



1 3. The only business record which authorizes IRS collection activity is the summary  
2 record of assessment.

3 4. Other records such as the IRS form 4340 and RACS 006 cannot serve as the  
4 assessment because these forms lack requisite information such as the type of tax owed.

5 5. The term type of tax owed refers to an impost, custom, duty, or excise tax.

6 6. "Income" and "1040" are not types of tax.

7  
8 7. Federal Law found at 26 U.S.C. § 7214(a)(1)(2)&(7) makes it a felony crime for any  
9 officer or employee of the United States to compel any person to pay a tax on IRS 1040.

10 8. Every time an IRS or Tax Division attorney from the United States Department of  
11 Justice makes any sort of demand relative to IRS form 1040, they are committing a felony crime.

12 9. An Impressed Fund Account exists for the purpose of rewarding those who assist in  
13 IRS prosecutions.

14 10. The Impressed Fund Account allows for up to \$25,000.00 to be paid for assistance in  
15 prosecutions relative to IRS forms 1040.

16 11. Anyone is eligible to receive rewards from the Impressed Fund Account including  
17 federal judges, federal magistrates, and federal prosecutors.

18 12. On one or more occasions a federal judge has been financially rewarded for a  
19 prosecution involving an IRS form 1040.

20 13. On one or more occasions a federal magistrate has been financially rewarded for a  
21 prosecution involving an IRS form 1040.

22 14. On one or more occasions a federal prosecutor has been financially rewarded for a  
23 prosecution involving an IRS form 1040.

24 15. Two or more rewards paid to two or more federal judges, magistrates, or prosecutors  
25 for a prosecution involving an IRS form 1040 would constitute racketeering.

26 16. Use of the courts to prosecute actions involving IRS form 1040 has the intent and  
27 purpose of federal judges, federal magistrates, and federal prosecutors receiving money and not  
28 for the purpose of putting money into the United States Treasury.

1 17. The United States Supreme Court, in the case of *Brushaber v. Union Pacific R. Co.*,  
2 240 U.S. 1 (1916), determined that the Sixteenth Amendment to the Constitution authorized no  
3 new taxing powers for Congress which were not inherent in the Constitution from the very  
4 beginning, that the income tax is an indirect tax in the nature of an excise, that nowhere is found  
5 support for the contention that the Sixteenth Amendment authorized some heretofore  
6 undiscovered tax lying between the two great area of taxation, and the purpose of the Sixteenth  
7 Amendment was to harmonize the operation of the two great areas of taxation.

8 18. The United States Supreme Court has reviewed *Brushaber* more than sixty times  
9 without reversing the Supreme Court's determinations in *Brushaber*.

10 19. Neither any federal district court, nor any federal circuit court, and certainly no  
11 United States Tax Court has authority to overrule the United States Supreme Court's  
12 determinations in the *Brushaber* case.

13 20. Every single criminal or civil suit filed by the United States involving IRS form 1040  
14 was a fraud absent a procedurally proper, lawful assessment including identifying the type of tax  
15 owed such as an impost, custom, duty, or an excise tax.

16 21. A notice of lien is an inchoate article requiring other action to perfect the lawful  
17 taking of property.

18 22. Taking property or even encumbering property based solely on a mere notice of lien  
19 is a felony crime.

20 23. An IRS levy does not apply to people in the private sector.

21 24. Every single dollar taken away from a person without a procedurally proper summary  
22 record of assessment, every single parcel of property taken away from a person without a  
23 procedurally proper summary record of assessment, and every hour of imprisonment for an  
24 alleged tax crime where there was no procedurally proper summary record of assessment is owed  
25 back to the people from whom the money was extorted; and as a matter of common law fraud,  
26 the people are entitled to treble damages.

27 25. Many of the people who have worked for the Internal Revenue Service or the United  
28 States Department of Justice, many federal judges, federal magistrates, and federal prosecutors  
have played a role in taking money or property under the false pretense that many millions of

1 Americans and others who happened to be domiciled within the United States or its territories  
2 actual owed some sum to the United States Treasury where no procedurally proper assessment  
3 verified a valid tax debt, are nothing in the world but common criminals.

4 26. The basis for calculating an individual's tax bill is the Individual Master File for the  
5 respective individual.

6 27. It is the standard operating procedure of the Internal Revenue Service to falsely state,  
7 on the Individual Master File and the Individual Master File's underlying documents, that  
8 individuals domiciled in the several states of the United States are actually operating a business  
9 in one of the Territories of the United States.

10 28. Congress has made an alliance with the federal court system to the effect that if the  
11 federal judiciary will enforce the collection of the 1040 tax, the federal system can operate extra-  
12 legally for the purposes of fraud and extortion.

13 29. Personnel within the United States Department of Justice have actual knowledge that  
14 federal judges and prosecutors receive kickbacks, dividends, and bonuses from Corrections  
15 Corporation of America and have a stake in sending people to prison for tax crimes that are  
16 never proved.

17 30. The CID, "criminal investigation division" of the Internal Revenue Service maintains  
18 a file on every single federal judge and federal prosecutor to extort compliance with IRS fraud.

19 31. There are no summary records of assessment, IRS form 23-C, for each and every year  
20 that the Internal Revenue Service alleges that David E. and/or Debra L. Laugenour owe a sum  
21 certain to the United States Treasury.

