

20-6639 **ORIGINAL**  
No.

IN THE

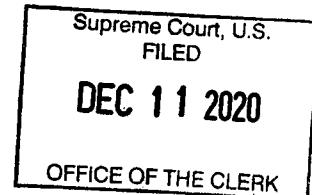
**Supreme Court of the United States**

TODD ANTHONY AURIT Individual,  
*Petitioner.*

v.

STATE OF COLORADO

*Respondent.*



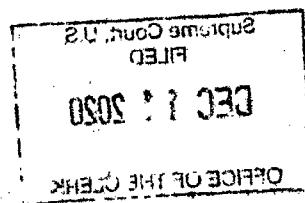
On Petition for Writ of Habeas Corpus

to the Supreme Court of Colorado

**PETITION FOR WRIT OF CERTIORARI**

todd-anthony:aurit.  
Inmate No. 127586. Incarcerated, Not Represented  
Box 1010 CTCF.  
Canon City.  
County Fremont.  
Colorado [81215].  
Non-Domestic-Mail.  
W/O the U.S.  
28 USC 1746 (1).  
IN PROPER PERSONAM

88-00-50



## A. QUESTIONS PRESENTED FOR REVIEW

1. Whether the Court should resolve the following questions for which the higher state court denied last resort in this case: does the State of Colorado break the Act cited as the Pub. L. 105-34 "Taxpayer Relief Act of 1997", and contradict the ruling and/or determination letter from which has been neither revoked nor modified, from the Secretary of the Treasury recognizing the implementation to the Petitioner non-U.S. Person I.R.C. § 7701 (a) (1), as irrevocable and irreversible election (individual waive the benefit to be treated as an U.S. Person under the provisions of U.S. tax treaties and notifies the Secretary of the commencement of such treatment), the relief provided prior to the effective date of this classification status may only be revoked with the consent of the Commissioner.

2. Does the State of Colorado have lawful authority to continue to detain in custody to Todd Anthony Aurit as individual, Foreign Estate of Todd Anthony Aurit and Foreign Grantor Trust of Todd Anthony Aurit as entities, excluding the merit to consider statutory provision section 301.7701-7 (f) (4) (ii) to this case in contravention of the safer harbor test; said trust is administered in a jurisdiction outside the United States Inc. and it is subject to an automatic migration provision described in section 301.7701-7 (c) (4) (ii), such estate and trust shall be treated as having transferred immediately before becoming a foreign estate and trust.

## **B. PARTIES INVOLVED**

Petitioner: todd-anthony:aurit.  
Inmate No. 127586.  
Box 1010 CTCF.  
Canon City.  
Colorado [81215]  
Non-Domestic-Mail  
W/O U.S.  
28 USC 1746 (1).  
In Proper Personam

Respondent: STATE OF COLORADO,  
PHIL WEISNER  
Attorney General  
Ralph L. Carr Colorado  
Judicial Center  
1300 Broadway, 9th Floor  
Denver, CO 80203



## A. QUESTIONS PRESENTED FOR REVIEW

## I. CONCLUSION ..... 14

## 2. TABLE OF CITED AUTHORITIES

### **a. U.S. Public Law**

Pub. L. 105-34- .....i, iv, 3, 3, 4, 7,11  
Taxpayer Relief Act of 1997 located at [www.taxpayer  
relief act of 1997 com.](http://www.taxpayerreliefactof1997.com)

