# PHOENIX JOURNAL EXPRESS

**A bulletin commenting on appropriate current news events, clarification of portions of the Journals and answers of a general nature to questions not found in the existing Journals.**

PHOENIX JOURNAL EXPRESS is published by America West Publishers, Inc. P.O. BOX 986 Tehachapi, CA. 93581. Subscription rate is $20 per 13 issues or $75 per 52 issues, First Class mailing.



**AUGUST 1991 VOLUME XV NUMBER 8**


## 8/15/91 #1 HATONN THURSDAY

## CONSTITUTIONAL LAW CENTER

Blessings are unto you ones, Dharma and Oberli, for the service you are giving. Hatonn present in gratitude. Thank you for serving early this day that we might get both this and Germain's spiritual Truths unto your precious brothers. As we outlay the following, I ask that all ones who are beginning to be brave enough to utilize this information do two things--honor your Constitution and do not allow its demise, and remember that to gather this legal information and test these Laws it is costing Oberli somewhere around $10,000 per month. At this point we shelter all names of both information bringers and legal participants because the impact is massive. We thank and honor ones who share with us--we will also protect those resources and share with them in reward as you-the-people utilize and support our efforts. I ask the publisher to give information regarding the "Center" at the end of this material. This may appear to be Caesar's work--it is not--IT IS GOD'S WORK FOR HIS PEOPLE AND FOR A BLESSED AND CHOSEN NATION OF CITIZENS WHO HAVE BUT BEEN SLEEPING. I CAN ONLY ASK THAT YOU REGIVE A PORTION UNTO GOD FOR HIS GIVING UNTO YOU. ***IT IS THE ONLY WAY WE CAN CONTINUE FOR THE EXPENSE IS BOGGLING.***

## FRAUDULENT COLLECTION TACTICS OF THE IRS

You will be able to see from the following that time is urgent. As more of you see the actual criminal activities, your government, through crime and robbery, will get in worse and worse condition. This will fall as a double whammy on Federal employees for it will turn out that THEY are the ONLY citizens eligible to pay income tax. I would suggest that--as you throw stones at us for bringing TRUTH and LAWS for your protection--you remember the Senators just voted themselves (in the middle of the night) an almost $24,000 raise--within the past two weeks. That is more than most people earn in a full year. I doubt there are many of you construction workers, office personnel and American Citizens who would not feel you had garnered a golden calf at $125,000 annually. And you say "Crime does not pay"? Then, these ones are blackmailed by foreign states and give and "loan" the rest away while you only keep handing it over. NOTHING OF THAT WHICH YOU GIVE IS UTILIZED FOR OPERATIONS--IT ***IS ALL USED JUST TO SERVICE THE DEBT TO THE PRIVATE BANKERS.***

And speaking of banks, let us note that the Japanese-owned Bank of America just took over Security Pacific. Well, they had also just taken over Santa Barbara Savings which is in litigation against my scribe. Now, where do we go from here? Do you see WHY YOU CANNOT GIVE UP? You MUST stand with each other and stand against this beast of seemingly thousands of arms--no, less than 300 people control your entire planet and at the top of the list of controllers is the Royal family of Great Britain. Less than 15 families control all of the financial aspects of your globe.

Back to the IRS--private enterprise and collection force for the Banksters (also private criminal enterprise).

In a news article relating to federal income tax, it is reported that former U.S. Senator Henry L. Bellmon of Oklahoma said: "In a recent conversation with an official at the Internal Revenue Service, I was amazed when he told me that `if the taxpayers of this country ever discover that the Internal Revenue Service operates on 90% bluff, the entire income tax system will collapse.'" Note that I will be using terms such as "..is *reported* to have said..,", etc. I, too, am a pretty good "lawyer" and we are going to play the game better than the criminals. Therefore, you who think, "...well, doesn't he know? Why would he say `reportedly' and `it is said'?..." Because I will leave no opening for further legal

action against my people if at all possible.

The above confession is an indirect acknowledgement of the tactics used against the public to induce them to voluntarily pay income taxes and the fact that the IRS has no authority to impose an income tax on individuals or to compel them to pay, unless they voluntarily file returns and self-assess the tax upon themselves. Senator Bellmon's statement is confirmed by the very significant and very truthful statement of the IRS that the income tax system is based on ***"VOLUNTARY COMPLIANCE AND SELF-ASSESSMENT"***.

Bluff and Intimidation of the people by IRS agents acting without any legal authority to compel the filing of an income tax return or to compel the payment of the tax, are routine tactics used against the people to coerce them into "voluntary compliance". Such tactics are usually successful because of the people's lack of knowledge of the limitations and requirements imposed upon IRS personnel by the IRS Code and by the constitutional provisions prohibiting direct taxation of individuals. The abuses of citizens' rights and IRS agents' violations of the law occur most frequently in the process of intimidating individuals into voluntarily filing returns and paying the federal excise tax on "income", even though they are not required to file such returns and the tax is not imposed on them by the IR Code.

## WHEN A TAX IS OWED

To understand the deceptions that are routinely practiced by IRS agents, there is one very important fact to be learned and remembered. The fact is that ***NO MONEY IS OWED FOR INCOME TAX*** and there are ***no legal grounds for collection procedures UNLESS an UNPAID TAX ASSESSMENT HAS BEEN RECORDED ON THE SUMMARY RECORD OF ASSESSMENT***, in the IRS district or regional office. To recognize the trickery employed by the IRS, it is essential to understand some basic facts about an assessment.

In the decision on the case of Bull v. U.S., 295 U.S. 247, the U.S. Supreme Court explained exactly when an income tax becomes due and owed to the IRS. The Court stated:

> ***"The assessment...may include the calculation and fix the amount of a tax payable, and assessments of federal estate and income tax are of this type. ONCE THE TAX IS ASSESSED, THE TAXPAYER WILL OWE THE SOVEREIGN THE AMOUNT when the date fixed by law for payment arrives."*** (Emphasis added.)

According to the very clear wording of the decision of the U.S. Supreme Court, THE TAX IS NOT OWED UNTIL IT HAS BEEN ASSESSED.

