

December 9th 2024

Conditional Acceptance

From: Christina Joanna DeMaria
c/o 9617 Big Man Street,
Las Vegas, Nevada [89123]
Non-domestic

To: **The Trustee and their principals (notice to agents is notice to principals, notice to principals is notice to agents):**

Department of the Treasury
Internal Revenue Service
P.O. Box 480
Holtsville, NY 11742

Priority mail, signature upon receipt requested #

With Completion of Service and designation of Witness To:

The Commissioner of the State Department of Natural Resources
Hilary Franz
1111 Washington St SE,
Olympia, WA 98501

Priority mail, signature upon receipt requested #

CEO of America First Credit Union
Thayne Shaffer
PO Box 9199
Ogden, UT 84409

Priority mail, signature upon receipt requested #

Social Security Administration
Office of Public Inquiries and Communications Support
1100 West High Rise
6401 Security Blvd.
Baltimore, MD 21235

Priority mail, signature upon receipt requested #

Internal Revenue Office of the Commissioner
Daniel I. Werfel
1111 Constitution Avenue
NW Washington, D.C. 20224

Priority mail, signature upon receipt requested #

This is a Conditional Acceptance, for you to provide the necessary facts to prove that I do actually owe a debt. From the point of signature of receipt of this Conditional Acceptance, as per the postal code listed below, I am giving you an additional 10 days from receipt to fully address each of the points, point-by-point, otherwise this matter will be considered settled. Then your office and the IRS will be in DEFAULT and your silence will be interpreted by me and my legal counsel to be your and the IRS's admission that your office and the IRS have no --and never had any -- congressional authority to send your CP504 Amount Due notice.

This letter is being addressed to all recipients as their NOTICE of liability in this matter. To the Internal Revenue Service for its improper presumptions and actions, to the Commissioner of the Department of Natural Resources for allowing the recording and publication of improper Notices of Liens and Levies, to the Bank and its CEO for accepting or allowing improper garnishment or any other collection activities against an American PERSON, and to the Social Security Administration for allowing improper garnishment and obstruction of program dividends owed to me. These are criminal acts in perpetration and criminal acts in neglect as accomplices.

Section A - Establishment of facts, status and standing:

1. I am the one that has the survivorship interest in the Christina Joanna DeMaria Estate; and any beneficial derivatives of the Estate.
2. All Usufructs using my name owe me safe passage and must hold me harmless; You created this franchise to benefit your corporation, you named it after me, without my knowledge or my consent, and you have usufructuary duty to hold me harmless from any charges or other inconveniences or harms that result from the existence of this corporation. And if you have complaints or if you have any questions or if you have any needs, or you think that your franchise has a claim upon me and my assets, then go talk to the Treasury department, that have an exception account. That is supposed to be used to pay off anything that is brought against me as result of the existence of your corporation.
3. I am NOT a corporation of any kind and aren't representing or acting for any corporation of any kind;
4. I am NOT the owner or operator of any incorporated offshore business enterprise engaged in any activity related to the interstate manufacture, transport, or sale of alcohol, tobacco, or fireworks and not otherwise the employer, owner, or operator of any offshore business engaged in Federal income-producing activity related to any agricultural, residential or commercial property subject to Territorial or Municipal jurisdiction.
5. **I object to the use of FEDERAL RESERVE NOTES or any other kind of promissory note "as" money and don't consider the receipt of these I.O.U.s to be any kind of payment or profit.**
6. I am NOT a British Territorial U.S. Citizen;
7. I am NOT a Municipal citizen of the United States;
8. I don't voluntarily operate in Maritime Commerce or Admiralty jurisdiction, either one;
9. I am in fear for my life from commercial brigands;
10. I do not, however, recognize any actual war being present, as no competent Congress has declared war since 1812;
11. I am an American called a "Specially Designated National" in your system of things, and I am owed good faith service from all Federal citizens and franchises;
12. I have been misaddressed;
13. I am hereby issuing my express trust in writing to corporate officers or officers of the court.

If there is a money claim being asserted, I will additionally remind you that:

