

Appendix

Decision from US 8 th COA	A1-A2
Decision from US WD MO COA	B1-B2
Order from State Supreme Court	C1-C2
Order from State Trial Court	D1
Authenticated COLB for Laura Marie Schwarz	E1-E2
Certificate of Assumed Name LAURA MARIE BALDWIN	F1-F4
Revocation of Election to IRS Comm. Rettig	G1-G9
Citizenship Evidence Affidavit	H1

**UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT**

No: 24-1510

Laura Marie Baldwin

Plaintiff - Appellant

v.

Joshua Calvin Devine, Individually, doing business as Circuit Judge; Callaway County 13th Circuit Court; Kevin M.J. Crane, Individually, doing business as Circuit Judge; Christopher D. Wilson, doing business as Associate Circuit Judge; Benjamin Miller, Individually, doing business as Prosecuting Attorney; Paul Martin Wade, Individually, doing business as Special Prosecutor; Boone County Missouri; Walter Jording Paschal, doing business as Assessor; Callaway County, Missouri; Sarah Gladman, Individually, doing business as Collector; Kari Less, Individually, doing business as Vice President of Government Division; Central Bank of Missouri; Blake Atkins, Individually, doing business as Lieutenant; Callaway County Sheriff Dept.; Crystal Kent, doing business as Sergeant; Nathan A. Carroz, Individually, doing business as Circuit Judge; Audrain County 12th Circuit; Jacob W. Shellabarger, Individually, doing business as Pros. Atty.; Audrain County, Missouri; Meagan Miller, Individually, doing business as Circuit Clerk; The Defendant, et al and Roes and Does; I through CM, inclusive,
Respondents/Defendants

Defendants - Appellees

Appeal from U.S. District Court for the Western District of Missouri - Jefferson City
(2:23-cv-04206-SRB)

JUDGMENT

Before SMITH, KELLY, and KOBES, Circuit Judges.

This court has reviewed the original file of the United States District Court. It is ordered by the court that the judgment of the district court is summarily affirmed. See Eighth Circuit Rule 47A(a).

Appendix A-1

Appellant's motion for release from incarceration is denied. The dismissal of the district court is hereby modified to be without prejudice.

April 24, 2024

Order Entered at the Direction of the Court:
Acting Clerk, U.S. Court of Appeals, Eighth Circuit.

/s/ Stephanie N. O'Banion

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
CENTRAL DIVISION**

LAURA MARIE BALDWIN,

Plaintiff,

v.

JOSHUA CALVIN DEVINE, et al.,

Defendants.

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Case No. 23-cv-04206-SRB

ORDER

On January 3, 2024, the Court granted Defendants' motion to dismiss and dismissed this case with prejudice. (Doc. #50.) In particular, the Court explained that:

[t]he First Amended Complaint does not contain a jurisdictional statement setting forth the basis of federal jurisdiction. There is no allegation that the parties are diverse, or any other basis to support the existence of diversity jurisdiction. Plaintiff similarly fails to adequately allege the existence of federal question jurisdiction. '[A] court does not obtain subject-matter jurisdiction just because a plaintiff raises a federal question in his or her complaint. If the asserted basis of federal jurisdiction is patently meritless, then dismissal for lack of jurisdiction is appropriate.' *Biscanin v. Merrill Lynch & Co., Inc.*, 407 F.3d 905, 907 (8th Cir. 2005). Here, Plaintiff alleges that the Moving Defendants violated her 'right of due process as protected by the national Constitution (the law of the land) and the organic state constitution and Title 52 USC Section 552-557 et al[.]' (Doc. #13, pp. 3-4.) However, these allegations are conclusory and do not support the exercise of federal question jurisdiction. In addition, 52 U.S.C. §§ 552-557 does not currently exist and similarly cannot support the exercise of federal question jurisdiction.

(Doc. #50, p. 4.) The Court alternatively found that Plaintiff failed to adequately state a claim for relief even if federal jurisdiction existed.

B1

Plaintiff then filed various documents, including a Notice of Appeal.¹ In an Order dated April 12, 2024, the Eighth Circuit Court of Appeals stated “[t]he district court is directed to rule on [Plaintiff Laura] Baldwin’s January 3, 2024, ‘Notice,’ R. Doc 52, which is reasonably construed as a motion filed pursuant to Federal Rule of Civil Procedure 60.” (Doc. #63, p. 1.) The Notice states that Plaintiff “challenges Order of Dismissal and jurisdiction of Judge Stephen R. Bough sitting as an Article III court when this decision was made.” (Doc. #52, p. 1.) According to the Notice, “Response is required with verified evidence.” (Doc. #52, p. 1.)

Federal Rule of Civil Procedure 60(a) provides that “[t]he court may correct a clerical mistake or a mistake arising from oversight or omission whenever one is found in a judgment, order, or other part of the record.” Fed. R. Civ. P. 60(a). Rule 60(b) provides for relief from a “final judgment, order, or proceeding” under certain circumstances, including newly discovered evidence, fraud, and “any other reason that justifies relief.” Fed. R. Civ. P. 60(b)(1)-(6).

Here, Plaintiff’s Notice does not state whether it is brought under Rule 60(a) and/or Rule 60(b). Assuming the Notice is brought under both Rule 60(a) and Rule 60(b), Plaintiff fails to present any basis for relief. The Notice contains only a conclusory challenge to the Court’s Order of dismissal and fails to articulate any basis for relief under either Rule 60(a) and/or 60(b). The Notice (and subsequent documents filed by Plaintiff) also fail to provide any cognizable basis for federal jurisdiction and fail to explain how Plaintiff adequately stated a claim upon which relief may be granted.

Consequently, Plaintiff’s Notice, which is construed as a Motion Under Federal Rule of Civil Procedure 60, (Doc. #52), is DENIED. The Clerk of Court is directed to mail a copy of

¹ These documents include: “Notice to Principal is Notice to Agent Notice to Agent is Notice to Principal” (Doc. #53, Doc. #54), “Notice of People’s Assembly and Notice of Corrective Wisdom From The Supreme Court” (Doc. #55), and “Claim of Estoppel for Violations of Due Process” (Doc. #56). These documents do not provide a basis for relief, whether construed as a motion(s), construed together or in isolation, or otherwise.

this Order to Plaintiff at her last known address, and to transmit a copy of this Order to the Eighth Circuit Court of Appeals.

