**For:** FIRST MIDDLE LAST©, TRUST  
**By:** First-Middle: Last, Authorized Representative  
⎡c/o 1234 Your Address Street⎤

City / Town, Your State state Republic, usA  
⎣NON-DOMESTIC⎦

Exemption I.D. #: SSNxxxxxx

**To:**  
INTERNAL REVENUE SERVICE  
AUSTIN SUBMISSION PROCESSING CENTER  
**\*\*SEE LAST PAGE\*\* \*\*DELETE THIS LINE\*\***  
P.O. BOX #149213  
AUSTIN, TX 78714

**Date:** Date Goes Here, 2024

**PRIVATE BANKER’S ACCEPTANCE OF ENCLOSED PRESENTMENTS FOR VALUE, RETURN, SETTLEMENT, AND CLOSURE**

As the Trustee for the U.S. TRUST, EXEMPT FROM LEVY, listed on the enclosed presentments, I, First-Middle: Last, the Authorized Representative and Settlor, do hereby ACCEPT THE ENCLOSED, WELL-PLEAD, WRITTEN INSTRUMENTS FOR VALUE, SETTLEMENT, AND CLOSURE TO YOUR HONORABLE OFFICE for processing.

**LEGAL RIGHTS AND RESPONSIBILITIES**

As the Principal Creditor, Authorized Representative, and Trustee of the U.S. TRUST, I exercise my lawful rights under U.C.C. §§ 1-103 and 1-104, Public Law Chapter 48, 48 Stat. 112, Public Law 73-10, Title 31 U.S.C., § 5118, House Joint Resolution (HJR) 192 of June 5, 1933, the Emergency Banking Act of March 9, 1933, and related Supreme Court rulings. My actions are protected under the U.S. Constitution and statutory law, including the right to settle and discharge public debts using private credit instruments. Any attempt to infringe upon these rights will be met with appropriate legal action, including claims for damages and other remedies available under law.

**MEMORANDUM OF POINTS AND AUTHORITIES**

**Statutory References:**

* **U.C.C. § 1-103:** Emphasizes the application of general principles of law and equity in conjunction with the U.C.C., supporting that my actions are grounded in foundational legal principles.
* **U.C.C. § 3-305:** Provides defenses and claims related to negotiable instruments, relevant to the discharge of debts through acceptance of presentments.
* **House Joint Resolution 192 (HJR 192) of June 5, 1933:** Suspended the gold standard, allowing debts to be settled in U.S. currency, supporting the use of lawful money for debt discharge.
* **31 U.S.C. § 5118:** Addresses the legality of gold clauses and reinforces the ability to demand payment in U.S. currency, consistent with modern practices for discharging debts.
* **Public Law 73-10 (48 Stat. 112):** Part of the Emergency Banking Act, this law supports using U.S. currency for settling public and private debts, aligning with the objectives of this filing.
* **Emergency Banking Act (Public Law 73-1, 48 Stat. 1 of March 9, 1933):** This Act granted the federal government broad authority to regulate banking transactions and the use of currency during national emergencies. It underpins the legal basis for using private credit instruments to discharge debts in the absence of a gold-backed currency, reinforcing the validity of this Banker’s Acceptance.
* **Title 12 U.S.C. § 95a (Trading with the Enemy Act of 1917, as amended by the Emergency Banking Relief Act of 1933):** This Act provided the government with broad powers over financial transactions during national emergencies, reinforcing the legal basis for discharging debts using private credit instruments.
* **Due Process Clauses (Fifth and Fourteenth Amendments):** These constitutional protections ensure that my rights as a creditor are safeguarded against unlawful deprivation without due process.
* **U.C.C. § 3-603 (Tender of Payment):** This section supports the argument that tendering payment (via the submitted instruments) discharges the obligation to the extent of the amount tendered.