It is interesting to note that the Court refers to the one to whom the tax is owed (the government) as the **"sovereign"**. Government is the **"sovereign"** IN RESPECT TO ONE WHO IS IN THE legal status of a "taxpayer", for a "taxpayer" is one who is subject to the tax and therefore, is subject to the power and authority of the government in regulating those who are subjects of government. (*Go back and read* YOU CAN SLAY THE DRAGON.) **Free sovereign individuals possessing all of their Constitutionally secured rights are NOT SUBJECTS OF GOVERNMENT and are NOT subject to the excise tax on "income",** so they are NOT in the lower legal status of a "taxpayer". Like a corporation, a "taxpayer" is considered to have privileges provided in the IR Code only, but no rights, in respect to the administration of the tax because the IR Code, not the Constitution, governs a "taxpayer's" relationship with government.

## THE ASSESSMENT AUTHORITY

The law authorizes the IRS to make assessments and to engage in collection procedures in cases where an income tax return showing a tax due, has been filed, but payment of the tax shown on the return has not been made. The limited authority of the IRS to make assessments is found in the provisions of Section 6201 of the IR Code (26 USC), which limits the power of assessment for income tax to cases where returns (or lists of items of income) have been filed by the "taxpayer" for the period to which the assessment relates. This fact is expressed concisely in IRS regulation #301.6201-1, the regulation that explains in simple words what Section 6201 of the Code means. That regulation states:

> ***"The authority of the district director and the director of the regional service center to make assessments includes the following: (1) Taxes shown on return. The district director or the director of the regional service center shall ASSESS ALL TAXES DETERMINED BY THE TAXPAYER or by the district director or the director of the regional service center and disclosed ON A RETURN OR LIST."*** (Emph. added.) [Please, remember that hardly any of YOU are qualified as "taxpayers".]

There are no provisions whatsoever authorizing any assessments for income tax in cases where **no return or list has been filed by a "TAXPAYER"** for the time period for which an assessment might be made. **Since there are no such provisions, THERE IS NO AUTHORITY TO MAKE ANY ASSESSMENTS FOR INCOME**

TAX *WHEN NO RETURN OR LIST HAS BEEN FILED*! This limitation on the power of IRS's directors to make assessments is shown by the truth in the famous quote from the IRS that the income tax system is based on "*VOLUNTARY COMPLIANCE and SELF-ASSESSMENT*". UNLESS AN INDIVIDUAL MAKES A SELF-ASSESSMENT OF INCOME TAX BY FILING A RETURN OR LIST THEREBY IMPOSING THE TAX ON HIMSELF, THE DIRECTORS HAVE NO AUTHORITY TO COMMIT THE ACT OF MAKING AN ASSESSMENT (imposing a tax) **ON AN INDIVIDUAL**. Such an act is not authorized by the IR Code because it would be a violation of the Constitutional limitations on taxation which prohibit the government and its agents from imposing any tax on individuals, by requiring all direct taxes to be apportioned among the States, (Article 1, Section 2, Clause 3 and Article 1, Section 9, Clause 4.)

## WHAT IS AN ASSESSMENT?

To understand this situation and recognize the trickery practiced on the people, it is necessary to understand what constitutes an assessment and when it occurs. ***Section 6203*** of the IR Code describes the procedure for making an assessment. It states:

> The assessment shall be made by RECORDING the LIABILITY of the taxpayer in the office of the "Secretary in accordance with rules or regulations prescribed by the Secretary."
>
> The IRS regulation explaining section 6203, #301.6203-1, states: "The assessment shall be made by an assessment officer signing the summary record of assessment. The summary record, through supporting records, shall provide identification of the liability assessed, the taxable period, if applicable, and the amount of the assessment. The AMOUNT OF THE ASSESSMENT SHALL, in the case of TAX SHOWN ON A RETURN by a taxpayer, BE THE AMOUNT SO SHOWN. (Emph. added.)

Both Section 6203 of the IR Code and IRS regulations #301.6203-1 state that information about assessment is available from the IRS upon request. The regulation states:

> "***...he (the taxpayer) shall be furnished a copy of the pertinent parts of the assessment which set forth the name of the taxpayer, the date of the assessment, the character of the liability assessed, the taxable period, if applicable, and the amount assessed.***"

If an assessment has been recorded, Section 6303 of the IR Code ***requires that a NOTICE OF ASSESSMENT*** and demand for payment of the amount assessed ***must be sent*** to the one against whom the assessment was made. It also requires that this notice be sent as soon as practicable and within 60 days after making the assessment. If no notice of assessment has been sent, it is strong evidence that **there is no assessment of record** and that the IRS **has no authority to pursue any collection activities.** A letter or form from the IRS **merely stating an amount of tax claimed to be due and demanding payment, is NOT A NOTICE OF ASSESSMENT**: IT IS ONLY A REQUEST FOR A VOLUNTARY PAYMENT WITH NO FORCE OF LAW TO COMPEL ANY PAYMENT WHATSOEVER. Any such IRS threats and demands for payment are pure bluff and could be violations of IR Code Section 7214 (discussed hereinafter) if sent to a citizen who is not in the legal status of a "*taxpayer*" *(WHICH ALMOST NONE OF YOU ARE) in respect to the federal excise tax on "income"*. It is most important to remember that ***NO MONEY IS OWED UNLESS THERE IS AN UNPAID RECORDED ASSESSMENT*** AND THERE IS ***NO AUTHORITY TO RECORD AN ASSESSMENT UNLESS A RETURN*** OR LIST OF AMOUNTS OF "INCOME" ***HAS BEEN FILED***.

## THE 90-DAY LETTER TRAP

IRS agents routinely send out various forms containing implied demands for payment of income tax when no notice of assessment has been sent, because there has been no assessment recorded against the targeted victim. One such form is the 90-day letter (Notice of Deficiency) which usually contains figures of grossly exorbitant amounts as items of tax, penalties, and interest which in many cases greatly exceed the victim's total earnings for the time periods listed. The shock effect of seeing such exorbitant amounts listed on the letter and the misunderstanding about the lack of legal force of the letter, in cases where no return was filed for the time period involved, have created the impression that the receipt of a 90-day letter is a fearful development.

