

1. **James L. Lovett**

3. [REDACTED]
4. [REDACTED]
5. **Attornatus Privatus**
6. **For the Petitioner/Declarant**

7. **Treasury Inspector General for Tax Administration**
8. **United States Attorney, Central District of California,**
9. **Public Corruption Sec.**

10. **COMMON LAW COURT OF RECORD**
11. **SACRAMENTO, CALIFORNIA REPUBLIC**

12. **James L. Lovett,**
13. **Declarant**

14. **Vs.**

15. **Susan Maples, Taxpayer Rights**
16. **Advocate FTB**

17. **Jozel Brunett" FTB Chief Counsel**
18. **and Does 1-20**
19. **Perpetrator/Employees**

) **Ref: Re: 622:KW:A455**
) **Account # 11104491-59**
) **Before US Attorney, FBI,**
) **DA-Grand Jury, Qualified**
) **Magistrate, &**
) **Treasury Inspector General**
) **for Tax Administration, TIGTA**
) **VERIFIED COMPLAINT FOR**
) **Civil Rights violations,**
) **Treason of Oath, Fraud,**
) **Failure to Perform Duty Owed,**
) **Malfeasance, & Conspiracy**
) **Against Rights**
) **Date: September 23, 2020**

21. **REDRESS OF GRIEVENCES**

22. **AFFIDAVIT OF COMPLAINT**

23. **Declarant, one of the people of California, having observed**
24. **violations of law by employees under TIGTA and grand jury**
25. **dominion, brings his *redress of grievances* in the form of a**
26. **verified Criminal Complaint at law against defendants**
27. **individually and severally for willfully and intentionally**
28.

1. neglecting their sworn legal duty and knowingly violating
3. declarant's fundamental, common law, and statutory rights by
4. engaging fraud, avoidance, deceit, and oppression, causing
5. injury to declarant. By misprision (18 USC §4), declarant is
6. compelled to report felony violations by bureau employees and
7. supervisors which he observed or has cause to know. Based on
8. personal knowledge and evidence in-hand, declarant issues this
9. Verified Criminal Complaint.

10.
11. PARTIES

12.
13. **James L. Lovett**, an inhabitant of the municipality of [REDACTED]
14. [REDACTED] (hereinafter "declarant"), one of the people
15. of California, *without prejudice*, complains of the malfeasant
16. behavior of **Ms. Susan Maples, Taxpayer Rights Advocate**,
17. operating from MS F280, Franchise Tax Board, P.O. Box 1468,
18. Sacramento, California 95812-1468 and the co-conspiratorial
19. actions of her liaison, **Joze! Brunett, Office of Chief Counsel**,
20. Legal Division MS A 260, Franchise Tax Board, P.O. Box 1720,
21. Rancho Cordova, California. 95741-1720, (hereinafter
22. "perpetrator/employees"). This complaint extends to other
23. known and unknown employees and supervisors associated with the
24. named perpetrators who participated under cloak as so-called
25. "agents" of the Franchise Tax Board (hereinafter "bureau").
26. This complaint will be presumed to include other employees
27. regardless of their physical location who are supervisors of the
28. employees named above, document preparers, trainers, or co-

1. conspirators making or sustaining assessments of suspended or
3. inapplicable penalties as detailed in this complaint and the
4. attached legal memorandum,¹ included by reference as if fully
5. stated herein.

6.
7. The Jane and John Does 1-20 referenced as employees in this
8. complaint shall be taken to mean, the actual living employees
9. complicit in the statutory violations, public corruption, and
10. schemes revealed whose identity shall be exposed during the
11. course of this action, regardless of their geographic location,
12. all of whom (hereinafter “employees”) are summoned to answer for
13. their collusion in the crimes alleged.

14.
15. Declarant asserts perpetrators/employees collectively and
16. individually participated in a deeply-entrenched institutional
17. corruption violating well established constitutional, common,
18. and statutory law including (but not limited to) the following:

19. 1. First Article in Amendment, Bill of Rights, Obstruction
20. of protected right to *redress of grievances*.
21. 2. 18 USC §1001, [False] Statements or Entries Generally, 18
22. USC §1018, *Crimen falsi*, False writings and fraud, 31 CFR
23. §0.208, Falsification of official records.
24. 3. 42 USC §1986, Action for neglect to prevent a wrong.²
25. 4. 18 USC §§241, 242 and 371, Conspiracy against rights.

26. ¹ Memorandum of Law, Penalty Abuses, Notice of Application of U.S. Bill of Rights and Art. 1, Declaration
27. of Rights – California Constitution. - Reservation of Rights and Presentation of Facts and Law (10 pages)

28. ² Rev. Stat. §1979, 42 USC §1983, “Anyone with knowledge of constitutional infractions has a liability, where it is
within their power, to correct such wrong. Failure or neglect to correct may result in a year in jail and a \$1,000
fine.”

1. 5. Revenue and Restructuring Act,³ at §1203(a), “Employee
3. Misconduct,” obstructing Declarant’s due process and
4. redress rights through fraud (silence) and wrongful
5. actions of Revenue Officers under 26 USC §7214(a)(7).

6. 6. 18 USC §225, Participation in pattern of unlawful
7. conduct, financial crimes, constructive fraud, and
8. conspiracy to commit fraud.

9. 7. 18 USC §1503, Obstruction of Justice.

10.
11. The two named perpetrators have accepted payment to perform
12. critical non-discretionary duties for the people of California,
13. yet in the furtherance of a covert constructive fraud,
14. intentionally avoided doing so. The facts will show that
15. perpetrators willfully engaged the fraud of programmed silence
16. in order to defeat inquiries into procedures and inconvenient
17. facts that would expose the inadequacy of their tenuous penalty
18. assessments arising from the criminal avoidance of their sworn
19. legal duties. Given the statutory duties assigned to their
20. offices, they have a known legal and moral duty to speak,⁴
21. however, the gambit of silence exposes criminal conduct, and
22. confesses both institutional and personal fraud. "*Qui tacet*
23. *consentit*" - Silence is consent.

24.
25. ³ **Pub. Law 105-206, Title 1 §1203(a)(6) Employee Misconduct, (7-22-1998) as amended.** Defines “Employee
26. Misconduct” and specifies termination for violations. The section describes “Acts or Omissions” with respect to the
27. violation of (a) any right secured under the constitution of the United States [such as due process of law], or (6)
28. violations of the Internal Revenue Code of 1986 [such as §7851(a)(7)], Department of the Treasury regulations
[such as 26 CFR §301.6203-1], or policies of the Internal Revenue Service (including the Internal Revenue Manual)
[such as IRM 546 §19(b)(2)] for the purpose of retaliating against or harassing a taxpayer. .