IT IS SO ORDERED.

/s/ Stephen R. Bough
STEPHEN R. BOUGH
UNITED STATES DISTRICT JUDGE

Dated: April 15, 2024

B3

In the Supreme Court of Missouri

January Session, 2024

State ex rel. Laura Marie Baldwin,

Petitioner,

No. SC100434 MANDAMUS
Callaway County Circuit Court No. 23CW-CR00950-01
Eastern District Court of Appeals No. WD86605

The Honorable Joshua Devine and Paul Wade,

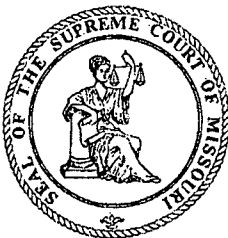
Respondents.

Now at this day, on consideration of the petition for a writ of mandamus herein to the said respondents, it is ordered by the Court here that the said petition be, and the same is hereby denied.

STATE OF MISSOURI-Sct.

I, BETSY AUBUCHON, Clerk of the Supreme Court of the State of Missouri, certify that the foregoing is a full, true and complete transcript of the judgment of said Supreme Court, entered of record at the January Session thereof, 2024, and on the 5th day of March, 2024, in the above-entitled cause.

*WITNESS my hand and the Seal of the
Supreme Court of Missouri, at my office in
the City of Jefferson, this 5th day of March,
2024.*



Betsy Aubuchon, Clerk

Kelsey Hill, Deputy Clerk



IN THE MISSOURI COURT OF APPEALS
WESTERN DISTRICT

State ex rel. LAURA-MARIE BALDWIN,

Relator,

vs.

HONORABLE JOSHUA C. DEVINE, JUDGE,
and JAMES LELAND SPRADLIN,

Respondents.

WD86605

ORDER

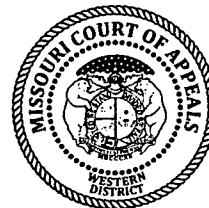
The Court acknowledges the filing of Relator's Petition for Writ of Mandamus on October 4, 2023. Being fully informed, the Court does hereby DENY this writ.

Dated this 5th day of October, 2023.

Alok Ahuja, Presiding Judge
WRIT DIVISION

Mitchell, J., concurs.

Cc: Hon. Joshua C. Devine
Laura-Marie Baldwin, Relator Acting Pro Se
James L. Spradlin, Esq.



C 2

NOTICE OF ENTRY
(SUPREME COURT RULE 74.03)

In The 13TH JUDICIAL CIRCUIT Court, Callaway County, Missouri
5 EAST 2ND ST, FULTON, MISSOURI 65251

ST V LAURA M BALDWIN

CASE NO : 23CW-CR00950-01

To: LAURA MARIE BALDWIN
3828 COUNTY ROAD 1005
#83
WILLIAMSBURG MO 63388-9998

YOU ARE HEREBY NOTIFIED that the court duly entered the following:

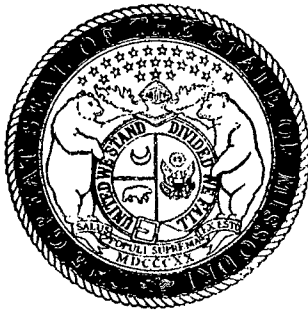
<u>Filing Date</u>	<u>Description</u>
14-Aug-2024	Motion for Continuance States Motion to Continue. Filed By: PAUL MARTIN WADE 15-Aug-2024 Order
15-Aug-2024	Order The Court reviews in chambers the separate motions filed by the State on 8-14-24 and by the Defendant on 8-7-24 requesting a continuance of the jury trial currently set in this case for 8-28-24. After due consideration, and at the parties' request, the pretrial conference set on 8-26-24 and jury trial set on 8-28-24 are cancelled. Cause reset for pre-trial conference on 1-13-25 at 11:00 a.m. in Division 4, and for jury trial on 1-15-25 at 9:00 a.m. in Division 4. JCD/IV/ms 14-Aug-2024 Motion for Continuance Hearing Continued/Rescheduled Hearing Continued From: 28-Aug-2024 9:00 AM Event Location: 5 East 2Nd St,Fulton, Mo Jury Trial Scheduled Scheduled For: 15-Jan-2025 9:00 AM; JOSHUA CALVIN DEVINE; DIVISION 4 COURTROOM; Callaway Event Location: 5 East 2Nd St,Fulton, Mo Hearing Continued/Rescheduled Hearing Continued From: 26-Aug-2024 2:30 PM Event Location: 5 East 2Nd St,Fulton, Mo Pre-trial Conference Scheduled Scheduled For: 13-Jan-2025 9:00 AM; JOSHUA CALVIN DEVINE; DIVISION 4 COURTROOM; Callaway Event Location: 5 East 2Nd St,Fulton, Mo

Clerk of Court

CC: LAURA MARIE BALDWIN

ECC:

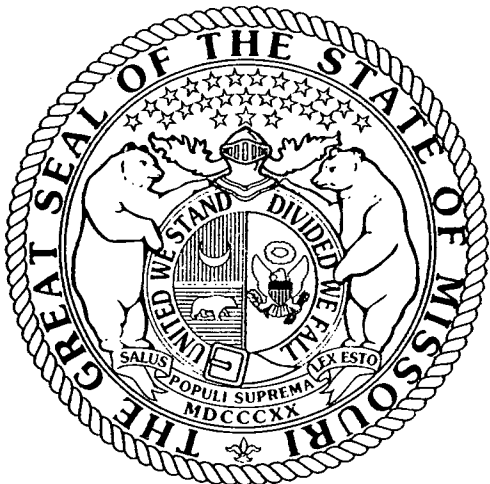
Date Printed : 16-Sep-2024



STATE OF MISSOURI

Office of Secretary of State

I, **JOHN R. ASHCROFT**, Secretary of State of the State of Missouri, and Keeper of the Great Seal thereof, hereby certify that **Dylan R. Bryant**, **State Registrar of Vital Statistics** whose name is affixed to the annexed certificate was on the **27th day of May, 2022**, in the State of Missouri duly commissioned and qualified according to law, and duly authorized according to the laws of said State to grant said Certificate, and that full faith and credit are due his official acts.



IN TESTIMONY WHEREOF, I hereunto set my hand and cause to be affixed the GREAT SEAL of the State of Missouri. Done at the City of Jefferson, this 11th day of July, 2024.