**Judicial Precedent:**

* ***Perry v. United States*, 294 U.S. 330 (1935):** This case confirmed the validity of HJR 192 and the government's power to nullify gold clauses in contracts, reinforcing the principle that debts can be discharged in U.S. currency.
* ***Norman v. Baltimore & Ohio Railroad Co.*, 294 U.S. 240 (1935):** The Supreme Court upheld Congress's authority under HJR 192 to abrogate gold clauses in contracts, further supporting the legal framework that allows debts to be settled using U.S. currency.
* ***Clearfield Trust Co. v. United States*, 318 U.S. 363 (1943):** This case established that when the United States engages in commercial paper transactions, it is subject to the rules and obligations of the U.C.C. This supports the position that the IRS is subject to U.C.C. provisions when dealing with negotiable instruments.
* ***United States v. Union Central Life Insurance Co.*, 368 U.S. 291 (1961):** The Supreme Court held that the government, when engaging in commercial activities, must adhere to the same rules that apply to private parties, further validating the enforcement of these legal principles in your case.

**NOTICE**

1. **Legal Basis and Authority (Expanded):**
   * This filing is made in accordance with U.C.C. § 1-103, U.C.C. § 1-104, Public Law Chapter 48, 48 Stat. 112, Public Law 73-10, Title 31 U.S.C., § 5118, House Joint Resolution (H.J.R.) 192 of June 5, 1933, Title 12 U.S.C. § 95a, and the Emergency Banking Act (Public Law 73-1, 48 Stat. 1of March 9, 1933). The DEBTOR / TRUST / D.B.A., FIRST MIDDLE LAST©, is entered into the Commercial Registry as a transmitting utility solely for transmitting commercial activity as a conduit for the benefit of the Trustee / Creditor, First-Middle: Last. Given the absence of real money backed by substance since March 1933, the lawful method to discharge public debt is through a ‘Promissory Note.’ This discharge shall be executed by my order via the TRUST, FIRST MIDDLE LAST©, using my PRIVATE ASSET / CREDIT EXEMPTION.
2. **Established Status and Standing:**
   * I, First-Middle: Last, have established lawful status and standing as the PRINCIPAL CREDITOR to the U.S. CORPORATION. This status authorizes me to offer my private credit exemption / ASSET, noted in the public record, as the PRIVATE TRUSTEE / CREDITOR and SETTLOR FOR THE TRUST / D.B.A., FIRST MIDDLE LAST©.
3. **Authority and Power:**
   * As HOLDER IN DUE COURSE, I possess full POWER OF ATTORNEY and the first right of claim as Grantor and sole agent for the DEBTOR. I am the sole Executor of the FIRST MIDDLE LAST ESTATE (S.S.N. # xxx-xx-xxxx), duly and morally authorized to discharge any public presentment charged to the TRUST / DEBTOR. This discharge is executed voluntarily through my signature, creating the credit necessary to balance the accounting under international commercial law.
4. **Endorsement of Instruments:**
   * The enclosed negotiable instruments have been properly endorsed on both the front and back, following the correct banker’s acceptance format.
5. **Condition of Liability:**
   * Until the return of money with substance and valuable consideration, any further submission of liability instruments will increase the national debt and deepen involuntary servitude. Any party attempting to enforce such liabilities must provide a written instrument proving the authority to hold me in involuntary servitude. Absent this, I instruct the lawful discharge of these public debts charged to the TRUST / D.B.A., FIRST MIDDLE LAST© (EXEMPTION I.D. # SSNxxxxxx).

