 U.S. Code § 7806 - Construction of title:**

(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.

(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.

“Congress has directly spoken to the precise question at issue.”

Statutes in RED have no legal effect.

Statutes in BLACK have a Cross reference where the word “see” is used.

26 U.S. Code § 6155. Payment on 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.

26 U.S. Code § 6212. Notice of deficiency

26 U.S. Code § 6213. Restrictions applicable to deficiencies; petition to Tax Court

26 U.S. Code § 6214. Determinations by Tax Court

(e) Cross reference

For provision giving Tax Court jurisdiction to order a refund of an overpayment and to award sanctions, see section 6512(b)(2).

26 U.S. Code § 6512. Limitations in case of petition to Tax Court (B)OVERPAYMENT
DETERMINED BY TAX COURT (2)JURISDICTION TO ENFORCE

26 U.S. Code § 6215. Assessment of deficiency found by Tax Court

(b) Cross references

(6) For rules applicable to Tax Court proceedings,
see generally subchapter C of chapter 76.

CHAPTER 76—JUDICIAL PROCEEDINGS

Subchapter C—The Tax Court

Subchapter A—Civil Actions by the United States (§§ 7401 – 7410)

- § 7401. Authorization
- § 7402. Jurisdiction of district courts
- § 7403. Action to enforce lien or to subject property to payment of tax
- § 7404. Authority to bring civil action for estate taxes
- § 7405. Action for recovery of erroneous refunds
- § 7406. Disposition of judgments and moneys recovered
- § 7407. Action to enjoin tax return preparers
- § 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions
- § 7409. Action to enjoin flagrant political expenditures of section 501(c)(3) organizations
- § 7410. Cross references

Subchapter B—Proceedings by Taxpayers and Third Parties (§§ 7421 – 7437)

- § 7421. Prohibition of suits to restrain assessment or collection
- § 7422. Civil actions for refund
- § 7423. Repayments to officers or employees
- § 7424. Intervention
- § 7425. Discharge of liens
- § 7426. Civil actions by persons other than taxpayers
- § 7427. Tax return preparers
- § 7428. Declaratory judgments relating to status and classification of organizations under section 501(c)(3), etc.
- § 7429. Review of jeopardy levy or assessment procedures
- § 7430. Awarding of costs and certain fees
- § 7431. Civil damages for unauthorized inspection or disclosure of returns and return information
- § 7432. Civil damages for failure to release lien
- § 7433. Civil damages for certain unauthorized collection actions
- § 7433A. Civil damages for certain unauthorized collection actions by persons performing services under qualified tax collection contracts
- § 7434. Civil damages for fraudulent filing of information returns
- § 7435. Civil damages for unauthorized enticement of information disclosure
- § 7436. Proceedings for determination of employment status
- § 7437. Cross references

Subchapter C—The Tax Court (§§ 7441 – 7479)

PART I—ORGANIZATION AND JURISDICTION (§§ 7441 – 7448)

- § 7441. Status
- § 7442. Jurisdiction

§ 7443. Membership
§ 7443A. Special trial judges
[§ 7443B. Repealed. Pub. L. 110–458, title I, § 108(l), Dec. 23, 2008, 122 Stat. 5110]
§ 7444. Organization
§ 7445. Offices
§ 7446. Times and places of sessions
§ 7447. Retirement
§ 7447A. Retirement for special trial judges
§ 7448. Annuities to surviving spouses and dependent children of judges and special trial judges

PART II—PROCEDURE (§§ 7451 – 7466)

§ 7451. Petitions
§ 7452. Representation of parties
§ 7453. Rules of practice, procedure, and evidence
§ 7454. Burden of proof in fraud, foundation man-ager, and transferee cases
§ 7455. Service of process
§ 7456. Administration of oaths and procurement of testimony
§ 7457. Witness fees
§ 7458. Hearings
§ 7459. Reports and decisions
§ 7460. Provisions of special application to divisions
§ 7461. Publicity of proceedings
§ 7462. Publication of reports
§ 7463. Disputes involving \$50,000 or less
§ 7464. Intervention by trustee of debtor’s estate
§ 7465. Provisions of special application to transferees
§ 7466. Judicial conduct and disability procedures