A key provision of Section 6211 of the IR Code describes the circumstance when a "deficiency" can exist as being:

> "***...if a return was made by the taxpayer and an amount was shown as the tax by the taxpayer thereon...***"

***Since the IR Code imposes no requirement of individuals for payment of an income tax and the U.S. Constitution forbids the imposition of any unapportioned tax on individuals (all direct taxes must be apportioned among the States, Article 1, Section 2, Clause 3,) the IRS HAS NO AUTHORITY TO IMPOSE (ASSESS) AN***

***INCOME TAX ON INDIVIDUALS UNLESS THEY FILE RETURNS. The IRS indirectly admits this fact when it states that "the mission of the IRS is to achieve the highest degree of VOLUNTARY COMPLIANCE and SELF-ASSESSMENT".***

If the reader understands these basic facts, it is easy to see why a citizen must first self-assess (impose) the income tax ***ON HIMSELF*** **by filing a "*voluntary*" return**, in order for the IRS to have any ground on which to make any claim that the citizen owes an additional amount for tax. ***IF NO RETURN WAS FILED FOR THE YEAR, THERE ARE NO GROUNDS FOR SENDING A NOTICE OF DEFICIENCY. Now perhaps you will recall that I told you prior to "filing deadline" that you might consider not filing a return and more information would be forthcoming. I am not in the practice of law and I will not have my scribe at risk by writing statements which will cause legal problems. What you do with this information is strictly up to you--I DO NOT GIVE LEGAL ADVICE--BUT AS WE MOVE ALONG HERE, OUR LAW CENTER SHALL*** **or will give you guidelines for keeping within the legal boundaries and for most of you it will be far, far cheaper than taxes.** So, sending a 90-day letter, when there is no return on which to base the claim, and therefore no record of assessment, is fraudulent usage of the form letter to deceive and intimidate people into paying tax that is not imposed on them by law.

The bait in the 90-day letter is the statement that the exorbitant amounts determined by the IRS can be appealed by filing a petition with the "U.S. Tax Court" within 90 days. The "Tax Court" is not a court of laws; it is an administrative hearing procedure created by the IR Code. The so called "Court" **has no authority to rule on questions of law, such as whether or not one is subject to the tax ("taxpayers")**, but only on the question of how much is owed. When one petitions (asks) the "Court" to rule on an issue, it indicates that the petitioner is a "taxpayer", because by petitioning the "Court", the petitioner subjects himself to the jurisdiction of the "Court" which can rule on issues involving "taxpayers" only.

A real trap for the uninformed is the Form 4089 that is sent along with the 90-day letter. If the targeted citizen signs that form, he is consenting to the immediate assessment and collection of the exorbitant amounts listed on the 90-day letter, thus giving the IRS his permission to record an assessment against him and making him a "person liable" for the amounts shown on the 90-day letter.

## PENALTIES FOR IRS EMPLOYEES

If there is no assessment, the IRS has no grounds to engage in collection procedures and any agents involved in such procedures could be in violation of parts of Section 7214 of the IR Code, which provides for fines, imprisonment and discharge from employment for employees of the United States who commit certain violations. That section describes a violator as:

> ***"Any Officer or employee of the United States acting in connection with any revenue law of the United States--...(2) who knowingly DEMANDS OTHER OR GREATER SUMS than are authorized by law...(7) who MAKES OR SIGNS ANY FRAUDULENT CERTIFICATE, RETURN OR STATEMENT...***(it further states that he) ***...shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than $10,000, or imprisoned not more than 5 years, or both."***

**The court MAY AWARD to the one reporting the guilty agent, UP TO ONE HALF OF THE FINE IMPOSED,** ***IN ADDITION TO DAMAGES IMPOSED ON THE AGENT FOR ANY LOSSES SUSTAINED AS A RESULT OF HIS CRIMINAL ACTIONS(s).***

## EXAMPLES OF VIOLATIONS

If there has been no return or list filed acknowledging a liability for an income tax, any IRS employee signing a summary record of assessment would be exceeding his authority under the IR Code and making a fraudulent entry or certificate, in addition to violating the constitutional provisions prohibiting the taxation of individuals. It is not likely that an informed agent would record an assessment without a return being filed. If there is no unpaid assessment on record against an individual, any document or communication claiming that a tax is owed and/or demanding any money whatsoever from anyone for the periods involved, would not only be a demand for "other or greater sums than are authorized by law", but it would also be a fraudulent statement because it would be an attempt to obtain money that is not owed.

In cases where IRS sends unsigned correspondence to an individual in an attempt to collect money for years for which there is no record of assessment, any IRS personnel involved in the sending of the forms or establishing a policy that such correspondence be sent under those circumstances, could be found in violation of Section 7214. ***In a case where title to an individual's real estate has been clouded by the recording of a lien (a claim) by the IRS for which there has been no return filed and therefore, no assessment recorded, the recording of the lien form by***

***an IRS employee is clearly a fraudulent act in violation of Section 7214 (a)(7) and an attempt to collect money that is not owed, a violation of Section 7214 (a)(2).*** **RECORDING OF SUCH A LIEN COULD ALSO CREATE GROUNDS FOR A DAMAGE SUIT BASED ON THE BIVENS DECISION, FOR VIOLATIONS OF THE CITIZEN'S RIGHTS TO HIS PROPERTY.** In the decision on the Bivens vs. Six Unknown Federal Narcotics Agents, 403 U.S. 388, the U.S. Supreme Court ruled that government cannot refuse to disclose the identities of any of its personnel that are involved in a violation of a citizen's rights and that the citizen has the right of action for **PUNITIVE DAMAGES** against all offending government personnel AS INDIVIDUALS.

## TACTICS OF DECEPTION

Due to the fact that most IRS agents have been mentally programmed to be aggressive in dealing with "taxpayers", they will often ignore the legal notice in the form of an affidavit of revocation and rescision that has been filed with the IRS, and send out various forms and statements designed to confuse, demoralize and intimidate the citizen into capitulating and filing returns. If the agent believes that there is little chance that the targeted citizen can be induced to file a return or sign a Form 4089 consenting to assessment of the amount shown on a 90-day letter, they use other tactics such as sending the various #668 forms to third parties to intimidate them into sending to the IRS, money that is owed to the targeted victim. An example of those forms is the fraudulently misused Form 668-W, Notice of Levy on Wages, Salary, and Other Income. The form is routinely used to deceive employers into believing that a levy has been made upon the targeted victim's wages or salary and that the employer is required by law to surrender the employee's money to the IRS.

The proper usage of the "Notice of Levy" forms is for ***notifying the owners of property that has been seized and is possessed*** by the U.S. Government, that the IRS has placed a claim against the property for unpaid taxes owed to the U.S. Government. Knowledge of the time when the levy occurs and what property is subject to a levy, is a mystery, not only to most employers, but also to practically all citizens, many of whom have been victimized as a result of their lack of knowledge of the applicable law. IR Code 5331 is the statute that creates the limited authority for the IRS to collect an excise tax by "levy upon property". A careful reading of Section 6331 discloses limitations on the authority of the IRS that are not generally known. The Section states:

> "***If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax...by levy upon all property...on which there is a lien...***" (Emph. added.)