1. "Money" does not include treasury notes". Foquet v. Headley, 3 Conn. 534, 536;
2.*"In legal acceptance, "money" means current metallic coins; therefore, an indictment for embezzling "money" is not sustainable by proof of embezzling greenbacks or national currency notes.*" Block v. State, 41 Tex. 620, 622.
3.*"The term "money" does not include bank notes. They pass as cash, and constitute a part of the circulating medium, and for many purposes are to be considered as money; but, in the strict sense of the term, they are not included therein.*" Dowdle v. Corpening, 32 N.C. 58,60."
4.*"Money," as used in the Crimes Act, section 13, providing that any person stealing any money, the property of another, shall be guilty of larceny, cannot be construed to include bank bills, for strictly bank bills are not money, though for many purposes they are treated as such.*" Johnson v. State, 11 Ohio St. 324,325.
5.*"The term "money," in the statute defining robbery as taking from the person of another any money or personal property of any value whatsoever, with force and violence, and with intent to steal or rob, does not include bank notes.*" Turner v. State, 1 Ohio St. 422,426.
6.*"Federal Reserve Notes are not dollars."* U.S. Treasury, General Counsel, Munk.
7. *"Both notes and checks are acknowledgments of indebtedness and promise of payment."* Hegeman v. Moon, 131 N.Y. 462, 30 N.E. 487. Smith v. Treuhart et al, 223 N.Y.S. 481;
8. It follows that all the Christina Joanna DeMaria Estate ever received as "payment" for any goods or services from Federal Corporations or their Employees are promises to pay, otherwise known as I.O.U's or Promissory Notes, in this case, FEDERAL RESERVE NOTES;
9. It also follows that as the Inheritor of the assets and credit owed to Christina Joanna DeMaria, I do NOT allow any private bill collectors to sue for the involuntary extension of more credit to Municipal Corporation franchises appearing to be named after the foreign Estate;
10. It stands as public knowledge that the so-called Federal National Debt owed is now in excess of \$35 Trillion Dollars;
11. Add to this that Federal U.S. Citizens and citizens of the United States have no ability to redeem fiat notes for United States Silver Dollars and are prohibited from doing so by Title 31 USC Section 408 which prohibits the redemption of any currency (that is, "Money of Account") into gold, and Title 31 USC Section 405(a)-3 which prohibits the redemption of any United States currency dollar- for- dollar for gold /or/ silver, so that such foreign Persons/PERSONS are precluded from receiving

actual payment and equally precluded from alleging any actual debt on the basis of commerce or trade using FEDERAL RESERVE NOTES;

12. Also, Notice that the Tax Lien Act of 1966 placed all such actions under the Uniform Commercial Code, and for a check to be a negotiable instrument, it must contain an unconditional promise to pay a sum certain in money and be payable on demand or at a definite time (**UCC 3- 103 (b) (e)**), a condition which no check issued in the current system can meet. Which means that U.S. Citizens and Municipal citizens of the United States, like the Territorial Internal Revenue Service and Municipal IRS (can be any phony Creditor or set of Creditors) can only act as my Agents if I grant them permission to do so, and also means that no such Legal Fiction/FICTION entities, such as the Internal Revenue Service/IRS, can act as Moving Parties alleging the existence of any actual debt based on Federal Reserve Notes, which are not “money” and checks which are not negotiable instruments;
13. Take Notice that **fictional money results in fictional debts** and fictional profits and fictional income, too; as FEDERAL RESERVE NOTES are debt notes by definition, the use of FEDERAL RESERVE NOTES or their transfer can never result in profit or income, either one; thus, any allegation that I or my Estate are in receipt of “Federal Income”, is fraudulent, null and void, and provides no basis for any court decision; Let me make this abundantly clear.....**"Any allegation that I or my Estate received anything of value in the form of a check/credit transferring FEDERAL RESERVE NOTES or other Money of Account is fraudulent, null and void."**
14. The allegation of any debt owed by me or my Estate and based on Federal Reserve Notes, their transfer via non-negotiable checks, or additional accrual of debt by their collection, results in a fraudulent and constructive debt claim that the Moving Parties are incompetent to demand or receive; **I and my Estate are not the Debtors; we are the ultimate Creditors, and must be held harmless by the Corporations and Principals acting as Usufructs;**
15. **Both the assets and the credit based upon the assets of the Christina Joanna DeMaria Estate are owed to me; I cannot possibly owe a debt to myself for the unauthorized abuse of my own credit or the involuntary extension of my credit in the form of a FEDERAL RESERVE NOTE: and I have not approved the Moving Parties nor their attorneys to collect any such debt on my behalf;**
16. The Gold Bullion Act of 1985 makes it clear that Americans, such as myself, are not obligors or grantors with respect to the Federal Reserve Banks and their Notes--- Public Law 99-185, December 17, 1985, 99 Statutes 1177.

Section B - Personal Information:

Hello, I would like to spend some time here to just clarify who I am, and what I am trying to do and why I am sending this, etc. When I say that there is no justiciable controversy, I'm not just saying that as a way to deflect some sort of hidden anger or upset. I, honestly, am not in that category and I am only writing this Conditional Acceptance based off of a misbalance that has occurred, of which I feel I need to correct as a legal/lawful member of the American General Public.

I, the living woman, Christina Joanna DeMaria, have corrected my status, and affirm and declare that I have returned to my lawful birthright and political status as a Nevadan. As a member of the General Public, I keep the peace and I uphold the Public Law. **I am an Inheritor of and Living and Present Heir to the Trust Indenture** established by the unanimous Declaration of Independence, 1776, the Organic Laws of my State and Country, and the applicable Unrevised United States Statutes at Large as they pertain to the general populace and the Military Law of Peace. Meaning I have superior concurrent general jurisdiction.