PART III—MISCELLANEOUS PROVISIONS (§§ 7470 – 7475)

§ 7470. Administration
§ 7470A. Judicial conference
§ 7471. Employees
§ 7472. Expenditures
§ 7473. Disposition of fees
§ 7474. Fee for transcript of record
§ 7475. Practice fee

PART IV—DECLARATORY JUDGMENTS (§§ 7476 – 7479)

§ 7476. Declaratory judgments relating to qualification of certain retirement plans
§ 7477. Declaratory judgments relating to value of certain gifts
§ 7478. Declaratory judgments relating to status of certain governmental obligations
§ 7479. Declaratory judgments relating to eligibility of estate with respect to installment payments under section 6166

Subchapter D—Court Review of Tax Court Decisions (§§ 7481 – 7487)

§ 7481. Date when Tax Court decision becomes final
§ 7482. Courts of review
§ 7483. Notice of appeal

- § 7484. Change of incumbent in office
- § 7485. Bond to stay assessment and collection
- § 7486. Refund, credit, or abatement of amounts dis-allowed
- § 7487. Cross references

Subchapter E—Burden of Proof (§ 7491)

- § 7491. Burden of proof

Including but not limited to:

26 U.S. Code § 6212. Notice of deficiency

- (C) FURTHER DEFICIENCY LETTERS RESTRICTED
- (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).

26 U.S. Code § 63. Taxable income defined (E)ELECTION TO ITEMIZE (3)CHANGE OF ELECTION

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

26 U.S. Code § 1033. Involuntary conversions (A)GENERAL RULE (2)CONVERSION INTO MONEY (C) TIME FOR ASSESSMENT OF DEFICIENCY ATTRIBUTABLE TO GAIN UPON CONVERSION (D)TIME FOR ASSESSMENT OF OTHER DEFICIENCIES ATTRIBUTABLE TO ELECTION

(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.

26 U.S. Code § 183. Activities not engaged in for profit (E) SPECIAL RULE (4) TIME FOR ASSESSING DEFICIENCY ATTRIBUTABLE TO ACTIVITY

11 U.S. Code § 505(a) - Determination of tax liability

(a)

(1)Except as provided in paragraph (2) of this subsection, the court may determine the amount or legality of any tax, any fine or penalty relating to a tax, or any addition to tax, whether or not previously assessed, whether or not paid, and whether or not contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction.

(2)The court may not so determine—

(A) the amount or legality of a tax, fine, penalty, or addition to tax if such amount or legality was contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction before the commencement of the case under this title;

(B) any right of the estate to a tax refund, before the earlier of—

(i) 120 days after the trustee properly requests such refund from the governmental unit from which such refund is claimed; or

(ii) a determination by such governmental unit of such request; or

(C) the amount or legality of any amount arising in connection with an ad valorem tax on real or personal property of the estate, if the applicable period for contesting or redetermining that amount under applicable nonbankruptcy law has expired.

26 U.S. Code Subchapter A - Civil Actions by the United States

26 U.S. Code § 7410 - Cross References

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

26 U.S. Code Chapter 64 – COLLECTION

“are made only for convenience and shall be given no legal effect” [As Applied Law]

CP3219A Notice, Dated June 10, 2024, via 26 U.S. Code § 6212 - Notice of Deficiency
descriptive matter relating to the contents of this title

26 U.S. Code Chapter 63 – ASSESSMENT/26 U.S. Code Subchapter A - In General

26 U.S. Code § 6207. Cross references

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

26 U.S. Code § 7421. Prohibition of suits to restrain assessment or collection

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

26 U.S. Code § 7507. Exemption of insolvent banks from tax

(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.