**The underlined words in the statute ARE VERY SIGNIFICANT** for they restrict the **application of a levy to a "PERSON LIABLE" (one who has filed a return) who has been sent a *NOTICE OF ASSESSMENT* AND DEMAND FOR PAYMENT.** SINCE THERE IS NO SECTION OF THE IR CODE THAT IMPOSES ANY LIABILITY (REQUIREMENT OF PAYMENT) ON INDIVIDUALS FOR THE FEDERAL EXCISE TAX ON "INCOME", INDIVIDUALS ARE NOT "PERSONS LIABLE" ACCORDING TO THE LAW. **However, when an individual files a return signed under penalty of perjury acknowledging that he owes an excise tax on "income", he is then considered to be a "person liable to pay" (a "taxpayer") as a result of his voluntary self-assessment.**

## NO LEVY WITHOUT AN ASSESSMENT AND SEIZURE

Note that Section 6331 states that it is lawful for the Secretary (the IRS) to collect tax by means of a levy ***after notice of assessment*** and demand for payment has been sent to the "PERSON LIABLE". ***There can be NO legitimate notice of assessment unless there HAS BEEN AN ASSESSMENT.*** As explained above in this article, there is no authority granted by the IR Code for an IRS employee to record an assessment for income tax unless there has been a return or list filed by a "taxpayer" (of which almost NONE of you ARE) stating that he owes the tax. The significance of this fact is clear. ***THE IRS CANNOT LEVY ON PROPERTY UNLESS A RETURN HAS BEEN FILED AND A NOTICE OF AN UNPAID ASSESSMENT SENT*** to the "person liable" who has failed to pay the self-assessed tax. Knowledge of the time when a levy occurs and to what it can be applied, will further expose the deception and the fraudulent usage of the various IRS forms of the 668 series (Notice of Levy, Demand for Payment, etc.) used by IRS personnel. The date and circumstance when a levy occurs are defined very clearly in 26 USC 6502 (b) and 6335 (a). Section 6502 (b) states:

> "***Date When Levy Is Considered Made - The DATE ON WHICH A LEVY on property or rights to property is made shall be the DATE ON WHICH THE NOTICE OF SEIZURE provided in Section 6335 (a) IS GIVEN.***" (Emph. added.)

Section 6335 (a) states:

> ***"Notice of Seizure - As soon as practicable AFTER SEIZURE of property, NOTICE IN WRITING SHALL BE GIVEN by the Secretary (IRS) to the owner of the property..."*** (Emph. added.)

The significance of the emphasized parts of these sections of the Code is confirmed by Section 333.1 of the IRS LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS (10-29-79) which explains that a levy cannot occur without a seizure. The IRS Legal Reference Guide states:

> ***"Whether a levy, or notice of levy, is the administrative method employed to collect delinquent taxes, it should be borne in mind- that A LEVY REQUIRES THAT THE PROPERTY LEVIED UPON BE BROUGHT INTO LEGAL CUSTODY THROUGH SEIZURE. THERE MUST BE ACTUAL OR CONSTRUCTIVE PHYSICAL APPROPRIATION OF THE PROPERTY LEVIED UPON. Mere intent to reduce to possession and control is insufficient".*** (Emph. added.)

These quotations from the law and the IRS Legal Reference Guide show very clearly that the government must have taken possession of the targeted property by seizure before levy against the property can occur. If there has been no seizure, there can be no legitimate notice of seizure. Since a levy cannot occur until the date on which a legitimate notice of seizure is sent, there can be no levy until there has been a seizure of the targeted property, thereby putting it in the possession of the government. Thus, ***THE IRS HAS NO AUTHORITY TO LEVY ON ANY PROPERTY THAT IS NOT IN THE POSSESSION OF THE U.S. GOVERNMENT!!!***

Further evidence of this most important limitation on the authority of the IRS in respect to the power of levy can be found by a study of various provisions in the previously mentioned Section 6331. Careful reading of that section will show that it creates the power to levy "upon the accrued salary and wages" of employees of the federal government, its agencies and instrumentalities, etc... (doesn't sound like "non-eligible taxpayers" to me). The mentioned "accrued salary and wages" are monies ***ALREADY IN THE POSSESSION OF THE U.S. GOVERNMENT, SO NO COURT ORDER IS NEEDED TO FORCE THE SURRENDER OF THE MONEY.*** But a ***COURT ORDER IS NEEDED TO COMPEL SURRENDER OF SALARY AND/OR WAGES BY THIRD PARTIES SUCH AS PRIVATE EMPLOYERS.***

## LEVY HAS LIMITED APPLICATION

A "NOTICE OF LEVY FORM" HAS NO FORCE OF LAW TO COMPEL ANYONE TO SURRENDER PROPERTY TO THE IRS. **Without an attachment order resulting from a judgment BY A COURT OF LAW** ("Tax Court" is NOT A COURT OF LAW!), **no person can be compelled to surrender any property to the IRS, merely because he has been sent a copy of the FRAUDULENTLY USED "NOTICE OF LEVY" FORM.** To enforce a lien (a claim) of the IRS or to subject property to payment of tax, Section 7403 of the IR Code requires the government to file suit IN FEDERAL DISTRICT COURT against the person from whom they are *trying* to collect. It also requires that **ALL PERSONS** claiming any interest in the property that IRS wants to attach, **MUST BE SERVED WITH PAPERS NOTIFYING THEM OF THE LAWSUIT.** Only after a hearing (due process of law) on the suit where a judgment is rendered in favor of the government by a court of law, can a lawful attachment order be issued. If there has been no hearing by a court of law, there can be no lawful attachment, and there can be no compulsion for anyone to surrender any property whatsoever to the IRS as a result of a "Notice of Levy".

