

Appendix 4

Noll v. United States, 3:96-CV-280-EJL (D. Idaho)

MAR 31 1997

5:00p M. REC'D
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Elizabeth A. Smith, Clerk
U.S. Courts, District of Idaho

By Sunny Trumbull
on Jul 24, 2015 8:02 am

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

CLIFFORD L. NOLL,

Plaintiff,

vs.

INTERNAL REVENUE SERVICE,
U.S. Department of the Treasury,

Defendant.

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Case No. CV 96-280-N-EJL

ORDER

On January 31, 1997, United States Magistrate Judge Mikel H. Williams issued his Order, Report and Recommendation in this matter. Pursuant to 28 U.S.C. § 636(b)(1), the parties had ten (10) days in which to file written objections to the Order, Report and Recommendation. On February 10, 1997, the Plaintiff filed his objections.

Pursuant to 28 U.S.C. § 636(b)(1) this Court may accept, reject, or modify, in whole or in part, the findings and recommendations made by the magistrate. The Court has conducted a de novo review of the record pursuant to 28 U.S.C. § 636(b).

The magistrate judge recommends dismissal of the action based upon a lack of jurisdiction. The Plaintiff objects to the magistrate's finding that the Court lacks jurisdiction and to the

magistrate's recommendations that the Plaintiff should not be granted leave to amend his complaint to include a violation of his civil rights.

The Court has thoroughly reviewed the record and finds that the Court is unable to address the merits of the Plaintiff's complaint as the Court lacks jurisdiction over the subject matter of the complaint. Specifically, the Internal Revenue Service ("IRS") has not waived its sovereign immunity and the Plaintiff's complaint is not pursuant to 26 U.S.C. § 7422. The Anti-Injunction Act bars suits challenging collection or assessment of taxes unless certain exceptions apply. The Plaintiff has not established that his Complaint falls under any of the statutory exceptions. Therefore, the Court is without subject matter jurisdiction to enter a declaratory judgment with regard to federal taxes. 28 U.S.C. § 2001(a).¹ For all of these reasons, the Court lacks subject matter jurisdiction over the Plaintiff's Complaint.

As to the Plaintiff's motion to amend his complaint, the Court agrees with the magistrate judge that adding the requested additional parties will not change the fact that the Court lacks jurisdiction over the Complaint. Even though the Plaintiff attempts to modify his Complaint via his objections to a 42 U.S.C. 1983 claim, the Court is not persuaded that having a statement in his Complaint (which primarily deals with the IRS tax collection activities) that the IRS violated his constitutional rights is enough (even under the liberal interpretation standards the Court must apply in pro se cases) to convert his Complaint into a 42 U.S.C. § 1983 complaint. Further, nothing in this order prevents the Plaintiff from filing a separate §1983 action if the Plaintiff truly believes the IRS violated his constitutional rights.

¹The Court need not address the Plaintiff's objections relating to qualified immunity as the Court finds it lacks jurisdiction over the action.

Finally, the Court wants to clarify why Plaintiff's summary judgment motion should be denied as moot. When a party files suit against a government agency, such government agency has sixty (60) days to file its answer or motion to dismiss pursuant to Fed. R. Civ. P. 12(a)(3). Therefore, when the Government filed its motion to dismiss on August 28, 1996, that filing was within 60 days of the filing of the Complaint which occurred on July 1, 1996. For this reason the Government was not in default in responding to the Plaintiff's complaint and the Plaintiff's motion for summary judgment should be denied as moot as ordered by the magistrate judge.

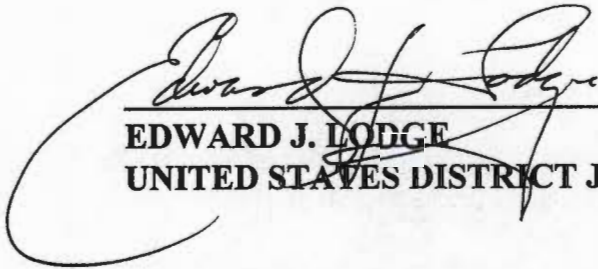
Because the Court finds the Order, Report and Recommendation of Judge Williams to be well founded in law, the Court hereby accepts in their entirety, and adopts as its own, the findings made by Judge Williams. All objections raised by the Plaintiff are denied as the Court finds it does not have jurisdiction over the action.

ORDER

Therefore, acting on the recommendations of Judge Williams, and this Court being fully advised in the premises, **IT IS HEREBY ORDERED:**

- 1) Defendant's Motion to Dismiss (Docket No. 3) is **GRANTED**.
- 2) Plaintiff's Motion to Amend (Docket No. 8) is **DENIED**.
- 3) The action is **DISMISSED IN ITS ENTIRETY**.
- 4) Counsel for the Defendant is directed to file a proposed judgment consistent with this order within ten (10) days of the date of this order.

Dated this 31st day of March, 1997.


EDWARD J. LODGE
UNITED STATES DISTRICT JUDGE

United States District Court
for the
District of Idaho

* * CLERK'S CERTIFICATE OF MAILING * *

Re: 3:96-cv-00280

I certify that a copy of the attached document was mailed to the following named persons:

Clifford L Noll
715 N 13 St
Coeur d'Alene, ID 83814

Jeffrey D Snow, Esq.
US DEPT OF JUSTICE
Tax Division
PO Box 683-Ben Franklin Station
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Andrea M Pogue, Esq.
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Box 32
Boise, ID 83707

Judge Williams
Anne Lawson,
CR Deputy

Cameron S. Burke, Clerk

Date: March 31, 1997

BY: *Carol Vaughn*
(Deputy Clerk)



Certified to be a true and correct copy of original filed in my office.

Elizabeth A. Smith, Clerk
U.S. Courts, District of Idaho

By Sunny Trumbull
on Jul 24, 2015 8:03 am

U.S. COURTS

1996 JUL -1 P 2:07

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CAMERON S. BURKE,
CLERK, IDAHO

1 Clifford L. Noll
2 715 N. 13th St.
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6 CLIFFORD L. NOLL)
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15)

VS.

11 INTERNAL REVENUE SERVICE,)
12 U. S. Dept. of the Treasury.)
13)
14)
15)

CIV 96 - 0280 - N - EJJ
CIV NO. _____

COMPLAINT

16 COMES NOW, THE PLAINTIFF, stating that in the year 1988, agents for the Internal
17 Revenue Service erroneously assumed that I should have filed 1040 tax returns for.
18 years 1984, 1983, 1982, 1981, 1980, 1979, 1978, 1977, and 1976. Returns for the
19 immediately preceding 3 years, 1987, 1986, and 1985, were not questioned. They said
20 that I had engaged in activities that, by the laws of the United States, carried upon them
21 a Federal Income Tax. I told them that I had not engaged in any privileged activities.
22 They insisted that I had, although they had no proof. In essence, they said that I was
23 guilty until I could prove myself innocent. They informed me that agent John Peterson
24 was to investigate and file tax returns for me if I continued to refuse to be a witness
25 against myself. They insinuated that I was a "tax protester" and that they were "going to
26 get me". I am not a tax protester! I told them that I was not a "person required to file",
27 and therefore, was not under their jurisdiction. Some time later I was informed that I
28 owed approximately \$137,000.00 for income tax on profit or gain that I had supposedly
29 received. They also informed me that my wife, Susan J. Noll, owed approximately
30 \$57,641.00 in taxes for being a "housewife". The agents appear to use the terms
31 "1040 form" and "income tax" interchangeable. IRS Code makes the distinction that a
32 "1040 form" is used for Federal Employees Wage Tax and for an excise tax upon the
33 wages of officers of U.S. corporations. "Income Tax" is an excise tax on profit or gain
34 from companies formed under U.S. laws of incorporation and therefore are subject to
35 Federal regulation. Agents also use the word "person" and "taxpayer" interchangeably
36 although Internal Revenue Laws make the distinction that not all "persons" are required
37 to file. Agents use the term "income" and "compensation" interchangeably. The Internal
38 Revenue laws and the Federal Courts makes the distinction that "income" is profit or
39 gain from a corporate activity; "compensation" is an equal exchange and not taxable.
40 They said if we could not prove that we had not received income, they would fabricate
41 a claim that we would have to disprove. They said that if we did not disprove their

42 claim, they would assess a tax and file Federal Liens against our property. We asked
43 how someone would prove that they did not receive hundreds of thousands of dollars;
44 they responded, " that is your problem!"

45 The agents insinuate that the 16th Amendment gave them unlimited power as
46 professional auditing agents for the U.S. Dept. of the Treasury, Internal Revenue
47 Service, and gives whatever they "say" the power of law. The Supreme Court has ruled
48 in the Brushaber Case that the 16th Amendment did not give unlimited power. In fact
49 the Court said that its purpose was "...drawn with the object of maintaining the
50 limitations of the Constitution..."

51 I think, at this point, it is important to note that the IRS sends out a notice that taxpayers
52 are required to keep records for 3 years for auditing purposes. In this case the agents
53 said, in essence, that "we don't care if you are not a person required to file by law. We
54 don't care that the statutory requirement is 3 years, we want records for 12 years. If you
55 don't capitulate, we are going to use the power of the IRS to put the "screws to you".
56 Isn't that tactic extortion? Black's Law Dictionary describes "extortion" as "The obtaining
57 of property from another induced by wrongful use of actual or threatened force,
58 violence, or fear, or under color of official right. 18 U.S.C.A.Sect. 871 et seq.; sect.
59 1951. It further states "... (2) accuse anyone of a criminal offence;" or "... (4) take or
60 withhold action as an official, or cause an official to take or withhold action." or "... (6)
61 testify or provide information or withhold testimony or information with respect to
62 another's legal claim or defense; ..."

63 As facts in this case are brought out in court, it will become obvious that the agents
64 never had any facts that indicated that the plaintiff was ever involved in any activity that
65 would have required him to file by law. It will become obvious that the agents had no
66 documentation to support the figures they claimed as "taxable income". It will become
67 obvious that the agents never filed a return that was signed under the penalty of perjury
68 to which valid assessments and liens could be applied. It will become obvious that the
69 liens were never valid. It will become obvious that agents insinuate that their actions are
70 lawful but will not state specifically what law they are referring to. It will become obvious
71 that the unlawful actions of the agents has ruined the business in which the plaintiff
72 was engaged and is continuing to wreak financial havoc upon the plaintiff from 1989 to
73 the present. It will become obvious that the statute for collections was up in 1994 and
74 1995. It will become obvious that agent John Peterson, agent Betty Young, agent Jay
75 Hammer, and Commissioner Jon Doe, have committed extortion in order to deceive the
76 plaintiff to believing that he must surrender his property to the Federal Government.
77 SEE " Because of what appears to be a lawful command on the surface, many
78 Citizens, because of respect for the law, are cunningly coerced into waiving their rights,
79 due to ignorance." U.S. v. Minker, 350 U.S. 179, 187. It is very important to realize that,
80 according to the Supreme Court, " Waivers of Constitutional Rights, not only must be
81 voluntary, they must be knowingly intelligent acts, done with sufficient awareness of the
82 relevant circumstances and consequences." Brady v. U.S. 379 US 742 at 748 (1970).

83 Agent John Peterson's investigation did not reveal that the plaintiff had worked for the
84 Federal Government. It did not reveal that the plaintiff had received a wages as an
85 officer of a U.S. corporation. It did not reveal that the plaintiff had been involved in any
86 Federally regulated activity. It did not reveal that the plaintiff had received profit or gain
87 from investments. Because the investigation revealed no activity upon which a tax
88 could be assessed, the agents could not file a 1040 form for the plaintiff. They
89 apparently fabricated numbers and entered them into the computer because from then

90 on I received computer generated demands for payment. Each agent that I complained
91 to that the figures were false and unsubstantiated seemed to believe what the
92 computer was generating. (EXHIBIT #5)

93 Agent BETTY YOUNG, an assessment officer, was required to check all assessments
94 before they are filed to insure the accuracy of the return and supporting documents
95 before making a claim for the United States. The position of assessment officers are a
96 safety measure to prevent rogue agents from using the machinery of government to
97 deny Citizens due process under the law. Their position is also to protect the Federal
98 government from suit because of the poor performance of agents, rogue agents, or
99 conspiracy between agents within the Internal Revenue Service. Instead of demanding
100 the necessary documentation that must be filed in the office of the Secretary to make
101 the assessment and lien valid, she went along with the claims in the computer and filed
102 liens without the required supporting information. An unsigned letter from the IRS in
103 response to Freedom of Information Act request, dated June 20, 1996, states that there
104 are no documents at the office of the Secretary as required by 26 CFR 6201-1. It also
105 states that "...there are no documents prepared pursuant to IRC sect. 6065". IRC 6065
106 requires all returns, etc. to be signed under penalty of perjury.