⁴ 37 C.J.S., Fraud, §16d and 35a , *Fraud and deceit may arise from silence where there is a duty to speak the truth, as well as from the speaking of an untruth.*

1.
3. **INTRODUCTION**
4.

5. This complaint principally addresses the constructive and
6. conspiratorial violence served upon declarant's protected right
7. to *redress of grievances by the deployment of R&TC §19179*.

8. Bureau employees have utilized any and all means to obstruct
9. Declarant's rights to a hearing and to his right to be informed
10. as to the *nature and cause* of the penalty violation(s) that
11. bureau employees have alleged. By the perpetrator's own
12. admissions, they have constructively avoided the true written
13. laws on the books, and have thereby obstructed declarant's right
14. to administrative review of factually and procedurally defective
15. penalty "assessments," which were used solely to repel the
16. citizen's claim regardless of its merit. The perpetrators and
17. employees in this matter willfully conspired to sustain
18. penalties that they either knew or were adequately informed did
19. not apply to the declarant or the "income" type-of-tax by
20. inflicting a pre-programmed tirade of threats, duress, and
21. coercion, (oppression⁵). From the record of this case, it is
22. clear that the principal tactic bureau employees used to defeat
23. the actual law was to immediately characterize all declarant's
24. arguments as "frivolous" and threaten even more cruel penalty
25. retaliations that also do not lawfully apply to the declarant.
26. Then, when caught evading the law and their known duties, they

27. _____
28. ⁵ *The misdemeanor committed by a public officer, who under color of his office wrongfully inflicts any injury upon the public including an act of cruelty, severity, unlawful exaction, or excessive use of authority by misuse or abuse of authority or power.* Black's Law Dictionary, Sixth Edition.

1. engage the fraud of silence⁶ as a gambit to preserve just a hint
3. of *plausible deniability* while masking the malfeasance and
4. extortion their ritualized systematic corruption embraces.

5.
6. **Facts of the case:**

7.
8. Declarant received a "*Frivolous Submission Notice*" dated
9. 6/17/2019, which stated that "we" [the bureau] have determined
10. that your protest is a *specific frivolous submission* because "*it*
11. *is based on an identified frivolous position*" that the bureau
12. employees had not identified. The pre-printed notice falsely
13. directed declarant to the FTB website to read the list of
14. "identified frivolous positions." However, the referenced
15. website URL did not and does not contain any such list, and the
16. notice itself was unspecific as to what numbered position, if
17. any, from the federal list was offended. Consequently, there
18. are no facts or sworn claims⁷ in evidence by which any genuine
19. violation could be recognized and declarant believes that he is
20. the victim of a nefarious artifice of obfuscation contrived and
21. deployed to punish his innocent questions and compliance
22. attempts for no articulable legal reason.

23.
24.
25. ⁶ Silence is a species of fraud: "*Silence can only be equated with fraud when there is a legal or moral duty to*
26. *speak, or when an inquiry left unanswered would be intentionally misleading...*" U.S. v. Tweel, 550 F.2d 297, 299-
300 (1977)

27. ⁷ *In iudicio non creditur nisi juratis*. In law none is credited unless he is sworn. All the facts must when
28. established, by witnesses, be under oath or affirmation. Cro. Car. 64. Documents required to be produced by the
IRS/FTB are unsigned and unsworn as required by 26 USC §6051(a) and do not bear the District Director's Seal as
required by 26 CFR 301.7514(c) and (d), 28 USC 1733(b), and Rule 44 and 27 F.R.Civ.P.

1. From declarant's research and the perpetrator's acquiescence,
3. below is a summary of three pivotal points of agreement
4. occasioned by acquiescence and memorialized upon Default:

5.
6. **(1)** Perpetrators agree that the abused penalty statute imported
7. from 26 USC §6702 via §19179 (as amended) shall have legal
8. force only upon the expressly defined corporate "person" at
9. 26 USC §6671(b), and not individuals or the public generally.

10.
11. **(2)** Perpetrators agree that all penalty statutes must be
12. promulgated. That is to say, an implementing regulation must
13. be present on the books at the time of the alleged offense.⁸
14. There are zero regulations implementing §6702.

15.
16. **(3)** The perpetrators agree that the misplaced penalty "upheld"
17. in Chief Counsel, Brunette's "decision" and TRA, Maples'
18. acquiescence was declared by the U.S. Supreme Court to be
19. inapplicable to the income type-of-tax.⁹ (For future

20.
21. ⁸ *"The Act's civil and criminal penalties attach only upon the violation of a regulation promulgated by the*
22. *Secretary; if the Secretary were to do nothing, the Act itself would impose no penalties on anyone ... only those who*
23. *violate the regulations (not the Code) may incur civil or criminal penalties, it is the actual regulation issued by the*
24. *Secretary of the Treasury and not the broad authorizing language of the statute, which is to be tested against the*
25. *standards of the 4th Amendment."* *Calif. Bankers Assoc. v. Shultz*, 416 U.S. 25, 44 (1974) [emphasis added]

26. ⁹ *"When Congress added the phrase modifying 'person'—it ... was attempting to clarify the type of tax to which the*
27. *penalty section was applicable. Since under the 1954 amendment the penalty would otherwise be applicable to 'any*
28. *tax imposed by this title,' the phrase modifying 'person' was necessary to insure that the penalty provided by that*
section would be read as applicable only to failure to pay taxes which require collection, that is, third-party taxes,
and not failure to pay 'any tax imposed by this title,' which, of course, would include direct taxes such as employer
FICA and income taxes. As both the House and Senate Committees expressed it, 'the application of this penalty is
limited only to the collected or withheld taxes which are imposed on some person other than the person who is
required to collect, account for and pay over, the tax.' Thus, by adding the phrase modifying 'person,' Congress
was attempting to clarify the type of tax to which the penalty section was applicable, perhaps inartfully, by reference
to the duty of the person required to collect them." *Slodov v. United States*, 436 US 238, 249-250, (1978),
[Underline emphasis added]. See Count-Five of the Complaint.

1. reference, declarant refers to these as the Big Three
3. perpetrator confessions.)

4.
5. Declarant believes he has been intentionally misled by Chief
6. Counsel and certain revenue agents who can produce no numbered
7. "frivolous position" relevant to the disputed penalty and, by
8. this subterfuge, the perpetrators and employees have conspired
9. to conceal the *nature and cause* of the alleged violation and
10. coheres acceptance of their treachery by doubling-down on the
11. fraud and oppression. It begs the question- would it be
12. reasonable for the state legislature to require a published list
13. of "frivolous positions," §19179(d)(1), if bureau employees were
14. intended to have no obligation to disclose or reference them at
15. any time in administrative proceedings?

16.
17. Maxim of Law: *Nihil quod est contra rationem est licitum.* Nothing
18. against reason is lawful. Co. Litt. 97.