Pub. L. 100-352.....2

### **b. Statutes**

111STAT. 788.....i, iv, 3, 4, 7, 11

102STAT. 662.....2

### **c. Internal Revenue Code**

I.R.C § 7701 (a) (1) .....i, v, 3, 11

I.R.C. § 7701 (a) (9) .....6

I.R.C. §7701 (a) (30) (E) (i) ..... 6

I.R.C. § 7701 (a) (30) (E) (i) (ii) ..... 6

I.R.C. § 7701 (a) (31) (A) ..... 3, 4

I.R.C. § 7701 (a) (31) (B) ..... 3, 5

26 CFR § 301.7701-7 (c) (3) (i) (ii) ..... 6

26 CFR § 301.7701 -7 (c) (4) (ii) ..... ii, vi, 8, 13

26 CFR § 301.7701 -7 (f) (4) (ii) . . . . .	ii, v, 12, 13
26 CFR Part 1 [REG -209038-89] . . . . .	9
26 U.S.C § 679 (a) (2) (A) . . . . .	4
26 U.S.C § 679 (a) (5) (B) . . . . .	4
26 U.S.C § 679 (c) (1) (A) (B) . . . . .	4
26 U.S.C § 679 (d) (1) (2) . . . . .	6
26 U.S.C § 6048 (a) (2) (B) . . . . .	4
26 U.S.C § 6048 (a) (4) (A) . . . . .	4, 5
I.R.S. Part 21. Chapter 7. Sect 13. Manual 21.7.13.3.2.7.1 (4) . . . . .	5
H.R. Rep. No. 542, Part 2, 104 Cong., 2d Sess. 31 (1996) . . . . .	10

**d. 28 U.S.C**

Section 1257 (a) . . . . .	2
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**D. CITATION OF OPINION BELOW**

People of State of Colorado v Todd Anthony Aurit

2020SA306

Lack of opinion for no case has even broached this issue.

The Petitioner, todd-anthony:aurit, requests that the Court issue its writ of certiorari, review the Writ of Habeas Corpus Under C.A.R. Rule 21 of the COLORADO SUPREME COURT received on August 24, 2020 (A-1)<sup>1</sup> (DENIED, BY COURT, EN BANC, ON OCTOBER 19, 2020) (A-2)<sup>2</sup>.

## E. BASIS FOR JURISDICTION

The jurisdiction of the Court is invoked pursuant to 102 STAT.662 Pub. L. 100-352 sec. 3. 28 U.S.C. § 1257(a) to review the denied of the Colorado Supreme Court where the validity of a treaty or statute of the United States is drawn in question where the immunity is specially set up or claimed under treaties or statutes of, or commission held or authority exercised under, the United States.

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1 References to the appendix to this petition will be made by the designation “A” followed by the appropriate page number.

**F. PUBLIC LAW STATUTE AND  
PROVISIONS**

The [H.R. 2014] PUBLIC LAW 105–34 105th Congress, 111 STAT. 788 provides that the term “person” include an I.R.C. § 7701 (a) (1) individual, sec. I.R.C. § 7701 (a) (31) (A) Foreign Estate and I.R.C. § 7701 (a) (31) (B) Foreign Trust.

## G. STATEMENT OF THE CASE

### **1. Factual Background**

(a) Petitioner elect instituted an irreversible non-U.S. life estate and a non-U.S. lifetime (inter-vivos) trust under IRC & Section 679 (a) (5) (B), following the regulations over Pub. L.105-34 "Taxpayer Relief Act of 1997"; establishing that neither shall be considered to have an office or permanent residence in the United States Inc., or nor to be engaged in a trade or business in the United States Inc. Petitioner submitted information required under section 679 (c) (1) (A) (B) demonstrating to the satisfaction of the Secretary the creation of the FOREIGN ESTATE OF TODD A. AURIT I.R.C. § 7701

(a) (31) (A), elect the treatment provided in section 679 (a) (2) (A) for reason of dead in the eyes of the law (fiction as purpose of the law), providing written **contents of notice** to the Secretary in accordance with section 6048 (a) (2) (B) identity of the trust, trustee and beneficiary and as **responsible party** section 6048 (a) (4)

(A) as the grantor in the case of the creation of an inter vivos trust; establishing an irrevocable FOREIGN GRANTOR TRUST OF TODD A. AURIT I.R.C. § 7701

(a) (31) (B), Certificate of Foreign Status of Beneficial Owner Tax Withholding and Reporting (individual). I.R.S. Part 21. Chapter 7. Sect 13. Manual transmittal 21.7.13.3.2.7.1 (4).