107 Agent JAY HAMMER is a Freedom of Information Act disclosure officer for the Internal
108 Revenue Service. When the plaintiff requested the records and supporting documents
109 which are required to be kept in the office of the Secretary, the agent required \$119.00
110 for locating and copying the documentation that pertained specifically to the plaintiff.
111 The money was sent. When agent Hammer realized that the records and
112 documentation required by law did not exist, he sent documents which did not name or
113 identify the plaintiff, the kind of tax assessed; or the amount which must correlate with
114 the amount shown on the return as per the request. When the plaintiff complained that
115 the information the agency sent was not what was requested and paid for, the agency
116 wanted another \$116.00 to provide it. When the plaintiff sent a copy of the money
117 order as proof that he had already paid for said information, Jay Hammer sent another
118 batch of "fluff" instead of admitting that the agency did not possess the required
119 documents to make the assessments and liens valid. When the plaintiff filed suit in
120 Federal court, complaining of the agency's lack of jurisdiction and lack of necessary
121 documentation, Jay Hammer perjured himself to cover the scam. 26 CFR sect.
122 301.6203-1.--" The district director and the director of the regional service center shall
123 appoint one or more assessment officers. The assessment shall be made by an officer
124 signing the summary record of assessment. The summary record, through supporting
125 records, shall provide; Identification of the taxpayer (Clifford L. Noll, SS # 203-36-
126 9997), the character of the liability assessed (corporate income tax, Federal Employee
127 Tax, alcohol Tobacco firearms Tax, etc.), the taxable period (1989, 1984, 1983, 1982,
128 1981, 1980, 1979, 1978, 1977, and 1986.), if applicable, and the amount of the
129 assessment. The amount of the assessment shall, in the case of the tax shown on the
130 return by the taxpayer, be the amount so shown (1976...\$18,002.06; 1977 ...
131 \$8,974.83; 1978...\$16,764.91; 1979...\$24,417.39; 1980...\$5,102.41;
132 1981...\$11,588.14; 1982...\$11,256.06; 1983...\$10,833.68; 1984...\$18,977.12). For an
133 assessment and corresponding tax liens to be valid all of the above information must
134 be filed in the office of the Secretary on 11/10/88 (date of assessment listed on the tax
135 liens that were filed). The purpose of requiring all of this information to be filed is to
136 insure that only taxes that are due under the laws of the United States are claimed .
137 This protects the taxpayer from unjust claims and the agents and agency from suit.

138 If the required supporting documents had been filed, red flags would have shown all
139 over. In 1988, the statute for collections of taxes was limited to 6 years. That would
140 make 1982 the furthest year back that taxes could be assessed and lien upon. [NOTE:
141 Agents still refuse to file a Form 688z; Release of Federal Tax Lien, even though the
142 statute for collection was up in 1994.] It is obvious, in the case of the plaintiff, that
143 agents were filing action beyond what the statute allowed. It would have also been
144 obvious that the returns were not signed under penalty of perjury. 26 CFR sect. 6065
145 states "...Return(s), declaration(s), statement(s), or other document(s) required to be
146 made under any provision of the internal revenue laws or regulations shall contain or be
147 verified by a written declaration that is made under penalty of perjury ..." Agents know
148 that if they were to falsify information on documents then sign under penalty of perjury
149 that they can be sued personally for going outside the law and possibly be imprisoned
150 for committing perjury, extortion, and collusion. In cases where an agent files a return
151 based upon his numbers, it has become the tactic of choice to file assessments and
152 liens without signing the return. Without a signature on a return it becomes difficult to
153 try a specific agent for the crimes committed against the taxpayer. Without a signature
154 on the return, the return itself is invalid. (Exhibit ~~7~~ 7)

155 The Commissioner of Internal Revenue, JON DOE, has neglected to properly train and
156 over see the actions of his agents. He is allowing agents to insinuate that
157 compensation earned by sovereign citizens laboring in unregulated industries to be
158 taxed as if they were Federal employees receiving taxable wages. A Citizens right to
159 labor in unrestricted industries is not a privilege granted by the Federal government and
160 therefore is not taxable under Article 1, section 9, clause 4 of the Constitution of the
161 United States; " No capitalization, or other direct tax, shall be laid, unless in proportion
162 to the census or enumeration herein before directed to be taken."

163 SEE " A state [or the United States] may not impose a charge for the enjoyment of a
164 right preserved by the Federal Constitution." Murdock v Pennsylvania, 319 U.S. 105, at
165 113.

166 SEE "...Every man has a right to the fruits of his own labor, as generally admitted; and
167 no other person can rightfully deprive him of those fruits, and appropriate them against
168 his will..." The Antelope, 23 U.S. 66, 120

169 SEE " The right to labor and to its protection from unlawful interference is a
170 Constitutional as well as a common law right. Every man has a natural right to the fruits
171 of his own industry." 48 Am Jur 2d. Sect. 2 page 80

172 The Butchers' supreme Court decision expanded our unalienable right to pursue
173 happiness to include our right to pursue any lawful business that did not infringe upon
174 the rights of others. It also defined our "labor" as our most sacred "property". Therefore
175 a tax on labor would be a Direct Tax on property. This would not include the wages
176 earned by Federal employees or officers of U. S. corporations because this
177 employment was created by the Federal government. Anything the Federal government
178 creates, it has the right to tax and control.

179 SEE " Among these unalienable rights, as proclaimed in the Declaration of
180 Independence is the right of men to pursue their happiness, by which is meant, the
181 right to pursue any business or vocation, in any manner not inconsistent with the equal
182 rights of others, which may increase their prosperity or develop their faculties, so as to
183 give them their highest enjoyment...It has been well said that , THE PROPERTY THAT
184 EVERY MAN HAS IS HIS OWN LABOR, AND IT IS THE FOUNDATION OF ALL

185 OTHER PROPERTY SO IT IS THE MOST SACRED AND INVOLABLE to hinder his
186 enjoying... in what manner he thinks proper, without injury to his neighbor, is a plain
187 violation of the most sacred property." Butchers Union co. v Crescent City Co. 111 U.S.
188 746, at 756-757

189 SEE " Included in the right of personal liberty and the right of private property- partaking
190 of the nature of each- is the right to make contracts for the acquisition of property. Chief
191 among such contracts is that of personal employment, by which labor and other
192 services are exchanged for money and other forms of property." COPPAGE V
193 KANSAS, 236 U.S. .1, at 14.

194 SEE "... the term [liberty]... denotes not merely freedom from bodily restraint but also
195 the right of the individual to contract, to engage in any of the common occupations of
196 life, to acquire useful knowledge , to marry, to establish a home and bring up children,
197 to worship God according to the dictates of his own conscience...The established
198 doctrine is that this liberty may not be interfered with, under the guise of protecting
199 public interest, by legislative action..." MEYER V NEBRASKA, 262 U.S. 390, 399, 400.

200 Gross income earned in the exercise of an unalienable right is exempted by
201 fundamental law and is free from tax. The Internal Revenue Code confirms that
202 compensation earned through the exercise of a Fundamental Right is not taxable.

203 SEE 1939, 26 CFR sect. 9.22 (b)(1) "Exemptions; exclusions from gross income.
204 Certain items of income specified in section 22(b) [i.e. compensation] are exempt from
205 tax and may be excluded from gross income...(1) Those items of income which are,
206 under the Constitution, not taxable by the Federal government."

207 SEE Treasury Decision, Internal Revenue Vol. 26 No. 3640, p.769 (1924): "Gross
208 income excludes the items of income specifically exempted by statute or fundamental
209 law, are free from tax."

210 SEE Title 26 (1939) Part II, Subtitle B Section 3.21-1: "Meaning of net income. The tax
211 imposed by Title 26 of the Act is upon income. Neither income exempted by statute or
212 fundamental law, nor expenses incurred in the connection therewith, other than
213 interest, enter into the computation of net income..."

214 SEE 11 Am. Jur. Constitutional Law Sect 328, p 1133, describes the "Fundamental
215 Principles" upon which the political institutions and social structure of America rest, is
216 that all men have certain Rights of life, liberty, and the persist of happiness, which are
217 unalienable, fundamental, and inherent. These are real Rights and not mere privileges
218 enjoyable only through grace...Every man has a natural, fundamental right to the fruits
219 of his own industry." Therefore our Rights have the following attributes: (1) They are
220 "inalienable." (2) They are "Fundamental" and (3) they are "Inherent": Webster's
221 Dictionary defines those qualities as follows:

222 Inalienable: "Not transferable to another and not capable of being repudiated
223 [overturned or denied]."

224 Fundamental: "An essential part of the foundation. The primary source, a basic
225 principle, rule of law that serves as the background of a system."

226 Inherent: "Existing in someone as a permanent and inseparable element, quality or
227 attribute; innate:

228 Innate: "Existing in one from birth; inborn."

229 SEE " But whenever the judicial power is called into play, it is responsible to the
230 fundamental law and no other authority can intervene to force the judicial body to
231 disregard it." YAKUS V U.S., 321 U.S. 414 pg. 468 (1944).

232 See " Thus in the matter of taxation, the Constitution recognizes the two great classes
233 of direct and indirect taxes, and lays down two rules by which their imposition must be
234 governed, namely: the rule of apportionment as to direct taxes and the rule of
235 uniformity as to duties, imposts and excises." The decision further stated that the
236 purpose of apportionment of direct taxes by the Constitution was "equality for all under
237 the law". "...determining that, the classification of DIRECT was adopted for the purpose
238 of rendering it impossible for the government to burden, by taxation, accumulations of
239 property, real or personal, except subject to the regulation of apportionment..." "Our
240 conclusions may, therefore, be summed up as follows:

241 FIRST: We adhere to the opinion already announced, that taxes on real estate, being
242 indisputably direct taxes, taxes on rents or income of real estate are equally direct
243 taxes.

244 SECOND: We are of the opinion that taxes on personal property, or the income of
245 personal property, are likewise direct taxes.

246 THIRD: The tax imposed by sections twenty seven to thirty seven, inclusive, [relating to
247 non-apportioned direct taxes] of the Act of 1894, so far as it falls on the income of real
248 estate and of personal property, being a direct tax within the meaning the Constitution,
249 and therefore, unconstitutional and void because not apportioned according to
250 representation, all those sections, consisting of one entire scheme of taxation are
251 necessarily invalid." POLLOCK V FARMERS LOAN & TRUST CO., 158, U.S. 601,
252 at 637 (1895)

253 SEE "Direct taxes bear immediately upon persons, upon possessions, and enjoyment
254 of rights. Indirect taxes are levied upon the happening of an event or an exchange."
255 KNOWLTON V MOORE, 178 U.S. 41.

256 SEE "A tax laid upon the happening of an event is distinguished from its tangible fruits,
257 as an indirect tax..." TYLER V U.S., 497 at pg 502 (1930)

258 SEE "A tax levied upon property because of its ownership is a direct tax, whereas one
259 levied upon property because of its use is an excise, duty, or impost."
260 MANUFACTURES' TRUST CO. vs U.S., 32 F. Supp. 289.

261 DUTIES and IMPOSTS: are importation and exportation taxes laid by the government.

262 EXCISES: are taxes laid upon the manufacture, sale, or consumption of commodities
263 within the country, upon licenses to pursue certain [regulated] occupations and upon
264 corporate privileges; the requirement to pay such taxes involves the exercise of a
265 privilege." FLINT vs STONE TRACY CO., 220 US 107

266 The income tax that the Commissioner and IRS agents are required to collect can
267 ONLY be imposed upon the EXERCISE OF A PRIVILEGE. It may NOT be imposed
268 upon the EXERCISE OF A RIGHT! The plaintiff continues to assert that he DID NOT
269 involve himself in any exercise of a Federally granted privilege during the years in
270 question. Therefore, the agency lacked jurisdictional authority over him. If there is no
271 privilege being exercised, there is NO LIABILITY for the income tax.

272 SEE "Legislature can name any privilege a taxable privilege and tax it by means other
273 than an income tax, but legislature cannot name something to be a taxable privilege
274 unless it is first a privilege." [Taxation Key 53]... "The Right to receive income or
275 earnings is a right belonging to every person and the realization and receipt of income
276 is therefore not a "privilege that can be taxed." [Taxation Key 933] -JACK COLE CO. v
277 MACFARLAND, 337 S.W. 2d 453 Tenn.

278 SEE 26 R.C.L. Sect. 132 TAXATION " A Right common in every Citizen such as the
279 right to own property or to engage in business of a character not requiring regulation
280 CANNOT, however, be taxed as a special franchise by first prohibiting its exercise and
281 than permitting its enjoyment upon the payment of a certain sum of money." -
282 STEVENS v STATE, 2 Ark., 291. 35 Am Dec. 72: SPRING VAL. WATER WORKS v
283 BARBER, 99 Cal. 36, 33 Pac. 735, 21 L.R.A. 416. Note: 57 L.R.A. 416

284 SEE "The individual, unlike the corporation, cannot be taxed for the mere privilege of
285 existing. The corporation is an artificial entity which owes its existence and charter
286 powers to the state; but the individuals' Right to live and own property are Natural
287 Rights for the enjoyment of which an excise cannot be imposed... We believe that the
288 conclusion is well justified that a tax laid directly upon the income of a property, real or
289 personal, may well be regarded as a tax upon the property which produces the
290 income." -REDFIELD v FISHER, Oreg. Sup. Ct. 292 at 813, 817,819. (1930)

291 SEE "Citizens under our Constitution and laws mean free inhabitants [not
292 subjects]...Every citizen and freeman is endowed with certain rights and privileges, to
293 enjoy to which no written law or statute is required. These are fundamental or natural
294 rights, recognized among all free people...that the right to ...accept employment as a
295 laborer for hire as a fundamental right is inherent in every free citizen, and is
296 indisputable..." - UNITED STATES v MORRIS, 125 F. Rept. 325, 331.