19.
20. Declarant is entitled to be informed of his specific alleged
21. error (if any) so that he may correct it or adequately provide
22. for his defense, and achieve his full *due process* and redress
23. rights.¹⁰ Certainly, he has the right to be heard in his own
24. defense,¹¹ a right totally disregarded by the one state officer,
25. the Taxpayer Rights Advocate (TRA), charged with the duty to
26. uphold the people's rights. Thus, Declarant, in obedience to

27.
28. ¹⁰ United States V. Lovett, (1946).

¹¹ 26 USC §7803(a)(3)(D). Right that the TRA has a sworn duty to protect and advocate.

1. Misprision, 18 USC §4, is legally compelled to report the TRA's
3. *failure to perform a duty owed* and the criminal nonfeasance he
4. personally observed to a qualified magistrate, direct
5. supervisor, and/or a specially empaneled grand jury for
6. investigation and indictment, leading to possible apprehension,
7. arrest, and prosecution.

8.
9. *"Rights guaranteed by the federal Constitution are not to be so*
10. *lightly treated; they are superior to this supposed necessity*
11. *[bureau convenience]. The State is forbidden to deny due process of*
12. *law or the equal protection of the laws for any purpose whatsoever."*

13. Heiner v. Donnan 285 U.S. 312, 325 (1932)

14.
15. Given that FTB presumes authority to arbitrarily import and
16. enforce favored federal law, the auxiliary code provisions from
17. the same source must also apply. With respect to RRA-98¹²
18. §1203(a), 26 USC §7214(a)(7),¹³ and the perpetrator's public
19. oaths of office, each employee is required to uphold the
20. public's right to specific protections guaranteed under the
21. constitution, the laws passed by congress, and the regulations
22. promulgated in pursuance thereof.¹⁴ Evidence in the record will
23. show that state employees seized upon mere presumption to

24. _____
25. ¹² Pub. L 105-206, Title 1 §1203 as amended. Describes penalties against any employee who (1) violates any right
26. under the Constitution or (2) violates any provision of the IRC of 1986, treasury regulations, and policies of the IRS
27. (including the IRM) for the purpose of retaliating against or harassing a taxpayer...

28. ¹³ Penalty statute, Unlawful acts of Revenue Officers or Agents.- (a)(7) *"who makes or signs any fraudulent entry in
any book, or makes or signs any fraudulent certificate, return, or statement – shall be dismissed from office...."*

¹⁴ IRM 13.1.15.2 (10-31-2004), Elements of Misconduct, (a) An employee violated a law, regulation or rule of
conduct. These matters are to be referred to TIGTA.

1. obstruct the declarant's protected rights and avoid
3. accountability to the written law. By ignoring the actual
4. written law and avoiding the Big Three inconvenient confessions,
5. supra, employees have at best engaged actionable fraud, or at
6. worst *egregious constitutional violence* (warring with the
7. constitution) which arguably rises to *treason of oath*.¹⁵ The
8. perpetrators, either knew or should have known by their office
9. and education that they are required to follow the law on the
10. books precisely as written, regardless of the agency preference,
11. secret oaths, supervisor's directions, esprit de corps, hand-
12. shakes, working policy, or "interpretation" de jure.

13.
14. *"In the interpretation of statutes levying taxes [and penalties]*
15. *it is the established rule not to extend their provisions, by*
16. *implication, beyond the clear import of the language used, or to*
17. *enlarge their operations so as to embrace matters not*
18. *specifically pointed out. **In case of doubt they are construed***
19. ***most strongly against the government, and in favor of the***
20. ***citizen."** United States v. Wigglesworth, 2 Story, 369, Fed. Cas.*
21. *No. 16,690; American Net & Twine Co. v. Worthington, 141 U.S.*
22. *468, 474; Benziger v. United States, 192 U.S. 38, 55; Gould v.*
23. *Gould, 245 US 151 (1917) (Emphasis added)*

24.
25. Evidence will show that the perpetrators and bureau employees
26. did not know the statements affixed to their notices to be true,

27. _____
28. ¹⁵ Treason of oath. Warring against the constitution. **Tucker's Blackstone Vol. 1 Appendix Note B [Section 3] 1803-** *"If in a limited government the public functionaries exceed the limits which the constitution prescribes to their powers, every such act is an act of usurpation in the government, and, as such, treason against the sovereignty of the people."*

1. and instead of impartially construing the obvious doubt in favor
3. of the petitioner, purposefully utilized false and rebuttable
4. presumptions (the opposite of *due process*) in a vacuum of
5. regulations, to threaten additional \$5,000 penalties for merely
6. seeking clarification and a good faith lawful resolution other
7. than to just “pay-up and shut-up.” In attempting to dissuade
8. declarant from exercising his redress rights, and in violation
9. of the criminal code, 18 USC §1001, the state employees placed
10. mere presumptions, fake law, vague generalities,¹⁶ falsehoods,
11. and threats in their correspondence anyway without confirming
12. the veracity, of any statements contained therein, while the
13. Taxpayer Rights Advocate, Susan Maples, fell totally silent in
14. negligent disregard for her non-discretionary public duty to
15. defend the declarant’s rights.

16.
17. When Declarant exposed the faulty penalty assessment by
18. decreeing the unchallenged Big Three fact errors and serving the
19. legal memorandum supporting the inapplicability of the instant
20. penalty, to Chief Counsel in a *reconsideration request*, October
21. 1, 2019, perpetrator, **Jozeł Brunnett**, went silent. In like
22. manner, when the memorandum and the matter of the inapplicable
23. penalty was referred to the [supposedly independent] Taxpayer
24. Rights Advocate, **Susan Maples**, she joined in the conspiracy of
25. silence. Conspiracy against rights is a crime. Silence is
26. species of fraud. Declarant’s fact-finding process, opened for
27. a superior court of record, serves through acquiescence, to

28. ¹⁶ *Fraus latet in generalibus*. Fraud lies hid in general expressions. [Maxim of Law]

1. establish the unrebutted truth of the matter and may not
3. subsequently be litigated de-novo. Both perpetrators have
4. acquiesced to the facts as presented in the declarant's
5. paperwork. The memorialized facts are listed in the respective
6. Default notices for each perpetrator and shall serve to defeat
7. (estop) any late contrived facts and arguments before the
8. tribunal. Their refusal to deny or rebut any of the facts given
9. in the individual *Notice of Fault, Opportunity to Cure* concedes
10. all declarant's facts and confesses administrative errors and
11. criminal negligence listed and confirmed by the subsequent
12. *Default* notices for each perpetrator, included by reference as
13. if fully restated herein. See Exhibits 1 through 4.