(b) The election is the result the individual no longer having any reasonable basis for being treated as a U.S. Inc. domestic individual changing its residency to a non-U.S. foreign trust and foreign estate, such trust shall be treated as having transferred, immediately before becoming a foreign trust.

(c) Petitioner's database are conclusive and/or irrefutable evidence of violation of U.S. tax treaties and laws against Petitioner, Treaties and laws are solemn agreements between nations, individuals and/or entities, are trust test

the integrity of those who sign such agreement. The State of Colorado dishonored by presumption without basic fact see section 679 (d) (1) (2) that Petitioner remains being an United States person under I.R.C. § 7701 (a) (30) (E) (i) and (ii), unless that the custodian *in personam* under penalty of prejudice demonstrates to the satisfaction of the Commissioner the control test over the petitioner and that is effectively connected with the conduct of trade or business into the United States.

26 CFR § 301.7701-7 (c) (3): Definitions.

The following definitions apply for purposes of this section: (i) Court. The term court includes any federal, state, or local court. (ii) The United States. The term the United States is used in this section in a geographical sense. Thus, for purposes of the court test, the United States includes only the States and the District of Columbia section § 7701 (a) (9). Accordingly, a court within a territory or possession of the United States or within a foreign country is not a court within the United States.

## **2. Pub. L.105-34 "Taxpayer Relief Act of 1997"**

Petitioner non-U.S. person todd-a:aurit and the "decedent" ESTATE OF TODD A. AURIT( fiction as purpose of the law) by the direct pronouncement as burden of proof Important Public Notice (A-3)<sup>3</sup>, from IRS no further required action letter (A-4)<sup>4</sup>, by IRS determination letter (A-5)<sup>5</sup>, by notification to State of Colorado Board of Trustees Notice of Removal (A-6)<sup>6</sup>, by Colorado State Department Apostille letter (A-7)<sup>7</sup>, by Colorado Department of Revenue (A-8)<sup>8</sup>, by Estate Final Return (A-9)<sup>9</sup>, by Colorado Social Security Administration (A-10)<sup>10</sup>, by COLORADO CORONERS ASSOCIATION (A-11)<sup>11</sup>, by a provision of the Colorado Open Records Act (A-12)<sup>12</sup>, and The U.S. General Service Administration (GSA) streamlines the administrative work of the federal government (A-13)<sup>13</sup>, keeping the National Center for statistic U.S. Database such as, Social Security Administration claims, and by evidence of informal notice of claims presented by the

Petitioner, conclude that expiration of the period of limitations date of decedent's death of any/all U.S. person intent to having authority, control and or decisions over the Petitioner is invalid, ineffective and nullify.

Section 301.7701-7 (c) (4) (ii)

Automatic migration provisions.

Notwithstanding any other provision in this section, a court within the United States is not considered to have primary supervision over the administration of the trust if the trust instrument provides that a United States court's attempt to assert jurisdiction or otherwise supervise the administration of the trust directly or indirectly would cause the trust to migrate from the United States.

However, this paragraph (c) (4) (ii) will not apply if the trust instrument provides that the trust will migrate from the United States only in the case of foreign invasion of the United State or widespread confiscation or nationalization of property in the United States.

DEPARTMENT OF THE TREASURY

Internal Revenue Service 26 CFR Part 1

[REG-209038-89] RIN 1545-AU74

Residence of Trusts and Estates—7701

B. Control Test Issues

**Power of Veto Decisions**

3. Effect of power to veto decisions. The proposed regulations define control to mean having the power, by veto or otherwise, to make all of the substantial decisions of the trust, with no other person having the power to veto any of the substantial decisions. Thus, if United States fiduciaries have the power to make all the substantial decisions of the trust, but a foreign person could veto one of the decisions, the trust would fail the control test and would be a foreign trust.

