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Shaun J Federico)
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LAS VEGAS, NV [89169])
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Revocation of Election Established by the US Congress

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There is a total of 15 Pages

DO NOT DETATCH

FEDERICO-SHAUN-J
855 E TWAIN AVENUE, PMB #490
LAS VEGAS, NEVADA [89169-0819]



Date: November 26, 2024

COMMISSIONER DANNY WERFEL
OFFICE OF THE COMMISSIONER(S) ET AL.
INTERNAL REVENUE SERVICE
1111 CONSTITUTION AVE. NW
WASHINGTON, D.C. 20224

CC. DEPUTY COMMISSIONER DOUGLAS (DOUG) O'DONNELL
CC. DEPUTY COMMISSIONER JEFF TRIBIANO

Dear Commissioner(s),

Enclosed are the following items submitted on behalf of the above mentioned.

1. Notice. one (1) page
2. Revocation of Election Established by the US Congress, eleven (11) pages.

Delivery of this communication will be certified mail via snail mail.

Thank you for your time and consideration.

Sincerely,






shaunfedericonotary@gmail.com



NOTICE

NOTICE TO AGENT IS NOTICE PRINCIPAL NOTICE TO PRINCIPAL IS NOTICE TO AGENT

I, Shaun-J: Federico©: a man of substance come in peace as a native Nevadan State National of the republic of these united states of America and not as a United States Citizen as defined in 8 USC § 1408 (2).

Per the Constitution, the Supreme Law of the Land:

Article VI § Cl.1,2,J

Article I § 8, Cl. 17

Article IV § 4

Article II § 4


Article III § 2, Cl. 2

You are to protect me in my common law capacity.

I declare under penalty of perjury pursuant to the laws of these united states of America, and without the United States, that the foregoing is true and correct,
28 USC 1746 (1).

Date: 11/26/2024

By: Shaun-J: Federico
Printed Name

By: 
** Titled Sovereign Sui Juris **
Nevadan State National Secured Party-Liener
ALL SOVEREIGN BIRTH RIGHTS ARE EXPRESSLY
CLAIMED AND RETAINED BY ME
ALL RIGHTS RESERVED 28 USC 1746 (1)

Revocation of Election Established by the US Congress

The purpose of this Statement of Facts is related to the option provided by the US Congress providing American Nationals [referred to as Nonresident Alien Individuals in Title 26 Statutes and Regulations] to terminate the former sub silentio 'voluntary election'.

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) apply 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)... [Clarifications added]"

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 *Vick 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 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, those naturalized, or from parents who were born there.

Revocation of Election Established by the US Congress



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 their entire 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'. The Internal Revenue Code is only applicable in the District of Columbia & US Territories for those born there, those who work for the National Government, and those who are US Resident Aliens.

NOTE: The use of the term 'American National' is a non-statutory phrase created to eliminate confusion with the statutory term "U.S. Citizen" as referenced in various sections of Title 26. It means those born in one of the 50 states of the Union, those born to parents of which at least one of them were born in the 50 states, or those naturalized into the Constitutional Republic.

Revocation of Election Established by the US Congress

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 government had.

I therefore recommend to the Congress that both [, 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."

The power to ignore the Constitution only exists in a jurisdiction in which the Constitution does not apply...the only jurisdiction is the 10-mile square area referred to in the Constitution as "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' were 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 myriads 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 voluntary choice, 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.

Revocation of Election Established by the US Congress

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 coercively from au 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 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 statutory statement by the US Department of the Treasury as promulgated in the United States Code, Title 31.

d

Public Record of Revocation of Election per 26 USC §6013(g)(4)(A)-Affidavit is copyrighted Intellectual Property.

Revocation of Election Established by the US Congress

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 rejecting 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 established by the National Government for American Nationals such as Shaun-J: Federico©: Family of Federico.

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).

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[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. This is clearly illustrated in 3C Am Jur 2d Section 2689 for US Citizens.

[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)CB) was purposely stated in vague terms as it addresses sovereign **American Nationals** as the target of that definition without reference to the ten 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.**

Revocation of Election Established by the US Congress

[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's use of statutory words is 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 (4)(A). This **Revocation of Election** is now implemented by **Shaun-J: Federico(c): Family of Federico** in order to extricate himself forever from any obligation created by the Fonner 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, was 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 F.2d. (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.