14.
15. By the ongoing charade of avoidance, constructive fraud,¹⁷
16. conspiracy to obstruct, and collusion of silence, employees have
17. trespassed upon declarant's fundamental and property rights, as
18. is repugnant to the constitution and their oaths of office, RRA-
19. 98 §1203(b)(3)(A). Declarant has a right to be heard and to
20. *substantive due process*, but has been systematically obstructed
21. from exercising these rights in order to shield the bureau's
22. precious pernicious public intimidation with [inapplicable]
23. penalties upon the public. Paradoxically, if employees were
24. forced to admit that the law means what it plainly says and
25. confine their authority within that conferred by the actual
26. published law, they would not be able to do what they do.

27.
28. ¹⁷ A false representation of a matter of fact—whether by words or by conduct, by false or misleading allegations, or by concealment of what should have been disclosed—that deceives and is intended to deceive another so that the individual will act upon it to his or her legal injury.

1.
3. Declarant exercises his right to redress and accuses bureau
4. employees and the perpetrators named with the criminal act of
5. collectively deploying harassing, false, and fraudulent notices¹⁸
6. in the absence of conclusive facts and in the face of
7. exculpatory evidence as a basis to extort funds and sustain
8. defective penalty levies under *color of law*, 18 USC §241.
9. Declarant believes that the FTB employees legally have no more
10. authority than the postman to impose a self-executing civil
11. penalty upon the [individual] people of California in the
12. absence of an active statute from an enacted IR Title that
13. subjects the “individual” and an implementing regulation.

14.
15.
16. **COUNT ONE OF THE COMPLAINT**

17. **Employees violate Declarant’s fundamental rights**

18.
19. Declarant alleges violation of his fundamental *due process* right
20. to be informed of the *nature and cause*¹⁹ of the penalty charges
21. for which he is presumed liable. The First Amendment right to
22. *freedom of speech* and *redress of grievances* supersedes the
23. convenience of the bureau employees who institutionally desire
24. to deter embarrassing legal briefs and live hearings, especially
25. when the bureau is attempting to obscure the inescapable fact
26. that the declarant is not the “person” liable for the penalty,

27. _____
¹⁸ Moving a false claim into the public constitutes the criminal act of BARATRY.

28. ¹⁹ Sixth Article in Amendment. 26 USC §7803(a)(3)(A).

1. 26 USC §6671(b).

3.
4. Declarant avers that his *due process* rights were systematically
5. obstructed with *constructive avoidance* by the Chief Counsel who
6. has dishonored her fiduciary duty to disclose for the record,
7. the specific numbered “frivolous position” that the declarant
8. was alleged to have offended from the official list as specified
9. by R&TC §19179(d)(1). To be perfectly clear, declarant has no
10. information in his possession that identifies a violation of any
11. numbered item on the [unpublished] state or official federal
12. “*frivolous position*” list. By failure to specifically identify
13. a previously-determined [purported] violation, bureau employees,
14. the Taxpayer Rights Advocate, and Chief Counsel have allowed or
15. bid concurrent unlawful collateral attacks from line agents of
16. the bureau to force declarant to surrender his treasure, rights,
17. and withdraw his cause. In subversion of declarant’s right to
18. be heard in his own defense, the employees and perpetrators
19. personally used threats, programmed silence, and intimidation to
20. obstruct *due process* even at the opening-bell (before any
21. testimony could be heard) in the face of the law’s stringent
22. requirements upholding the constitutional protections and
23. statutory rights declarant has relied on. Perpetrators gave no
24. valid reasoning or explanation for refusing declarant’s claims.

25.
26. 26 USC 6402(k) (P. L. 105 - 206 §3505): Explanation of reason for
27. refund disallowance: “*In the case of a disallowance of a claim for*
28. *refund, the Secretary shall provide the taxpayer with an explanation*”

1. *for such disallowance.”*

3.
4. Claimant was forced to hire a certified research paralegal (with
5. specific expertise in tax law), but he could locate no authority
6. to substitute an arbitrary assessment of a penalty in lieu of
7. the required §6402(k) explanation.

8.
9. Assurances of *due process* are preserved in the first sentence of
10. 26 USC §7804(b), the necessity of *due process* is implicit in 28
11. USC §2463, and First and Fifth Amendment protections are
12. specifically acknowledged in provisions cited in 26 CFR §601, et
13. seq. with no exception for “tax matters.”

14.
15. *“There is something specially repugnant to justice in using rules of*
16. *practice in such a manner as to (prevent a defendant) from defending*
17. *himself, especially when the professed object of the rules so used*
18. *is to provide for his defense.”* Faretta v. California, 422 U.S.
19. 806, 822-823 (1975).

20.
21. Evidence will show that the perpetrators and state employees
22. violated the Faretta doctrine and piloted their penalty scheme
23. in an arbitrary and seditious manner, corruptly contrived to
24. deny substantive and procedural rights to their target by
25. withholding information as to the nature and cause of their
26. claim (if any), by not specifically disclosing what they
27. purportedly found to be “frivolous” from the Treasury
28. Secretary’s list and by obstructing through threats, obfuscation

1. and harassment the right to *due process, redress of grievances.*
3. and to be heard in declarant's own defense.

4.
5. Declarant was, through harassment and fear of cruel (high
6. dollar) punishment, deprived of his redress rights to be heard
7. and to submit evidence that would draw into question the legal
8. sufficiency of the penalty "assessment." Declarant, a man (not
9. a corporate "personna"), suffers as a consequence of this
10. absurdity, effectively denying his right to redress. No state
11. employee cited any numbered frivolous position or promulgated
12. regulation as the basis for levying imported bureau penalties.

13.
14. Rule I. An exaction by the U.S. Government, which is not based upon
15. law, statutory or otherwise [published regulations), is a taking of
16. property without due process of law, in violation of the Fifth
17. Amendment to the U.S. Constitution. 26 CFR §601.106(f)(1)

18.
19. Declarant has a right to know the *nature and the cause of the*
20. *accusation(s)*,²⁰ and in penalty matters, to be confronted [at
21. hearing or trial] with the witness(es) against him. The true
22. admissible facts will show that there were no adverse witnesses
23. with knowledge reflected in the record, but early-on employees
24. proceeded to compose false statements in their notices such as:
25. "*you continue to raise issues that are frivolous or reflect a*
26. *desire to delay or impede tax administration.*" The vague

27.
28. ²⁰ Amendment 6. Also the people certainly have a right to know whether the penalty rests upon a direct or indirect tax. See also the FTB Mission Statement.

1. construction of his discourse makes it impossible for declarant
3. to discern which, if any, of the several listed elements on the
4. Secretary's official frivolous position list (as distinguished
5. from the IRS fake website list) had triggered the inquiry.
6. Obviously none of the general allegations or listed elements
7. applied to the instant penalty assessment matter, leaving the
8. declarant to guess as to what official "argument number" or
9. secret law the perpetrators had in mind.

