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28UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

IN RE RANDALL GILBERT HEYDEN.

Case No. 12-mc-80179-EMC

**ORDER RE “LAWFUL AND
CONSTRUCTIVE NOTICE OF
REVOCATION”**

Docket No. 3

The above-referenced miscellaneous matter was opened when Randall Heyden filed an “Affidavit of Status” on July 30, 2012. Mr. Heyden filed another “Affidavit of Status” on August 14, 2012. In neither filing did Mr. Heyden appear to make any request for relief from the Court, and thus the Court never took any action on Mr. Heyden’s filings.

Now, almost four years later, Mr. Heyden has made a new filing in the instant case – namely, a “Lawful and Constructive Notice of Revocation of Election per 26 U.S.C. § 6013(g)(4)(A)” and a “Revocation of Election Affidavit” in support. Once again, Mr. Heyden does not expressly make any request for relief from the Court, and therefore the Court does not take any action on his filing.

The Court, however, does take this opportunity to note that, based on what it can divine from this recent filing (which is confusing and difficult to understand), Mr. Heyden appears to put forward the theory that he is not obligated to pay any federal taxes. *See, e.g.*, “Revocation of Election Affidavit” at 4-5, 9-10 (stating that “there is no mandatory obligation to file a Form 1040 US Individual Income Tax Return or pay that tax” and that “[a]ll federal income taxation statutes and regulations apply only within the territorial jurisdiction of the District of Columbia”; also stating that “[t]he Affiant now reaffirms the desire and expressed intent to revert back to his

1 rightful status of an American National who is ‘neither of the subject nor of the object of federal
2 revenue laws’’). The Court emphasizes that, by allowing Mr. Heyden’s filing to be entered into
3 the record, it is not expressing any opinion that Mr. Heyden’s theory is correct. If Mr. Heyden
4 wishes to file a complaint, seeking declaratory relief that he is not obligated to federal taxes, he
5 may do so. However, this is not such a complaint, and, even if he were to file such a complaint,
6 Mr. Heyden would also have to include, among other things, allegations in the complaint that, *e.g.*,
7 there is a ripe case or controversy for the Court to review – *e.g.*, that he actually owes taxes to the
8 federal government.

9 The Clerk of the Court is directed to administratively close the file in this case.

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11 **IT IS SO ORDERED.**

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13 Dated: April 12, 2016

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17 EDWARD M. CHEN
18 United States District Judge