Secretary of State

THE DIVISION OF HEALTH OF MISSOURI

STANDARD CERTIFICATE OF LIVE BIRTH

12459020127

FILED MAR 19 1959

Registration District No.

Primary Registration District No.

Registrar's No.

1. PLACE OF BIRTH a. COUNTY		2. USUAL RESIDENCE OF MOTHER (Where does mother live?) a. STATE Missouri b. COUNTY St. Louis	
3. CITY (If outside corporate limits, give TOWNSHIP only) Inside Limits OR TOWN St. Louis Mo. Yes <input type="checkbox"/> No <input type="checkbox"/>		4. CITY OR TOWN Clayton 476.25 Yes <input type="checkbox"/> No <input type="checkbox"/>	
5. FULL NAME OF (If NOT in hospital, give location) HOSPITAL OR INSTITUTION Deaconess Hospital		6. STREET ADDRESS (If outside, give location) 6515 San Bonita Yes <input type="checkbox"/> No <input type="checkbox"/>	
7. CHILD'S NAME (Type or Print) a. (First) Laura b. (Middle) Marie c. (Last) Schwars		8. DATE OF BIRTH (Month) (Day) (Year) Feb. 16, 1959	
9. SEX Female SINGLE OR TWIN <input type="checkbox"/> TRIPLETS <input type="checkbox"/>		10. IF TWIN OR TRIPLET (This child born) 1ST <input type="checkbox"/> 2ND <input type="checkbox"/> 3RD <input type="checkbox"/>	
FATHER OF CHILD			
11. FULL NAME a. (First) Herbert b. (Middle) L. J. c. (Last) Schwars, Sr.		12. COLOR OR RACE White	
13. AGE (At time of this birth) 22 YEARS		14. BIRTHPLACE (State or foreign country) Missouri	
15. USUAL OCCUPATION Ass't. Manager		16. KIND OF BUSINESS OR INDUSTRY Town Hall Restaurant	
MOTHER OF CHILD			
17. FULL MARDEN NAME a. (First) Patricia b. (Middle) Ann c. (Last) Peters		18. COLOR OR RACE White	
19. AGE (At time of this birth) 22 YEARS		20. BIRTHPLACE (State or foreign country) Missouri	
21. CHILDREN PREVIOUSLY BORN TO THIS MOTHER (Do NOT include this child)			
a. How many Other children are now living? One		b. How many Other children were born alive but are now dead? One	
c. How many fetal deaths (fetuses born dead at ANY time after conception)? None			
22. INFORMANT Mrs. R. L. J. Schwars, Sr. One One None			
23. SIGNATURE OF ATTENDANT 1a. ADDRESS 4:00 A.M. 2-2-59		24. ATTENDANT AT BIRTH M.D. <input type="checkbox"/> O.C.H. (SPECIFY) <input type="checkbox"/>	
25. DATE SIGNED 2-2-59		26. DATE REC'D BY LOCAL REG. 2-2-59	
27. REGISTRAR'S SIGNATURE Rod Smith M.D.		28. WOMEN'S PERMANENT POST OFFICE ADDRESS: INCLUDE ZONE 6515 San Bonita, Clayton	

END OF DOCUMENT PAGES 1 THROUGH 1/1

STATE OF MISSOURI } ss
CITY OF JEFFERSON

I HEREBY CERTIFY that this is an exact reproduction of the certificate for the person named therein as it now appears in the permanent records of the Bureau of Vital Records of the Missouri Department of Health and Senior Services. Witness my hand as State Registrar of Vital Records and the Seal of the Missouri Department of Health and Senior Services this date of

MAY 27 2022

MO 580-1241 (4-2022)

Dylan R. Bryant, State Registrar

VS-904

THE REPRODUCTION OF THIS DOCUMENT IS PROHIBITED BY LAW.
ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATION.

Office of the Minnesota Secretary of State

Certificate of Assumed Name

Minnesota Statutes, Chapter 333



The filing of an assumed name does not provide a user with exclusive rights to that name. The filing is required for consumer protection in order to enable customers to be able to identify the true owner of a business.

ASSUMED NAME: **LAURA MARIE BALDWIN**

PRINCIPAL PLACE OF BUSINESS: **C/O 2508 County Road 183 Williamsburg Missouri [63388] united States of America**

NAMEHOLDER(S):

Name:

Baldwin, Laura Marie

Address:

**C/O 2508 County Road 183 Williamsburg Missouri
[63388] united States of America**

If you submit an attachment, it will be incorporated into this document. If the attachment conflicts with the information specifically set forth in this document, this document supersedes the data referenced in the attachment.

By typing my name, I, the undersigned, certify that I am signing this document as the person whose signature is required, or as agent of the person(s) whose signature would be required who has authorized me to sign this document on his/her behalf, or in both capacities. I further certify that I have completed all required fields, and that the information in this document is true and correct and in compliance with the applicable chapter of Minnesota Statutes. I understand that by signing this document I am subject to the penalties of perjury as set forth in Section 609.48 as if I had signed this document under oath.

SIGNED BY: **Baldwin, Laura-Marie**

MAILING ADDRESS: **C/O Post Office Box 83 Williamsburg MO [63388]**

EMAIL FOR OFFICIAL NOTICES: **lbaldwin@ktis.net**



Work Item 1401856400021
Original File Number 1401856400021

STATE OF MINNESOTA
OFFICE OF THE SECRETARY OF STATE
FILED
07/29/2023 11:59 PM

Steve Simon

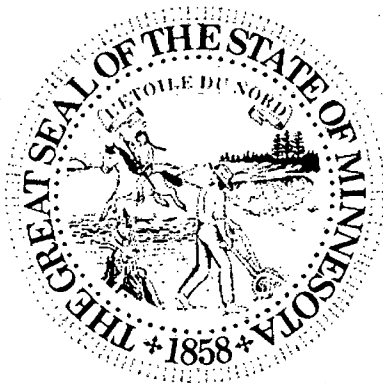
Steve Simon
Secretary of State

**Office of the Minnesota Secretary of State
Certificate of Existence and Registration**

I, Steve Simon, Secretary of State of Minnesota, do certify that: The entity listed below was filed under the chapter of Minnesota Statutes listed below with the Office of the Secretary of State on the date listed below and that this entity or filing is registered at the time this certificate has been issued.