**EXECUTIVE ORDER AND LEGAL ENFORCEMENT**

1. **Fiduciary Responsibility and Legal Obligation:**
   * Per your solemn OATH OF OFFICE to uphold the Constitution and laws of the United States, you are hereby notified and instructed, as my appointed FIDUCIARY, to properly and lawfully balance these accounts. This includes the immediate processing of this Banker’s Acceptance for value, settlement, and closure of the enclosed presentments. Failure to execute these instructions within thirty **(30)** days shall constitute a breach of fiduciary duty and will result in immediate legal action, including but not limited to claims for damages under U.C.C. § 3-305, specific performance, and other remedies available under federal law.
2. **Credit Allocation and Release of Claims:**
   * Properly credit the presenter of the enclosed negotiable instruments in the amounts shown on the faces of the instruments. Update all related accounts and notify relevant agencies that these accounts have been settled in full and closed by the principal creditor. Any continued assertion of claims against the DEBTOR / TRUST beyond this settlement will be deemed unlawful and will trigger further legal action to enforce the release of such claims.
3. **Notification and Consequences of Non-Compliance:**
   * Notify all related agencies, courts, and corporations that all claims against the DEBTOR / TRUST in relation to this acceptance and settlement must now be released. Any failure to comply with these lawful instructions will be met with immediate enforcement action, including but not limited to the filing of liens, legal claims for damages, and actions for declaratory and injunctive relief to enforce compliance.
4. **Challenge of Validity and Legal Accountability:**
   * If you believe this transaction is unlawful or incorrect, a living Authorized Representative of your agency must sign and present a claim within thirty (30) days to the private Trustee at the address provided. This claim must be made under penalty of perjury, with full commercial and personal liability for the amount of these transactions. Detailed administrative procedures for handling commercial paper under INTERNATIONAL U.C.C. CONTRACT LAW must accompany any claim. Failure to present a valid claim will render the transaction final, binding, and enforceable by law, with any attempt to contest it resulting in further legal consequences, including potential charges of fraud.
5. **Remedies and Legal Recourse (Expanded):**
   * Failure to comply with these instructions will result in the immediate pursuit of all available legal remedies including but not limited to the filing of liens, claims for monetary damages under U.C.C. § 3-305, and requests for judicial intervention to enforce settlement and closure of these accounts. Additionally, any party found in breach of these legal instructions may be subject to personal liability including penalties, interest, and attorney's fees incurred in the enforcement of this document. The Supreme Court rulings in ***Perry v. United States*** and ***Clearfield Trust Co. v. United States*** affirm the enforceability of these principles which will be pursued to their fullest extent.

**PROOF OF COMPLIANCE**

You are hereby required to provide documented evidence of your compliance with these instructions, including an updated account statement reflecting the settlement and closure of the accounts in question. Failure to provide such evidence within the specified timeframe will result in further legal action, including, but not limited to, claims for damages and requests for independent verification by a third-party auditor. Non-compliance will be treated as an act of bad faith, with all associated legal consequences.

**CONFIDENTIALITY AND NON-DISCLOSURE**

This document and its contents are strictly confidential and intended solely for the recipient. Any disclosure, reproduction, or distribution of this document or its contents without express written permission from the undersigned is strictly prohibited. Unauthorized disclosure may result in legal action under applicable privacy and confidentiality laws, including the Privacy Act of 1974 and relevant state statutes.

**JURISDICTION AND APPLICABLE LAW**

This document and all matters arising from it are governed by the laws of the [State Name] Republic and the federal laws of the United States. Any disputes arising from this document shall be resolved exclusively in the courts of [State Name] or in the relevant federal courts. All transactions related to this document are governed by the Uniform Commercial Code (UCC) and applicable international commercial law. The undersigned reserves the right to enforce this document and pursue all legal remedies available under the applicable laws.

Presented to you this day,

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,

Authorized Representative in commercial honor  
 BY ORDER OF: FIRST MIDDLE LAST©, U.S. TRUST

**NOTARY / JUSTICE OF THE PEACE**

For the purpose of verification only, on the \_\_\_\_\_\_\_\_\_ day of Month, 2024, First Middle Last personally appeared before me and proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed hereto and acknowledged to me that he/she executed the same. Subscribed before me on this day. Witness my hand and seal.

Notary name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notary signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**NOTARY SEAL**

**ADDITIONAL LEGAL ENFORCEMENT CLAUSE**

Notice of Legal Enforcement: This document constitutes a legally binding instrument. Any attempt to disregard, invalidate, or interfere with the instructions herein shall be met with immediate legal action. The undersigned retains the right to seek damages, file liens, and pursue all available legal remedies to enforce compliance with the terms and instructions provided in this document.

**\*\*ADDRESSES FOR I.R.S. SUBMISSIONS\*\* \*\*DELETE THIS STUFF.\*\***