297 SEE "...The right to enjoy property without unlawful deprivation , is... a 'personal' right,
298 whether the 'property' in question is a welfare check, a home, or a savings account. In
299 fact a fundamental interdependence exists between the person's right to liberty and the
300 personal right to property. Neither could have meaning without the other." LYNCH v
301 HOUSEHOLD FINANCE CORP., 405 U.S. 538.(1970)

302 It is relevant to note that, nowhere in the entire Internal Revenue Code or
303 implementation regulations, is "income" defined. The tax liability is based upon "taxable
304 income. "Gross income" is NOT "taxable income." "Gross income," according to IRS
305 agents is anything of value that comes in, compensation, wages, salary, tips, benefits,
306 barter exchanges, etc. minus statutory and Constitutional "exemptions and exclusions".
307 In well settled decisions the supreme Court has ruled that the actual meaning of the
308 word "income" is "gain and profits" severed from capital. Therefore, remuneration or
309 compensation for labor (which is an equivalent exchange) earned by sovereign citizens
310 of the 50 states is not "income"! The most significant supreme Court decision to define
311 the word "income" was EISNER v MACOMBER, 252 U.S. 189. "...it becomes essential
312 to distinguish between what is and what not "income," according

313 to truth and substance, without regard to form. Congress cannot, by any definition it
314 may adopt, conclude the matter, since it cannot by legislation, alter the Constitution,
315 from which it derives its power to legislate, and within whose limitations, alone can be
316 lawfully exercised..." The supreme Court was chastising the Government in this ruling
317 saying, in essence, "If the Congress wants to tax roses, it is not within its powers to call
318 a cactus a rose so it can impose a "rose tax" on the cactus. EISNER v MACOMBER

319 continues, "[Income is] Derived-- from-- capital--the gain--derived--from--capital, etc.
320 Here we have the essential matter--not gain accruing to capital, not a growth or
321 increment of value in investment; but a gain, a profit, something of exchangeable
322 value...severed from the capital however invested or employed, and coming in, being "
323 derived," that is received or drawn by the recipient for his separate use, benefit, and
324 disposal--that is the income derived from property. Nothing else answers the
325 description..." NOTE: The emphasis was in the original ruling.

326 SEE " The words 'gain' and 'income' mean the same thing. They are equivalent
327 terms..." -CONGRESSIONAL GLOBE, 37th Congress 2nd Session, pg. 1531

328 SEE "There must be gain before there is "income" within the 16th Amendment." -
329 U.S.C.A. CONST. AM. 16

330 SEE " There is a clear distinction between 'profit' and "wages' and compensation for
331 labor. Compensation for labor CANNOT be regarded as profit within the meaning of the
332 law. The word 'profit, as ordinarily used, means the gain made upon any business or
333 investment---a different thing altogether from mere compensation for labor." - OLIVER v
334 HALSTEAD, 86 S.E. Rep. 2d 859.

335 SEE "...Reasonable compensation for labor or services rendered is not profit..." -
336 LAURENDALE CEMETERY ASSC. v MATTHEWS, 47 Atlantic 2d 277 (1946)

337 SEE "...Congress has taxed income [profits and gains] not compensation". - CONNOR
338 v U.S., 303 F. Supp., 1187 '69

339 SEE "The phraseology of form 1040 is somewhat obscure...But it matters little [what
340 the form says]: the statute and the statute alone determines what is income to be
341 taxed. It taxes income 'derived' from many different sources; ONE DOES NOT 'DERIVE
342 INCOME' [gains or profits] BY RENDERING SERVICES AND CHARGING FOR THEM."
343 - EDWARDS v KEITH, 231 Fed. Rep. 1.

344 SEE PUBLIC SALARY ACT OF 1939, TITLE I- SECTION I. sect. 22(a) of the Internal
345 Revenue Code relating to the definition of "gross income," is amended after the words
346 "compensation for personal service" the following: "including [only] personal service as
347 an officer or employee of the United States, a State, or any political subdivision thereof,
348 or any agency or instrumentality of any one or more of the foregoing."

349 The first supreme Court case to challenge the erroneous idea that the 16th Amendment
350 changed the Constitution and allowed direct taxes to be issued without apportionment,
351 was BRUSHABER v UNION PACIFIC RAILROAD, (1916). SEE the following excerpts:
352 "The confusion (by Brushaber)...arises from his conclusion that the 16th Amendment
353 provides for a hitherto unknown power of taxation, that is, a power to levy an income
354 tax, which although direct, should not be subject to the regulation of
355 apportionment...The far-reaching effect of Brushaber's erroneous assumption...if
356 acceded to, would cause one provision of the Constitution to destroy another; that is, it
357 would result in bringing the provisions of the Amendment exempting a direct tax from
358 apportionment into irreconcilable conflict with the general requirement that all direct
359 taxes must be apportioned,...This result, instead of simplifying the situation and making
360 clear the limitation on the taxing power, which obviously the Amendment must have
361 been intended to accomplish, would create radical and destructive changes in our
362 Constitutional system and multiply confusion...Indeed, from any other point of view, the
363 Amendment demonstrates that NO SUCH PURPOSE WAS INTENDED, and, on the
364 contrary, shows that it is drawn with the object of maintaining the limitations of the

365 Constitution and harmonizing their operations...The 16th Amendment contains nothing
366 repudiating or challenging the ruling of the Pollock Case...The 16th Amendment, as
367 correctly interpreted, was limited to INDIRECT taxes, and FOR THAT REASON is
368 constitutional. -BRUSHABER v UNION PACIFIC RR CO., 240 U.S. 1, at 10, 11, 12, 19.

369 SEE "The 16th Amendment does not extend the power of taxation to new or exempted
370 subjects..." - PECK v LOWE, 247 US 165

371 SEE "The 16th Amendment conferred no new power of taxation but simply prohibited
372 the income tax from being taken out of the category of INDIRECT TAXATION to which
373 it inherently belonged..." - STANTON v BALTIC MINING CO., 240 U.S. 103

374 As recently as 1979, Howard Zaritsky, a legislative attorney for the Congressional
375 Research Service for the Library of Congress, in responding to a request by Congress
376 for a report on the applicability of the 16th Amendment, determined that "the 16th
377 Amendment had NO legal effect." The Zaritsky Report stated, "In 1916 the supreme
378 Court [Brushaber] rendered its decision regarding the Amendment. In essence the
379 court stated that there is no need for the 16th Amendment..."

380 SEE "The Sixteenth Amendment must be construed in connection with the taxing
381 clauses [i.e. apportionment clauses regarding Direct Taxes, uniformity clauses
382 regarding indirect taxes] of the original Constitution and the effect attributed to them
383 before the [16th] Amendment was adopted." - EISNER v MACOMBER, 252 U.S. 189,
384 at 205 (1920)

385 THE BOTTOM LINE IS;

386 The United States Government did not have the power to impose a graduated, non-
387 appropriated income tax on the compensation earned by the plaintiff, CLIFFORD L.
388 NOLL, SS # 203-36-9997, A sovereign citizen of the state of Idaho, or upon his
389 fundamental right to labor before the 16th Amendment, and they could not, and
390 currently cannot impose such a tax after the 16th Amendment. As the plaintiff has
391 stated over, and over, The Internal Revenue Service Agency lacked jurisdiction over
392 him, for the years 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, and 1988,
393 for ANY REASON. It is important to note that the taxes assessed by the agency DID
394 NOT correlate with compensation for labor or return on investments, or anything else!
395 The amounts were picked out of the air by an agent and assessed, without regard for
396 agency regulations, as a punishment because the Individual Master File indicated that
397 he was their enemy [a tax protester]. The fact is; the plaintiff is not a tax protester; he is
398 simply a person NOT REQUIRED to file.

399 SEE "...(7) However, failure to adhere to agency regulations may amount to a denial of
400 due process if the regulations are required by the constitution or statute." Arzanipour v
401 Immigration and Naturalization Service, 866 F. 2d 743, 746 (5th Cir. 1989).

402 JURISDICTION HAS ALWAYS BEEN CHALLENGED IN THIS CASE

403 From the time Agent Peterson appeared on my door step demanding that I must file a
404 1040 form, his agency's jurisdiction over me has been challenged. His response was
405 that the IRS has jurisdiction over everyone. It is a Fact of Law that the person asserting
406 jurisdiction must, when challenged, PROVE that jurisdiction exists: MCNUTT v G.M., 56
407 S. Ct. 789, 80 L. Ed. 1135, GRIFFIN v MATTHEWS, 310 Supp. 341, 423, F. 2d 272,
408 BASSO v U.P.L., 495 F. 2d 906, THOMSON v GASKIEL, 62 S. Ct.673, 83 L. Ed. 111,
409 and ALBRECT v U.S., 273 U.S. 1.

410 SEE "Jurisdiction is essential to give validity to the determinations of administrative
411 agencies and where jurisdictional requirements are not satisfied, the action of the
412 agency is a nullity..." City Street Improv. Co. v Pearson, 181 C 640, 185 P. 962, and
413 O'Neill v Dept. of Professional & Vocational Standards, 7 CA2d 393, 46 P2d 234.

414 SEE "The law requires PROOF OF JURISDICTION, to appear on the Record of the
415 administrative agency and all administrative proceedings." Hagans v Lavine, 415 U.S.
416 533

417 The COMMISSIONER of the Internal Revenue Service instructed agents to join him in a
418 conspiracy to deprive sovereign citizens of their property and "due process" by a
419 campaign of secrecy, innuendoes, and half-truths. The following is found on the front
420 cover of the IRS Audit Manual and The Handbook For Special Agents: AGENTS:...THE
421 MATERIAL CONTAINED IN THIS MANUAL IS CONFIDENTIAL IN CHARACTER. IT
422 MUST NOT, UNDER ANY CIRCUMSTANCES, BE MADE AVAILABLE TO PERSONS
423 OUTSIDE THE SERVICE..." The HANDBOOK FOR SPECIAL AGENTS, Constitutional
424 Law, Sect 342.12 continues by stating:

425 (2) "The privilege against self-incrimination does not permit a taxpayer to refuse to obey
426 a summons issued under IRC Sect. 7602 or a court order directing his/her appearance.
427 He/she is required to appear and cannot use the Fifth Amendment as an excuse for
428 failure to do so, although he/she may exercise it in connection with specific questions.
429 [Landy v. U.S.] He/she cannot refuse to bring his/her records, but MAY DECLINE TO
430 SUBMIT THEM FOR INSPECTION ON CONSTITUTIONAL GROUNDS. In the Vadner
431 case, the Government moved to hold a taxpayer in contempt of court for refusal to
432 obey a court order to produce his books and records. Vadner refused to submit them
433 for inspection by the Government, basing his refusal on the Fifth Amendment. THE
434 COURT DENIED THE GOVERNMENT'S MOTION TO HOLD VADNER IN CONTEMPT;
435 holding that disclosure of his assets would provide a starting point for a tax evasion
436 case."

437 Further the IRS Supplement published on 1/10/79 in Section 6 states:"...A summons of
438 a taxpayers books and records for return of information is not recommended."

439 Regarding the 4th Amendment, The supreme Court has expanded its definition, ruling
440 that: "It does not require the actual entry upon a premises and search for a seizure of
441 papers to constitute an unreasonable search and seizure within the meaning of the 4th
442 Amendment. A compulsory production of a party's private books and records, to be
443 used against himself or his property in a criminal or penal proceeding, or a forfeiture, is
444 within the spirit of the Amendment." - Boyd v U.S., 116 U.S. 616

445 Agents go about collecting the maximum amount of money they can (instead of, the
446 maximum amount of tax due) through coercion believing that the agency will cover for
447 them because the WHOLE TRUTH is hidden from the citizenry to dupe them into
448 believing that they are "taxpayers". Agents are taught that the information within the
449 IRS AUDIT MANUAL and HANDBOOK FOR SPECIAL AGENTS is confidential and
450 must not, under ANY CIRCUMSTANCES, be made available to persons outside the
451 service [SEE the front cover]. BLACK'S Law Dictionary describes this technique of
452 collection as "Collusion" -- an agreement between two or more persons to defraud a
453 person of his rights by forms of the law, or to obtain an object forbidden by law. [i.e.
454 non-appropriated direct tax on compensation for labor.] It implies the existence of fraud
455 of some kind, the employment of fraudulent means [i.e. compelling a citizen who has
456 not has not exercised a taxable privilege, to file a 1040 form, and demand payment to

457 prevent the further loss of property or freedom.], or unlawful means for the
458 accomplishment of an unlawful purpose. [i.e. using Title 27 collection powers to extort
459 payment of Title 26 tax claim, which HAS NO collection power.] [Tomiyous v Golden, 81
460 Nev. 140, 400 P.2d 415, 417. A secret combination, conspiracy, or concert of action
461 between two or more persons for fraudulent or deceitful purposes.

462 SEE "Because of what appears to be a lawful command on the surface, many Citizens,
463 because of respect for the law, are cunningly coerced into waiving their rights, due to
464 ignorance." U.S. v MINKER, 350 U.S. 179, 187

465 In 1970 the supreme court expounded on what constitutes the lawful waiving of
466 Constitutionally guaranteed rights. "WAIVERS OF CONSTITUTIONAL RIGHTS, NOT
467 ONLY MUST BE VOLUNTARY, THEY MUST BE KNOWINGLY INTELLIGENT ACTS,
468 DONE WITH SUFFICIENT AWARENESS OF THE RELEVANT CIRCUMSTANCES
469 AND CONSEQUENCES." - BRADY v US, 379 US 742 at 748 (1970)

470 TO ADD INSULT TO INJURY, the agents confiscated rents and intimidated renters
471 (causing the loss of property to valid creditors), caused the sale of real estate (far
472 below market value and confiscated the proceeds), destroyed the plaintiffs non-taxable
473 income stream and ability to provide for his family, and entangled a U.S. Marshal into
474 their conspiracy by duping him into selling other real estate by tax sale (they insinuated
475 that this property was to be sold for a Title 27, section 6331, Alcohol, Tobacco, and
476 Firearms Tax collection). The Marshal bears responsibility because he never checked
477 the required records that must be kept in the Secretary's office (which don't exist). The
478 Marshal never checked to see that the Tax Liens were filed at the county recorder's
479 office as 1040 form (Parts 1 to 79, income tax) and the agents told him to sell the
480 property under Section 6331 of the Internal Revenue Code (6331 is a BATF regulation,
481 part 300 to the end). The insidious coercing technique of the IRS agents, John
482 Peterson and Carol Davis, is to use what is merely a "cross reference" as their
483 AUTHORITY to seize property.