Confusion about the extent of the legal authority for the power of seizure has caused many citizens to be victimized by the IRS. Contrary to popular belief, ***IRS DOES NOT HAVE AUTHORITY TO SEIZE PEOPLE'S BANK ACCOUNTS, AUTOMOBILES, HOMES, BUSINESSES***, etc., or to arbitrarily LOCK people out of their business properties for income tax claims unless they have **A VALID ORDER FROM A COURT OF LAW.** The items that are subject to seizure imposed by Subtitles D and E of the IR Code are defined in IR Code Sections 7321 and 7608 (b)(2)(C) as "property subject to forfeiture". IR Code Sections 7301, 7302, and 7303 list items of "property subject to forfeiture" that, therefore, are subject to seizure. They are defined as:

> ***"Any property on which...ANY TAX IS IMPOSED BY THIS TITLE..."***

**(E.G.: distilled spirits, tobacco products, etc., listed in Code Subtitles (D and E), RAW MATERIALS FROM WHICH SUCH PROPERTY IS MADE (e.g., grain, sugar, tobacco, etc.), EQUIPMENT USED TO MAKE THE PRODUCT (e.g., a still, pumps, machinery, etc.), PACKAGES, TO CONTAIN THE TAXABLE PROPERTY (e.g., barrels, bottles, boxes, etc.) and CONVEYANCES USED TO TRANSPORT THE PRODUCT(e.g., trucks, automobiles, boats, etc., used in hauling the taxable property.) Also included are other items used in violation of internal revenue laws and**

**COUNTERFEIT ITEMS such as stamps, bonds, permits, etc.**

Property such as bank accounts, automobiles, homes, businesses, buildings, and other assets belonging to individuals are not subject to seizure under the IR Code unless they are involved in activities related to taxable commodities on which tax has not been paid. Under no circumstances can such property be lawfully seized for income tax without an attachment order from a court of law. Since there are no provisions in the IR Code making individuals liable for payment of the excise tax on "income", there can be no penalties, such as seizure, for not paying the tax.

Individuals who have filed affidavits of revocation are often surprised when they find that the IRS continues to send them form letters and other items REQUESTING the payment of tax, ***many of which are UNSIGNED***. Those individuals should remember the reported statement by Bellmon, which explained that ***most of the activities of the IRS are bluffs. If the individuals remember that the IRS HAS NO AUTHORITY TO ASSESS AN INCOME TAX WITHOUT AN INCOME TAX RETURN*** they will better understand that the purpose of the bluffing tactics is to intimidate individuals into ***"VOLUNTARY COMPLIANCE*** and ***SELF-ASSESSMENT"***. **Without the recording of an assessment based on an income tax return filed by a "taxpayer", THERE IS NO MONEY OWED, according to the decision of the U.S. Supreme Court in the Bull case (see above), so there is no legal justification for any attempts to collect money. The purpose of sending such demands and forms is to bluff and intimidate the victim into voluntarily paying a tax that they do not owe.**

WHAT A CITIZEN CAN DO

It is suggested that if the IRS is engaged in bluff tactics such as sending a 90-day letter, demands for money, etc., to individuals who have not filed returns for years listed on the generally unsigned IRS forms, the individuals should make a request under the FREEDOM OF INFORMATION ACT (5 USC 552) and the PRIVACY ACT (5 USC 552a) for copies of all IRS Forms 23C (ASSESSMENT CERTIFICATES), all IRS Forms 2162 (SUMMARY OF ASSESSMENT CERTIFICATES ISSUED), all records of assessments, all dates of recording of assessments, and NAMES of the IRS EMPLOYEES RECORDING AND CERTIFYING THOSE ASSESSMENTS, relating to the individual for those years involved. It should also be requested that for any years where there is no assessment of record, that the IRS confirm in writing that no record of assessment exists for that/those years).

A copy of an IRS Form MAR-8106 (Delegation Order) issued by the Mid-Atlantic Regional Service Center states that the authority to certify the correctness of the Forms 23C and 2162 has been delegated to the Chief of the Accounting Branch ***ONLY***. The Form 8106 states: "**The authority delegated herein may NOT BE REDELEGATED.**" Thus no other EMPLOYEE of the IRS in the Mid-Atlantic Region is authorized to certify the correctness of Forms 23C and 2162 (and this will probably pretty well be upheld if brought into court for other parts of the nation). Copies of Form 8106 issued by IRS officials in all regions and the title of those who have been delegated the certification authority, should also be available under an F.O.I.A.. The names of the IRS officials holding those titled positions in the various regions during and since the years involved--in the F.O.I.A. request--are available by telephone from that IRS Region's Office in Washington, D.C.

Experience shows that in response to F.O.I.A. requests for records of assessments, IRS has supplied other documents instead, such as transcripts of other records, etc., that are certified by IRS personnel other than the one delegated to certify assessments. If no copies of Forms 23C or 2162 bearing the name of the individual making the request and **CERTIFIED BY THE DELEGATED IRS EMPLOYEE** are supplied in response to an F.O.I.A. request, it is evidence that there is NO RECORD OF AN ASSESSMENT. Example below:

In a situation where **no return has been filed**, where there is **no record of an unpaid assessment**, and one is **not involved with commodities subject to an excise tax under Subtitle D and E of the IR Code**, there are no grounds whatsoever for any collection actions against an individual by the IRS. In such a situation, if an IRS agent is unlawfully attempting collection of an income tax from a citizen, the citizen should pursue the matter vigorously to focus attention on the offending IRS employees. Criminal violations of 26 USC 7214 should be reported to the Secretary of the Treasury, members of Congress, and most importantly, to the news media! Who knows, perhaps some day soon THEY are going to start listening.

Now we are placing herein a couple of photo-copies of a couple of things--I don't want you to break your eyes so just let me point out that even when presented by such groups as the "Whistle Blowers Coalition" there are gross errors and misinformation brought forth upon you. The indication from the article included is that you are eligible "taxpayers" of which almost NONE OF YOU ARE.

I have no space to continue this further. We are compiling information as quickly as possible and welcome all documents from ANYONE who has research and back-up confirmation. We need now to start building "LAW"--CONSTITUTIONALLY.

Does the government know all this? Yes. Will they tolerate it? NOT IF NOT FORCED. What will they do? EVERYTHING THEY CAN AND--UNDER EXECUTIVE ORDERS--THEY CAN COLLAPSE THE ENTIRE ECONOMY, MOVE INTO EMERGENCY REGULATIONS BY EXECUTIVE ORDER AND ON AND ON. YOU MUST START SOMEWHERE TO ***STOP THIS CRIMINAL ACTION PERPETRATED UPON YOU!!*** We will do all we can to help and we welcome all the help we can get to help you--BUT YOU ARE GOING TO HAVE TO DO IT!

One of the first things you can do to help yourself is to STOP dallying in what WAS, whether or not there are "little gray aliens" and/or UFO's--all of that at this time of downfall and enslavement of a nation is purely distraction. Get YOU CAN SLAY THE DRAGON, a PHOENIX JOURNAL and do your homework. There are others regarding Privacy also, but you can find out about them from the Publisher.

Ask the Publisher for information regarding the Law Center and get behind your own Constitutional rights.