The final regulations retain the definition of control set forth in the proposed regulations. The effect of a veto

power is specifically noted in the legislative history. H.R. Rep. No. 542, Part 2, 104 Cong., 2d Sess. 31 (1996).

Furthermore, the control should be defined to mean full power over the trust consistent with a trustee's traditional role in trust administration. Accordingly, if a United States person only has the power to veto the decisions of a foreign trustee, the control test is not satisfied.

Likewise, if a foreign person has the power to veto the decisions of a United States trustee, the control test is not satisfied. Thus, in both cases, the trust would be a foreign trust.

**At the conclusion**, Petitioner certificated of foreign status non- withholding Ancestral Foreign Trust § Estate unincorporated foreign religious international organization, exempt from federal income taxes under Act of Congress.

## H. REASONS FOR GRANTING THE WRIT

**1. Whether the Court should resolve the following questions for which the higher state court denied last resort in this case: does the State of Colorado break the Act cited as the Pub. L. 105-34 "Taxpayer Relief Act of 1997", and contradict the ruling and/or determination letter from which has been neither revoked nor modified, from the Secretary of Treasury recognizing the implementation to the Petitioner non-U.S. Person I.R.C. § 7701(a) (1), as irrevocable and irreversible election (individual waive the benefit to be treated as an U.S. Person under the provisions of U.S. tax treaties and notifies the Secretary of the commencement of such treatment), the relief provided prior to the effective date of this classification status may only be revoked with the consent of the Commissioner.**

Petitioner is entitled to revoke his prior benefits election, catalogued a domestic trust § estate United States Person making a gratuity and direct transfer becoming foreign ancestral trust § estate, having the exclusive power to make decisions regarding to withdraw U.S. Inc. domestic trust § estate for not having conduct of trade or business into the U.S territory or possessions during Petitioners' life time. The Petitioner understands that the change in his benefits election must be due to and consistent with the change in status and that the change must be acceptable under the Regulations issued by the Department of Treasury.

**2. Does the State of Colorado have lawful authority to continue to detain in custody to Todd Anthony Aurit as individual, Foreign Estate of Todd Anthony Aurit and Foreign Grantor Trust of Todd Anthony Aurit as entities, excluding the merit to consider statutory provision section 301.7701-7 (f)**

**(4) (ii) to this case in contravention of the safer harbor test; said trust is administered in a jurisdiction outside the United States Inc. and it is subject to an automatic migration provision described in section 301.7701-7 (c) (4) (ii), such estate and trust shall be treated as having transferred immediately before becoming a foreign estate and trust.**

Petitioner is entitled accordingly with the proposed regulations provide after the date of final determination which any/all of the following has occurred: (A) The issuance of an estate final return, (B) the final disposition of any/all claim declared civil death (to the eyes of the law), (C) the issuance of a decision, judgment, appeals and/or petition for certiorari which is filed after the decision, judgment and denied order of a higher court; (E) the expiration of the period of limitations for human action of the estate (fiction as a purpose of the law).

## I. CONCLUSION

In accordance with the laws of the United States,  
Respondent's, et-al, in-law, did knowingly, in fact,  
agree with everything in this Writ, by Respondent's et-al.

By Respondent's acquiescence did in fact, tacitly agree,  
under the tacit laws of the United States. Therefore:

Respondent's, et-al, have in fact willfully, knowingly waived  
all rights to any argument, or defense, against why this Writ  
should not be ordered/granted and all relief requested in favor  
of the Petitioner, such other relief, this, Supreme Court of  
the United States, deems just, proper, and equitable.

The Petitioner requests that the Court grant the petition  
for Writ of Certiorari.

Respectfully Submitted,

By: Estate of todd...

Date: 12-11-2020

todd-anthony:aurit.

Inmate No. 127586.

Box 1010 CTCF.

Canon City.

Colorado. [81215]

Non-Domestic-Mail.

W.O. the U.S.

28 USC 1746 (1).

In Proper Personam