Revocation of Election Established by the US Congress

Let it be lawfully established by the presentation of this Personal Testimony THAT **Shaun-J; Federico©: Family of Federico** 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 his 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 TRS receipt of Affidavit.

THAT **Shaun-J; Federico©: Family of Federico**, 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, **his 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), he 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 Testimony properly submitted to the IRS Commissioner, et al; THAT **Shaun-J; Federico©: Family of Federico** can never again make an '**election**' to become a taxpayer in the future.



Federal American 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 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]

Shaun-J; Federico©: Family of Federico now reaffirms his 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.*"

Revocation of Election Established by the US Congress

Let it be Lawfully established by this Testimony the express purpose of REVOCATION OF ELECTION

[1] **Shaun-J: Federico©: Family of Federico** is a sovereign American National and became so by;

- (i) Birth in one of the 50 states of the Union,
- (ii) Birth to both parents who were born in one of the 50 states of the Union.

[2] He 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].

(iii) He is an American National who is 11011resident, geographically, and statutorily speaking, to the District of Columbia. He 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] He is a sovereign American National and 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, being a sovereign American National he is **NOT** referenced or included in any statutory laws related to the federal income tax created by the U.S. Congress.

[4] He cannot be compelled, coerced, 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 50 states.

[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 or 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.

(iv) 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 Fonner 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.

[6] He does **NOT** derive any income that is "effectively connected with the conduct of a statutory Trade or Business within the District of Columbia", and **HAS NO** physical or statutory federal domicile with in the District of Columbia.

Revocation of Election Established by the US Congress

[7] The National Government, and its bureau - the Internal Revenue Service - lacks both geographical and legislative jurisdiction to apply the federal income tax upon **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] He 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.

(v) This **REVOCATION OF ELECTION** hereby made by **Shaun-J: Federico©: Family of Federico** is effective immediately and is presented to the Office of the IRS Commissioner, et al, within the bureau of the Internal Revenue Service.

(vi) 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.

(vu) Never again can he be coerced, compelled, or goaded back into the nefariously created statutory scheme of the National Government. He 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 him. The Internal Revenue Service now recognizes by the **REVOCATION OF ELECTION** that he is neither the subject nor the object of federal revenue laws, nor is he subject to nor the object of the National Government.

[9] The Internal Revenue Service is now **formally notified** of the **REVOCATION OF ELECTION** by **Shaun-J: Federico: Family of Federico** and there can be no further discussion as to his ever being liable for making a federal income tax return. The IRS records and databases must now reject this termination of election and all Chapter 24 withholdings must cease for all time in compliance.

REVOCATION OF ELECTION IS NOW LEGALLY ESTABLISHED

Shaun-J: Federico©: Family of Federico has now properly followed the statutory instructions at 26 USC §6013(g)(4)(A) as created by the US Congress in ending his former participation in the federal income taxation scheme which was initially established via a 'sub silentio election'.

Congress, and the IRS, now by statutory requirement recognizes his UNALIENABLE RIGHTS as a lawful Non-Citizen Taxpayer of the Congressional income taxation statutes and regulations.

FURTHER AFFIANT SAYETH NOUGHT.

Revocation of Election Established by the US Congress

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 **SHAUN-J: FEDERICO**: FAMILY OF FEDERICO DOES HEREBY STATE THE FOLLOWING:

I, **SHAUN-J: FEDERICO**: FAMILY OF FEDERICO DECLARE OR AFFIRM BY PENALTY OF PERJURY WITHOUT THE STATUTORY UNITED STATES THAT THE ABOVE AND FOREGOING REPRESENTATIONS, FEDERAL LAWS, ATTACHEMENT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, UNDERSTANDING, AND BELIEF.



