

55-30
RT. ALAN S. LOWE

SOVEREIGN CITIZEN OF THE AMERICAN REPUBLIC
C/O P.O. BOX 352353
PALM COAST, FLORIDA P.O. ID 32135

May 14, 1993

Certified mail no. 5

Benjamin A. de Luna
District Counsel
I.R.S. S.E. Region
400 West Bay St.
Jacksonville, FLA. 32202

TB 250959599 VS
TB 250962624 VS
TB 250959665 VS

NOTICE AND DEMAND

Dear Mr. de Luna,

This letter is in response to your correspondence addressed to me dated May 6, 1993. In your letter, you continue to allege that I failed to respond to a summons issued on March 16, 1993. You state that it is based on the fact that I have not provided specific financial information as requested in the summons. Mr. Gear has already agreed with me in the following facts, including, but not limited to:

1. He has agreed that I was not required to preform any actions based on the request contained in the so-called summons.
2. He has also agreed that neither he nor the anyone in the Internal Revenue Service have any authority to issue the summons to me.
3. He has also agreed that he is carrying on activities in the Internal Revenue Service without proper delegation of authority.
4. He has also agreed that I am not and was never required by any positive law or statute to keep any books or records regarding financial transactions or anything else.
5. He has also agreed that I was not required to respond at all to the so-called summonses and that they were defective from the start.
6. He has also agreed that according to Internal Revenue Code and other law, that I am not even classified as a taxpayer and that I am not liable for any tax whatsoever under the Internal Revenue Code.

7. He has also agreed that the Internal Revenue Service is not even a governmental agency, bureau, department, section, or service of the Government of the United States of America.

Mr. de Luna, in your letter to me, you fraudulently state that "if a person liable to pay tax neglects or refuses to pay the same after demand there shall be a lien in favor of the United States upon all property belonging to such person. I.R.C. Sec. 6321." Mr. Gear agreed that I am not "a person liable".

You also quote I.R.C. Sec. 6323 as authority for liens against persons liable.

Neither you, Mr. Gear, nor Mr. Melvin have ever explained the subject matter of I.R.C. Sec. 6321 and Sec. 6323. You absolutely must know the subject matter because they are some of your most frequently used sections and it would be unconscionable for you to use them if you didn't know what they were about. However, in case you somehow forgot, the subject matter of I.R.C. Sec. 6321 and Sec. 6323 can be obtained by using the Parallel Table of Authorities, and then going to the appropriate place in the Code of Federal Regulations and reading it. I've enclosed a copy of this evidence for your convenience. Please read the attached exhibits A, B, and C.

As you can plainly see, all the authority for these code sections that you quote derive their authority from Title 27, Sec. 70, which applies **ONLY TO THOSE ENGAGED IN ALCOHOL, TOBACCO, AND FIREARMS**. Again, see the attached exhibits, the Parallel Table of Authorities and the Code of Federal Regulations.

The Internal Revenue has authority to collect tax and a person has a requirement to pay that tax **ONLY WHEN THAT PERSON ENGAGES IN THE USE OF CERTAIN NON-TAXABLE FUELS OR ENGAGES IN TAXABLE ACTIVITIES PERTAINING TO TRADE IN ALCOHOL, TOBACCO, AND FIREARMS**. This information was formally included within the Internal Revenue Code, but was moved elsewhere to effectively hide it from the American Public. Quoting from the Federal Register, volume 38, No. 226, Nov. 9, 1973:

These regulations, which were formerly included in 26 CFR Part 301 (a portion of the CFR currently devoted to both Internal Revenue and Bureau of Alcohol, Tobacco and Firearm matters), set forth the procedural and administrative rules of the Bureau relating to: the issuance and enforcement of summonses; examination of books of accounts and witnesses; administration of oaths; entry of premises for examination of (taxable) objects; granting of rewards for information; canvassing of regions for taxable objects and persons; and the authority of officers of the Bureau. At a later date additional provisions, based on those in 26 CFR Part 301 which still have application to Bureau activities, will be published in 27 CFR Part 70."

As I've already claimed, and as Mr. Gear has already agreed, these sections of the Internal Revenue Code apply ONLY to those engaged in doing business with Alcohol, Tobacco, and Firearms. Mr. Gear has already agreed that I am not now nor have I ever engaged in trade with alcohol, tobacco, or firearms. You can see that you have illegally applied a law specifically written for someone else to me.

It sounds like you and/or Mr. Michael Melvin and/or Mr. Charles Gear are attempting to conspire to injure, threaten or intimidate me. This is a violation of 18 U.S.C. 241. As you know, or should know, 18 U.S.C. 241 carries a criminal penalty of \$10,000 and imprisonment of not more than 10 years, or both.

18 U.S.C. 241

"If two or more persons conspire to injure, threaten or intimidate any citizen in the free exercise or enjoyment off any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or if two or more persons go in disguise on the highway or the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured--they shall be fined not more than \$10,000 or imprisoned not more than 10 years, or both: and if death result they shall be subject to imprisonment for any term of years or for life."

I demand that you immediately take steps to rectify your illegal use of Internal Revenue Code and other use of colorable law which threaten, intimidate, and prevent my enjoyment of my God given rights. I also demand that you immediately inform me in writing of the steps you are taking to correct your illegal activities.

I demand that you immediately remove or otherwise nullify the lien against me and that this demand and all others be complied with within ten days of today's date, May 14, 1993.

I further demand that you stop pretending that I am or was dealing in alcohol tobacco and firearms and that you stop harassing my mother and stop harassing me.

Sincerely,



Alan Lowe

cc: Mr. Charles Gear

CC: Mr. J. Michael Melvin

Nine (9) additional attached pages, exhibits A, B, and C; pages 4 through 12.