I claim all guarantees provided by three Federal Constitutions, all rights, all remedies, and all exemptions, including but not limited to:

- a. Reversionary Trust Interest, 12 USC 95(a)
- b. Regulation Z - Lawful Money
- c. The Enabling Clause, before every Act of Congress 4
- d. The Brother's Keeper Clause, 18 USC 241 and 242
- e. West Virginia v. EPA (2022) and antecedent case Norton v. Shelby County, 118 U.S.425(1886)

I am not a pauper, debtor, rebel, combatant, foreign agent, public dependent, U.S. Citizen, a Municipal citizen of the United States, or in any way separated from the organic States of the Union. This I declare and affirm under penalty of perjury under the public law of The United States of America.

Please check the following hyperlink for the Land Recording Office where my Declaration of Political Status is published in the public domain, along with all my other documents supporting my change of political status.

Land Recording Office: <https://everify.americanstatenationals.us/>

This is your Notice of my acceptance of your oaths and offices and commission pledges to operate in a lawful manner and my recognition of foreign efforts to impersonate me and deprive me of my IV Amendment Guarantees and Due Process by means of virulent fraud.

Section C: Denials: What I am not and what I object to:

1. I am NOT a Bar Attorney, Lawyer, or any Human Person engaged in any titled profession and I owe no licensed or dependent obligation, no pledge, title, performance, or allegiance to any foreign incorporated entity, government, or organization, not limited to the Bar Association, the Roman Catholic Church, the British Territorial United States, the Municipal United States Government, or any franchise, incorporation, agency or Agent thereof;
2. I am neither a U.S. Citizen nor a Municipal citizen of the United States; I adopt and hold no citizenship obligation or franchise agreement with respect to the District of Columbia, the District Government, or the Municipal United States or its Government;
3. I am NOT a dependent of any District or Agency Personnel, United States Persons or Municipal PERSONS presumed to exist in the realm of Legal Fiction as foreign corporations operating under some form or permutation or variation of my Given Name or some foreign sign language known variously as Dog Latin or American Sign language appearing to represent my name;
4. I am NOT a corporation nor am I representing any corporation;
5. I am NOT a public trust nor am I representing any public trust;
6. I hold the only survivorship interest in the Christina Joanna DeMaria Estate and I did not authorize the construction of any District or Municipal Corporation operating under the sign CHRISTINA JOANNA DEMARIA in any form or under any section of Municipal Code; nor did I authorize the registration of any Territorial Person that may be using my Good Name under presumption of a Public Usufruct;
7. I do not use the name CHRISTINA J DEMARIA or Christina J DeMaria or any ordering or permutation thereof in commerce or as a Legal Fiction under Admiralty Law;
8. I do not need and have never needed any conferred citizenship and am not stateless and have never been stateless;
9. I am not a colored person of any kind; not a slave, not a criminal, not a pauper, not a dependent or employee or citizen of any Federal Corporation, not a DEBTOR, not a Debtor, not an indentured servant, and not a bankrupt person of any kind; I don't accept or adopt any denigrated political status;
10. I am NOT a Felon against my Public Law;
11. I am NOT waiving my birthright estate/Estate;
12. I am NOT the subject of any foreign infant decedent Estate;
13. I am NOT the cargo aboard any foreign Vessel;
14. I am NOT the subject of and not subject to the 14th Amendment known as a citizen of the United States under any authority thought to still exist under the so-called Corporate Constitution of the United States of America, Incorporated, first published in 1868, which was never ratified by my States of the Union;
15. I am NOT an Enemy of the British Territorial United States nor of the United States of America, Incorporated;
16. I am NOT a "Sovereign Citizen" and I object to any inference or insinuation that I am ignorant or that I avow an oxymoron as a political status;
17. I am NOT a "Human", not an indentured servant, nor a "Slave" nor any Volunteer, nor any kind of Tort Feasor against the Federal Constitutions and I do not voluntarily act as a Tort Feasor against Article I, Section 10 thereof;
18. **Object to the use of Federal Reserve Notes:** I do not voluntarily use Federal Reserve Notes; I have no Federal Income according to the U.S. Supreme Court as I am not a "Federally connected" TAXPAYER operating as a voluntary franchisee of any foreign Municipal Corporation and have no corporate profit separated from capital that could stand as "Federal Income"; no evidence of debt presented as an I.O.U. or other form of Promissory Note, such as a FEDERAL RESERVE NOTE can be considered actual payment or profit in hand; additionally, I am not a Warrant Officer in the British Merchant Marine known as a "Taxpayer" (to the King) and am not lost at sea; I am not a Driver or other Person employed in any commercial avocation related to the Admiralty nor am I voluntarily operating in any form of Maritime Commerce;
19. I do not accept the American Civil War or any "War" since then as anything but Mercenary Conflicts that are not owed the dignity of the Law of War or the Law of Peace as there was no official and required Declaration of War by the Several States in Congress Assembled related to their onset, and I do not recognize the existence of or need for any British Territorial Military Protectorate related to me on the land and soil of my own country when our own State Assemblies are in Session;
20. I do not accept any claim that I am rendered an Enemy while at the same time my Estate is being charged for services as an Employer and when my States have never participated in these conflicts;
21. I do not accept any foreign public trust interest in the Christina Joanna DaMaria Estate based on an undisclosed unconscionable birth registration contract nor any private trust interest created by any foreign baptism nor other undisclosed

contract with any incorporated Church nor any derivative contracts based on these presumptions of contract, pledge, or allegiance.