Name:	LAURA MARIE BALDWIN
Date Filed:	07/29/2023
File Number:	1401856400021
Minnesota Statutes, Chapter:	333
Home Jurisdiction:	Minnesota

This certificate has been issued on: 07/29/2023



Steve Simon

Steve Simon
Secretary of State
State of Minnesota

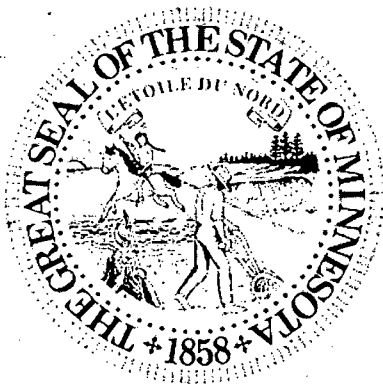
Office of the Minnesota Secretary of State Certification of Record

I, Steve Simon, Secretary of State of Minnesota, do certify that: The filing(s) listed below were filed in the Minnesota computerized/central filing system on the date(s) listed below and that the copies associated with this certification are a true and complete copy of those filings as filed in that system.

Filing(s) filed on:

<u>Filing Date</u>	<u>Filing Type</u>	<u>Filing Number</u>
07/29/2023	Original Filing - Assumed Name	1401856400021

This certificate has been issued on: 07/30/2023



Steve Simon

Steve Simon
Secretary of State
State of Minnesota

FROM: Laura-Marie: Baldwin
c/o 2508 County Road 183
Williamsburg, Missouri
[63388-9998]

TO: Commissioner Charles P. Rettig
INTERNAL REVENUE SERVICE
1111 Constitution Ave. NW
Washington, DC 20224

NOTICE TO PRINCIPLE IS NOTICE TO AGENT
NOTICE TO AGENT IS NOTICE TO PRINCIPLE

March 6, 2020

AFFIDAVIT OF REVOCATION OF ELECTION

The purpose of this Affidavit is to Establish as a Public Record the Revocation of Election ab initio by the American National Affiant who is Nonresident to the District of Columbia and Alien to that legislative jurisdiction.

Foundational Basis for Revocation of Election UNITED STATES SUPREME COURT

The United States Supreme Court stipulated in Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1949) that:

"The canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States is a valid approach whereby unexpressed congressional intent may be ascertained. It is based on the assumption that Congress is primarily concerned with domestic conditions."

West Law provided the following summary of the Foley Brothers, Inc. v. Filardo case: It is a well established principle of law that all federal regulations [and statutes] applies only within the territorial jurisdiction of the United States [the District of Columbia] unless a contrary intent appears [meaning if implementing regulations are published in the Federal Register].

The Internal Revenue Service operates under Title 26 [the Internal Revenue Code] statutory laws and its lesser known Administrative, Procedural, and Implementing Regulations regarding federal income taxation found in Title 26 Code of Federal Regulations. These federal statutes and regulations used by the Internal Revenue Service are applicable only within the territorial and legislative jurisdiction of the District of Columbia per the US Supreme Court.

Thus, the IRS statutes and regulations are specifically limited in their geographical jurisdiction as well as the legislative jurisdiction for the application toward those who are the proper federal 'Taxpayers' as expressed in the IRC at 26 USC §7701 (a)(14). The limited geographical and legislative jurisdiction for IRS statutes and regulations is restricted to the District of Columbia by the Legislative Intent of the 16th Amendment.

Statutory 'Taxpayers' are defined to mean "any person subject to any internal revenue tax." The statutory term 'person' as defined at 26 USC §7701 (a)(1) refers only to statutory legal fictions created by and under the dominion of the US Congress. The statutory term 'subject to' means 'under the dominion and control of the National Government'.

Established by the Constitution, the American People are the sovereign. As such the United States Supreme Court has declared in Yick Wo v. Hopkins, 118 U.S. 356 (1886) that: "Sovereignty itself is, of course, not subject to the law for it is the author and source of the law." It is therefore an imperative necessity to include the statement of legal opinion expressed by the United States Supreme Court

in United States v. Cooper Corporation, 312 U.S. 600 (1941) in which this Court stated: "Since in common usage, the term person does not include the sovereign, statutes not employing the phrase are ordinarily construed to exclude it." Thus, the statutory definition of 'person' found in 26 USC §7701(a)(1) and referred to in the statutory definition of Taxpayer at 26 USC §7701(a)(14) does not reflect or include in any fashion a reference to American Nationals who are the identified Sovereigns by birth in one of the 50 states of the Union or from parents who were born there.

Internal Revenue Service

Let it be known that the Internal Revenue Service, a federal bureau headquartered in Washington, DC, has promulgated in Title 26 of the United States Code [USC] a statutory legal option for those who are Nonresident Alien Individuals to implement the Termination at their discretion for any voluntary Federal Income Tax Election established at 26 USC §6013 (g) [*Election to treat nonresident alien individual as resident of the United States*].

Once a statutory 'election' under 26 USC §6013 (g) or (h) was initially established, those Nonresident Alien Individuals who made that 'election' immediately became a federal statutory 'Taxpayer' and their former nontaxable income is then deemed taxable in an identical manner to that of a US Resident Alien. The 'election' also became automatically applicable for all taxable years following as stated at 26 USC §6013 (g) (3) Duration of Election.

The Nonresident Alien Individual thus became 'voluntarily liable' via this 'election' for a tax never levied upon them and all of their private sector employer paid wages were taxed under Chapter 24 of the Internal Revenue Code. This wage withholding taxation was also automatically applicable for all taxable years following the initial 'election' as part of the Duration of Election section at 26 USC §6013 (g) (3).

The statutory term Nonresident Alien Individual is defined at 26 USC §7701 (b)(1)(B) and is expressed in this statute in the following manner: [definition is available at <http://www.law.cornell.edu/uscode/text/26/7701>]

"An Individual is a Nonresident Alien if such individual is neither a [statutory] citizen of the United States [District of Columbia per 26 USC §7408(d)] nor a resident [*Alien or foreigner from another nation*] of the United States [District of Columbia per 26 USC §7408(d)]." [Emphasis & Clarification added].

What is immediately noticeable is that the definition only tells the reader what a Nonresident Alien Individual is not, rather than what it is. Such purposeful obfuscation is vitally important to recognize.

The true meaning of the statutory term Nonresident Alien Individual is none other than American Nationals who were born in one of the 50 states of the Union [*the Constitutional Republic*]. This is amply illustrated in reading 26 CFR 1.871-1 (b) (4) Expatriation to avoid tax.