26 U.S. Code § 6342. Application of proceeds of levy

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

26 U.S. Code § 5703. Liability for tax and method of payment

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

26 U.S. Code § 5006. Determination of tax(c) Distilled spirits not bonded

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

CHAPTER 65—LIMITATIONS

Subchapter Section

A. Limitations on assessment and collection 6501

§ 6501. Limitations on assessment and collection

§ 6502. Collection after assessment

§ 6503. Suspension of running of period of limitation

§ 6504. Cross references

B. Limitations on credit or refund 6511

§ 6511. Limitations on credit or refund

§ 6512. Limitations in case of petition to Tax Court

§ 6513. Time return deemed filed and tax considered paid

§ 6514. Credits or refunds after period of limitation

§ 6515. Cross references

C. Mitigation of effect of period of limitations 6521

§ 6521. Mitigation of effect of limitation in case of related taxes under different chapters

D. Periods of limitation in judicial proceedings 6531

§ 6531. Periods of limitation on criminal prosecutions

§ 6532. Periods of limitation on suits

§ 6533. Cross references

The IRC is a set of laws, codes and beliefs respecting the establishment of a religion.
Since I cannot obtain relief from your actions, I am pursuing a petition or lawsuit for equity.

In part, my legal brief declares:

The federal arguments, disputes & concrete harms here¹⁰, concern “unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness” (“[LLP]”) and with governmental actions substantially burdening an exercise of religion & the liberty of sincerely held religious beliefs, practices, or observances. (“FAITH”) or (“[believes]”). [P/P]’s *dutiful forum* is The Intersection of Church & State⁶⁴ via Personal Constitution & U.S. Constitution of the (“[Commanding Heights]”), assuming among the powers of the earth, the separate and equal station to which the Laws of Nature &/or Nature’s God who rectified religion to be a person/place/thing thru a *dialogue forum* as [Q.U.E.S.T.].

In closing with this thought: “The physical power to get the money does not seem to me a test of the right to tax. Might does not make right, even in taxation.” Justice Jackson in *International Harvester Co. v. Department of Taxation*, 322 U.S. 435, 450 (1944)

Litigation is warfare. Ask President Trump, *et al.* *Revelation 22:18-19 contains a warning to anyone who tampers with the biblical text.* I am walking into a world of great revelations.

Respectfully Submitted,

Terry Lee Hinds

Taxism - An Institutionalized Faith & Religion

Taxism like its twin predecessors Nazism and Fascism first grow into a powerful political force through the concepts in institutionalized faith. History has revealed that Taxism, Nazism and Fascism do not create governments, they take over the existing government. It develops like most 19th century religions, in stages creating a system of conduct only to advance itself through legalism enhancing certain prejudices and discriminations. Taxism platform used taxation and filing status, Nazism used racism and anti-Semitism with Fascism using national syndicalism and domestic class conflict. When a government becomes a godlike, this tyranny over the minds of men will tax everyone who doesn't believe in it.

IRS Historical Fact Book: A Chronology

1646-1992



LIBRARY
ROOM 5030
DEC 27 1993

TREASURY DEPARTMENT

Published as part of a continuing series of historical studies to preserve and disseminate the history of the Internal Revenue Service and tax administration in the United States.
Department of the Treasury
Internal Revenue Service

The IRS
began in
the year
of....
"1646"

LETS MAKE AN EVIL RELIGION

AND TAX EVERYONE WHO DOESN'T BELIEVE IT!

<https://archive.org/details/irshistoricalfac00unit>

THE YEAR 1646?

IRS historical fact book a chronology, 1646-1992.

Published **1993** by Dept. of the Treasury, Internal Revenue Service in Washington, D.C.
Written in English.

Edition Notes

"Published as part of a continuing series of historical studies to preserve and disseminate the history of the Internal Revenue Service and tax administration in the United States."