484 PLEASE FOLLOW THE MANIPULATION USED BY THE AGENCY TO DUPE
485 CITIZENS AND OTHER GOVERNMENT EMPLOYEES TO CAPITULATE TO THEIR
486 CRIMINAL ACTIVITY: NOTE; The Code of Federal Regulations (CFR) Title 26, Internal
487 Revenue, contains 799 Parts (particular subject matter of taxes). e.g. Part 1 = INCOME
488 TAX, Part 20 = ESTATE TAX, Part 25 = GIFT TAX, Part 44 = TAXES ON WAGERING,
489 Part 48 = MANUFACTURERS AND RETAILERS EXCISE TAX, etc. Obviously every
490 Section in the Internal Revenue Code and every Regulation cannot be applicable to
491 every particular type of tax. To keep things straight, each particular tax has a separate
492 "Part number" relating to the particular subject matter of the tax. e.g. Part 1 = Individual
493 Income Tax, NOT Taxes on Wagering; CERTAINLY NOT Title 27 ATF Taxes. . . .
494 QUESTION .. where's the Implementing Part 1 Regulation? Only Those who Violate
495 Income Tax Regulations [Not Tax Code Statutes] may Incur Civil or Criminal Penalties!
496 The Internal Revenue Code is currently contained in 2 Volumes with 9722 Sections.
497 The Income Tax Regulations are the companion volumes to the Income Tax Sections
498 of the Internal Revenue Code. The Regulations are currently contained in four volumes
499 primarily related to Part 1 Income Taxes and one volume related to miscellaneous
500 types of taxes and Procedures and Administration. The Income Tax Regulations, when
501 promulgated by the Secretary, implement and interpret the Internal Revenue Code.
502 Even if there is a statute within the "Code" without a specific implementing Regulation,
503 that code section HAS NO FORCE of law. 26 USC 7805(a) "...The Secretary shall
504 prescribe all needful rules and regulations for the enforcement of this title."

505 SEE "For federal tax purposes, federal regulations govern." *Dodd v United States*, 223
506 F Supp 785, *Lyeth v Hoey*, 305 US 188, 59 S. Ct. 155

507 The Internal Revenue Code is not self-executing. A statute in the Internal Revenue
508 Code only authorizes the Secretary to promulgate an implementing regulation. If the
509 Secretary does nothing, the statute imposes no duties and confers no criminal or civil
510 penalties. To promulgate the implementation, the Secretary must, first, publish it in the
511 Federal Register. This is required so Congress knows what the Secretary is doing at all
512 times, because only the Congress has the power to lay and collect taxes. They cannot
513 delegate that power to anyone else.

514 SEE "...the Act's civil and criminal penalties attach only upon violation of regulation
515 promulgated by the Secretary; if the secretary were to do nothing, the Act itself would
516 impose no penalties on anyone...The Government urges that since only those who
517 violate these regulations (not the code) may incur civil or criminal penalties, it is the
518 actual regulation issued by the Secretary of the Treasury and not the broad authorizing
519 language of the statute, which is to be tested against the standards against the
520 standards of the 4th Amendment." *Calif. Bankers Assoc. v Shultz*, 416 US 25, 44, 39 L
521 Ed 2d 812, 94 S Ct 1494

522 SEE "Although the relevant statute authorized the Secretary to impose such a duty, his
523 implementing regulations did not do so. Therefore we held that there was no duty to
524 disclose..." *United States v Murphy*, 809 F. 2d 142,1431

525 SEE "The reporting act is not self-executing; it can impose no duties until implementing
526 regulations have been promulgated." *California Bankers Ass'n v Shultz*, 416 U.S. 21,
527 26, 94 S. Ct 1494, 1500, 39 L. Ed. 2d 812

528 SEE "Failure to adhere to agency regulations [by the IRS or other agency] may amount
529 to denial of due process if regulations are required by constitution or statute..." *Curley v*
530 *United States*, 791 F. Supp. 52

531 IMPORTANT! A part 301 Regulation, by itself, has no legal force to promulgate or
532 implement Part 1, "Income Tax" provisions. A Part 301 Regulation is merely a cross
533 reference added, in the interest of completeness, NOT as the lawful "authority". WHAT
534 PARTICULAR TYPE OF TAX IS "PART 301?" The 1939 and 1954 Title 26 Internal
535 Revenue Codes for Income Taxes, which were never repealed and are the basis and
536 nucleus of our current system of taxation, did NOT contain a Part 301 From 1939 until
537 1961, there was NO Part 301 "Procedure and Administration" outlining procedures for
538 interest, penalties, property seizures and levies! The preface to the 54 Regulations
539 (February 16, 1954) states: "This book [1954 Internal Revenue Code] contains rules
540 and regulations constituting Parts 1 to 79 of Title 26..." The first time Part 301
541 mysteriously appeared was in a specially published 1961 edition of CFR Title 26. The
542 preface to those Regulations solved the mystery of the origin of Part 301, stating: "Title
543 27 (Alcohol, Tobacco, and Firearms), formerly included...Part 300 to the end..." What
544 Particular Types of Taxes were those " Procedures and Administrations" applicable to?
545 Alcohol, Tobacco, and Firearms! Part 301 was NOT written for Title 26 Voluntary
546 Income Taxes! These Part 301+ provisions carry severe penalties for noncompliance,
547 because Alcohol, Tobacco, and Firearms Tax is a "regulated " revenue taxable industry
548 imposing a Mandatory Tax upon which criminal sanctions and property seizures could
549 be imposed! The "Publishers Notice", which was added to the first page of the 1954
550 microfiche of the CFR., after its publication, makes a reference to this suspicious 1961
551 altercation, stating: "No Federal Register citation covering this change was

552 discoverable." Again, the IRS cannot lawfully impose civil and criminal penalties on a
553 voluntary tax because noncompliance is one of the options! That is why there is
554 nowhere in the Regulations that Part 1 Voluntary Tax cross reference to a 301
555 Regulation applicable to penalties, interest, levies, and seizures, or summons! Ant
556 attempted enforcement by the IRS of the Code relating to a Voluntary income tax,
557 without a Part 1 Implementing Regulation, is a denial of due process to the plaintiff.

558 The fact that Title 26 Income Taxes and title 27 Alcohol, Tobacco, and Firearms Taxes
559 are two different, non-compatible types of taxes is documented in the following Senate
560 Hearing Report from the 83rd Congress, House of Representatives, House Ways and
561 Means 2/3/53-2/13/53: Dwight E. Avis, Head of the Alcohol, Tobacco, and Firearms,
562 Bureau of Internal Revenue: "Let me point this out now. This is where structure [of the
563 Income Tax and the Alcohol, Tobacco, and Firearms Tax] differs. Your income tax is a
564 100% voluntary tax and your liquor tax [Alcohol, Tobacco, and Firearms] is a 100%
565 enforced [mandatory] tax. Now the situation is as different as night and day.
566 Consequently, your same rules simply will not apply!"

567 A Publishers note on microfiche in the front of the 1954 Regulations, states: "Title 26,
568 [Parts 1 - 79] INTERNAL REVENUE, was established in 1954 by 19 FR[Federal
569 Register] 6224. "This Title contained administrative rules and regulations pertaining to
570 all matters to which the Internal Revenue Code of 1954 was applicable. This Title did
571 not supersede Title 26 INTERNAL REVENUE, as to those facts or circumstances to
572 which provisions of the Internal Revenue Code of 1939 were applicable."

573 Part 301 in the current Internal Revenue Code is titled Procedures and Administration.
574 QUESTION -- "If the 1954 Title 26 contained administrative rules and regulations
575 pertaining to all matters to which the Internal Revenue Code was applicable, why would
576 Title 26 need ANOTHER "Administration and Procedures" merged in from Title 27? The
577 evidence would support the argument that an individual or individuals within the IRS, in
578 1961, took it upon themselves to move the power of the Internal Revenue Service
579 beyond the authority of Congress, which created them; and to secret their activities,
580 under the guise of law, hoping to avoid the reach of the Federal Court system to reign
581 them in. Their action, in 1961, has induced agents to perpetrate such insidious crimes,
582 including fraud, extortion, unwarranted searches, unlawful seizures, denial of due
583 process, etc. upon the sovereign citizens of the United States.

584 Before ending this complaint, the plaintiff believes that it is important for the court to
585 recognize that a direct tax upon the compensation for labor of sovereign Citizens was
586 authorized by Congress from 1942 to 1944 under the "War Powers " provision of the
587 Constitution. SEE U.S. Constitution, Article 1, Sect. 5, clause 12. This "

588 VICTORY TAX ACT OF 1942 was the reason the 1040 Form "INDIVIDUAL INCOME
589 AND VICTORY TAX RETURN" was created. The Victory Tax was repealed by
590 Congress on May 29, 1944 (SEE 58 Statutes at Large, Chap 210, pg 234). From 1944
591 until today, anyone can VOLUNTARILY use a 1040 Form to DONATE money to the
592 Federal Treasury. It would not violate any citizen's rights because it is a voluntary act.
593 However, in 1961, when the IRS agency started to claim the power to DEMAND that
594 sovereign citizens MUST FILE a Form 1040 based on compensation for labor; that they
595 could seize property, fine, and/or imprison those who failed to VOLUNTEER, they went
596 beyond the authority Congress gave them. In so doing, the agency violates NOT ONLY
597 Article 1, Section 9, Clause 4 of the U.S. Constitution; they also violate the 1st
598 Amendment, which includes the freedom NOT TO SPEAK; the 4th Amendment,

599 demanding records constitutes an unwarranted search; 5th Amendment, demanding
600 that an individual be witness against himself, denying due process, etc.; 6th
601 Amendment, right to be informed of the nature of the accusation, etc.; 10th
602 Amendment, claiming powers not delegated to the Federal government; and the 13th
603 Amendment, created "involuntary servitude", pressing sovereign citizens into service as
604 book keepers for the Dept. of the Treasury. From 1944 to 1961 the agency used the
605 ignorance of Citizens, and private employers, to enable them to collect a massive
606 amount of money for the U.S. Treasury. In 1961, they added extortion to their bag of
607 tricks. It is not the 16th Amendment that is unconstitutional. It is the extortion of private
608 property, in the form of a non-apportioned direct tax under the guise of the 16th
609 Amendment, that IS UNCONSTITUTIONAL.

610 The plaintiff has sought full disclosure of administrative remedies to remove the liens
611 which the government holds over him to this day. The agent's response was, that even
612 though the statute for collections had expired, the plaintiff "owes too much money" for
613 the liens to be released. He has sent a bill for reimbursement of damages to the
614 Commissioner of Internal Revenue, U.S. Dept. of the Treasury. He has sought full
615 disclosure of administrative remedies as to how he can be reimbursed for the damages
616 the agency has inflicted upon him. The Internal Revenue Service has chosen NOT to
617 respond. (EXHIBIT # 6)

618 SUMMATION

619 Agents demanded records from an individual who was not under their jurisdiction and
620 was not required to file.

621 Agents went beyond the tax code requirement that records must kept for 3 years.
622 Agents demanded records for 12 years.(EXHIBIT 1)

623 Agents fabricated the figures used in the tax assessment, none of which are supported
624 by actual documents.

625 Agents filed tax liens without filing the necessary supporting documents at the office of
626 the Secretary to make the liens valid.(EXHIBIT 2)

627 Agents confiscated the plaintiff's property based on invalid liens.

628 Agents conspired with a U.S. Marshal to use Title 27 to confiscate property in payment
629 of what they initially claimed was a Title 26 tax. (EXHIBIT 3)

630 Agents, in 1993, were confiscating money from the plaintiff and applying it to tax claims
631 that were 17 years old. (EXHIBIT 4)

632

633 THE PLAINTIFF PRAYS the court to take action based on the following:

634 1.) The agency, has acted, and is acting against the constitutionally by attempting to
635 assess and collect a DIRECT TAX upon property (compensation for labor) which has
636 not been apportioned. They claim this is a "1040 kind of tax".

637 2.) The agency has not filed, and does not have, the necessary supporting documents
638 which are required to be filed with the office of the Secretary; therefore the
639 assessments and liens have always been invalid.

640 3.) The agency is unlawfully seizing property by attempting to use Title 27 mandatory
641 collection practices to collect a Title 26 1040 voluntary tax.

642 4.) The Internal Revenue Service agency has denied the plaintiff his right to due
643 process, and in doing so, has unlawfully seized his property, plundered his pursuit of
644 happiness, and financially restrained him for 8 years. The plaintiff seeks reimbursement
645 for the losses he has suffered at the hands of the agency in the amount of eight million
646 seven hundred forty seven thousand dollars (\$8,747,000.00) plus legal costs.

647 5.) The plaintiff, as a sovereign citizen of the United States, seeks a court order
648 requiring the agency to contact every individual and corporation that they have seized
649 property from, or demanded payment from, since 1961, informing the taxpayer that
650 their right to due process may have been violated by the agency, and that
651 reimbursement may be due them.

652 6.) The plaintiff moves the court to require the Attorney General to represent the
653 plaintiff in this case.

654 SEE "It is true that at [English] common law the duty of the Attorney General, was to
655 represent the King, he being the embodiment of the state. But under the democratic
656 form of government now prevailing the People are King so the Attorney General's
657 duties are to that Sovereign rather than the machinery of government." Hancock v.
658 Terry Elkhorn Mining Co., Inc., Ky., 503 S.W. 2d 710. Ky. Const. *4, Commonwealth Ex
659 Rel., Hancock v. Paxton Ky., 516 S.W. 2d pg 867 [2] Cl 3.

660 I swear, under penalty of perjury of the laws of the United States, that the foregoing is
661 true and correct to the best of my ability.

662 Clifford L. Noll

663 Clifford L. Noll, plaintiff pro se

664 Date July 1, 1996

665 State of Idaho }

666 County of Kootenai }

667

668 I hereby certify that on this 1st day of July, 1996, the above named Citizen
669 whom I know (or has satisfactorily proven to me), appeared to attest and affirm that he
670 is the Citizen executing the foregoing document.