And--if you are not putting the UCC stamp on EVERYTHING UPON WHICH YOU PLACE YOUR SIGNATURE--sic, sic. The Publisher can tell you all about that also. I give you information you can use--YOU MUST BE RESPONSIBLE FOR THE USE THEREOF. Besides, I have another author here with me awaiting the scribe so He can continue your explanation of the Universe and God. A little subject of some importance to you, above and beyond the human "senses". So be it.

Hatonn to clear, please, and relinquish the soap-box. Good day.

George, please stop introducing me as being within the Ashtar Command. I am no longer even connected to it other than as events change and emergencies occur. It now becomes misleading. Thank you. I serve God, Creator, The Creation, The Pleiadian Brotherhood and you of the Lighted Brotherhood. I am Aton and I suggest you allow ones to research that for themselves. Salu.

## 8/15/91 #2 HATONN THURSDAY

I have been requested to reprint the following beautifully written and superbly researched information presented by HOWARD FREEMAN. It is entitled:

## THE TWO UNITED STATES AND THE LAW

And I would give this man great honor and respect for the long hours of work given for you-the-people. Some time back Howard granted us permission to use his work, IF: we would not give out his address or phone number. I honor that although I would enjoy having persons be able to give him the generous appreciation for his service. Please know that this portion following is the presentation of Howard Freeman.

Quote:

Our forefathers, weary of the oppressive measures that King George III's government forced upon them, in common declared their independence from England in 1776. They were not expected to be successful in that resistance. The moneyed people had backed England for two major reasons. First, our forefathers wanted a rigid, written Constitution "set in concrete". They were familiar with the so-called Constitution of England which consisted largely of customs, precedents, traditions, and understandings, often vague and always flexible. They wanted the principle of English **common law**, that an act done by any official person or law-making body beyond his or its legal competence was simply void. Second, the thirteen little colonies desired to base their union on substance (gold and silver)--real money. They well knew how the despotic governments of Europe were mortgaged to the hilt--lock, stock, and barrel, the land, the people, everything--to certain wealthy men who controlled the banks, the currency, and all credit, who lent credit but did not loan gold and silver!

The United States of America was made up of a union of what is now fifty sovereign States, a three-branch (legislative, executive, and judicial) **Republic** known as **The United States of America**, or as termed in this article, the **Continental United States**. Its citizenry live in one of the fifty States, and its laws are based on the Constitution, which is based on Common Law.

Less than one hundred years after we became a nation, a loophole was discovered in the Constitution by cunning lawyers in league with the international bankers. They realized that a separate nation existed, by the same name, that Congress had created in Article I, Section 8 Clause 17. This "United States" is a Legislative Democracy within the Constitutional Republic, and is known as the Federal United States. It has exclusive, unlimited rule over its citizenry, the residents of the District of Columbia, the territories and enclaves (Guam, Midway Islands, Wake Island, Puerto Rico, etc.), and anyone who is a citizen by way of the 14th

Amendment (naturalized citizens).

Both United States have the same Congress that rules in both nations. One "United States", the Republic of fifty States, has the "stars and stripes" as its flag, but ***without*** any fringe on it. The Federal United States' flag is the stars and stripes with a yellow fringe, seen in all the courts. The abbreviations of the States of the Continental United States are, with or without the zip codes, Ala., Alas., Ariz., Ark., Cal., etc. The abbreviations of the States under the jurisdiction of the Federal United States, the Legislative Democracy, are AL, AK, AZ, AR, CA, etc. (without any periods).

Under the Constitution, based on Common Law, the Republic of the Continental United States provides for legal cases (1) at Law, (2) in Equity, and (3) in Admiralty:

(1) Law is the collective organization of the individual right to lawful defense. It is the will of the majority, the organization of the natural right of lawful defense. It is the substitution of a common force for individual forces, to do only what the individual forces have a natural and lawful right to do: to protect persons, liberties, and properties; to maintain the right of each, and to cause justice to reign over us all. Since an individual cannot lawfully use force against the person, liberty, or property of another individual, then the common force--for the same reason--cannot lawfully be used to destroy the person, liberty, or property of individuals or groups. Law allows you to do anything you want to, as long as you don't infringe upon the life, liberty or property of anyone else. **Law does not compel performance**. Today's so-called laws (ordinances, statutes, acts, regulations, orders, precepts, etc.) are often **erroneously perceived as law**, but just because something is called a "law" does not necessarily make it a law. [There is a difference between "legal" and "lawful". Anything the government does is **legal**, but it very well may not be **lawful**.]

(2) Equity is the jurisdiction of compelled performance (for any contract you are a party to) and is based on what is fair in a particular situation. The term "equity" denotes the spirit and habit of fairness, justness, and right dealing which would regulate the intercourse of men with men. You have no rights other than what is specified in your contract. Equity has no criminal aspects to it.

(3) Admiralty is compelled performance plus a criminal penalty, a civil contract with a criminal penalty.

By 1938 the gradual merger **procedurally** between law and equity actions (i.e., the same court has jurisdiction over legal, equitable, and admiralty matters) was recognized. The nation was bankrupt and was owned by its creditors (the international bankers) who now owned everything--the Congress, the Executive, the courts, all the States and their legislatures and executives, all the land, and all the people. Everything was mortgaged in the **national debt**. We had gone from being sovereigns over government to subjects under government, through the use of negotiable instruments to discharge our debts with limited liability, instead of paying our debts at common law with gold or silver coin.

The remainder of this article explains how this happened, where we are today, and what remedy we have to protect ourselves from this system.

## OUR PRESENT COMMERCIAL SYSTEM OF "LAW" AND THE REMEDY PROVIDED FOR OUR PROTECTION

The present commercial system of "law" has replaced the old and familiar Common Law upon which our nation was founded. The following is the legal thread which brought us from sovereigns over government to subjects under government, through the use of negotiable instruments (Federal Reserve Notes) **to discharge our debts with limited liability instead of paying our debts at common law with gold or silver coin**.

The change in our system of law from **public law** to **private commercial law** was recognized by the Supreme Court of the United States in the Erie Railroad vs. Thompkins case of 1938, after which case, in the same year, the procedures of Law were officially blended with the procedures of Equity. Prior to 1938, all U.S. Supreme Court decisions were based upon **public law**--or that system of law that was controlled by Constitutional limitation. Since 1938, all U.S. Supreme Court decisions are based upon what is termed **public policy**.