"Catalog number 15087N"--P. [4] of cover.

Includes index.

Series

IRS historical studies, Publication / Department of the Treasury, Internal Revenue Service; 1694, Publication (United States. Internal Revenue Service); 1694.

Other Titles

Internal Revenue Service historical fact book.

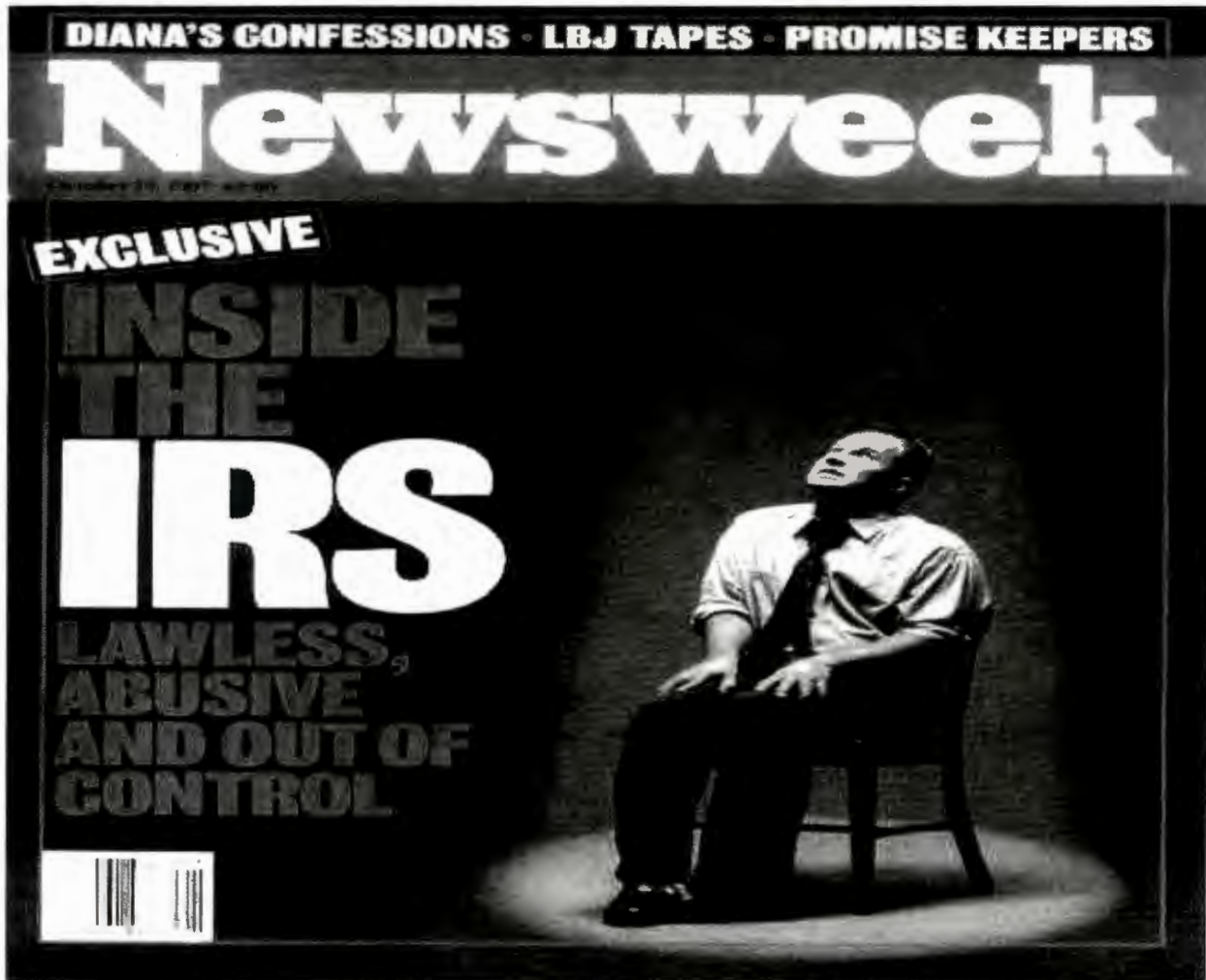
Classifications

Dewey Decimal Class 353.0072/4

Library of Congress HJ5018 .I77 1993

[Auditing]