10.
11. *"It is the basic principal of due process that an enactment is void*
12. *for vagueness if its prohibitions are not clearly defined. Vague*
13. *laws offend several important values. First, because we assume that*
14. *a man is free to steer between lawful and unlawful conduct, we*
15. *insist that laws give the person of ordinary intelligence a*
16. *reasonable opportunity to know what is prohibited, so he may act*
17. *accordingly. Vague laws may trap the innocent by not providing fair*
18. *warning. Second, if arbitrary and discriminatory enforcement is to*
19. *be prevented, laws must provide explicit standards for those who*
20. *apply them. A vague law impermissibly delegates basic policy*
21. *matters to policemen, judges, and juries [and revenue agents] for*
22. *resolution on an ad hoc and subjective basis, with the attendant*
23. *dangers of arbitrary and discriminatory application."* Grayned v.
24. Rockford, 408 U.S. 104, 108 (1972).

25.
26. *"The [law] is void for vagueness, both in the sense that it 'fails*
27. *to give a person of ordinary intelligence fair notice that his*
28. *contemplated conduct is forbidden by the statute,'* U.S. v. Harriss,

1. 347 U.S. 612, 617, and because it encourages arbitrary and erratic
3. arrests and convictions [penalties]." Thornhill v. Alabama, 310
4. U.S. 88; Herdon v. Lowry, 301 U.S. 242.

5.
6. Evidence will show that by going silent, the perpetrators were
7. fundamentally erecting a *protection racket* to excuse laziness
8. and to shield understaff and supervisory agents at the expense
9. of their fiduciary duty to serve and protect the public. The
10. rush to *summary administrative execution* of new penalties or the
11. deferral in answering an official claim of abatement is a clear
12. violation of state and federal law prohibiting such arbitrary
13. processing of disputed tax and penalties.

14.
15. "Where administrative action may result in loss of both property and
16. life, or of all that makes life worth living, any doubt as to the
17. extent of power delegated to administrative officials is to be
18. resolved in citizen's favor, and court must be especially sensitive
19. to the citizen's rights where proceeding is non-judicial." United
20. States v. Minker, 350 U.S. 179, 188 (1956)

21.
22. Ultimately, for the perpetrators, it is a dereliction of a clear
23. fiduciary duty. The perpetrators made a cowardly choice to
24. simply avoid performing the job they are being paid to do.
25. Chief Counsel must be held to account for formulating,
26. upholding, and concealing a clandestine [and unconstitutional]
27. one-step *unilateral administrative execution* that perpetrators
28. have conspired to erect to the end of depriving the declarant of

1. his property and *substantive due process* as contemplated by the
3. "arising under" clause at Article III § 2.1 and the Fourth,
4. Fifth, Sixth, and Seventh Amendments to the Constitution.

5.
6. *It has been long established that a State may not impose a penalty*
7. *upon those who exercise a right guaranteed by the Constitution.*

8. Frost & Frost Trucking Co. v. Railroad Comm'n of California, 271
9. U.S. 583, 599. "Acts generally lawful may become unlawful when done
10. to accomplish an unlawful end," United States v. Reading Co., 226
11. U.S. 324, 357, "and a constitutional power cannot be used by way of
12. condition to attain an unconstitutional result." Western Union
13. Telegraph Co. v. Kansas, 216 U.S. 1.

14.
15. "All subjects over which the sovereign power of a state extends are
16. objects of taxation; but those over which it does not extend, are,
17. upon the soundest principles, exempt from taxation [and penalty].
18. This proposition may almost be pronounced self-evident. The
19. sovereignty of a State extends to everything which exists by its
20. authority, or is introduced by its permission." Chief Justice John
21. Marshall, McCulloch v. Maryland, 4 Wheat 418, 429

22.
23. Declarant's fundamental rights do not exist factually by the
24. authority of government, nor were they introduced or sustained
25. by its permission. Declarant does not possess a corporate
26. persona by which he takes on the attributes of a fictitious
27. "person" under a duty, §6671(b). Declarant believes that there
28. are no verified claims and no witnesses with knowledge to

1. establish facts upholding perpetrator's absurd claim that
3. declarant submitted only "frivolous" arguments.

4.
5. Declarant strenuously defends his right to rebut the groundless
6. presumption that he is a "*person liable*" for the penalties
7. (although it is exclusively the state's burden to affirmatively
8. prove all elements of liability) or that any of the law or
9. judicial decisions meticulously quoted in the Chief Counsel
10. petition was inaccurate or frivolous. Employees have, contrary
11. to oath, proceeded purely upon presumption (antagonistic to *due*
12. *process*) in want of regulations applicable to declarant for the
13. deliberate purpose of extorting his property and shielding
14. employee errors, a crime in personam, 18 USC §§872 & 1951(b)-
15. Extortion. The constitutional right aggrieved by the
16. perpetrators springs from the obstruction of declarant's right
17. to redress his grievances, a RRA-98 §1203(a) violation.
18. Submissions based on a listed "frivolous position" can be
19. denied, but imposing a \$5,000 penalty for exercising a
20. constitutionally secured right is unlawful and a completely
21. separate matter. Declarant cannot find any active penalty
22. authority from the statutes or regulations to impose the penalty
23. whether the submissions were "frivolous" or not, and proof of
24. liability is conspicuously absent from the record.

1. COUNT TWO OF THE COMPLAINT

3. Perpetrators fail to correct a known wrong

4. A Civil Rights violation, 42 USC §1983

5.
6. Declarant has expressly engaged the *court of record* three-step
7. fact-finding process, verifying through bureau acquiescence,
8. that the respondents are in full agreement with all facts listed
9. in the respective Notices of Fault and Default.²¹ Chief among
10. the facts is a confession of violating declarant's
11. constitutional rights, see Count One of the Complaint.

12. Accordingly, perpetrators have confessed their knowledge of
13. multiple wrongs committed by themselves and bureau employees
14. upon declarant. The secondary purpose of the Fault and Default
15. notices was to encourage the perpetrators to correct the wrongs
16. that they admitted by programmed silence. There is a penalty
17. for avoiding the correction of a known wrong:

18.
19. *Anyone with knowledge of constitutional infractions has a liability,*
20. *where it is within their power, to correct such wrong. Failure or*
21. *neglect to correct may result in a year in jail and a \$1,000 fine. 42*
22. USC §1986

23.
24. Declarant repeatedly reminded perpetrators of their liability
25. under the Civil Rights laws, but they chose to continue
26. avoidance of their duty through silence thus serving admissible
27. evidence of their willful and personal evasion of the law.