Shaun-J: Federico © Family of Federico
American National with Unalienable Rights
Mailing Address: c/o 855 Eb Twain
Avenue, PMB 490
Las Vegas, Nevada [89169-0819]
SSN-XXX-XX-1969

CC: IRS Commissioner & DIRECTOR IRS Service Center

NEVADA JURAT CERTIFICATE

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which the certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of NEVADA
County of CLARK

Subscribed, an sworn to (or affirmed) before me, 27TH day of November, 2024, by JOYCE MARIE SCHABEN SHAUN-J: FEDERICO on this and proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me and acknowledged to me that they executed the same in their authorized capacity, and that by their signature on the instrument he person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of NEVADA that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



This electronic notarization was performed by means of the audio-video communication technology using DocuVerify.


SIGNATURE OF NOTARIAL OFFICER

229657965
11-27-27



CERTIFICATE OF SERVICE

Republic/State of NEVADA)
Subscribed and Affirmed) S.S.
County of CLARK)

I, STEVEN R BERKOWITZ, the undersigned mailer/server, being of sound mind and under no duress, do hereby certify, attest and affirm that the following facts are true and correct, to wit:

1. That, on the NOVEMBER 27, 2024, that, on behalf of SHAU J FEDERICO, a human being, the undersigned personally deposited the following documents (listed below) inside the envelope, sealed them and transmitted them via the carrier indicated in item 2 below, to wit:

Item #	Document Description	Number of pages
1	COVER LETTER	1
2	NOTICE	1
3	REVOCATION OF ELECTION ESTABLISHED BY THE US CONGRESS	11
4	CERTIFICATE OF SERVICE / AFFIDAVIT OF SERVICE	2
5		
6		
7		
8		
9		
10		

Total of **3** documents with combined total of **15** pages.

2. That I personally mailed said document(s) via (initial those which apply):

- _____ United States Postal Office, by regular mail, postage prepaid
- _____ United States Postal Office, by priority mail, postage prepaid, tracking number: _____
- SJF _____ United States Postal Office, by **Certified Mail # 9589 0710 5270 0750 8121 10 / 9589 0710 5270 0750 8121 03 / 9589 0710 5270 0750 8120 97**
- _____ **Return Receipt Requested # 9590 9402 8678 3310 1790 90 / 9590 9402 7637 2122 1008 09 / 9590 94027637 2122 1008 16**
- _____ United Parcel Service (UPS), tracking number # _____
- _____ Federal Express, tracking number # _____
- _____ Other (specify): _____

at said City and State, one (1) complete set of **ORIGINAL** documents, as described in item 1 above, properly enveloped and addressed to (addressee(s) and address(es));

#	Recipient(s)
1	<p>COMMISSIONER DANNY WERFEL OFFICE OF THE COMMISSIONER(S) ET AL. INTERNAL REVENUE SERVICE 1111 CONSTITUTION AVE. NW WASHINGTON, D.C. 20224</p>
2	<p>DEPUTY COMMISSIONER DOUGLAS (DOUG) O'DONNELL</p> <p>OFFICE OF THE COMMISSIONER(S) ET AL. INTERNAL REVENUE SERVICE 1111 CONSTITUTION AVE. NW WASHINGTON, D.C. 20224</p>
3	<p>DEPUTY COMMISSIONER JEFF TRIBIANO</p> <p>OFFICE OF THE COMMISSIONER(S) ET AL. INTERNAL REVENUE SERVICE 1111 CONSTITUTION AVE. NW WASHINGTON, D.C. 20224</p>

3. That I am at least 18 years of age;
4. That I am not related to SHAUN J FEDERICO by blood, marriage, adoption, or employment, but serve as a "disinterested third party" (herein "Server"); and further,
5. That I am in no way connected to, or involved in or with, the person and/or matter at issue in this instant action.

I now affix my signature to these affirmations.

(Signature): Steven R Berkowitz, Mailer/Server

(Printed name): Steven R Berkowitz

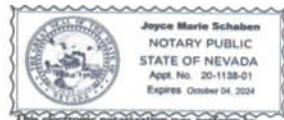
NOTARY PUBLIC'S JURAT

Subscribed and sworn to (or affirmed) before me on this 27TH day of NOVEMBER, 2024, by

STEVEN R BERKOWITZ & SHAUN J FEDERICO, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me

WITNESS my hand and official seal.

Joyce Marie Schaben SEAL
Notary Public



My Commission Expires On: 10/04/2024

This electronic notarization was performed by means of live audio-video communication technology using Doc Verify