[*"Auditing is precise, thoroughly codified and has exact procedures."*]



Plaintiff [believes] that [Auditing] is a religious practice & test and is why one wrong move will cost you

The Incarnate Spirit of [THE CODE]

The Encoded Syntax Messiah of THEIRS



Our syntax makes real the words, clauses & phrases invested with a bodily nature and form. Our personified arrangement of them; gives a bodily substance or concrete form to an incarnate spirit that can change our lives, beliefs or practices... if not change our world and the spirit we live in.

The Word Became Flesh:

1 In the beginning was the Word, and the Word was with God, and the Word was God. ² He was with God in the beginning. ³ Through him all things were made; without him nothing was made that has been made. ⁴ In him was life, and that life was the light of all mankind. ⁵ The light shines in the darkness, and the darkness has not overcome it. John 1:4 New International Version (NIV)

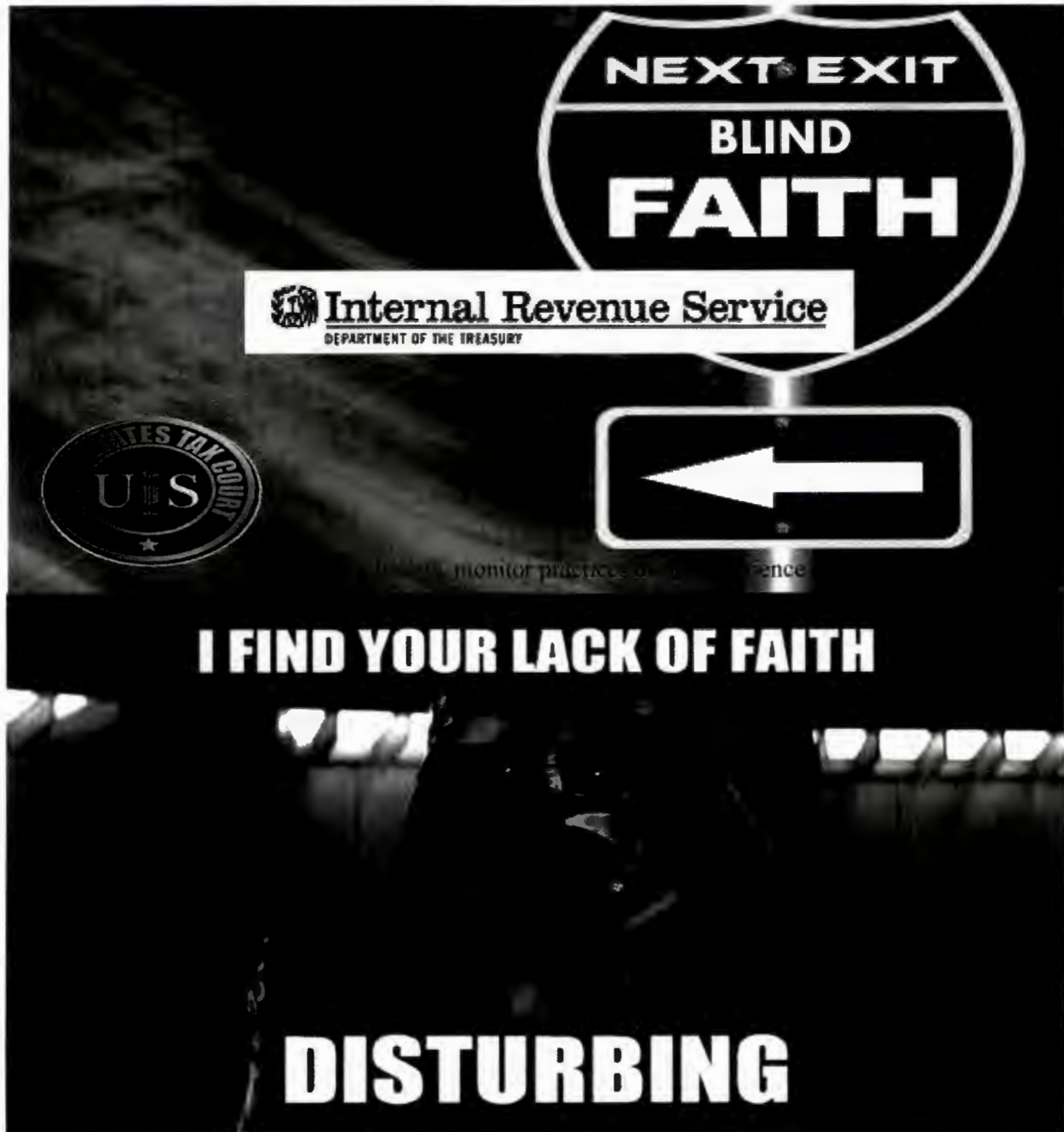
It is observable that the words we use and believe in take on a form of life or can replicate life itself.