28. _____
²¹ Ten fact confessions listed for Susan Maples, See Exhibits 1 through 4

1. Notwithstanding the written law, perpetrators arrogantly ignored
3. their duty to correct revealed faults, as in this case, perhaps
4. to further oppress the public, many of whom may still suffer the
5. illusion that they have an independent ally in the cause of
6. truth and good faith. Correcting a wrong as the law requires,
7. however, would potentially expose the employee's liability for
8. committing the wrong, which is embarrassing. To avoid
9. embarrassment and accountability, perpetrators have adopted
10. malfeasant behavior to mislead the declarant into surrender
11. regardless of the merits of his cause. The "mega-penalty"
12. hammer is just too essential to the bureau's extortionary
13. collection initiatives and public fear campaign to risk losing
14. over a single contentious citizen. If the instant taxpayer is
15. allowed to exercise his rights, they would have to allow
16. everyone to exercise the same right, would they not? The
17. perpetrators and the bureau do not care whether the declarant
18. possesses a right, but whether their fragile arbitrary policy
19. could withstand the risk of allowing him to exercise it. To
20. sustain the general fear, declarant's rights had to be
21. sacrificed through fraud and deception; a felonious criminal
22. conspiracy, 18 USC §241.

23.
24. One would reasonably expect that a public servant with the title
25. of *Taxpayer Rights Advocate* would perform as her Position Duty
26. Statement requires, and in consideration of her paycheck
27. actually perform her non-discretionary duty. The TRA is
28. ultimately accountable to the public, and is liable for the

1. failure to do the job she is paid to perform. At the very
3. least, the TRA is dispossessed of any discretion to hide behind
4. her “lofty” office at defiance of her known legal duty to the
5. people. Having verified first-hand evidence of her arrogant
6. refusal to advocate for the rights of the declarant, it becomes
7. declarant’s duty to report the egregious failure to correct the
8. wrongs that she actually acknowledged in the fact-finding
9. process. Declarant authorized Ms. Maples to correct the exposed
10. wrongs but she did absolutely nothing, zero, nil, zilch, zippo,
11. squat. She has earned her place in the complaint now before the
12. magistrate and must be held accountable for completely ignoring
13. her known legal duty to the public.

14.
15.
16. **COUNT THREE OF THE COMPLAINT**

17. **Perpetrators Proceed in want of a Regulation**

18. **26 CFR §601.702**

19.
20. Declarant alleges that perpetrator/employees reasonably knew,
21. ought to have known by virtue of their employment and training,
22. or were adequately informed by declarant’s petition and notices
23. that assessable penalties require regulations, 26 CFR §601.702,
24. and publication in the Federal Register in order to exert the
25. force of law. California (FTB) cannot import federal law and
26. exercise it in a manner forbidden the Internal Revenue Service.

27.
28. *“The Service is bound by the regulations.”* [IRM, 4.10.7.2.3.4

1. (05/14/99)]

3. "For Federal tax purposes, the Federal Regulations govern." Lyeth
4. v. Hoey, 305 U.S. 188, 1938, which goes on to state that the
5. implementing regulations have to be consistent with the statute.

6.
7. The Federal Register Act, found at 44 USC §1505(a)(1) requires
8. that any given statute that prescribes a departmental function,
9. creates an obligation, or prescribes a penalty, must be
10. implemented by regulations published in the Federal Register.

11.
12. Sec. 1505. Documents to be published in Federal Register

13. (a) Proclamations and Executive Orders; Documents Having General
14. Applicability and Legal Effect; Documents Required To Be Published
15. by Congress. There shall be published in the Federal Register --

16.
17. (1) Presidential proclamations and Executive orders, except those
18. not having general applicability and legal effect or effective only
19. against Federal agencies or persons in their capacity as officers,
20. agents, or employees thereof;

21.
22. (2) documents or classes of documents that the President may
23. determine from time to time have general applicability and legal
24. effect; and

25.
26. (3) documents or classes of documents that may be required so to be
27. published by Act of Congress. For the purposes of this chapter
28. every document or order which prescribes a penalty has general

1. applicability and legal effect. (emphasis added)

3.
4. Declarant and his hired research paralegal could find zero
5. regulations or Federal Register citations implementing §6702.
6. Imported state-utilized statutes from the IRC ought to be able
7. to produce the volume, page number, and date of publication of
8. the regulation(s) they were using to levy a penalty against
9. declarant, but they failed to comply in any way.

10.
11. *"A public official is a fiduciary toward the public, ... and if*
12. *he deliberately conceals material information from them, he is*
13. *guilty of fraud."* McNally v United States 483 U.S. 350 (1987)

14. *"Silence can only be equated with fraud when there is a legal or*
15. *moral duty to speak, or when an inquiry left unanswered would be*
16. *intentionally misleading... We cannot condone this shocking*
17. *conduct...If that is the case we hope our message is clear. This*
18. *sort of deception will not be tolerated and if this is routine it*
19. *should be corrected immediately"* U.S. v. Tweel, 550 F.2d 297,
20. 299-300 (1977)

21.
22. This was not an academic request, because declarant's research
23. paralegal could find no published state regulation or Federal
24. Register authority, so the burden to prove the existence of the
25. regulation rests upon the bureau.²² Is it not then reasonable to
26. conclude that §6702, and other statutes without published
27. Subtitle F "regulations," cannot claim general applicability and

28. ²² R&TC §19180; 26 USC §6703(a); 5 USC §556(d): *"Except as otherwise provided by statute, the proponent of the rule or order has the burden of proof...See also: McNutt v. General Motors Acceptance Corp., 289 U.S. 178.*

1. legal effect either in Washington, D.C. or in Sacramento?

3.
4. Clearly §6702 and the other referenced penalty sections, having
5. zero regulations applicable upon the general public, are
6. inarguably void upon declarant and others similarly situated,
7. and grant no authority for perpetrators to contrive and enforce
8. an arbitrary penalty policy as if it were an actual regulation.

9.
10. "The Act's civil and criminal penalties attach only upon the
11. violation of a regulation promulgated by the Secretary; if the
12. Secretary were to do nothing, the Act itself would impose no
13. penalties on anyone ... only those who violate the regulations (not
14. the Code) may incur civil or criminal penalties, it is the actual
15. regulation issued by the Secretary of the Treasury and not the broad
16. authorizing language of the statute, which is to be tested against
17. the standards of the 4th Amendment." Calif. Bankers Assoc. v.
18. Shultz, 416 U.S. 25, 44, 1974 [underline emphasis added]

19.
20. This is precisely the argument declarant (petitioner) made in
21. his attached legal memorandum, "**Recitation of Active Law**
22. **Controlling Penalty Assessment in the United States and in**
23. **California.**" This (exhibit) memorandum, included by reference
24. as if fully stated herein, was ignored by the named perpetrators
25. as if they had no obligation to observe rights that have been
26. raised or follow the published laws when it better suits them to
27. ignore both. Considering the exhaustive research, where no
28. Federal Register (FR) cross-references or Code of Federal

1. Regulations (CFR) implementing §6702 could be found, it becomes
3. abundantly clear that the Secretary, in fact, did nothing.
4. Therefore, it is reasonable to conclude that state employees
5. intentionally and recklessly concealed the fact that no
6. regulations exist and contrived a faux mystical authority
7. clearly inapplicable to declarant by regulation, thus denying
8. *separation of powers*, and *due process*, engaging fraud, and
9. violating Declarant's protected rights.