22. I live my life entirely from the non-incorporated private land and soil jurisdiction.
23. All my mail is done either through a PO Box or marked as non-domestic, without the United States.
24. I do not live in "State of Nevada" nor "STATE OF NEVADA" but I permanently domicile ON the land and soil of Nevada, which is the unincorporated land mass. I have already submitted and recorded this documentation to this effect, so the only court of which I would be willing to involve myself with is an 'Article 3 Common Law Court'. I will have nothing to do with incorporated commercial courts. The Nevada Assembly Coordinator would be the person to call to set that up and I can give you his phone number if needed (just email me and I'll send you it). I live, exist and travel WITHOUT the United States at all times per **28 USC 1746**. Meaning I do not live in the United States, so I do not have to abide by its laws, but you do.
25. I give you Notice that all the so-called Western Territorial States have been enrolled as actual States of the Union since October 1st, 2020. This was made retroactive to the date these States entered Territorial Statehood, so there is no longer any presumption against any of the people born in these States of the Union and no longer labor under any Territorial Statehood claims.
26. I am not an attorney and don't accept being represented by an attorney; if you wish to go to Court/COURT and want to hire an attorney to defend or prosecute your own phony foreign franchise DEFENDANT that's your business, but no attorney will represent me or my estate.

WARNING – NOTICE to all IRS officers, agents, and employees in this Holtville, NY office - related to this office's confession to committing a crime by attempting to use a CP504 Amount Due notice – a tax collection attempt / action not authorized by Congress.

Please give this legal Notice to the highest ranking manager in this office or to this office's legal department, due to its contractual content and its legal importance. If you are not licensed to practice law, you must forward this reply notice to someone who is, as you are not legally qualified to render a legal determination on this CP504 matter.

You are being referred to IRC sec. 7608 – IRS Enforcement Subtitle E - the letter E stands for "Enforcement."

IRS agents that are only trained and authorized to act as "ADMINISTRATIVE" agents – referred to as "A" agents - are not authorized to act as "E" (Enforcement) agents. Is anyone in your office an "E" type agent? I understand that you are all "A" - Administrative agents only? An "A" type agent / officer **has no enforcement rights** to take or attempt to take or collect someone's assets or Federal Reserve Notes that are using tax code section numbers UNDER 7000.

Your office is illegally using IRC code sections under 7000. Your office is not lawfully allowed by Congress to use code sections below 7000 - related to your subject CP504 "Amount Due" notice. IRC code sections below 7000 are merely "Administrative" codes – not Enforcement code sections and section 7608 - Enforcement Regulations - only apply to Title 27 - Alcohol, Tobacco, & Firearms (ATF) "activities." I demand to see proof that I am involved in any ATF activities related to your CP504 Amount Due claim.

Your subject CP504 notice is obviously an "enforcement" action emanating out of this office. Only an "E" (enforcement) type IRS officer is allowed to impose "**enforcement" actions to collect alleged Amounts Due "ONLY" related to ATF activities.**" "E" type IRS agents using code section numbers 7000 and above, related to tax collection actions,"only" apply to ATF activities. I have never been involved in any ATF related activities. An "activity" is always the "subject" of the tax - "**Income" is never the subject of the tax - it's only a means of calculating the tax, provided I am involved in an ATF activity or some other excise taxable "activity" which I am not.**

This is my response to the IRS's CP504 notice dated 2013, 2014, 2018, and 2019 that is claiming \$18,447.30, \$14,258.20, \$318.71, \$905.52, \$1,529.68, Amounts are Due for 2024 (see pg. one of IRS CP504 enclosed). Your immediate attention and response is required on this "contractual" matter within ten (10) days from the date of your receipt of this, or your CP504 Amount Due claim will be invalid.

I AGREE TO PAY ALL AMOUNTS DUE AS REFERENCED IN THE IRS'S CP504 NOTICE (enclosed or on record).

I agree to settle on all amounts the IRS and your office is claiming I am liable for, CONDITIONED upon your office or any other IRS office, providing me with two documents that are required by law to be given to me upon my request herein - related to the subject CP504 notice and my desire and intention to discharge all Amounts Due.

I want to make sure that when this CP504 Amount Due matter is **completely settled, finalized, and closed** between me and the IRS, that the settlement is FINAL and COMPLETE and that no other IRS offices / agents from different offices and from different states will send me a similar notice of some amount due for **2013, 2014, 2018, 2019** - the subject years in question.

Before I settle and discharge all Amounts Due the IRS is claiming I owe, your office will have to first provide me with certain information I am entitled to, based on the tax statutes approved and authorized by Congress. To confirm and verify the CP504 Amount Due from your CP504 notice, I am advised by legal counsel that conditions precedent below must first be complied with to verify the IRS's claim for the **\$35,459.41 in total for 9 years**, amount your office is claiming to be due.