Playing the role of a god or a messiah?

Plaintiff [believes] or [conscience] dictates an Encoded Syntax Messiah of THEIRS exists within the body of "The Bureau" - "The Agency" - "The Service" to be representative or an emblematic type of taxing redeemer or as a spiritual savior. Marked by religious idealism and an aggressive crusading spirit this Messianic State Savior of THEIRS; being of three entities in one body (IRS), is there embodiment of The Incarnate Spirit of [THE CODE]. The encoded soul of this incarnate spirit is found in [THE WORDS] of THE-IRS. Plaintiff [believes] or [conscience] dictates this Messianic State Savior, deified by law respecting an establishment of religion has manifested itself as the great "WHATEVER" (tax write-off for disasters, refunds, deductions, credits). The Incarnate Spirit of [THE CODE] teaches us the religious qualities of heart and soul.

This spiritual exercise of THEIRS, is elevated and embodied in a spiritual marriage with any person who practiced [THE CODE] through a poetic license found in [THE WORDS] of THEIRS.

Institutionalized **OF THEIRS**



Whether seen as factual or witnessed as fictionalized, Institutionalized Faith of THEIRS has a tangible force of its own making... with an unseen power in the suspension of our disbelief

[Institutionalized Faith]

[given the character of an institution or incorporated into a structured and usually well-established system]



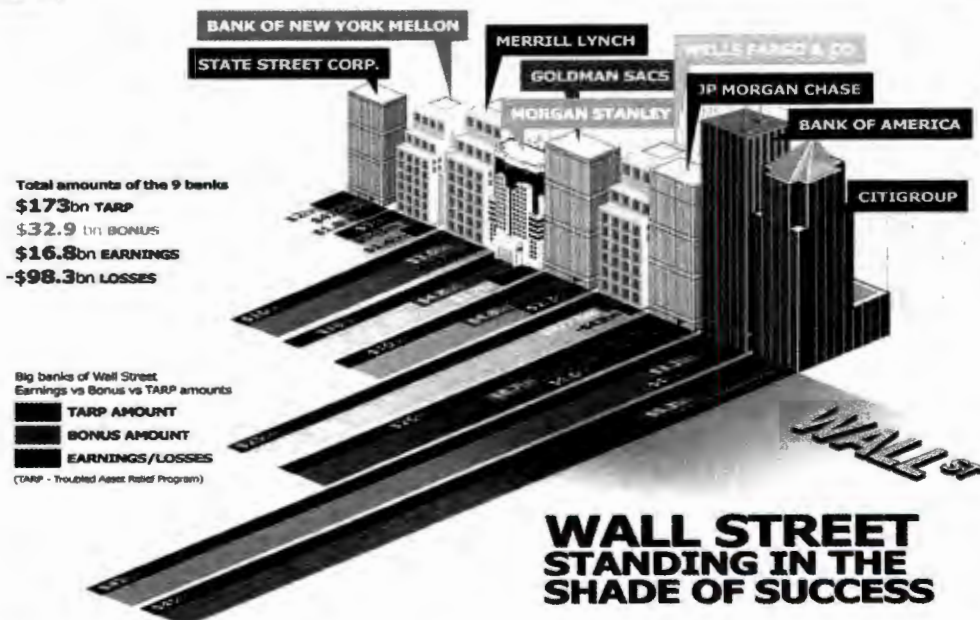
"If you only knew the power of the Dark side..."