This regulation section reads as follows:

"For special rules applicable in determining the tax of a nonresident alien individual who has lost U.S. citizenship with a principal purpose of avoiding certain taxes, see section 877." In regard to Expatriation, only American Nationals [*those born in one of the 50 states of the Union*] can give up their Constitutional U.S. citizenship status and become a former member of the Constitutional Republic. Therefore, the term 'Nonresident Alien Individual' and 'American National' are synonymous.

The Legislative Intent of the 16th Amendment to the Constitution, written by former President of the United States [POTUS] William H. Taft documents that Congress was only able to levy the Federal Income Tax upon the National Government itself. Therefore, American Nationals who choose to work for the National Government are the primary statutory 'Taxpayers'. Former POTUS Taft stipulated in the foundational document, the Legislative Intent of the 16th Amendment, that:

"The decision of the Supreme Court [Pollock v Farmer's Loan & Trust Company, 157 U.S. 429, 1895] in the income tax case, deprived the National Government of a power which, by reason of previous decisions of the court, it was generally supposed that the government had.

I therefore recommend to the Congress that both Houses, by a two-thirds vote, shall propose an amendment to the Constitution conferring the power to levy an income tax upon the National Government without apportionment among the States in proportion to population."

Note: The power to ignore the Constitution only exists where it does not apply...the District of Columbia.

Nonresident Alien Individuals [*American Nationals*] are only liable for the Federal Income Tax if they choose to make a statutory 'election' [described at 26 CFR 1.871-1(a) Classification of Aliens] by filing a Form 1040 US Individual Income Tax Return for a tax they never were made liable for prior to the 'election'. Per Clark v. United States, 95 U.S. 539, a statutory 'election' is not a valid contract.

Via 26 USC §6013(g) this statutory 'election' allows the National Government to treat or tax the income of those never imposed with the Federal Income Tax. American Nationals a.k.a. Nonresident Alien Individuals are then treated identically to that of foreigners who are legal Taxpayers called US Resident Aliens who live and work in one of the 50 states of the Union [the Constitutional Republic] or the District of Columbia.

The Lack of Tax Liability and the right of Nonresident Alien Individuals to choose not to make an 'election' was established by the Legislative Intent of the 16th Amendment written by former POTUS William H. Taft on June 16, 1909. American Nationals have always been Lawful Non Taxpayers as they were excluded. This foundational document which clears up the question of just who the parties are that the Federal Income Tax has actually been levied upon was promulgated in the Congressional Record of the United States Senate on pages 3344-3345. The federal income tax was only levied upon the National Government. It also ignored the Rule of Apportionment, a mandatory requirement in the Constitution, further pinpointing the only operational jurisdiction to be the District of Columbia and US Territories.

The Federal Income Tax was only levied upon the National Government which is to say those Americans who have chosen to work for the National Government in one of its myriad of Public Offices. "Performing the functions of a public office" which is the statutory definition of a 'Trade or Business' per 26 USC §7701 (a)(26).

Within the regulations used by the Internal Revenue Service, one can locate the voluntary nature of Nonresident Alien Individuals [meaning American Nationals] being offered the option or choice to make an 'election' or not. By the fact that the 'election' is a choice, and therefore voluntary, the option to Americans has not been broadcast to the American Public. The voluntary choice to make an election or not, illustrates that the National Government has been successful in burdening Americans with an obligation that was never imposed by law outside of making an 'election'.

26 CFR 1.871-1 Classification and manner of taxing alien individuals is the regulation in particular that demonstrates the voluntary nature for American Nationals to exercise the choice to make an 'election' to have their income taxed or treated like that of a Resident Alien. 3 Public Record of Revocation of Election per 26 USC §6013(g) (4)

26 CFR 1.871-1 (a) Classes of aliens states:

" For purposes of the income tax, alien individuals are divided generally into two classes, namely, resident aliens and nonresident aliens. Resident alien individuals are, in general, taxable the same as [statutory] citizens [legal fictions] of the United States; that is, a resident alien is taxable on income derived from all sources, including sources without the United States. See § 1.1-1(b).

Nonresident alien individuals are taxable only on certain income from sources within the United States and on the income described in section 864(c)(4) from sources without the United States which is effectively connected for the

Revocation of Election-Page 3 of 9

taxable year with the conduct of a trade or business in the United States [meaning only the District of Columbia per **26 USC §7408(d)**].

However, nonresident alien individuals [*American Nationals*] may elect, under section **6013 (g) or (h)**, to be treated as U.S. residents for purposes of determining their income tax liability under Chapters 1, 5, and 24 [wage withholding of the code]." [Emphasis & Clarifications added]

The last paragraph above shows that Nonresident Alien Individuals or rather American Nationals are offered the choice by use of the statutory expression "may elect" to have their income treated [taxed] as that of a U.S. resident alien. The expression "may elect" clearly signifies that there is no mandatory obligation to file a Form 1040 US Individual Income Tax Return or pay that tax.

The lack of a mandatory obligation to file a Form 1040 return and pay the Federal Income Tax is further substantiated by the United States Department of the Treasury.

United States Department of the Treasury

As previously stated, those who work for the National Government have been lawfully levied with the federal income tax per the Legislative Intent of the 16th Amendment. The Legislative Intent excludes American Nationals from the federal income tax. Thus, sub silentio the 'election' amounts to a 'gift or bequest' as it was never mandatory.

Yet we see that the US Department of the Treasury states the federal income tax is a 'gift or bequest' indicating a matter of choice for American Nationals a.k.a. Nonresident Alien Individuals to 'donate' a 'gift or bequest' to and for the use of the National Government -- or to freely ignore making a donation.

The existence of both Lawful Taxpayers established via the Legislative Intent of the 16th Amendment and Lawful Non Taxpayers American Nationals excluded by the Legislative Intent of the 16th Amendment is dramatically evident.

31 USC §321 (d)(1) & (d)(2) clearly illustrates that the Federal Income Tax is considered and acknowledged by the US Department of the Treasury to be a 'gift or bequest' that is paid for the expressed purpose and use of the [statutory]United States. Here is the exact statement by the US Department of the Treasury in their own statutory Title of the United States Code, Title 31.