**Public policy** concerns commercial transactions made under the Negotiable Instruments Law, which is a branch of the international Law Merchant. This has been codified into what is now known as the Uniform Commercial Code, which system of law was made **uniform** throughout the fifty States through the cunning of the congress of the United States (which "United States" has its origin in Article I, Section 8, Clause 17 of the Constitution, as distinguished from the "United States", which is the Union of the fifty States).

In offering grants of negotiable paper (Federal Reserve Notes) which the Congress gave to the fifty States of the Union for education, highways, health, and other pur-

poses, Congress bound all the States of the Union into a commercial agreement with the **Federal United States** (as distinguished from the **Continental United States).** The fifty States accepted the "**benefits**" offered by the Federal United States as the **consideration** of a commercial agreement between the Federal United States and each of the corporate States. The corporate States were then **obligated to obey** the Congress of the Federal United States **and also** to assume their portion of the equitable debts of the Federal United States to the international banking houses, for the **credit** loaned. The credit which each State received, in the form of federal grants, was predicated upon equitable paper.

This system of negotiable paper binds all corporate entities of government together in a vast system of commercial agreements and is what has altered our court system from one under the Common Law to a Legislative Article I Court, or Tribunal, system of **commercial law.** Those persons brought before this court are held **to the letter** of every statute of government on the federal, state, county, or municipal levels **unless** they have exercised the **REMEDY** provided for them with that system of Commercial Law whereby, **when forced to use a so-called "benefit"** offered, or available, to them, from government, they may reserve their former right, under the Common Law guarantee of same, not to be bound by any contract, or commercial agreement, that they did not enter **knowingly, voluntarily, and intentionally**.

This is exactly how the corporate entities of state, county, and municipal governments got entangled with the **Legislative Democracy**, created by Article I, Section 8, Clause 17 of the Constitution, and called here **The Federal United States**, to distinguish it from the **Continental United States , whose origin was in the Union of the Sovereign States.**

The same national Congress rules the Continental United States pursuant to the Constitutional limits upon its authority, while it enjoys **exclusive rule**, with no Constitutional limitations, as it legislates for the Federal United States.

With the above information, we may ask: "How did we, the free Preamble citizenry of the Sovereign States, lose our guaranteed unalienable rights and be forced into acceptance of the equitable debt obligations of the Federal United States, and also become subject to that entity of government, and divorced from our Sovereign States in the Republic, which we call here the Continental United States?" We do not reside, work, or have income from any territory subject to the direct jurisdiction of the Federal United States. These are questions that have troubled sincere, patriotic Americans for many years. Our lack of knowledge concerning the **cunning** of the legal profession is the cause of that divorce, but a knowledge of the **truth** concerning the legal thread, which caught us in its net, will restore our former status as a free Preamble citizen of the Republic. The answer follows:

Our national Congress works for **two** nations foreign to each other, and by legal cunning **both** are called **The United States**. One is the Union of Sovereign States, under the Constitution, termed in this article the **Continental United States**. The other is a Legislative Democracy which has its origin in Article I, Section 8, Clause 17 of the Constitution, here termed the **Federal United States.** Very few people, when they see some "law" passed by Congress, ask themselves, "Which nation was Congress working for when it passed this or that so-called law?" Or, few ask, "Does this particular law apply to **the Continental citizenry of the Republic**, or does this particular law apply only to the residents of the District of Columbia and other named enclaves, or territories, of the **Democracy** called **the Federal United States?"**

Since these questions are seldom asked by the uninformed citizenry of the Republic, it was an open invitation for "cunning" political leadership to seek more power and authority over the entire citizenry of the Republic through the medium of "legalese". Congress deliberately failed in its duty to provide a medium of exchange for the citizenry of the Republic, in harmony with its Constitutional mandate. Instead, it created an abundance of commercial credit money for the Legislative Democracy, where it was not bound by Constitutional limitations. Then, after having created an emergency situation, and a tremendous depression in the Republic, Congress used **its emergency authority** to remove the remaining substance (gold and silver) from the medium of exchange belonging to the Republic, and made the negotiable instrument paper of the Legislative Democracy (Federal United States) a legal tender for continental United States citizenry to use in the discharge of debts.

At the same time, Congress granted **the entire citizenry of the two nations** the **"BENEFIT"** of limited liability in the discharge of all debts by telling the citizenry that the gold and silver coins of the Republic were out of date and cumbersome. The citizens were told that gold and silver (substance) was no longer needed to **pay** their debts, that they were now **"privileged"** to discharge debt with this more "convenient" currency, issued by the Federal United States. Consequently, everyone was forced to "go modern", and to turn in their gold as a patriotic gesture. The entire news media complex went along with the scam and declared it to be a for-

ward step for our democracy, **no longer referring to America as a REPUBLIC.**

From that time on, it was a falling light for the Republic of 1776, and a rising light for Franklin Roosevelt's New Deal Democracy, which overcame the depression, which was caused by a created shortage of real money. There was created an abundance of debt paper money, so-called, in the form of interest-bearing negotiable instrument paper called **Federal Reserve Notes**, and other forms of paperwork credit instruments.

Since all contracts since Roosevelt's time have the **colorable** consideration of Federal Reserve Notes, instead of a **genuine** consideration of silver and gold coin, all contracts are **colorable** contracts, and not **genuine contracts.** [According to Black's Law Dictionary (1990), **colorable** means "That which is in appearance only, and not in reality, what it purports to be, hence counterfeit, feigned, having the appearance of truth."]

Consequently, a new **colorable jurisdiction**, called a **statutory jurisdiction**, had to be created to enforce the contract. Soon the term **colorable contract** was changed to the term **commercial agreement** to fit circumstances of the new **statutory jurisdiction**, which is legislative, rather than judicial, in nature. This jurisdiction enforces commercial agreements upon **implied consent**, rather than full knowledge, as it is with the enforcement of contracts under the Common Law.

All of our courts today sit as Legislative Tribunals, and the so-called "statutes" of legislative bodies being enforced in these Legislative Tribunals **are not "statutes"** passed by the legislative branch of our three-branch Republic, **but as "commercial obligations" to the Federal United States** for anyone in the Federal United States or in the Continental United States who has used the equitable currency of the Federal United States and who has accepted the "benefit", or "privilege", of discharging his debts with the limited liability "benefit" offered to him by the Federal United States...**EXCEPT** those who availed themselves of the **remedy** within this commercial system of law, which **remedy** is today found in **Book 1** of the **Uniform Commercial Code at Section 207.**

When used in conjunction with one's signature, a stamp stating "**Without Prejudice U.C.C. 1-207**" is sufficient to indicate to the magistrate of any of our present Legislative Tribunals (called "courts") that the signer of the document has reserved his Common Law right. He is **not to be bound to the statute,** or commercial obligation, of any commercial agreement that he did not enter **knowingly, voluntarily, and intentionally**, as would be the case in any Common Law contract.