671 Clifford L. Noll

672 Notary Public

673 Coen d'Aleone

674 My residence is

675

676 4-8-98

677 My commission expires

678



Exhibit #1

- * Copies of Federal Tax Liens filed in Kootenai County Recorder's office.
- * Statute for collection after assessment 26 USC 6502

Form 668(Y)

140

Department of the Treasury - Internal Revenue Service

(Rev. December 1985)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

For Optional Use by Recording Office

Boise, ID

828902486

1155282

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

STATE OF IDAHO }
COUNTY OF KOOTENAI } SS

AT THE REQUEST OF

TRP

20 minutes past 11 o'clock

Safety Unit

JUL 24 1989
R. English Deputy

Fees \$ 3.00

Name of Taxpayer **CLIFFORD L NOLL**

Residence **PO BOX 198
PINEHURST, ID 83850**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/76	-9997	11/10/88	12/10/94	18002.06
1040	12/31/77	-9997	11/10/88	12/10/94	8974.83
104J	12/31/78	-9997	11/10/88	12/10/94	16764.91
1040	12/31/79	-9997	11/10/88	12/10/94	24417.59
1040	12/31/80	-9997	11/10/88	12/10/94	5102.41
1040	12/31/81	-9997	11/10/88	12/10/94	11588.14
1040	12/31/82	-9997	11/10/88	12/10/94	11256.06
1040	12/31/83	-9997	11/10/88	12/10/94	10833.68
1040	12/31/84	-9997	11/10/88	12/10/94	18977.12

Place of Filing

**COUNTY RECORDER
KOOTENAI
Coeur d'Alene, ID 83814**

Total

\$ 125916.80

This notice was prepared and signed at Boise, ID, on this

the 17th day of July, 19 89.

Signature

Betty Young
for BETTY YOUNG (208)334-1331

Title

Revenue Officer
82-01-1255

(NOTE: Certificate of office authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 CB 409)

Part 1 - Kept By Recording Office

Form 668(Y) (Rev. 12-85)

STATE OF IDAHO }
COUNTY OF KOOTENAI } SS.

JUL 01 1996

THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE COPY OF THE ORIGINAL NOW ON FILE OR RECORD IN THIS OFFICE IN

#1155282 of Federal TAX Lien (1) page

DANIEL J. ENGLISH

Clerk/Recorder

By *Daniel J. English* Deputy

Deputy

District Boise, ID Serial Number 828902490 For Optional Use by Recording Office 1155281

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer CLIFFORD L & SUSAN V NOLL

Residence PO BOX 198
PINEHURST, ID 83850

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

STATE OF IDAHO }
 COUNTY OF KOOTENAI } SS
 AT THE REQUEST OF
IRS
 At 20 minutes past 11 o'clock AM
 Shilky Deitz
JUL 24 1989
 By Shilky Deitz
315 Deputy

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	 9997	05/08/89	06/07/95	12410.29

Place of Filing
 COUNTY RECORDER
 KOOTENAI
 Coeur d'Alene, ID 83814
 Total \$ 12410.29

This notice was prepared and signed at Boise, ID on this
 the 17th day of July, 19 89.

Signature [Signature] Title Revenue Officer
for BETTY YOUNG (208)334-1331 82-01-1255

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-400, 1971 - 2 C.B. 400)

STATE OF IDAHO }
 COUNTY OF KOOTENAI } SS.
JUL 01 1996
 THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE COPY OF
 THE ORIGINAL NOW ON FILE OR RECORD IN THIS OFFICE IN
 # 1155281 of Federal TAX Liens (1) page
DANIEL J. ENGLISH By Shilky Deitz
 Clerk/Recorder Deputy

26 USCS § 6501, n 153

States v Wigmore (1943, SD Cal) 48 F Supp 250, 43-1 USTC ¶ 9242, 30 AFTR 827, aff'd in part and rev'd in part on other grounds (CA9 Cal) 140 F2d 110, 44-1 USTC ¶ 9161, 32 AFTR 15.

Waiver cannot validly extend statute of limitations where, as result of Internal Revenue Service error, none of taxable periods in dispute are listed in waiver signed by taxpayer. United States v Grabscheid (1982, ND Ill) 82-1 USTC ¶ 9382.

IRS carries burden of proving statute of limitations has not run where it maintains duly executed

waiver extending statute which had been signed by taxpayer; where forms are missing and therefore cannot be produced, IRS can still carry its burden by secondary evidence that forms were properly executed; due to IRS irregularities in handling waiver, evidence submitted by taxpayers and IRS were in relative balance, therefore IRS failed to carry its burden of proving waiver was signed, and no assessment of tax could be made against taxpayers for taxable year in issue. Peters v Commissioner (1978) TC Memo 1978-219, 37 TCM 941.

§ 6502. Collection after assessment.

(a) Length of period. Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun—

- (1) within 10 years after the assessment of the tax, or
- (2) prior to the expiration of any period for collection agreed upon in writing by the Secretary and the taxpayer before the expiration of such 10-year period (or, if there is a release of levy under section 6343 after such 10-year period, then before such release).

The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the taxpayer arising from such liability) is satisfied or becomes unenforceable.

(b) Date when levy is considered made. The date on which a levy on property or rights in property is made shall be the date on which the notice of seizure provided in section 6335(a) is given.

HISTORY; ANCILLARY LAWS AND DIRECTIVES

Amendments:

In 1990, P.L. 101-508, Sec. 11317(a)(1), substituted '10 years' for '6 years' in para. (a)(1).
Sec. 11317(a)(2), substituted '10-year period' for '6-year period' each place it appeared in para. (a)(2), effective as provided in Sec. 11317(c) of this Act which reads as follows:

- "(1) taxes assessed after the date of the enactment [11/5/90] of this Act, and
- "(2) taxes assessed on or before such date if the period specified in section 6502 of the Internal Revenue Code of 1986 (determined without regard to the amendments made by this subsection (a)) for collection of such taxes has not expired as of such date."

In 1989, P.L. 101-239, Sec. 7811(k)(2), substituted 'unenforceable' for 'enforceable' in the last sentence of subsec. (a), effective for levies issued after 11/10/88.

In 1988, P.L. 100-647, Sec. 1015(u)(1), amended the last sentence of subsec. (a), effective for levies issued after 11/10/88.

Prior to amendment, the last sentence of subsec. (a) read as follows:

"The period provided by this subsection during which a tax may be collected by levy shall not be extended or curtailed by reason of a judgment against the taxpayer."

In 1976, P.L. 94-455, Sec. 1906(b)(13)(A), substituted 'Secretary' for 'Secretary or his delegate' in Code Sec. 6502, effective 2/1/77.

In 1966, P.L. 89-719, Sec. 113, added the last sentence in subsec. (a), effective after 11/2/66, regardless of when a lien or a title of the U.S. arose or when the lien or interest of any other person was acquired. For a special exception included in Sec. 114 of P. L. 89-719 see the note to Code Sec. 6323.

CODE OF FEDERAL REGULATIONS

Limitations on assessment and collection, 26 CFR §§ 301.6501(a)-1 et seq.

CROSS REFERENCES

Limitations period on action for recovery of erroneous refund, 26 USCS § 6532.
Interest as assessable and collectible at any time during period within which tax to which it relates may be collected, 26 USCS § 6601.

RESEARCH GUIDE

Federal Procedure L Ed:

20 Fed Proc L Ed, Internal Revenue §§ 48:477—479, 711.

Am Jur:

34 Am Jur 2d, Federal Taxation (1995) ¶ ¶ 71912, 71913.

Forms:

8 Am Jur Legal Forms 2d, Federal Tax Enforcement §§ 112-024 et seq.

INTERNAL REVENUE CODE

PROCEDURE AND ADMINISTRATION

11A Am Jur Pl & Pr Forms (Rev), Federal Tax
Social Security Law and Practice
5 Soc Sec LP, Taxes §§ 70:110; 73:70.

RIA Coordinators:

5 Estate Plan & Tax Coord, Practice and Procedure
25 Fed Tax Coord 2d ¶ ¶ V-5600—5611.

Texts:

Rasch, Handling Federal Estate and Gift Taxes

INTERPRETIVE NOTE

I. IN GENERAL

- Generally
 - "Assessment"
 - "Proceeding in court"
 - Bankruptcy
 - Probate
 - Applicability to transferees
- #### II. SIX YEAR LIMITATION PERIOD [26 USCS § 6502(a)(1)]
- Generally
 - Computation of period
 - Tolling of limitations
 - Relation to state limitation periods
 - Effect of personal judgment against taxpayer
 - Defenses
 - Timeliness of particular actions
 - Collection of tax barred by limitations

III. WAIVER

- Generally
- Purpose
- Specification of waiver period
- Acceptance requirement
- Signature by government official
- Signature by taxpayer
- Additions to printed form
- Delegation of authority to sign
- Effect of particular waivers on collection period
- Effect of compromise offers on collection period
- Rejection or termination of compromise
- Execution after expiration of limitation period

I. IN GENERAL

- Generally
- Purpose predecessor to 26 USCS § 6502 was to time beyond which steps to enforce collection might not be initiated. Re Bowen (1944, ED Pa) 58 F Supp 286, 45-1 USTC ¶ 9231, 33 AFTR 530, 151 F.2d 690, 45-2 USTC ¶ 9420, 34 AFTR 373.

"Assessment"

Assessment certificate signed and transmitted by Commissioner to collector was assessment within meaning of statute limiting time for enforcement of assessment. Welch Ins. Agency v Brast (1932, CA4 Va) 55 F2d 60, 10 AFTR 1041, cert den 285 US 333, 76 L Ed 944, 52 S Ct 457.

Proposed waiver of restrictions on assessment and collection of deficiency and acceptance of over-assessment submitted by administrator of estate and written acceptance thereof by government did not constitute binding contract and assessment which commenced running of statute of limitations. United States v Miller (1953, CA7 Ind) 318 F2d 67, 63-2 USTC ¶ 12155, 12 AFTR2d 6182.

Assessment does not take place until Commissioner acts, and taxpayer's return is not assessment

Clifford I. Noll
715 N. 13th St.
Coeur d'Alene, ID 83814
(208) 765-4562

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO

CLIFFORD L. NOLL)
)
 plaintiff,)
)
 VS.) CIV NO. -----
)
 INTERNAL REVENUE SERVICE,)
 U. S. Dept. of the Treasury.) ORDER
)
 defendant,)
 _____)

IT IS HEREBY ORDERED that the Secretary of the U.S. Treasury take the following action within 30 days:

- 1.) release all liens which have been filed against the plaintiff.

- 2.) pay the plaintiff Eight million Seven hundred Forty Seven thousand dollars (\$8,747,000.00) in compensation for damages plus legal costs as determined by the court.

- 3.) notify every individual Citizen and corporations chartered within the 50 states which have received a "demand for payment" from the Internal Revenue Service since 1961, stating that compensation for labor in the private sector is not taxable by the Federal Government and that their right to due process may have been violated by the agency and they may have a valid claim for compensation against the U.S. Treasury

U.S. District Judge

date

Exhibit # 2

- 1) Freedom of Information act Request
- 2) Freedom of Information act Response
- 3) I.R.S. Individual Master file from 5-23-96

NOTE: code MFR-01
(not required to file)

Internal Revenue Service

Director
Internal Revenue
Service Center

Western Region
Ogden, Utah

Department of the Treasury
801-620-4754 NOT TOLL FREE
P. O. Box 9941, Ogden, Utah 84409
M/S 7000

June 20, 1996

>

Clifford L. Noll
715 N. 13th Street
Coeur d'Alene, ID 83814

Dear Mr. Noll:

This is in response to your correspondence dated May 9, 1996.

Income Tax Regulation 301.6203-1 states in part, "If the taxpayer requests a copy of the record of assessment, he shall be furnished a copy of the pertinent parts of the assessment which set forth the name of the taxpayer, the date of assessment, the character of the liability assessed, the taxable period, if applicable, and the amounts assessed." By law, we are not bound to provide you with any additional information under this regulation.

Enclosed are transcripts of your account for tax years 1976 through 1984 and 1988. The computerized transcripts comply with Internal Revenue Code (IRC) Section 6203. The transcripts set forth the name of the taxpayer, the date of the assessments, the character of the liability assessed, the taxable period, and the amounts assessed.

There are no documents that would be responsive to your request in item 2.

In response to item 3, your correspondence reflects an erroneous assumption regarding IRC 6065. IRC Section 6065 does not apply to documents purposed by the Internal Revenue Service. The legislative history of IRC 6065 makes it clear that the requirement of a verification under the penalties of perjury only applies to documents required to be made by taxpayers or other parties (e.g. return preparers) not to those prepared by the IRS. Therefore, there are no documents prepared pursuant to Internal Revenue Code Section 6065.

This completes all action on your request by this office.

Sincerely,

Joe Page
Disclosure Specialist

Enclosure

May 9, 1996
Freedom of Information Act Request
Internal Revenue Service Center
Ogden, Utah 84409

MAY 22 1996
JP 961042

Dear Sir:

This request pertains to supporting documents which you are required to have regarding a tax liability that is still pending. The years it pertains to are 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, and 1984, which were assessed 11/10/88. Also the tax year 1988, assessed 05/08/89.

1). 26 CFR Sect. 6203 requires, " The assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with the rules and regulations prescribed by the Secretary. Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of assessment". For this assessment to be valid it must specifically identify Clifford L. Noll, SS# 203-36-9997 as the taxpayer and the specific amount of the liability. Please send me a copy of this document.