31 USC §321 (d)(1) & (d)(2):

(1) The Secretary of the Treasury may accept, hold, administer, and use gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of the Treasury. Gifts and bequests of money and the proceeds from sales of other property received as gifts or bequests shall be deposited in the Treasury in a separate fund and shall be disbursed on order of the Secretary of the Treasury. Property accepted under this paragraph, and the proceeds thereof, shall be used as nearly as possible in accordance with the terms of the gift or bequest.

(2) For purposes of the Federal income, estate, and gift taxes, property accepted under paragraph (1) shall be considered as a gift or bequest to or for the use of the United States. Let it further be known that the expression by the U.S. Department of the Treasury reference to the statutory term "United States" in **31 USC §321 (d)(2)** means and references only the National Government in the District of Columbia and not the 50 states of the Union per **26 USC §7408(d)**.

The IRS statutes refer only to the statutory United States being the District of Columbia unless a statutory section specifically refers to the "50 states". The statute section reflecting this fact is **26 USC §7408(d)**.

26 USC §7408 (d) Citizens and residents outside the United States

If any citizen or resident of the United States does not reside in, and does not have his principal place of business in, any United States judicial district, such citizen or resident shall be treated for purposes of this section as residing in the District of Columbia.

The above IRS statute in Title 26 acknowledges the limited geographical and legislative jurisdiction for the application of the federal income tax to be only the District of Columbia and other US Territories and possessions of the National Government. It entirely excludes any reference to the Constitutional Republic, the 50 states of the Union.

Stipulation of Facts made by this Affiant for the REVOCATION OF ELECTION

[A] All federal income taxation statutes and regulations apply only within the territorial jurisdiction of the District of Columbia, the seat of the National Government also known as the statutory 'United States', unless directly stated otherwise.

[B] Sovereign American Nationals are not subject to the statutes and regulations, particularly Title 26, as they are limited in their geographical and legislative application to the District of Columbia as "sovereigns are the author and source of the law" according to the United States Supreme Court in Yick Wo v. Hopkins, 118 U.S. 356 (1886).

[C] The statutory definition of person used in statutes within the Internal Revenue Code of 1954 currently in use today in the territorial jurisdiction of the District of Columbia do not include or make reference to American Nationals as a result of the territorial limitations placed against the National Government per the Constitution. Such statutory words or phrases that illustrate this fact are highlighted in part as follows.

(1) Person - defined at 26 USC §7701(a)(1) only referencing statutory legal fictions

(2) U.S. person - defined at 26 USC §7701(a)(30) only referencing statutory legal fictions

(3) Taxpayer - defined at 26 USC §7701(a)(14) references any 'person' subject to

(4) U.S. Citizen - defined at 8 USC §1401(a)(1) only referencing a statutory legal fiction that was legislatively born in the District of Columbia and are property of the National Government and thus under the dominion or control of the National Government within its limited geographical and legislative jurisdiction.

[D] As a result of the United States Supreme Court decision in United States v. Cooper Corporation, 312 U.S. 600 (1941) states that "the term 'person' does not include the sovereign and that statutes not employing the phrase are ordinarily construed to exclude it [the sovereign]." The statutory term 'Nonresident Alien Individual' obtusely defined at 26 USC §7701 (b)(1)(B) was purposely stated in vague terms as it addresses sovereign American Nationals as the target of that definition without reference to the term sovereign specifically.

[E] The Implementing Regulation 26 CFR §1.871-1(a) makes reference that Nonresident Alien Individuals can only be liable for the statutory laws of the jurisdiction of the District of Columbia if they choose to work for the National Government. Therefore, only federal workers derive income that is effectively connected with the conduct of a statutory 'trade or business' within the District of Columbia.

[F] The Thirteenth Amendment to the United States Constitution outlaws and prohibits slavery and involuntary servitude in the Constitutional Republic. It however, does not outlaw voluntary indentured servitude. The National Government has utilized sub silentio acts directed at American Nationals to induce them by prevailing social custom and lack of awareness of the facts established by law to draw into their jurisdiction such American Nationals.

(1) 26 CFR §1.871-1(a) reflects the deception by the use of a statutory 'election' of a voluntary nature in order to make American Nationals liable for the federal income tax when the National Government was denied and deprived of such power by the United States Supreme Court in Pollock v. Farmer's Loan & Trust Company, 157 U.S. 429 (1895).

(2) The Legislative Intent of the Sixteenth Amendment written by former POTUS William H. Taft on June 16, 1909, documents the limited jurisdiction for the National Government to levy

the federal income tax only upon itself. The federal income tax cannot and does not extend into the jurisdiction of the current 50 states of the Union. By ignoring the Rule of Apportionment, the only operational jurisdiction for application of the federal income tax is the District of Columbia and US Territories.

[G] As evidence that the National Government cannot keep sovereign American Nationals so entrapped by the use of a statutory 'election' created by filing of a federal income tax return in perpetuity, the National Government has devised in its statutes a path for American Nationals referred to by the National Government as Nonresident Alien Individuals to exit, depart, and terminate forever the federal income tax scheme by use of 26 USC §6013(g)(4)(A) Termination of Election by Taxpayer.

[H] The United States Department of the Treasury, an agency of the National Government, is directly complicit in the statutory election scheme as stipulated in its statutes at 31 USC §321 (d)(1) and (d)(2) by clearly stating the federal income tax is nothing more than a "gift or bequest" of personal property [money] of an American National "to and for the use of the United States [meaning the National Government]". This statement eliminates the exposure of the National Government to legal action against the government by making the 'election' voluntary and then declaring that the money paid for the tax is nothing but a "gift or bequest" at the same time.

[I] The National Government use of statutory words are purposely obtuse for many sovereign American Nationals not trained in the art of legalese. The statutes are written in such a manner to allow the American Nationals to by default use their own definition of non- statutory words to be misinterpreted as having the same meaning as to what the National Government defines their statutory words to mean. This presumption has proven to be a successful ruse by those in government who are willing to entrap their countrymen.

[J] As a result of the convoluted semantic gamesmanship of words defined by the U.S. Congress the path to escape the entanglement of American Nationals into being identified statutorily as "Taxpayers" of the federal income tax was discovered at 26 USC §6013(g)(4)(A). This Revocation of Election is now implemented by the Affiant in order to extricate himself forever from any obligation created by the former sub silentio election.

[K] The existence of lawful Non- Taxpayers as related to the Internal Revenue Code of 1954 is described in two specific federal documents.