22 32. There are no certified mail receipts, or parcel verifications, or process servers  
23 certifications verifying that David E. and/or Debra L. Laugenour were noticed of a known duty,  
24 the breach of which, would warrant legal action in re: the summary records of assessment, IRS  
25 form 23-C, for each and every year that the Internal Revenue Service alleges that David E.  
26 and/or Debra L. Laugenour owe a sum certain to the United States Treasury.

27 33. There are no Individual Master Files for David E. and/or Debra L. Laugenour which  
28 would be the basis for claiming that David E. and/or Debra L. Laugenour owed some sum to the  
United States Treasury.



1 34. There are no Individual Non-Master Files for David E. and/or Debra L. Laugenour  
2 which support the claim that David E. and/or Debra L. Laugenour owed some sum to the United  
3 States Treasury.

4 35. There are no documents underlying any Individual Master Files for David E. and/or  
5 Debra L. Laugenour and Individual Non-Master Files for David E. and/or Debra L. Laugenour.

6 36. There are no notices of deficiency directed to David E. and/or Debra L. Laugenour to  
7 prove that the IRS exhausted administrative remedy before suing the Laugenours.

8 37. There are no mail or parcel certifications and/or service of process verifications  
9 proving that the IRS provided David E. and/or Debra L. Laugenour with notice of a known duty  
10 relative to a notice of deficiency.

11 38. There are no Treasury delegation orders directed to Goud P. Maragani, Guy Patrick  
12 Jennings, and/or McGregor W. Scott.

13 39. Goud P. Maragani and McGregor W. Scott fabricated tax bills for David E. and  
14 Debra L. Laugenour.

15 40. Goud P. Maragani and McGregor W. Scott are nothing in the world but common  
16 criminals with a pattern of fraud and extortion that exceeds the requisites for criminal and civil  
17 racketeering warranting: (a). Inquiry to determine how many U.S. Attorneys, IRS agents, federal  
18 judges, federal magistrates, federal clerks, and federal circuit court judges are engaged in this  
19 racket, (b). Prosecution of all U.S. Attorneys, IRS agents, federal judges, federal magistrates,  
20 federal clerks, and federal circuit court judges involved in the racket to the full extent of the law  
21 including five years in prison per count to be served consecutively [after all these are the  
22 "keepers of the law"], (c). the United States of America returning all that has been taken from the  
23 American people for a so-called 1040 tax, (d). exoneration of all those imprisoned for a so-called  
24 1040 tax issue, (e). compensating all those who have been imprisoned relative to a so-called  
25 1040 tax, and (f). executing each and every U.S. Attorney, IRS agent, federal judge, federal  
26 magistrate, federal clerk, and federal circuit court judge whose acts in re: the so-called 1040 tax  
27 were the proximate cause of the death of the target of IRS racketeering – See 18 U.S.C. § 241  
28 providing:

1 **18 USC Sec. 241** 01/19/04 TITLE 18 - CRIMES AND CRIMINAL PROCEDURE PART I -  
 2 **CRIMES CHAPTER 13 - CIVIL RIGHTS Sec. 241.** Conspiracy against rights. If two or more  
 3 persons conspire to injure, oppress, threaten, or intimidate any person in any State, Territory,  
 4 Commonwealth, Possession, or District in the free exercise or enjoyment of any right or  
 5 privilege secured to him by the Constitution or laws of the United States, or because of his  
 6 having so exercised the same; or, If two or more persons go in disguise on the highway, or on  
 7 the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any  
 8 right or privilege so secured - They shall be fined under this title or imprisoned not more than ten  
 9 years, or both; and **if death results from the acts committed in violation of this section** or if  
 10 such acts include kidnapping or an attempt to kidnap, aggravated sexual abuse or an attempt to  
 11 commit aggravated sexual abuse, or an attempt to kill, **they** shall be fined under this title or  
 12 imprisoned for any term of years or for life, or both, or **may be sentenced to death.** [After all, if  
 13 you can't trust the keepers of the law to obey the law . . . ].

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 17  
 18 Prepared and submitted by: David E. Laugenour Debra L. Laugenour  
 19 David E. Laugenour and Debra L. Laugenour

20  
 21 **Certificate of mailing**

22 I, David E. Laugenour, certify that February 21, 2007, I mailed a true and correct copy of  
 23 the above and foregoing mandatory judicial notice of adjudicative facts to: McGregor W. Scott,  
 24 501 I Street, Suite 10-100, Sacramento, California 95814 and to Goud P. Maragani, P.O. Box  
 25 683, Ben Franklin Station, Washington, D.C. 20044-0683.

26  
 27 David E. Laugenour  
 28 David E. Laugenour

1  
2 Copies to:

3 Alberto R. Gonzales, Attorney General of the United States  
4 U.S. Department of Justice  
5 950 Pennsylvania Avenue, NW  
6 Washington, D.C. 20530-0001

6 Senator Ted Kennedy  
7 2400 J. F. K. Building  
8 Boston, Massachusetts 02203

Congressman John Conyers, Jr.  
2615 West Jefferson  
Trenton, Michigan 48183

8 Congressman John Sullivan  
9 5727 South Lewis Avenue, Suite 520  
10 Tulsa, Oklahoma 74105-7146

Congressman Ron Paul  
1225 West Way, Suite 301  
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11 Associate Justice Stephen G. Breyer, Chair

12 Judicial Conduct and Disability Act Study Committee  
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