2). Sect 6201-1 requires the district director and the director of the regional service center shall appoint one or more assessment officers. The assessment shall be made by the assessment officer signing the summary record of assessment. The assessment record through supporting records, shall provide; identification of the taxpayer (Clifford L. Noll SS# 203-36-9997), the character of the liability assessed (wage tax for Federal employees and corporate officers, alcohol-tabacco-firearms excise tax, etc. Note; "1040" is not a kind of tax, it is a form from which many different kinds of taxes are assessed.), the taxable period (1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, and 1984. Also 1988) and the amount of the assessment (\$125,916.80 for 76 through 84 and \$12,410.29 for 1988). The amount of the assessment shall, in the case of tax shown on the tax return of the taxpayer, be the amount so shown (the supporting records required, for this assessment to be valid, are tax returns, signed under penalty of perjury, which shows \$18,002.06 for 1976, \$8,794.83 for 1977, \$16,764.91 for 1978, \$24,417.59 for 1979, \$5,102.41 for 1980, \$11,588.14 for 1981, \$11,256.06 for 1982, \$10,833.68 for 1983, and \$18,977.12 for 1984, Also \$12,410.29 for 1988. The reason that these supporting records must be verified by an assessment officer is to prevent rogue agents from using the mechanics of the agency to impose a personal vendetta upon any individual.). Please send me a copy of the assessment which contains this information and copies of the returns (supporting records) which show that the amounts correspond between the assessments and the returns and the valid signature of the person filing the return.

RECEIVED IN CORRES

3). Sect. 6065 states "...^{IRS} Return(s), declaration(s),

MAY 20 1996

...ment(s), and other document(s) required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that is made under the penalties of perjury..." Please send me a copy of the assessment certificates for 11/10/88 and 05/08/89 which are signed under oath which pertain to me specifically.

I am aware that there are fees for copying and locating the above requested documents and I agree to pay them. **NOTE!** I have requested these records and documents before and was required to pay only to discover that the documents did not pertain to me and were not what was asked for. If that happens this time, the disclosure officer requiring money for documents which do not pertain to me by name and social security number will be named in a Federal Suit with other agents who are conspiring to deny me due process.

I understand the penalties provided under 5 USC 552a (i) (3) for requesting records under false pretenses. I certify that I am the individual making this request and that this is my signature and my social security number for documentation location purposes and the attached is a notarized statement of my legal endorsement.

Clifford L. Noll 203-36-9997
Clifford L. Noll SS# 203-36-9997
715 N. 13th St.
Coeur d'Alene, Idaho 83814

State of Idaho)
County of Kootenai)

On this 8th day of May, 1996, before me Cheryl L. Gullledge
a notary public in and for the state of Idaho, personally
appeared Clifford L. Noll known or identified to
me and has executed the instrument above.

Notary Public for Idaho Cheryl L. Gullledge . Residing
at Coeur d'Alene . My commission expires 4-8-98 .

RECEIVED IN CORRES
IRS - OSC / 579

MAY 20 1996

029
OGDEN, UTAH

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO [REDACTED]-9997

05-23-96

NAME CONT- NOLL

CYCLE-9621

TC 148 HOLD IS P

FOR-2999000255 BY-2999000255 ON-052296

TYPE-S-30-7612

TIME-15:40 SRC-I JP961042

PROCESSED ON-144

REQUESTED TAX MODULE FOUND ON MF

92 3 CLIFFORD L NOLL

715 N 13 ST

9123 COUR D ALENE

ID 83814-4270-157

SPOUSE SSN-[REDACTED] 8660*

PRIOR NAME CONTROL-

FZ>V -

LOC-8201

REF-01 VAL-1 IRA-

CAF-

YEAR REMOVED-

ENT EXT CYC-9618

FYM-12 SCS- CRINV- 130-99

CNC RUF

RPTR-1 PMF- SHELT- BNKRPT- BLLC-

ACCRETION-

MIN SE-

JUSTIFICATION-

IRS EMPL-

FED EMPL-

76 3 CLIFFORD L NOLL

86 2 CLIFFORD L & SUSAN V NOLL

[REDACTED] 8660*

[REDACTED] 8660*

LAST RET-93 M/E- COND-E FLC-29 9545

* TAX PERIOD 30 7612 *

REASON CD-

MOD EXT CYC-9618

FS-3 CRINV-

LIEN-4 29254-495-18059-1

CAF- FZ>VT -I

TDA COPYS-4329

TDI COPYS-

INT TOLERANCE-

MATH INCREASE-

HISTORICAL DO-82 BWNC-

BWI-

MF MOD BAL-

6,555.47

ACCRUED INTEREST-

0.00 051396

CSED-121298

ACCRUED PENALTY-

1,265.25 051396

RSED-041580

ARDI-0

ASED-011889

150 032486

0.00 5 \$8611 29210-018-07348-6 CRD-

SRC-

RCC-

ERR-

TAX PER T/P-

0.00

RET RCVD DT-011886

F/C-

AGI-

0.00

FOREIGN-

FARM-

MF P-

XRF-

AEIC-

0.00

PIA-

EXEMPT-01 ENRGY-

0.00

LTEX-

TAXABLE INC-

0.00

PENALTY SUPP-1000

SET-

0.00

TOTAL WAGES-

0.00

MDP-

TOTAL INC TX-

0.00

EST TAX BASE-

0.00

PR YR BASE-

0.00

SHORT YR CD-

ES FORGIVENESS %- 0

1ST SE- 0.00

2ND SE- 0.00

ROUTG TRANSIT NUM-

ACCT TYPE-

BANK ACCT NUM-

EFT-0

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

340 102687	0.00	8745 29251-299-13510-7		
		TAX MOTIVATED AMT-		0.00
		TAX MOTIVATED INT-		0.00
		INTEREST TO DT-		MSR-
		COMPUTE INT AMT-		0.00
421 112487	-----	8748 29277-729-01146-7		
425 120987	-----	8750 82277-343-20000-7		
		DISP CD- SOURCE-		
		SOURCE-30 ORG-5302	PROJ-	RET REQ-
		PTR DO-		
420 122287	-----	8752 29277-356-00000-7		
		AIMS #3005302082		
340 090588	0.00	8834 29254-608-15541-8		
		TAX MOTIVATED AMT-		0.00
		TAX MOTIVATED INT-		0.00
		INTEREST TO DT-		MSR-
		COMPUTE INT AMT-		0.00
765 041577	100.00	8834 29254-608-15541-8		
		PRC-		
291 090588	79.00-	8834 29254-608-15541-8		
		HC2 ARC-99	INTD	PC1
		CORRESPONDDT-	CREDIT DT-	
		REFUND STATUTE CONTROL DT-		
		AMD CLMS DT-		
166 090588	5.25	8834 29210-018-07348-6		
		PRC-		
161 090588	5.25-	8845 29254-685-15531-8		
		PRC-		
340 112188	0.00	8845 29254-685-15531-8		
		TAX MOTIVATED AMT-		0.00
		TAX MOTIVATED INT-		0.00
		INTEREST TO DT-		MSR-
		COMPUTE INT AMT-		0.00
290 112188	0.00	8845 29254-685-15531-8		
		HC3 ARC-99	INTD	PC1
		CORRESPONDDT-	CREDIT DT-	
		REFUND STATUTE CONTROL DT-		
		AMD CLMS DT-		
370 111088	0.00	8849 23251-312-12000-8		
300 111088	5,069.00	8849 23251-312-12000-8		
		HC DC 870D071288	ASED	PC AO
		CLAIM REJECT DT-		
160 111088	1,267.25	8849 23251-312-12000-8		
		PRC-		
170 111088	188.00	8849 23251-312-12000-8		
		PRC- EST PNLTY WAIVED-		0.00
350 111088	253.45	8849 23251-312-12000-8		
		PRC-		

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

360	081489	12.00	8931	82218-605-00717-9			
				PRC-			
340	092589	430.74	8937	29254-623-15047-9			
				TAX MOTIVATED AMT-			0.00
				TAX MOTIVATED INT-			0.00
				INTEREST TO DT-			
				COMPUTE INT AMT-		MSR-	0.00
290	092589	0.00	8937	29254-623-15047-9			
				HC3 ARC	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
481	080389	-----	8939	29277-658-00772-9			
				COLCLOS-	CYCLES-		
340	112789	387.77	8946	29254-689-15114-9			
				TAX MOTIVATED AMT-			0.00
				TAX MOTIVATED INT-			0.00
				INTEREST TO DT-			
				COMPUTE INT AMT-		MSR-	0.00
290	112789	0.00	8946	29254-689-15114-9			
				HC3 ARC	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
480	102089	-----	8951	29277-740-00534-9			
				JURISDICTION-			
706	032690	20.00-	9011	29247-528-70004-9			
				XREF-	30 8912		
				INTEREST TO DATE-			
482	022591	-----	9114	29277-485-02051-1			
				COLCLOS-	CYCLES-		
340	060391	3,864.09	9121	29254-495-18059-1			
				TAX MOTIVATED AMT-			0.00
				TAX MOTIVATED INT-			0.00
				INTEREST TO DT-			
				COMPUTE INT AMT-		MSR-	0.00
290	060391	0.00	9121	29254-495-18059-1 X			
				HC3 ARC-68	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
520	081192	-----	9234	82277-625-03006-2			
				COLCLOS-75 PROC-	CLAIM-	PYMT-	AO
				CSED EXTENSION-	BLLC-82		
670	062893	8,138.52-	9328	82218-583-00722-3			
				PRC-			
				DESG PAY CD-07			

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO [redacted] 9997 05-23-96
NAME CONT- NOLL CYCLE-9621 TC 148 HOLD IS P

FOR-2999000255 BY-2999000255 ON-052296 TYPE-S-30-7712
TIME-15:40 SRC-I JP961042 PROCESSED ON-144
REQUESTED TAX MODULE FOUND ON MF

92 3 CLIFFORD L NOLL
715 N 13 ST
9123 COUR D ALENE ID 83814-4270-157 SPOUSE SSN-[redacted] 8660*
LOC-8201 PRIOR NAME CONTROL- FZ>V -
YEAR REMOVED- ENT EXT CYC-9618 MFR-01 VAL-1 IRA- CAF-
CNC RUF FYM-12 SCS- CRINV- 130-99
RPTR-1 PMF- SHELT- BNKRPT- BLLC-
ACCRETION- MIN SE-
JUSTIFICATION- IRS EMPL- FED EMPL-

76 3 CLIFFORD L NOLL [redacted] 8660*
86 2 CLIFFORD L & SUSAN V NOLL [redacted] 8660*

LAST RET-93 M/E- COND-E FLC-29 9545

* TAX PERIOD 30 7712 * REASON CD- MOD EXT CYC-9618

FS-3 CRINV- LIEN-4 29254-495-18053-1 CAF- FZ>VT -I
TDA COPYS-4324 TDI COPYS-
INT TOLERANCE- MATH INCREASE- HISTORICAL DO-82 BWNC- BWI-
MF MOD BAL- 11,348.95
ACCRUED INTEREST- 0.00 051396 CSED-121998
ACCRUED PENALTY- 651.25 051396 RSED-041581
ARDI-0 ASED-011889

150 033186 0.00 5 8612 29210-018-07347-6 CRD- SRC-
RCC- ERR- TAX PER T/P- 0.00
RET RCVD DT-011886

F/C- AGI- 1,000.00
FOREIGN- FARM- MF P-
XRF- AEIC- 0.00
PIA- EXEMPT-04 ENRGY- 0.00
LTEX- TAXABLE INC- 1,000.00
PENALTY SUPP-1000 SET- 1,383.00
TOTAL WAGES- 0.00
MDP- TOTAL INC TX- 0.00
EST TAX BASE- 0.00
PR YR BASE- 0.00
SHORT YR CD- ES FORGIVENESS %- 0
1ST SE-16,500.00 2ND SE- 0.00
ROUTG TRANSIT NUM- ACCT TYPE-
BANK ACCT NUM- EFT-0

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

			TAX MOTIVATED AMT-	0.00		
			TAX MOTIVATED INT-	0.00		
			INTEREST TO DT-		MSR-	
			COMPUTE INT AMT-		0.00	
421	112487	-----	8748 29277-729-01147-7			
			DISP CD- SOURCE-			
425	120987	-----	8750 82277-343-20000-7			
			SOURCE-30 ORG-5302 PROJ-			RET REQ-
			PTR DO-			
420	122287	-----	8752 29277-356-00000-7			
			AIMS #3005302082			
340	090588	0.00	8834 29254-608-15542-8			
			TAX MOTIVATED AMT-	0.00		
			TAX MOTIVATED INT-	0.00		
			INTEREST TO DT-		MSR-	
			COMPUTE INT AMT-		0.00	
765	041578	100.00	8834 29254-608-15542-8			
			PRC-			
291	090588	79.00-	8834 29254-608-15542-8			
			HC2 ARC-99 INTD			PC1
			CORRESPONDDT- CREDIT DT-			
			REFUND STATUTE CONTROL DT-			
			AMD CLMS DT-			
166	090588	5.25	8834 29210-018-07347-6			
			PRC-			
161	090588	5.25-	8845 29254-685-10002-8			
			PRC-			
340	112188	0.00	8845 29254-685-10002-8			
			TAX MOTIVATED AMT-	0.00		
			TAX MOTIVATED INT-	0.00		
			INTEREST TO DT-		MSR-	
			COMPUTE INT AMT-		0.00	
290	112188	0.00	8845 29254-685-10002-8			
			HC3 ARC-99 INTD			PC1
			CORRESPONDDT- CREDIT DT-			
			REFUND STATUTE CONTROL DT-			
			AMD CLMS DT-			
370	111088	0.00	8849 23251-312-12001-8			
300	111088	2,605.00	8849 23251-312-12001-8			
			HC DC 870D071288 ASED			PC AO
			CLAIM REJECT DT-			
160	111088	651.25	8849 23251-312-12001-8			
			PRC-			
170	111088	92.00	8849 23251-312-12001-8			
			PRC- EST PNLT Y WAIVED-			0.00
350	111088	130.25	8849 23251-312-12001-8			
			PRC-			
340	111088	5,144.54	8849 23251-312-12001-8			

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO -9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