(1) The Legislative Intent of the Sixteenth Amendment written by former POTUS William H. Taft on June 16, 1909, and promulgated in the Congressional Record of the United States Senate on pages 3344-3345. This foundational document proves that the federal income tax as we know it today was never lawfully designed to be levied upon American Nationals, in fact the power of the National Government to do so was specifically denied to the government. American Nationals were protected from the National Government attempting to include them as being the subject and the object of those federal statutory and regulatory laws.

(2) Economy Plumbing & Heating v. U.S., 470 F2d. (1972) in which this appellate court declared the existence of two groups related to the federal income tax. Those groups are taxpayers and lawful non- taxpayers. Those American Nationals, the lawful Non- Taxpayers, were stated by this federal court to be neither the subject nor the object of federal revenue laws.

Let it be lawfully established by the presentment of this Affidavit Testimony that the Affiant expresses his desire to formally Terminate the former statutory Election via: **REVOCATION OF ELECTION**

Revocation by Taxpayer [*Nonresident Alien Individual meaning American National*] who by a prior sub silentio government act made an 'election' to have their earnings treated or taxed like that of a Resident Alien, now expressly states the desire to lawfully terminate or end the prior election via the statutory process of Revocation of Election.

26 USC §6013(g)(4) addresses Termination of Election with a pertinent section at **26 USC §6013(g)(4)(A)** Revocation by taxpayer. This statutory section stipulates that, "An election under this subsection shall terminate at the earliest of the following times". The 'earliest' time means 2 nanoseconds after IRS receipt of Affidavit.

The Affiant, Ray-Charles: Baldwin, does hereby expressly state his desire to Terminate the Election made years ago via the Congressionally created statute(s) in **26 USC §6013(g)**. Even though the statutory election was never stated openly prior to that election, the Affiant's desire to Terminate the Election is now clearly stated to those appropriate IRS operational personnel, IRS management, IRS Chief Legal Counsel, and the IRS Commissioner.

As stipulated at **26 USC §6013(g)(4)(A)**, this Affiant now declares forevermore that he has exercised the option to Terminate the Election and upon receipt is no longer identified as one taxable like a Resident Alien. According to the **Internal Revenue Code of 1954** statutes promulgated at **26 USC §6013(g)(6)** Only one election, one finds expressed in this particular statute that if any election under this subsection is terminated under paragraph (4) Termination of Election (A) Revocation by taxpayers, that such individual(s) shall be ineligible to make an election under this subsection for any subsequent taxable year. Thus, once a Termination of Election occurs, which is the purpose of this Affidavit, the Affiant can never again make an 'election' to become a taxpayer in the future.

Federal Appeals Court 2nd Circuit

The federal court decision in **Economy Plumbing & Heating v. U.S., 470 F2d. (1972)** stated the existence of both Lawful Taxpayers and Lawful Non Taxpayers.

"Revenue Laws relate to taxpayers and not to non-taxpayers. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [Non- taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws." [Emphasis & Clarification added]

The Affiant now reaffirms the desire and expressed intent to revert back to his rightful status of an American National who is "neither of the subject nor of the object of federal revenue laws."

Let it be established by the presentment in this Affidavit Testimony for the express purpose of **REVOCATION OF ELECTION** that:

[1] Affiant is a sovereign American National and American Nationals become so by; (i) Birth in one of the 50 states of the Union,

(ii) Birth to one or both parents who were born in the 50 states of the Union, (iii) Naturalization

[2] The Affiant is NOT 'subject to' the territorial jurisdiction of the statutory United States [the District of Columbia] as a result of birth in one of the 50 states of the Union [the Constitutional Republic].

(i) The Affiant is an American National who is nonresident, geographically and statutorily speaking, to the District of Columbia. The Affiant is also alien to the legislative jurisdiction of the US Congress who creates Legislative Acts without direct reference to the actual jurisdiction. Congressional laws are of limited jurisdiction. The Supreme Court declared, "...all federal statutes and regulations applies only within the territorial jurisdiction of the United States [the District of Columbia] unless a contrary intent appears."

[3] The Affiant being a sovereign American National is not subject to the statutory laws promulgated for use in the exclusive and limited jurisdiction of the District of Columbia, the seat of the National Government. Furthermore, the

Affiant being a sovereign American National is not referenced or included in any statutory laws related to the federal income tax created by the U.S. Congress.

[4] The Affiant cannot be compelled, goaded, or presumed to associate with the National Government which would be a direct violation of the Foreign Sovereign Immunities Act and the Thirteenth Amendment to the Constitution outlawing slavery and involuntary servitude in the Constitutional Republic.

[5] The Legislative Intent of the Sixteenth Amendment to the Constitution clearly states that the Federal Income Tax was only levied upon the National Government [meaning those who choose to work for it]. The narrow jurisdictional application of the Federal Income Tax is evident due to the Amendment referring that it does not require adherence to the Constitutional Requirement of Apportionment based on Census as would be required of any direct tax.

(i) The Congressional Act of the Sixteenth Amendment avoids this limitation in the Constitution by only applying the Amendment to the jurisdiction of the District of Columbia, the statutory United States.

The Legislative Intent of the 16th Amendment acknowledges that former POTUS William H. Taft on June 16, 1909 recognized this territorial limitation for the levy of the federal income tax. The Legislative Intent of the 16th Amendment can be located in the Congressional Record of the United States Senate on pages 3344-3345.

The Affiant does NOT derive any income that is "effectively connected with the conduct of a statutory 'Trade or Business' within the District of Columbia". Affiant has no tangible or statutory federal domicile.

[7] The National Government, and its bureau - the Internal Revenue Service - lacks both geographical and legislative jurisdiction to apply the federal income tax upon this Affiant. American Nationals according to the Legislative Intent of the 16th Amendment, the US Supreme Court and the Office of the Federal Register, and the enacted federal tax laws presented have never been made liable for the federal income tax by enacted federal law except via the sub silentio 'election' based on presumptions of its existence.

[8] The Affiant has discovered the statutory option provided by the U.S. Congress at 26 USC §6013(g) and its subsections and does now Revoke the Election, that was the etiology of the infectious financial statutory disease that has resulted in lost compensation for my labor over many years, created by the National Government.

(i) This **REVOCATION OF ELECTION** hereby made by the Affiant is effective immediately and is presented to the Office of the IRS Commissioner, et al, within the bureau of the Internal Revenue Service.