1. Please send me the “implementing” tax code regulation (just the number) that has been promulgated in the Code of Federal Regulations (CFR), in the Federal Register, that gives the IRS and your office the “**authority**” and “**right**” to send a CP504 Amount Due notice. My legal counsel and tax advisor and I have not been able to find the IRC / CFR implementing “regulation” that gives the IRS and your office the “**authority**” and “**right**” to send me a CP504 amount due notice.

2. All IRS CP504 related collection actions your office is proposing, typically stem from a CP15 notice or a CP501 or a CP503 notice. My legal counselors and I have not been able to find the “Enforcement” Regulation for any 26 U.S.C. or IRC code sections in the IRC that the IRS might claim as their “**right**” and “**authority**” to send a CP15, CP501, CP503, or a CP504 notice.

3. **According to my legal counsel and IRS regulations, there are no “Enforcement Regulations” giving the IRS “authority” from Congress** in the legally required - cross referencing Parallel Tables of Authority and in Subtitle F for Title 26, that give any legal “**right**” from Congress, to the IRS, to send me any type of a CP Amount Due notice.

See the list of Title 26 code sections and their cross referenced Enforcement Regulations in the Parallel Tables of Authority. **There are no Enforcement Regulations applicable to any 26 U.S.C. code section violations.**

4. Before the IRS's CP504 notice has any legal force and effect, my tax counselors inform me that the **IRS has to include in all of their “Notices” of tax amounts due – either the IRC “implementing” regulation or the “enforcement” regulation that gives the IRS their “authority” and “right”** to send a CP504 notice, related to the subject CP504 notice herein. The IRS's subject CP504 notice dated August 12th, 2024, enclosed, did not mention in this “Amount Due” notice, what the IRS's 'authority' and '**right**' is to send this notice, similar to how the IRS's CP15 notice states that their right to send their CP15 notice is IRC section 6702(a). However, section 6702(a) has no Enforcement Regulation authority from Congress that gives the IRS any authority or right to send a CP15 notice.

5. The subject CP504 notice (pg. one enclosed) says the following: “... our [IRS] records show you have unpaid taxes for the year ending Dec. 31, 2024, however, this notice did not specify what kind of “taxes” are unpaid. Would you please tell me what kind of taxes are unpaid? There are many dozens of types of taxes you might be referring to on page one of the CP504 notice you sent. Being more specific and less vague would be very helpful to me and appreciated in my efforts and desire to reach a final settlement on all amounts supposedly owed.

Without the required by law promulgated “**implementing regulation**” and the cross referencing “**enforcement**” regulation in the Parallel Tables of Authority - applicable to your CP504 notice, any further IRS collection actions will be a violation of IRS regulations and my Fifth Amendment (to the Constitution 1787) protected Natural Rights of due process of law and too many other U.S.C. Title and code section violations to mention at this time.

6. The subject CP504 notice said on page one - “...we may levy your property or rights to property.... ” My legal counsel informs me that the **IRS cannot file a valid levy against me** without first abiding by certain lawful due process of law steps, which include first sending a Notice of Intent to Lien that would give the recipient the right to “cure” all tax amounts lawfully claimed to be owed, before an actual Lien or Levy was filed by the IRS and a Notice of Intent to Lien and Levy is not a valid Lien or Levy.

I am agreeing to discharge all amounts lawfully due, conditioned upon your office and the IRS providing me with only two items of information, required by law, to VERIFY your claim for a \$35,459.41 amount due –

1. **The implementing or enforcement regulation for your CP504 and**
2. **A Final Amount Due statement signed off on by a high level IRS officer under penalty of perjury.**

7. Can the IRS impose a levy on the government created *Cestui Que Vie* trust entity they named CHRISTINA JOANNA DEMARIA - the fictitious entity the IRS sent the subject CP504 notice to, before they send "it" a Notice of Intent to Lien? I, Christina Joanna DeMaria, in my living woman "capacity" herein, am an entirely different legal entity compared to the government's created and controlled fiction entity they named CHRISTINA J DEMARIA - the actual recipient of the IRS's subject CP504 notice. I, the living woman, am not the "fiduciary" or the "surety" "agent" for the government's created and controlled "fiction" entity they named CHRISTINA J DEMARIA, **and your CP504 notice WAS NOT SENT TO ME, the living woman. It is clearly an act of impersonation pursuant to barratry and must be stopped.**

Regarding the enclosed CP504 notice sent by the IRS to a government created "fiction" entity - this notice did not include the signature of any IRS officer. An unsigned presentment / Amount Due billing statement such as this CP504 enclosed, according to my legal counsel and the law on valid contracts, **has no legal force & effect in law** unless signed by a high level IRS officer, according to statutes passed by Congress in D.C. and the IRS's Internal Revenue Manual (IRM), provided the IRS first has legal authority from Congress to send anyone a CP504 notice.