340	092589	215.10	8937	REGULAR LIEN 29254-623-15048-9			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-	MSR-		
				COMPUTE INT AMT-	0.00		
290	092589	0.00	8937	29254-623-15048-9			
				HC3 ARC	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
481	080389	-----	8939	29277-658-00768-9			
				COLCLOS-	CYCLES-		
340	112789	193.64	8946	29254-689-15120-9			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-	MSR-		
				COMPUTE INT AMT-	0.00		
290	112789	0.00	8946	29254-689-15120-9			
				HC3 ARC	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
480	102089	-----	8951	29277-740-00535-9			
				JURISDICTION-			
482	022591	-----	9114	29277-485-02054-1			
				COLCLOS-	CYCLES-		
340	060391	1,699.20	9121	29254-495-18053-1			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-	MSR-		
				COMPUTE INT AMT-	0.00		
290	060391	0.00	9121	29254-495-18053-1 X			
				HC3 ARC-68	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
520	081192	-----	9234	82277-625-03007-2			
				COLCLOS-75 PROC-	CLAIM-	PYMT-	AO
				CSED EXTENSION-	BLLC-82		
530	092394	-----	9440	82277-669-03506-4			
				COLCLOS-29	CYCLES-		
961	032996	-----	9615	29277-492-04041-6			
				MF CAF CODE-			
521	011696	-----	9617	82277-503-05622-6			
				COLCLOS- PROC-	CLAIM-	PYMT-	AO

MF STAT-02 020179 C NOTICE DO- 7906

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO [redacted]-9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

FOR-2999000255 BY-2999000255 ON-052296
TIME-15:40 SRC-I JP961042

TYPE-S-30-7812
PROCESSED ON-144
REQUESTED TAX MODULE FOUND ON MF

92 3 CLIFFORD L NOLL
715 N 13 ST
9123 COUR D ALENE

ID 83814-4270-157

SPOUSE SSN-[redacted] 8660*

PRIOR NAME CONTROL- FZ>V -

LOC-8201
YEAR REMOVED- ENT EXT CYC-9618
CNC RUF

MFR-01 VAL-1 IRA- CAF-

FYM-12 SCS- CRINV- 130-99

RPTR-1 PMF- SHELT- BNKRPT- BLLC-

ACCRETION- MIN SE-

JUSTIFICATION- IRS EMPL- FED EMPL-

76 3 CLIFFORD L NOLL
86 2 CLIFFORD L & SUSAN V NOLL

[redacted] 8660*
[redacted] 8660*

LAST RET-93 M/E- COND-E FLC-29 9545

* TAX PERIOD 30 7812 *

REASON CD- MOD EXT CYC-9618

FS-3 CRINV-
TDA COPYS-4341

LIEN-4 29254-495-18054-1 CAF- FZ>VT -I

TDI COPYS-

INT TOLERANCE- MATH INCREASE- HISTORICAL DO-82 BWNC- BWI-

MF MOD BAL- 21,199.78

ACCRUED INTEREST- 0.00 051396
ACCRUED PENALTY- 1,253.33 051396

CSED-122698
RSED-041582
ARDI-0

ASED-011889

150 040786
RCC-

0.00 5 8613 29210-018-07346-6 CRD-
ERR- TAX PER T/P-

SRC-
0.00

RET RCVD DT-011886

F/C- AGI- 1,000.00
FOREIGN- FARM- MF P-
XRF- AEIC- 0.00
PIA- EXEMPT-04 ENRGY- 0.00
LTEX- TAXABLE INC- 1,000.00
PENALTY SUPP-1000 SET- 1,513.00
TOTAL WAGES- 0.00
MDP- TOTAL INC TX- 0.00
EST TAX BASE- 0.00
PR YR BASE- 0.00
SHORT YR CD- ES FORGIVENESS %- 0
1ST SE-17,700.00 2ND SE- 0.00
ROUTG TRANSIT NUM- ACCT TYPE-
BANK ACCT NUM- EFT-0

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO -9997

05-23-96

NAME CONT- NOLL

CYCLE-9621

TC 148 HOLD IS P

			TAX MOTIVATED AMT-	0.00	
			TAX MOTIVATED INT-	0.00	
			INTEREST TO DT-		MSR-
			COMPUTE INT AMT-	0.00	
421	112487	-----	8748 29277-729-01148-7		
			DISP CD- SOURCE-		
425	120987	-----	8750 82277-343-20000-7		
			SOURCE-30 ORG-5302		PROJ- RET REQ-
			PTR DO-		
420	122287	-----	8752 29277-356-00000-7		
			AIMS #3005302082		
340	090588	0.00	8834 29254-608-15543-8		
			TAX MOTIVATED AMT-	0.00	
			TAX MOTIVATED INT-	0.00	
			INTEREST TO DT-		MSR-
			COMPUTE INT AMT-	0.00	
765	041579	100.00	8834 29254-608-15543-8		
			PRC-		
291	090588	81.00-	8834 29254-608-15543-8		
			HC2 ARC-99		INTD PC1
			CORRESPONDDT-		CREDIT DT-
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
166	090588	4.75	8834 29210-018-07346-6		
			PRC-		
161	090588	4.75-	8845 29254-685-10003-8		
			PRC-		
340	112188	0.00	8845 29254-685-10003-8		
			TAX MOTIVATED AMT-	0.00	
			TAX MOTIVATED INT-	0.00	
			INTEREST TO DT-		MSR-
			COMPUTE INT AMT-	0.00	
290	112188	0.00	8845 29254-685-10003-8		
			HC3 ARC-99		INTD PC1
			CORRESPONDDT-		CREDIT DT-
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
570	112188	-----	8848 29277-727-00115-8		
			COLCLOS- CYCLES-		
570	121288	-----	8848 29217-308-47978-8		
			COLCLOS- CYCLES-		
670	110188	23.75-	8848 29217-308-47978-8		
			PRC-		
			DESG PAY CD-		
370	111088	0.00	8849 23251-312-12002-8		
300	111088	5,037.00	8849 23251-312-12002-8		
			HC DC 870D071288		ASED PC AO
			CLAIM REJECT DT-		

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997

05-23-96

NAME CONT- NOLL

CYCLE-9621

TC 148 HOLD IS P

			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
960	071589	-----	8930 29277-598-00078-9		
			MF CAF CODE-1		
582	072189	-----	8931 82277-605-03627-9		
			REGULAR LIEN		
340	092589	401.80	8937 29254-623-15049-9		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	092589	0.00	8937 29254-623-15049-9		
			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
481	080389	-----	8939 29277-658-00770-9		
			COLCLOS-	CYCLES-	
340	112789	361.72	8946 29254-689-15112-9		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	112789	0.00	8946 29254-689-15112-9		
			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
480	102089	-----	8951 29277-740-00536-9		
			JURISDICTION-		
482	022591	-----	9114 29277-485-02055-1		
			COLCLOS-	CYCLES-	
340	060391	3,174.11	9121 29254-495-18054-1		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	060391	0.00	9121 29254-495-18054-1 X		
			HC3 ARC-68	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
520	081192	-----	9234 82277-625-03008-2		
			COLCLOS-75 PROC-	CLAIM-	PYMT- AO
			CSED EXTENSION-	BLLC-82	
530	092394	-----	9440 82277-669-03500-4		

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO [redacted] 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

FOR-2999000255 BY-2999000255 ON-052296
TIME-15:40 SRC-I JP961042

TYPE-S-30-7912
PROCESSED ON-144
REQUESTED TAX MODULE FOUND ON MF

92 3 CLIFFORD L NOLL
715 N 13 ST

9123 COUR D ALENE

ID 83814-4270-157

SPOUSE SSN-[redacted] 8660*

LOC-8201

YEAR REMOVED-

ENT EXT CYC-9618
CNC RUF

PRIOR NAME CONTROL- FZ>V -

MFR-01 VAL-1 IRA- CAF-

FYM-12 SCS- CRINV- 130-99

RPTR-1 PMF- SHELT- BNKRPT- BLLC-

ACCRETION- MIN SE-

JUSTIFICATION- IRS EMPL- FED EMPL-

76 3 CLIFFORD L NOLL

86 2 CLIFFORD L & SUSAN V NOLL

[redacted] 8660*

[redacted] 8660*

LAST RET-93 M/E- COND-E FLC-29 9545

* TAX PERIOD 30 7912 *

REASON CD-

MOD EXT CYC-9618

FS-3 CRINV-

LIEN-4 29254-495-18051-1

CAF- FZ>VT -I

TDA COPYS-4324

TDI COPYS-

INT TOLERANCE- MATH INCREASE- HISTORICAL DO-82 BWNC- BWI-

MF MOD BAL- 30,876.83

ACCRUED INTEREST- 0.00 051396

CSED-010299

ACCRUED PENALTY- 1,921.75 051396

RSED-041583

ARDI-0 ASED-011889

150 041486
RCC-

0.00 5 8614 29210-018-07345-6 CRD-
ERR- TAX PER T/P-

SRC-
0.00

RET RCVD DT-011886

F/C- AGI- 1,000.00

FOREIGN- FARM- MF P- 0.00

XRF- AEIC- 0.00

PIA- EXEMPT-04 ENRGY- 0.00

LTEX- TAXABLE INC- 1,000.00

PENALTY SUPP-1000 SET- 1,934.00

TOTAL WAGES- 0.00

MDP- TOTAL INC TX- 0.00

EST TAX BASE- 0.00

PR YR BASE- 0.00

SHORT YR CD- ES FORGIVENESS %- 0

1ST SE-22,900.00 2ND SE- 0.00

ROUTG TRANSIT NUM- ACCT TYPE-

BANK ACCT NUM- EFT-0

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO -9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

			HC ARC	INTD	PC
340 102687	0.00	8745 29251-299-13507-7	CORRESPONDDT- REFUND STATUTE CONTROL DT- AMD CLMS DT-	CREDIT DT-	
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
421 112487	-----	8748 29277-729-01145-7	DISP CD- SOURCE-		
425 120987	-----	8750 82277-343-20000-7	SOURCE-30 ORG-5302	PROJ-	RET REQ-
			PTR DO-		
420 122287	-----	8752 29277-356-00000-7	AIMS #3005302082		
340 090588	0.00	8834 29254-608-15544-8	TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
765 041580	100.00	8834 29254-608-15544-8	PRC-		
291 090588	79.00-	8834 29254-608-15544-8	HC2 ARC-99	INTD	PC1
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
166 090588	5.25	8834 29210-018-07345-6	PRC-		
161 090588	5.25-	8845 29254-685-10004-8	PRC-		
340 112188	0.00	8845 29254-685-10004-8	TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290 112188	0.00	8845 29254-685-10004-8	HC3 ARC-99	INTD	PC1
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
370 111088	0.00	8849 23251-312-12003-8			
300 111088	7,687.00	8849 23251-312-12003-8	HC DC 870D071288	ASED	PC AO
			CLAIM REJECT DT-		
160 111088	1,921.75	8849 23251-312-12003-8	PRC-		

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
960	071589	-----	8930 29277-598-00077-9		
			MF CAF CODE-1		
582	072189	-----	8931 82277-605-03628-9		
			REGULAR LIEN		
340	092589	585.21	8937 29254-623-15050-9		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	092589	0.00	8937 29254-623-15050-9		
			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
481	080389	-----	8939 29277-658-00769-9		
			COLCLOS-	CYCLES-	
340	112789	526.83	8946 29254-686-15043-9		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	112789	0.00	8946 29254-686-15043-9		
			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
480	102089	-----	8951 29277-740-00537-9		
			JURISDICTION-		
482	022591	-----	9114 29277-485-02056-1		
			COLCLOS-	CYCLES-	
340	060391	4,622.99	9121 29254-495-18051-1		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	060391	0.00	9121 29254-495-18051-1 X		
			HC3 ARC-68	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
520	081192	-----	9234 82277-625-03009-2		
			COLCLOS-75 PROC-	CLAIM-	PYMT- AO
			CSED EXTENSION-	BLLC-82	
530	092394	-----	9440 82277-669-03518-4		

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO. [REDACTED] 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

FOR-2999000255 BY-2999000255 ON-052296
TIME-15:40 SRC-I JP961042

TYPE-S-30-8012
PROCESSED ON-144
REQUESTED TAX MODULE FOUND ON MF

92 3 CLIFFORD L NOLL
715 N 13 ST

9123 COUR D ALENE

ID 83814-4270-157

SPOUSE SSN- [REDACTED] 8660*

PRIOR NAME CONTROL- FZ>V -
MFR-01 VAL-1 IRA- CAF-
FYM-12 SCS- CRINV- 130-99
RPTR-1 PMF- SHELT- BNRPT- BLLC-
ACCRETION- MIN SE-
JUSTIFICATION- IRS EMPL- FED EMPL-

LOC-8201
YEAR REMOVED-

ENT EXT CYC-9618
CNC RUF

76 3 CLIFFORD L NOLL

86 2 CLIFFORD L & SUSAN V NOLL

[REDACTED] 8660*

[REDACTED] 8660*

LAST RET-93 M/E- COND-E FLC-29 9545

* TAX PERIOD 30 8012 *

REASON CD- MOD EXT CYC-9618

FS-3 CRINV-
TDA COPYS-4324

LIEN-4 29254-495-18055-1 CAF- FZ>VT -I
TDI COPYS-

INT TOLERANCE- MATH INCREASE-
MF MOD BAL- 6,452.16

HISTORICAL DO-82 BWNC- BWI-

ACCRUED INTEREST- 0.00 051396
ACCRUED PENALTY- 431.50 051396

CSED-010999
RSED-041584
ARDI-0

ASED-011889

150 042186
RCC-

0.00 5 8615 29210-018-07344-6 CRD-
ERR- TAX PER T/P-

SRC-
0.00

RET RCVD DT-011886

F/C- AGI- 1,000.00
FOREIGN- FARM- MF P-
XRF- AEIC- 0.00
PIA- EXEMPT-04 ENRGY- 0.00
LTEX- TAXABLE INC- 1,000.00
PENALTY SUPP-1000 SET- 1,278.00
TOTAL WAGES- 0.00
MDP- TOTAL INC TX- 0.00
EST TAX BASE- 0.00
PR YR BASE- 0.00
SHORT YR CD- ES FORGIVENESS %- 0
1ST SE-14,807.00 2ND SE- 0.00
ROUTG TRANSIT NUM- ACCT TYPE-
BANK ACCT NUM- EFT-0