(ii) As a result, the Internal Revenue Service has been effectively NOTICED of the **REVOCATION OF ELECTION** and that per 26 USC §6013(g)(6) the **REVOCATION OF ELECTION** is now permanent.

(1) Never again can the Affiant be coerced, compelled, or goaded back into the nefariously created statutory scheme of the National Government. The Affiant must now be properly identified by those within the Internal Revenue Service as one who is a Lawful Non Taxpayer and that the scope of the statutory revenue laws within Title 26 are not applicable toward the Affiant. The Internal Revenue Service now recognizes by the **REVOCATION OF ELECTION** that the Affiant is neither the subject nor the object of federal revenue laws.

[9] The Internal Revenue Service is now formally notified of the **REVOCATION OF ELECTION** by this Affiant and there can be no further discussion as to this Affiant ever being liable for making a federal income tax return. The IRS records and databases must now reflect this **TERMINATION OF ELECTION**.

This Affiant has ended the former taxation by election via this **REVOCATION OF ELECTION** that began sub silentio toward this Affiant. Congress, and the IRS, now by statutory requirement recognizes this Affiant's rights as a lawful Non Taxpayer of the Congressional income taxation statutes and regulations.

Further affiant saith not.

UNDER THE LAWS OF THE UNITED STATES OF AMERICA, THE CONSTITUTIONAL REPUBLIC, WHICH IS WITHOUT THE STATUTORY UNITED STATES [THE DISTRICT OF COLUMBIA] AND IN ACCORDANCE WITH 28 USC 1746(1) IN ORDER TO BE AS PRECISE AS POSSIBLE, DO HEREBY STATE THE FOLLOWING:

I, THE AFFIANT, DECLARE OR AFFIRM BY PENALTY OF PERJURY WITHOUT THE STATUTORY UNITED STATES, THAT THE ABOVE AND FOREGOING REPRESENTATIONS, FEDERAL LAWS, AND ATTACHMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, UNDERSTANDING, AND BELIEF.

I now affix my own signature to all of the above affirmations and statements WITH EXPLICIT RESERVATION OF ALL MY RIGHTS AND WITHOUT PREJUDICE UCC 1-308 (UCCA 1308).

Very Respectfully,

Dated: March 6, 2020

By: Laura Marie Baldwin

Laura-Marie: Baldwin, Sui Juris

Holder-In-Due-Course, American National, Secured Party/ Creditor

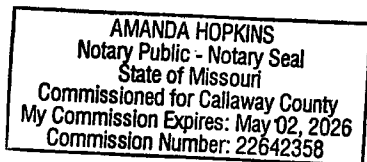
State of Missouri,

County of Callaway,

Witness my hand and official seal,

Amanda Hopkins

Signature of Notary



Citizenship Evidence Affidavit

FILED

FILED FEB 10 2023

FEB 17 2023
MEGAN MORSE
CLERK
CALLAWAY COUNTY MISSOURI

I, Laura Marie Baldwin, being of sound mind and lawful age do solemnly declare:

1. The 1st clause of the 14th Amendment states: "All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and the state wherein they reside."
2. The 1st clause of the 14th Amendment does not say: "All persons born or naturalized in the United States, are subject to the jurisdiction thereof"
3. The 1st clause of the 14th Amendment contains two requirements for United States citizenship: (a) that a person be born or naturalized in the United States and (b) that a person be subject to the jurisdiction of the United States.
4. I am not restricted by the 14th Amendment, because I receive no protection from it and I have no reciprocal obligation to a 14th Amendment allegiance or sovereignty. Thus I owe no obedience to anyone under the 14th Amendment. *United States v. Wong Kim Ark*, 169 U.S. 649 (1898). Thus, I am not "subject to the jurisdiction thereof"
5. The Department of State document, "Certificates of Non-Citizen Nationality," located at <https://travel.state.gov/content/travel/en/legal/travel-legal-considerations/us-citizenship/Certificates-Non-Citizen-Nationality.html> says — in part — in the 3rd paragraph: "Section 101(a)(21) of the INA defines the term 'national' as 'a person owing permanent allegiance to a state.' Section 101(a)(22) of the INA provides that the term 'national of the United States' includes all U.S. citizens as well as persons who, though not citizens of the United States, owe permanent allegiance to the United States (non-citizen nationals)."
6. I, hereby, declare that I am a national but not a citizen of the United States.
7. This Affidavit is submitted to legally and lawfully rebut the fraudulent legal presumption, that I am a "citizen of the United States" under the scope and purview of the 14th Amendment's Federal citizenship and that such Federal citizenship grants me "civil rights."
8. I am "non resident" to the "residency" of the 14th Amendment and "alien" to the "citizenship" thereof; therefore I am not subject to the jurisdictional statements of the United States Code.
9. As the tax imposed in 26 U.S.C. 1, pursuant to 26 C.F.R. 1.1-1 is on "citizens" and "residents" as contemplated in the 14th Amendment, it is not applicable to me, as I am neither a "citizen" nor a "resident."
 - a. Notwithstanding the fact that I may have, previously, filed U.S. Individual Income Tax Returns, such filings were done by mistake as I was unaware that these filings were mandated only for citizens and residents of the United States as contemplated by the 14th Amendment.
10. Furthermore, I am not a "resident" of any state under the 14th Amendment and hereby publicly disavow any contract, form, agreement, application, certificate, license, permit, or other document that I or any other person may have signed expressly or by acquiescence that would grant me any privileges and thereby ascribe to me rights and duties under a substantive system of law other than the Constitutional Contract of 1787 for the united states of America and of the constitutions for the several states of the Union, exclusive of the 14th Amendment.
11. I reiterate that I have made the above determinations and made this declaration under no duress, coercion, promise of reward or gain, or undue influence and of my own free will, with no mental reservation and with no intent to evade any legal duty under the laws of the United States or any of the several states.
12. At any time, I reserve the right to amend and correct wherever necessary or to rescind and revoke this document.
13. I invite any (wo)man who has reason to believe that I am in error in my facts and conclusions above to file an affidavit stating the contrary facts and conclusions, signed under penalty of perjury before a person authorized by law to administer and witness an oath.

I declare, under penalty of perjury, under the laws of the United States of America, that the foregoing is true and correct.

Signature: Laura Marie Baldwin Date: 1/23/23

Printed Name: Laura Marie Baldwin