10.
11. *Ex Dolo malo non oritur Actio.* A right of action cannot arise out of
12. fraud. Maxim of law (inarguable truth).

13.
14. That perpetrator/employees may have been unaware or arguably
15. mis-educated, is no defense,²³ although it may in turn implicate
16. their supervisors and trainers. Declarant believes part of the
17. inability to achieve a lawful resolution quickly is that FTB
18. employees presume facts not in evidence, utilize inapplicable
19. bureau policy in lieu of the actual published law, threaten and
20. harass the general public, and conspire to bring all private
21. citizens into their contrived exclusive corporate jurisdiction.

22.
23.
24. **COUNT FOUR OF THE COMPLAINT**

25. **Utilizing a Penalty for a "Person" Not Liable**

26. **26 USC §6671(b)**

27.
28. ²³ See RRA-98, §1203(a) and 26 USC §7214(a)(1 & 7), Offenses by officers and employees of the United States. Government officials are presumed to know the law.

1.
3. Chief among their duties, bureau employees must submit proof to
4. the record that declarant is the “*person*,” as exclusively
5. defined for subchapter B, who is under a [corporate] duty, who
6. may be penalized according to 26 USC §6671(b). The term
7. “*person*” is a predicate element, and must be proven before the
8. rest of the statute (§6702) has any relevance. Declarant has no
9. information that he is a corporate “*person*” or even possesses a
10. legally-binding corporate persona.

11.
12. 26 USC §6671. (b) *Person defined: “The term ‘person,’ as used in*
13. *this subchapter (subchapter B), includes an officer or employee of a*
14. *corporation, or a member or employee of a partnership, who as such*
15. *officer, employee, or member is under a duty to perform the act in*
16. *respect of which the violation occurs.”*

17. In consideration of the duress and fear of penalties the bureau
18. brandishes to prevent the presentation of any argument the
19. perpetrators dislike, do not understand, or might find
20. embarrassing while being deposed, nevertheless, declarant is
21. under a duty to report fraud, corruption, and malfeasance that
22. he personally observed. 18 USC §4.

23.
24. Perpetrators sought relief from their known legal duty to prove
25. jurisdiction and that declarant is the lawful subject of the
26. penalty. Lower level employees utilized colorful notices
27. containing false and misleading legal citations, and high-dollar
28.

1. threats²⁴ in order to obstruct the presentation of any facts the
3. bureau disfavored, for convenience and to avoid scrutiny.

4.
5. Rancho Cordova employees, presenting themselves as “impartial,”
6. are in fact essentially shaping the record for possible judicial
7. appeal and obstructing justice by barring the door with threats
8. and intimidation (witness tampering, 18 USC §1512(b)(1)), to
9. prevent the exposure of bureau error and any written law
10. potentially fatal to their mission to efficiently destroy their
11. challengers and “get the money.” Accordingly, declarant alleges
12. conspiracy to commit extortion on the part of each perpetrator
13. named in this complaint for their complicity with other
14. employees and supervisors (even if though silence) to engage
15. fraud and oppression under *color of law*, 18 USC §241, Conspiracy
16. against Rights.

17.
18.
19. **COUNT FIVE OF THE COMPLAINT**

20. **Perpetrators Fraudulently Apply Penalty to Income Tax**

21. **Slodov v. United States, 436 US 238**

22.
23. Perhaps the most egregious assault upon the sovereign is to
24. assess a penalty upon an individual exempted by law. The
25. Supreme Court held that the “person liable” for the penalty, as
26. defined at §6671(b), was not the taxpayer connected with the
27. employer FICA or the Income Type-of-Tax. Therefore, the ruling
28.

²⁴ 5. 18 USC §§876 and 1341, Mailing threatening communications.

1. stands and the general public is relieved of the penalty.
3. Since the FTB perpetrators immediately went silent when the
4. Slodov interpretation of §6671(b) was raised, it becomes
5. apparent that the truth of the matter (a value not important to
6. the perpetrators) would require institutional suppression to
7. maintain the revenue stream through fear and fraud if necessary.

8.
9. *“When Congress added the phrase modifying ‘person’—it was not seeking
10. further to describe the class of persons defined in §6671(b) upon whom
11. fell the responsibility for collecting taxes, but was attempting to
12. clarify the type of tax to which the penalty section was applicable.
13. Since under the 1954 amendment the penalty would otherwise be
14. applicable to ‘any tax imposed by this title,’ the phrase modifying
15. ‘person’ was necessary to insure that the penalty provided by that
16. section would be read as applicable only to failure to pay taxes which
17. require collection, that is, third-party taxes, and not failure to pay
18. ‘any tax imposed by this title,’ which, of course, would include direct
19. taxes such as employer FICA and income taxes. As both the House and
20. Senate Committees expressed it, ‘the application of this penalty is
21. limited only to the collected or withheld taxes which are imposed on
22. some person other than the person who is required to collect, account
23. for and pay over, the tax.’ Thus, by adding the phrase modifying
24. ‘person,’ Congress was attempting to clarify the type of tax to which
25. the penalty section was applicable, perhaps inartfully, by reference to
26. the duty of the person required to collect them.” Slodov v. United
27. States, 436 US 238, 249-250, (1978).*

1. The perpetrators apparently believe that the memorialized rights
3. of the people can be superseded at the convenience of the
4. servant government. Of course, it makes no sense to assign
5. greater weight to an arguably inapplicable penalty provision of
6. a code (in a total vacuum of regulations) than to an unambiguous
7. right (redress of grievances) secured by the constitution.

8.
9. If an unelected bureaucrat can extort \$5,000 from a citizen who
10. is merely exercising his protected rights with no active statute
11. or implementing regulation in evidence, especially when the
12. Supreme Court gave clear guidance that the penalty was not
13. applicable to the Income Tax, then has not a criminal conspiracy
14. evolved through constructive fraud to operate in lieu of the
15. actual written law? In this case is not the citizen being
16. restrained at the whim of a tyrant? Would the citizen then be
17. free, yes or no? Of course not, the citizen would become a
18. slave at the hand of his [public] servant. Freedom and due
19. process²⁵ thereafter would have little meaning?