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

340	102687	0.00	8745	29251-299-13506-7			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-			
				COMPUTE INT AMT-	MSR-		
					0.00		
421	112487	-----	8748	29277-729-01144-7			
425	120987	-----	8750	82277-343-20000-7			
				SOURCE-30 ORG-5302	PROJ-		RET REQ-
				PTR DO-			
420	122287	-----	8752	29277-356-00000-7			
				AIMS #3005302082			
340	090588	0.00	8834	29254-608-15545-8			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-			
				COMPUTE INT AMT-	MSR-		
					0.00		
765	041581	100.00	8834	29254-608-15545-8			
				PRC-			
291	090588	79.00-	8834	29254-608-15545-8			
				HC2 ARC-99	INTD		PC1
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
166	090588	5.25	8834	29210-018-07344-6			
				PRC-			
161	090588	5.25-	8845	29254-685-10005-8			
				PRC-			
340	112188	0.00	8845	29254-685-10005-8			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-			
				COMPUTE INT AMT-	MSR-		
					0.00		
290	112188	0.00	8845	29254-685-10005-8			
				HC3 ARC-99	INTD		PC1
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
370	111088	0.00	8849	23251-312-12004-8			
300	111088	1,726.00	8849	23251-312-12004-8			
				HC DC 870D071288	ASED		PC AO
				CLAIM REJECT DT-			
160	111088	431.50	8849	23251-312-12004-8			
				PRC-			
170	111088	110.00	8849	23251-312-12004-8			
				PRC- EST PNLTY WAIVED-			0.00
350	111088	86.30	8849	23251-312-12004-8			
				PRC-			

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

582	072189	-----	8931	82277-605-03629-9			
				REGULAR LIEN			
340	092589	122.29	8937	29254-623-15051-9			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-			
				COMPUTE INT AMT-	MSR-	0.00	
290	092589	0.00	8937	29254-623-15051-9			
				HC3 ARC	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
481	080389	-----	8939	29277-658-00775-9			
				COLCLOS-	CYCLES-		
340	112789	110.09	8946	29254-689-15106-9			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-	MSR-		
				COMPUTE INT AMT-	0.00		
290	112789	0.00	8946	29254-689-15106-9			
				HC3 ARC	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
480	102089	-----	8951	29277-740-00538-9			
				JURISDICTION-			
482	022591	-----	9114	29277-485-02050-1			
				COLCLOS-	CYCLES-		
340	060391	966.04	9121	29254-495-18055-1			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-	MSR-		
				COMPUTE INT AMT-	0.00		
290	060391	0.00	9121	29254-495-18055-1 X			
				HC3 ARC-68	INTD		PC
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
520	081192	-----	9234	82277-625-03010-2			
				COLCLOS-75 PROC-	CLAIM-	PYMT-	AO
				CSED EXTENSION-	BLLC-82		
530	092394	-----	9440	82277-669-03515-4			
				COLCLOS-29	CYCLES-		
961	032996	-----	9615	29277-492-04038-6			
				MF CAF CODE-			
521	011696	-----	9617	82277-503-05619-6			
				COLCLOS- PROC-	CLAIM-	PYMT-	AO

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO [REDACTED] 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

FOR-2999000255 BY-2999000255 ON-052296
TIME-15:40 SRC-I JP961042

TYPE-S-30-8112
PROCESSED ON-144
REQUESTED TAX MODULE FOUND ON MF

92 3 CLIFFORD L NOLL
715 N 13 ST
9123 COUR D ALENE

ID 83814-4270-157

SPOUSE SSN-[REDACTED] 8660*

LOC-8201
YEAR REMOVED- ENT EXT CYC-9618
CNC RUF

PRIOR NAME CONTROL- FZ>V -
MFR-01 VAL-1 IRA- CAF-
FYM-12 SCS- CRINV- 130-99
RPTR-1 PMF- SHELT- BNKRPT- BLLC-
ACCRETION- MIN SE-
JUSTIFICATION- IRS EMPL- FED EMPL-

76 3 CLIFFORD L NOLL
86 2 CLIFFORD L & SUSAN V NOLL

[REDACTED] -8660*
[REDACTED] -8660*

LAST RET-93 M/E- COND-E FLC-29 9545

* TAX PERIOD 30 8112 *

REASON CD- MOD EXT CYC-9618

FS-3 CRINV-
TDA COPYS-4344

LIEN-4 29254-498-18012-1 CAF- FZ>VT -I
TDI COPYS-

INT TOLERANCE- MATH INCREASE-
MF MOD BAL- 13,945.28
ACCRUED INTEREST- 0.00 051396
ACCRUED PENALTY- 880.25 051396

HISTORICAL DO-82 BWNC- BWI-
CSED-111298
RSED-041585
ARDI-0
ASED-031793

SFR 150 022486
RCC-
RET RCVD DT-011886

0.00 5 8607 29210-018-07343-6 CRD- SRC-
ERR- TAX PER T/P- 0.00

F/C- AGI- 1,176.00
FOREIGN- FARM- MF P-
XRF- AEIC- 0.00
PIA- EXEMPT-04 ENRGY- 0.00
LTEX- TAXABLE INC- 0.00
PENALTY SUPP-1000 SET- 2,818.00
TOTAL WAGES- 0.00
MDP- TOTAL INC TX- 0.00
EST TAX BASE- 0.00
PR YR BASE- 0.00
SHORT YR CD- ES FORGIVENESS %- 0
1ST SE-29,700.00 2ND SE- 0.00
ROUTG TRANSIT NUM- ACCT TYPE-
BANK ACCT NUM- EFT-0

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO.29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

340	102687	0.00	8745	29251-299-13505-7			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-			
				COMPUTE INT AMT-		MSR-	
						0.00	
421	112487	-----	8748	29277-729-01143-7			
425	120987	-----	8750	82277-343-20000-7			
				SOURCE-30 ORG-5302	PROJ-		RET REQ-
				PTR DO-			
420	122287	-----	8752	29277-356-00000-7			
				AIMS #3005302082			
340	090588	0.00	8834	29254-609-15725-8			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-			
				COMPUTE INT AMT-		MSR-	
						0.00	
765	041582	58.00	8834	29254-609-15725-8			
				PRC-			
291	090588	56.00-	8834	29254-609-15725-8			
				HC2 ARC-99	INTD		PC1
				CORRESPONDDT-	CREDIT DT-		
				REFUND STATUTE CONTROL DT-			
				AMD CLMS DT-			
166	090588	0.50	8834	29210-018-07343-6			
				PRC-			
606	090588	2.50-	8834	29210-018-07343-6			
				PRC-			
370	111088	0.00	8849	23251-312-12005-8			
300	111088	3,523.00	8849	23251-312-12005-8			
				HC DC 870D071288	ASED		PC AO
				CLAIM REJECT DT-			
160	111088	850.75	8849	23251-312-12005-8			
				PRC-			
170	111088	270.00	8849	23251-312-12005-8			
				PRC- EST PNLTY WAIVED-			0.00
350	111088	2,139.92	8849	23251-312-12005-8			
				PRC-			
340	111088	4,406.89	8849	23251-312-12005-8			
				TAX MOTIVATED AMT-		0.00	
				TAX MOTIVATED INT-		0.00	
				INTEREST TO DT-			
				COMPUTE INT AMT-		MSR-	
						0.00	
300	030689	0.00	8908	29247-762-10192-8			
				HC2 DC11 870D	ASED		PC A0266
				CLAIM REJECT DT-			
340	042489	397.58	8915	29254-462-15023-9			

*****CONTINUED ON NEXT PAGE*****

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

340 052091	1,875.98	9119 29254-498-18012-1		
		TAX MOTIVATED AMT-		0.00
		TAX MOTIVATED INT-		0.00
		INTEREST TO DT-		MSR-
		COMPUTE INT AMT-		0.00
290 052091	0.00	9119 29254-498-18012-1 X		
		HC3 ARC-68	INTD	PC
		CORRESPONDDT-	CREDIT DT-	
		REFUND STATUTE CONTROL DT-		
		AMD CLMS DT-		
670 060391	310.00-	9125 82218-558-01815-1		
		PRC-		
		DESG PAY CD-		
520 081192	-----	9234 82277-625-03011-2		
		COLCLOS-75 PROC-	CLAIM-	PYMT- AO
		CSED EXTENSION-	BLLC-82	
530 092394	-----	9440 82277-669-03514-4		
		COLCLOS-29	CYCLES-	
961 032996	-----	9615 29277-492-04039-6		
		MF CAF CODE-		
521 011696	-----	9617 82277-503-05615-6		
		COLCLOS- PROC-	CLAIM-	PYMT- AO

MF STAT-06	100782		0.00	8242
MF STAT-02	032784	C	NOTICE DO-	8415
MF STAT-02	031185	1	NOTICE DO-82	8509
MF STAT-02	040185	4	NOTICE DO-82	8512
MF STAT-03	041585	5	NOTICE DO-82	8514
MF STAT-03	060385	5	NOTICE DO-82	8521
MF STAT-03	042186	7	NOTICE DO-82	8615
MF STAT-10	022486		0.00	8607
MF STAT-21	102687		0.00	8745
MF STAT-12	112387		0.00	8745
MF STAT-21	111088		11,190.56	8849
MF STAT-58	030689		11,190.56	8908
MF STAT-21	042489		11,588.14	8915
MF STAT-58	092589		11,588.14	8937
MF STAT-21	122589		12,379.30	8950
MF STAT-58	040891		12,379.30	9113
MF STAT-21	052091		14,255.28	9119
MF STAT-26	052091		14,255.28	9119

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO 9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

			F8615-0 UNAPPLD CR ELECT-	0.00
			ES PEN- ES TAX PAYMENT-	0.00
			HIGH INCOME-	
			PUTI- 0.00 SUTI-	0.00
			PMEI- 0.00 SMEI-	0.00
			PMTI- 0.00 SMTI-	0.00
425	122085	-----	8604 82277-354-20000-5	
			SOURCE-65 ORG-1301 PROJ-021	RET REQ-
			PTR DO-	
421	050286	-----	8620 82277-525-00002-6	
			DISP CD- SOURCE-	
425	061186	-----	8625 82277-162-20000-6	
			SOURCE-65 ORG-1301 PROJ-	RET REQ-
			PTR DO-	
420	062586	-----	8627 82277-176-00000-6	
			AIMS #6501301023	
300	033087	0.00	8711 29247-468-10143-7	
			HC2 DC11 870D	ASED PC A0266
			CLAIM REJECT DT-	
520	031787	-----	8712 82277-076-00000-7	
			COLCLOS-72 PROC- CLAIM-	PYMT- A0266
			CSED EXTENSION- BLLC-	
470	071587	-----	8730 29277-597-01092-7	
			COLCLOS-90 CYCLES-	
976	062687	0.00	8732 29221-178-04923-7 G	
			PRC-	
764	041583	43.00-	8744 29254-674-16032-7	
			PRC-	
290	111687	0.00	8744 29254-674-16032-7	
			HC4 ARC-98 INTD	PC8
			CORRESPONDDT- CREDIT DT-	
			REFUND STATUTE CONTROL DT-	
			AMD CLMS DT-	
820	041583	1.00	8744 29258-283-01510-7	
			XREF-	
			INTEREST TO DATE-	
370	102687	0.00	8745 29251-299-13504-7	
290	102687	42.00	8745 29251-299-13504-7	
			HC ARC INTD	PC
			CORRESPONDDT- CREDIT DT-	
			REFUND STATUTE CONTROL DT-	
			AMD CLMS DT-	
340	102687	0.00	8745 29251-299-13504-7	
			TAX MOTIVATED AMT-	0.00
			TAX MOTIVATED INT-	0.00
			INTEREST TO DT-	MSR-
			COMPUTE INT AMT-	0.00

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IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 29-990-00255
JP961042

ACCOUNT NO -9997
NAME CONT- NOLL

05-23-96
CYCLE-9621

TC 148 HOLD IS P

			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
521	041489	-----	8917 93277-104-00000-9		
			COLCLOS- PROC-	CLAIM-	PYMT- AO
290	052989	0.00	8920 29254-507-10005-9		
			HC3 ARC-44	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
300	060589	0.00	8921 29247-535-70002-9		
			HC DC01 870D	ASED	PC AO266
			CLAIM REJECT DT-		
421	060589	-----	8921 29247-535-70002-9		
			DISP CD- SOURCE-		
480	060689	-----	8926 29277-571-01093-9		
			JURISDICTION-		
340	072489	333.85	8928 29254-553-15067-9		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	072489	0.00	8928 29254-553-15067-9		
			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
960	071589	-----	8930 29277-598-00074-9		
			MF CAF CODE-1		
582	072189	-----	8931 82277-605-03631-9		
			REGULAR LIEN		
340	092589	269.78	8937 29254-623-15052-9		
			TAX MOTIVATED AMT-		0.00
			TAX MOTIVATED INT-		0.00
			INTEREST TO DT-	MSR-	
			COMPUTE INT AMT-	0.00	
290	092589	0.00	8937 29254-623-15052-9		
			HC3 ARC	INTD	PC
			CORRESPONDDT-	CREDIT DT-	
			REFUND STATUTE CONTROL DT-		
			AMD CLMS DT-		
481	080389	-----	8939 29277-658-00777-9		
			COLCLOS-	CYCLES-	
340	112789	242.86	8946 29254-689-15119-9		

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