All IRS "presentments" and "debt" claims such as the CP504 subject notice that mention a certain amount due, have to be signed off on by a high level IRS officer – **always under 28 U.S.C. sec. 1746(2) and always under penalty of perjury as per IRC section 6065, and all enforcement actions to "collect" taxes, penalties, and interest amounts due, have to have implementing "enforcement" regulations promulgated in the Code of Federal Regulations and be published in the Federal Register and cross-referenced in the Parallel Tables of Authority.**

Any illegally sent mail from the IRS - representing any attempt to collect a tax "DEBT" that doesn't exist – is Mail Fraud – a violation of RICO laws and in violation of the Fair Debt Collection Practices Act (FDCPA), a 1971 federal consumer protection law that is strictly enforced - see Title 15 Ch. 41 Subchapter V sec. 1692.

8. There must be a current Total Amount Due "assessment," hence, the IRS must provide me with a CP504 related - FINAL AMOUNT DUE (billing statement), stating the exact TOTAL AMOUNT you are claiming I am "liable" for. This FINAL and TOTAL AMOUNT DUE for 2024 has to be personally signed off on by a high level IRS officer. The IRS officer's signature on a TOTAL Amount Due BILLING STATEMENT (True Bill) has to be signed with the officer's 'wet ink' signature (not by a computer) by a real, living IRS officer with the authority to make an accurate and final assessment of what the IRS is claiming I am liable for. Amount Due notices with someone's name signed by a computer are invalid with no force and effect in law.

A TOTAL AMOUNT DUE billing statement I am legally required to be sent - has to be signed by a living man or woman IRS officer - a GS-9 or above IRS officer - **or your final Amount Due billing statement will not be a valid or legal presentment contract offer and I will not know the exact Final Amount Due that said qualified high level IRS officer is claiming I am liable for and I would have no legal liability or obligation to pay an Amount Due statement that is defective and void on its face. It is impossible for me to pay or discharge all amounts due without first receiving a Total Amount Due (True Bill) signed off on by a high level IRS officer with his/her 'wet ink' signature, so please send this Total Amount Due statement so I know how much to discharge.**

9. 26 U.S.C. section 7851 (a)(6)(A) says: **There is no authority for the IRS to use any 'enforcement' actions (read - money collection actions like a CP504 claim for an amount immediately due),** against an American National / non "U.S. citizen" (meaning D.C. citizen) like me (with no government sources of excise taxable income connected to a "trade or business" and acting in the capacity of a "public officer").

10. Until Title 26 becomes "ENACTED" - meaning – passed into "positive" law and then made applicable to the living people domiciled in the 50 states of the union (will never happen), nothing in Title 26 applies to the living men and women in the states of the union – not involved in excise taxable activities. If Title 26 has never been "enacted" into 'positive' law, then how is it possible for the IRS's CP504 letter to apply to me, a living woman, living under my Creator's laws protected by the *de jure* Constitutional (1787) **law of the "land" jurisdiction** in a non-domestic (not within D.C.) state of the union and with a mailing location not within the "United States" (defined in tax law as D.C.) and their **Admiralty law of the "sea" jurisdiction?**

Michael L White, a Federal Attorney, wrote in a letter that said: There are no enforcement regulations in the Federal Register – nor a requirement to pay income taxes. Your office and the IRS are required by law to have a knowledgeable IRS officer provide me with the IRC regulation in Title 26 or in any other U.S.C. Title that makes me "subject to" and "liable for" discharging a CP504 Amount Due notice for 2024. Your CP504 Amount Due was not sent to me in my **living woman capacity. It was sent to the government's created and controlled entity named CHRISTINA J DEMARIA and I do not know who or what this government fiction entity is and I am not this entity's "fiduciary" agent or its "surety."**

11. **26 U.S.C. section 7806(b) says and I paraphrase: There is no inference that any regulation in Title 26 has any force and effect in law.** Doesn't this code section apply to the IRS's CP504 notice they recently sent to the governments' created and controlled fiction trust entity named CHRISTINA J DEMARIA?

12. **26 U.S.C. section 7408(d) says the IRS's taxing jurisdiction is limited to the ten square mile area commonly known as the District of Columbia.** Does the IRS think I, the living woman, is domiciled in D.C. or in any one of its possessions or territories, or within one of its "federal zones" within the state where I live?

13. **4 U.S.C. section 72 says the IRS tax code is not allowed to leave the ten square mile land area of the District of Columbia.** Does the IRS office that sent the subject CP504 notice and is making a claim for amounts due - think I am domiciled or living in the District of Columbia? I have never lived nor knowingly been domiciled in D.C. and I have never knowingly been a "public officer" involved in a "trade or business" domiciled in D.C.

Does the IRS officer claiming a CP504 Amount Due have a license to practice tax law? Is your office making a "legal" determination, without lawful discovery, as to the exact amount I am "liable" for?

14. **1 U.S.C. section 204 says Title 26 is not "positive law" (never enacted beyond one day in August 1954) and therefore, is only "prima facie" and "color of law" evidence (evidence is not proof), but a mere statutory "presumption" [by the IRS].** The IRS cannot impair my constitutionally protected – God given unalienable rights [to not volunteer to make donations to the Treasury]. [emphasis added]. Does your office think Title 26 has been "enacted" into positive law and therefore, somehow applies to me, the living man, for **2013, 2014, 2018 and 2019**?