20.
21. Bureau employees utilizing false statements, deceptive
22. discourse, fake laws, and threatening language in an attempt to
23. influence the testimony of a fact witnesses and deny *due process*
24. must be held accountable to an unbiased magistrate and tribunal.
25. This is the fiduciary obligation of the perpetrators, but like

26. _____
27. ²⁵ “[T]he governing due process principle obliges the I.R.S. [and FTB] to provide a prompt hearing at which the
28. I.R.S. must prove "at least probable cause" for its claim. Due process would at least require some supporting
rationale for denying taxpayer the opportunity for a prompt preliminary determination by an unbiased tribunal on
the validity of the basis for the assessment.” Laing v. U.S., 423 U.S. 161 (1976)

1. truth, "duty" is not a value for Chief Counsel and Taxpayer
3. Rights Advocate, either.

4.
5.
6. SUMMARY AND CALL TO ACTION:

7.
8. This criminal complaint shall be served upon qualified state
9. magistrates per 18 USC §4, and is hereby submitted to The
10. Franchise Tax Board and the Treasury Inspector General for Tax
11. Administration (TIGTA) who is charged with the following public
12. duty:

13.
14. *"Detect and deter fraud and abuse in IRS programs and*
15. *operations. Prevent fraud, abuse, and deficiencies in IRS*
16. *programs and operations."*

17.
18. Declarant complains of employees within the subject bureau and
19. especially FTB employees in Rancho Cordova and Sacramento who
20. engage fraud with deliberate purpose and calculation to deny *due*
21. *process* through computer fraud, obstruction of rights, mail
22. fraud, conspiracy, and failure to discharge clearly known legal
23. duties; in other words, business as usual.

24.
25. *"RRA 98 mandates changes to the way IRS [and FTB through imported*
26. *code sections] does business, and will result in enhanced taxpayer*
27. *protection and rights."* TIGTA Website.

1. Declarant reserves the right to augment and amend this complaint
3. as necessary to include any further criminal violations or
4. subsequent retaliatory conduct observed by bureau employees as
5. he attempts to redress this matter and to obtain abatement of
6. the unlawful penalties improperly "assessed."

7.
8. Declarant calls upon the US Attorney, Public Corruption Unit and
9. the Treasury Inspector General to investigate the arrogance and
10. overreach of the perpetrator/employees engaged in *unilateral*
11. *administrative execution*²⁶ (violation of separation of powers)
12. and Chief Counsel lawyers preying upon people not subject to the
13. penalty as outlined, supra. Declarant asks that the named
14. employee(s) and supervisor(s) discovered to be complicit in
15. denying declarant's *due process* rights and issuing unlawful
16. assessments be called to account for their malfeasance and if
17. any of the counts are found true, impose the appropriate
18. sanction(s) up to and including sanctions, incarceration, and
19. dismissal from employment. Any one count found not to be a true
20. bill shall not prejudice the remaining counts. There ought to
21. be and legally is no excuse to retain any employee of the bureau
22. (including their supervisors and their supervisor's supervisor)
23. complicit in or routinely violating any express written law of
24. California and congress, as in this case.

25. Declarant is not arguing with the tax or the law. Declarant
26. would have no dispute with any employee of the bureau who

27. _____
28. ²⁶ Unilateral Administrative Execution declared unconstitutional, Duncan v. Kahanamoku Sheriff, 327 U.S. 304 (1946)

1. discharged his or her duty to the public strictly according to
3. the published statutes and promulgated regulations. However, as
4. experienced in declarant's case, the employees callously
5. proceeded to obstruct any redress and prevent the target from
6. explaining, rebutting, curing, or settling the matter in any
7. lawfully prescribed way, other than full payment of the amount
8. unlawfully "assessed" and withdrawal of all claims. The
9. perpetrator/employees substituted his or her arbitrary
10. presumptions or perhaps their personal rendition of bureau
11. "policy" in lieu of the actual regulations (or lack thereof),
12. thus negligently subjecting the declarant to a profanely
13. torturous unresolvable ordeal, when the actual written law made
14. specific provisions to prevent this.

15.
16. *Culpa lata dolo aequiparatur. Gross negligence is held equivalent to*
17. *intentional wrong. [Maxim of Law]*

18.
19. By the ongoing charade, that Chief Counsel had an opportunity
20. and a duty to cure, consisting of non-response, fraud, threatening
21. communications, conspiracy to obstruct, trespass on the case,
22. and a collusion of silence, employees have deprived declarant
23. his God-given and fundamental rights to property and his pursuit
24. of happiness, as is repugnant to the constitution and the
25. employee's oaths of office. Declarant has a right to be heard
26. and to *substantive due process*, but has been ritualistically
27. denied this right in order to sanitize the record of any
28. testimony by anyone who has actually read the published law and

1. faithfully applied the rules of statutory construction.
3. Paradoxically, if employees were forced to admit that the law
4. means what it says, they would not be able to do what they do.

5.
6. Wherefore, it is declarant's wish that the perpetrator employees
7. named and their direct supervisors associated with the faulty
8. penalty assessments, be detained and held to account for their
9. corruption and malfeasance by which they dishonored their oaths,
10. and engaged in criminal usurpation outside their limited subject
11. matter and territorial jurisdictions specified in law
12. culminating in statutory violations and criminal trespass on the
13. case and upon the property and rights of the declarant and his
14. family. With no adhesion contract in evidence stating
15. otherwise, declarant has a right to have his redress and case-
16. in-chief heard by an impartial administrative examiner (or
17. tribunal - court of record) who shall apply the law precisely as
18. written, and not otherwise. To the ends of justice, it is the
19. sovereign's wish that perpetrator/employees conspiring to
20. obstruct and interfere with the people's rights as described,
21. supra, shall be apprehended and held to account.

22.
23. For the Tribunal:

24.
25. **James L. Lovett**
26. People of California
27. *Attornatus Privatus*
28.

1. Verification

3. I declare under penalty of perjury, 28 U.S.C. §1746(1), pursuant to of the
4. laws of the United States of America that I have read the foregoing criminal
5. complaint, know its contents, and to the best of my knowledge and belief, the
6. statements therein are true, correct, complete, and made in good faith.
7. Having first-hand knowledge of the facts of this matter, the forgoing would
8. be my testimony if called upon to witness.

9. Submitted September 23, 2020

10. _____
11. James L. Lovett
12. _____

13. Notary acknowledgement:

14. In the Republic of California, USA
15. County of Sacramento

16. On the _____ day of _____, 2020, before me personally came
17. James L. Lovett, a man, known by me (or proved to me, on the basis of
18. satisfactory evidence) to be the individual described in and who executed
19. in my presence the foregoing instrument.

20. _____
21. Notary Public
22. My Commission expires: _____