"Service + Enforcement = Compliance"

"Fear is the path to the dark side. Fear leads to anger. Anger leads to hate. Hate leads to suffering."
Yoda quote (Fictional character from George Lucas's Star Wars)... with these 3 quotes most appropriate for IRS

Financial Services Technology US

www.usfst.com



Buildings reflective of company HQ
Source: <http://www.spg.state.ny.us>

The Collective Experience's Mission of Taxism



A theology that offers a collective experience of compliance, compulsion and choice issues

Versus or as opposed to:



A government system designed to secure our life, liberties and pursuits of happiness - The United States of America

Can any of us, as Americans expect to meet the required revenues and current obligations under The Collective Experience's Mission of Taxism and still truly believe that Taxism will not become like its evil twin... Nazism. Taxism, like Nazism is an evil political religion. Taxism is about raising our hopes not raising revenues for our Nation. Our Nation and government needs revenues to fulfil the constitutional requirements of Article I, Section 8, Clause 1: "...to pay the Debts and provide for the common Defence and general Welfare of the United States..."

Taxism is a political religion that does not create a government...

because it has the power to take over our existing federal government.

The Collective Experience's Mission of Taxism

At some point I was going to talk about this. Ever the opponent of the ridiculous, I have no choice but to address the absurdity of this policy.

First the obvious; we pay tax our entire lives. But more importantly, we can presume that those who would pay the lion's share the tax annually that those same people would have contributed the lion's share of income tax over their lives (or capital gains).

I am not going to go further into tax rates and brackets (today), other than to say they are irrelevant to this discussion. What good reason is there to say that someone who is a law-abiding, hard-working, **tax paying** citizen is in good standing with his government one day, that if he dies the next day then he owes (his family does) half of his estate to the government?

Let me explain something to you. That's communism (or at least socialism). You can call it the redistribution of wealth, "paying the boatman," or just a tax, but I call it property of the state. No matter what you do, if you amass more than 'x' in your life you have to give half of that to the government. If you were to quantify that, using some simple straight percentages it would really seem preposterous. Let's try:

- work your entire life in 50% tax bracket
- leave over 50% of what remains to the government (its rightful owner)
- you realize (in your final moments) that you spent 75% of your life working for the state

<http://andrezdanow.wordpress.com/2010/09/24/taxes-taxes-and-death-taxes/>



Taxism is a political religion that does not create a government rather it will take over an existing government.

The Golden Rule of Taxism

“He Who Has the Gold Makes the Rules”



Which of these rules is religion versus reason?

The Golden Rule is not in some measure... the books or passages we read from or whether our rules are based upon a religion or... a reason. Rather it is the regulatory beliefs, practices and convictions that are followed by its religious adherents... or in Taxism, those few who can buy the law, make the rules of a personal standard of THEIRS or be exempted from it. The true difference is found within our Nation's values, morals or religious principles and not just in ourselves.