The IRS is required by statutes enacted by Congress, to provide me with the "**implementing regulation**" in the Parallel Tables of Authority that gives the IRS the legal "authority" and "right" to send CHRISTINA J DEMARIA, a government created "fiction" entity, a CP504 notice that says, Christina Joanna DeMaria, the God created living woman (not created or controlled by any government agency), has to pay this CP504 - **\$35,459.41** Amount Due. If the IRS and your office thinks CHRISTINA J DEMARIA, a government created and controlled trust entity owes **\$35,459.41** and to whom you sent your CP504 notice, then why don't you send your CP504 Amount Due statement to the Treasury and have them set-off or discharge this alleged Amount Due, as I'm not the government's fiduciary agent or surety on this amount due account.

15. I am not a "Federal" statutory "Individual" nor a "U.S. citizen" nor a "United States citizen" nor a "citizen of the United States" domiciled in D.C. or in one of its territories, and **I do not have a Social Security # in my living woman's name and to the extent that such an ACCOUNT has been established in my name by Third Parties, it is an American State PERSON on the Public Record and is tax pre-paid, exempt from levy.**

16. **44 U.S.C. section 1505(a) – legally requires the publishing of [IRS enforcement] "regulations" in the Federal Register and in the Code of Federal Regulations (CFR) that "implement" (as in implementing regulations) any kind of tax or penalty charge [or amounts due claimed by the IRS to be owed].** [emphasis added].

CP504 tax collection actions taken against me without published "implementing regulation" authority promulgated in the Federal Register and without my consent, **is a serious violation of law. According to 26 CFR 601.702 (a)(2)(ii) and 5 U.S.C. section 552 (a)(1) & (2), the IRS has the legal requirement to publish the implementing regulations that give the IRS "congressional authority" and its right to send their CP504 notice and many higher court case rulings have confirmed this fact (see below).**

17. **The IRS has to have promulgated in the Federal Register, implementing regulations** – reflecting the tax laws passed by Congress giving the IRS "authority" to even send out their CP504 notice. Where is the IRS's lawful authority promulgated in the Federal Register to send a CP504 notice / letter? **A Statute (related to 26 U.S.C.) is void according to the Supreme Court when it lacks an "implementing" regulation promulgated in the Federal Register** and thus, cannot be enforced. *California Bankers v. Shultz*, 416 US 25, 44 39., *United States v. Eaton* and *U.S. v. Mersky*, 361 US 431.

18. **Administrative Procedures Act – Title 5 U.S.C. section 552(a)(1) says** – Statutes (like Title 26 regulations and its CP504 notice), may not be legally enforced until implementing regulations have been published and promulgated in the Federal Register and in the Code of Federal Regulations (CFR) so the living men and women in the 50 states of the Union, like me, not domiciled in D.C., know which tax regulations might apply to them and which Title 26 tax regulations "ONLY" apply to government officers and statutory "persons" domiciled in D.C. or in one of D.C.'s "federal zones."

If you, your office, or the IRS cannot provide me with the promulgated implementing regulation for the IRC tax code you think I (or some government created fiction entity has violated), related to your and the IRS's CP504 notice, **within ten (10) days from the date when the IRS receives this CP504 response** and counter-offer to the IRS's CP504 offer to contract, then your office and the IRS will be in DEFAULT and your silence will be interpreted by me and my legal counsel to be your and the IRS's admission that your office and the IRS have no –and never had any -- congressional authority to send your CP504 Amount Due notice.

19. My legal counselors and tax advisors **have not been able to find any promulgated “enforcement” regulations** for any Title 26 code section violations that would lead to the subject CP504 notice. There are a few Title 26 “enforcement” regulations illegally cross-referenced in the Parallel Tables of Authority and Subtitle E 'Enforcement Regulations' to Title 27 – Alcohol, Tobacco & Firearms (ATF), however, the law prohibits any IRS agent, officer, or employee under Title 26 to use any Title 27 'enforcement' regulation for a Title 26 violation and I have never had any involvement in ATF “activities.” Does your office have any proof that I am involved with any ATF “activities”?

1 CFR 21.21(c) & 21.40 prohibit any Title 26 code violations to be enforced (money collection actions) by using any Title 27 (ATF) enforcement code regulations – only applicable to Title 27 and ATF “activities” and not applicable to any Title 26 “presumed” (by the IRS) Administrative tax code violations.

When you provide me with the IRS's implementing regulation related to your CP504 notice and its cross-referenced “enforcement” regulation in the Parallel Tables of Authority - “authorizing” the sending of the IRS's CP504 presentment, and a FINAL TOTAL AMOUNT DUE STATEMENT for the exact amount I'm liable for, signed off on by a high level IRS officer under penalty of perjury (IRC 6065), I will then remain in honor and discharge all tax amounts the IRS is lawfully claiming and verifying I am liable for.