Furthermore, pursuant to U.C.C. 1-103, the statute, being enforced as a commercial obligation of a commercial agreement, must **now** be construed in harmony with the old Common Law of America, where the tribunal/court MUST rule that the statute does not apply to the individual who is wise enough and informed enough to exercise the **remedy** provided in this new system of law. He retains his former status in the Republic and fully enjoys his unalienable rights, guaranteed to him by the Constitution of the Republic, while those about him "curse the darkness" of Commercial Law government, lacking the truth needed to free themselves from a slave status under the Federal United States, even while inhabiting territory foreign to its territorial venue.

ADDENDUM

U.C.C. 1-207:4 Sufficiency of reservation.

**Any expression indicating any intention to preserve rights is sufficient, such as "without prejudice", "under protest", "under reservation", or "with reservation of all our rights".**

**The Code states an "explicit" reservation must be made.** "Explicit" undoubtedly is used in place of "express" to indicate that the reservation must not only be "express" but it must also be "clear" that such a reservation was intended.

**The term "explicit" as used in U.C.C. 1-207 means "that which is so clearly stated or distinctively set forth that there is no doubt as to its meaning...."**

U.C.C. 1-207:7 Effect of reservation of rights.

**The making of a valid reservation of rights preserves whatever rights the person then possesses and prevents the loss of such right by application of concepts of waiver or estoppel....**

U.C.C. 1-207:9 Failure to make reservation.

**When a waivable right or claim is involved, the failure to make a reservation thereof causes a loss of the right and bars its assertion at a later date....**

U.C.C. 1-103:6 Common law.

**The Code is "Complementary" to the common law which remains in force except where displaced by the Code....**

**A statute should be construed in harmony with the common law unless there is a clear legislative intent to abrogate the common law.... "The Code cannot be read to preclude a common law action."**

EXAMPLE

***Your Honor, my use of "Without Prejudice UCC 1-207" above my signature on this document indicates that I have exercised the "Remedy" provided for me in the Uniform Commercial Code in Book 1 at Section 207, whereby I may reserve my Common Law right not to be compelled to perform under any contract, or agreement, that I have not entered into KNOWINGLY, VOLUNTARILY, and INTENTIONALLY. And, that reservation serves notice upon all administrative agencies of government--national, state and local--that I do not, and will not, accept the liability associated with the "compelled" benefit of any unrevealed commercial agreement.***

********

## OUR NEWEST JOURNALS

### THE SACRED SPIRIT WITHIN

**MITAKUYE OYASIN (for all my relations--which is ALL)**
**PLEIADES CONNECTION VOL. VI**

Violinio Germain, & Gyeorgos Ceres Hatonn/Aton

**GOD WILL WORK WITH YOU, NOT FOR YOU**

Germain gives the reason why it would be very wise for all to imbed this deeply in our **consciousness**.

The mysteries of gravity are explained. - Information is given about some of the world teachers of HIGHER KNOWLEDGE and who they were. - Explanation of God's HOLY LAW OF MATING LIGHT WAVES AND SEX ARE ONE. - More probing of Universal Secrets is done along with a more explicit definition of HIGHER KNOWLEDGE OF CREATION. - Laotzu and his teachings are discussed. - Some New Concepts for "Cosmic Man" are given and applying this knowledge to the meaning of prayer.

The human race has now arrived at the point where hundreds of thousands are at the transition point between their mortal, physical and sensual natures and their immortal, intellectual and inspirational natures.

Mortal man is beginning to know his immortality. The sensual in him is being lost in its own dark by his own Self-illumining. It is for these few of the great many that this book is written so that MAN, THE UNKNOWN, can gradually unfold into MAN, THE KNOWN.

**THIS BOOK CONTAINS SOME OF THAT HIGHER KNOWLEDGE MAN IS SEEKING.**

### PHOENIX JOURNAL EXPRESS, VOLUMES XIII AND XIV

$15 320 PAGES 8 1/2 X 11"

This book continues the compilation of the *EXPRESSES* with an indexing of all headings for easy reference of topics **(13 pages)**.

A few of the hundreds of topics covering all aspects of life are: The one world money system - Gold fails as a monetary standard - Comparison word for word of the Ten Commandments, the Bill of Rights and the Communist Manifesto--which is America following? - House to house searches for firearms - Space-man connections - Astrology - **Israel's Ariel Sharon lays claim to Jordan** - Cold fusion - Last breath for Palestinians - Recognizing and facing Denial of Truth within Self and Others: The "Secret" inhibitor of taking Personal Responsibility - Quotes from "I Ran Drugs For Uncle Sam" - Bush/Kuwait.

Other important topics include: **Money exchange** - Abandoned POW's - Merger of U.S., U.S.S.R and E.E.C. - Bush backs Depopulation Lobby - Martyrdom is telling God I give up. - Who says pain is your teacher? - The Pleiades Connection series of books and the Nature of The Universe - What are the consequences of suicide? - **WORMWOOD** - Care for the elderly - Sinister terminology, how we are trapped by the Elite's twisting of the meanings of our words - **Bill authorizes CONCENTRATION CAMPS** - **Dictatorship is possible here.** - Bush has personal interest in China. - Photobiology (Psi-onics and Radionics) and many other fascinating topics.

### ORDERING INFORMATION

The Phoenix Express Vol's III & IV ($15)
The Phoenix Express Vol's V & VI ($15)

The price is $10 per JOURNAL, (EXCEPTING **E.T. PHONE HOME with 2 tapes $15** & *EXPRESS*) 10% discount on orders of 4 or more. California residents add 7.25% sales tax. Add shipping, UPS $3.25 and $1.00 each additional or U.S. Mail $2.50 for first title and $1.00 each additional.
Write for Quantity Discount.

Available from America West or your Local Distributor.

***EXPRESS***: U.S.is $20 per 13 ISSUES, $40 for 26, $75 for 52, Canada 13 issues $22, 26--$44, 52--$80, foreign 13--$30, 26--$60 52--$110 (including back issues for current Volume).

Send orders and Payments to: America West Distributors, P.O. Box 986, Tehachapi, CA. 93581.

For credit card orders or book catalog and sample newsletter call **1-800-729-4131**. For personal inquiries or other purposes, please call 1/805-822-9655.