Should you and your office disregard what is being stated by me in this Notice and file an illegal levy, you will have committed too many violations of law to mention at this time, **because I am herein remaining in honor and accepting the IRS's offer to pay the total amount due I am liable for, conditioned upon receipt of the IRS's two proof of claim items as referenced and stipulated to above.**

The Reformation & Restructuring Act of 1998 (RRA'98) says that IRS agents / officers can be “terminated” (fired) if they are caught trying to use Amount Due collection actions not authorized by the tax statutes passed by Congress. Anyone in your office connected to any further CP504 Amount Due collection actions not authorized by Congress, will be subject to my RRA'98 / IRC section 1203 redress complaint actions and other statutory and non- statutory actions compelled to be taken by me in self-defense, in the event the IRS and this CP504 office or any IRS office does not provide me with the two items mentioned above to verify their claim of an Amounts Due. See the enclosed reference to RRA'98 violations – taken from the IRS's website.

IRC code section 7206 – Fraud and False statements. Any [IRS] person who willfully aids or assists in making a “claim” [for amounts due] which is fraudulent or is false as to any material matter, shall be guilty of a felony – fined not more than \$100,000 and imprisoned not more than 3 years, or both, together with cost of prosecution.

Any IRS officer practicing tax law without a license who makes an illegal and incorrect legal determination and decision related to this CP504 Amount Due claim, will be liable for damages and subject to “termination” as per RRA'98 and President Trump's Tax Fairness Task Force. **If you cannot or will not verify your Amount Due claim by providing me with just these two things (above), then you must immediately Cease & Desist any further illegal collection actions against me, the living woman.**

I suggest you look up 26 USC – Subtitle F- Enforcement Regulations - it DOES NOT LIST any valid “enforcement regulations” or IRS “authority” connected to Title 26 or to a CP504 Amount Due notice. As per 1 CFR 21.21(c) and numerous higher court case rulings, the IRS is “prohibited” - meaning it cannot use Title 27 (ATF) enforcement regulations for any “presumed” (by the IRS) Title 26 code violations or an alleged tax Amount Due.

You are required by law to provide me with the enacted “enforcement regulation” giving the IRS “authority” to send their CP504 Amount Due notice and a FINAL AMOUNT DUE billing statement signed by a GS-9 or above IRS officer under penalty of perjury as per IRC 6065 and 28 U.S.C. 1746(2), so I know what the presumed Final Total Amount Due is the IRS and your office is claiming I am lawfully liable to discharge.

I would like to quickly settle this matter with your office. If you do not have the authority to settle or vacate this matter asap, please forward this to an IRS officer who does have the authority and who is knowledgeable on what your IRC and IRM regulations say, and who is authorized to come to a final closure agreement with me on this matter.

Sincerely,

By:



Christina Joanna DeMaria ©, American State National

In my living woman capacity, all rights reserved, without prejudice, in good faith, in peace, NOT a "U.S.citizen," NOT domiciled in the "United States" nor in D.C., with no Social Security number or card in my living woman name.

Recording Secretary and International Notarial Witness

Nevada

Clark County

I, Aaron Michael Lucey, a Nevada Assembly Recording Secretary and International Notarial Witness, do hereby affirm that the Declarant has been positively identified and I have witnessed their signing of this CONDITIONAL ACCEPTANCE:

Nevada Assembly Recording Secretary By:


All Rights Reserved Without Prejudice

Nevada Assembly Recording Secretary
Land Recording Office
The United States of America
Date: 12-09-2024
Recording #: NV-231221-003-00000188



Encl:

CP504 notice and claim for an Amount Due (pg. one only). This letter above is my CP504 response notice.
RRA'98 section 1203 (b)(6) and IRM section 6.751.1.1 addressing disciplinary matters related to false claims. 26 U.S.C. Subtitle F – Enforcement Regulations – not showing any implementing "Enforcement" regulations applicable to Title 26 and a CP504 notice.

IRS Non-Retaliation Policy

IRC Section 1203 and the Restructuring and Reformation Act of 1998 (RRA '98), created a statutory provision requiring termination of IRS employment for misconduct. Section 1203(a) provides that the Commissioner of the Internal Revenue shall terminate the employment of any employee of the Internal Revenue Service if there is a final administrative or judicial determination that such employee committed any act or omission described under subsection (b) in the performance of the employee's official duties. One of the acts described in subsection (b) is retaliation.

Section 1203 (b)(6) provides that:

Violations of the Internal Revenue Code of 1986, Department of Treasury regulations, or policies of the Internal Revenue Service (including the Internal Revenue Manual) for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service is an act or omission requiring termination.

IRM Section 6.751.1.1 addresses administrative disciplinary matters. Exhibit 6.751.1-1 is the Internal Revenue Service Guide for Penalty Determinations. Violations of RRA '98, Section 1203 (b)(6) is included in the Guide for Penalty Determinations. This Exhibit shows that the penalty for a First Offense for an RRA '98 1203 (b)(6) offense is removal.