

The **U.C.C.** doesn't acknowledge the sovereignty of the people or the Bill of Rights. It **only deals with paper**. U.C.C. §1-103.6 is your "recourse" from the U.C.C. into the Common Law and the Bill of Rights. It states that the Code (U.C.C.) must be in harmony with the Common Law, as follows: "The Code is complimentary to the Common Law, which remains in force, except where displaced by the code.

A statute should be construed in harmony with the Common Law, unless there is a clear legislative intent to abrogate the Common Law ...The code cannot read to preclude [prevent or exclude] a Common Law action."

There is a remedy, within the Uniform Commercial Code that you can use to reserve all of your fundamental and common law rights and remove yourself from the unjust provisions of the U.C.C. and other codes which are contradictory or not in harmony with your rights and justice. For example, such reservation retains your Common Law right not to be compelled under a commercial agreement that you did not knowingly, voluntarily, and intentionally enter into. Further, the common law is based upon "justice, truth, and reason." A reservation of your common law rights also takes you out of the injustice of the absurd "presumptive law" where red is green. Also, by reserving your Common Law rights, you can compel the prosecutor in any case against you to file a valid "**verified complaint**" in which he would need to bring forth a "**party injured by your actions**". You are also reserving all of your inalienable rights guaranteed by the Bill of Rights, such as not being a witness against yourself, the right to be secure in your person, houses, papers and effects against unreasonable searches and seizures, the right to a jury, the right to not be held for a capital crime without a grand jury indictment, etc.

There are three judicially recognized forms of testimony - affidavits, depositions and direct oral examination. Unless facts of any given case are verified by the testimony of a competent witness, a judgment is void and can be vacated at any time. The principle has the same application in administrative as well as judicial forums. In the event there isn't a competent witness to verify facts through one of the three recognized forms of testimony, the decision-maker doesn't have subject matter jurisdiction. No judgment or ruling other than declaring lack of subject matter jurisdiction can be made. There are two essential elements to a case - facts and law. In order to secure a favorable judgment or ruling, the advocate must be able to prove facts of the case and then must prove application of law to whatever facts he can prove. Where tax issues are concerned, the taxman must prove application of taxing and liability statutes to the facts of any given case. In the event he isn't able to meet these requirements, he doesn't have a valid claim.

Through the years we have seen a variety of sworn statements people described as affidavits. Unfortunately, most break one or both of the cardinal rules that default affidavits: **Affidavits are testimony that sets out facts. They cannot state conclusions of law and they cannot be argumentative. If an instrument does either, it doesn't qualify as testimony, and regardless of what it is called, it doesn't qualify as testimony by affidavit in a court of law.** Due process in the course of the common law, which governs the American system of jurisprudence, requires facts and law to be established **separately**. The jury handles the facts of the case and the judge usually handles the law. Only after *both* are firmly in place can the trier of fact, which is usually a jury, determine application of law to whatever facts are proven in the case.

Is an IRS examination officer a competent witness who has first-hand knowledge of facts that would make him qualified to sign an affidavit? No, examination officers rely on documents produced by and testimony of third parties. In fact, in the context of examination procedural rules published at 26 CFR § 601.105, examination officers are supposed to be impartial; they are prohibited from favoring the government or the taxpayer when making liability decisions. In the event that they receive a protest from a taxpayer, they must resolve all contested matters of fact and law before proceeding further. The officer can (1) directly resolve the controversy, (2) request a national office technical advice memorandum, or (3) refer the case to the appeals office. This basic mandatory procedure is reiterated in § 4.10.8 of the Internal Revenue Manual. The only other alternative is to withdraw and/or rescind whatever notice and demand he or she issued. Essential elements for examination officer consideration are listed in § 4.10.7 of the Internal Revenue Manual.

### 3. Requirements for a valid Affidavit

In order to be a valid, an affidavit must satisfy the following four criteria:

1. Must identify who the affiant is.
2. Must identify who the notary is.
3. All statements made must be based on personal knowledge.
4. Any statements made that are false are subject to penalty of perjury within the jurisdiction of the court that will try the case. Affidavits cannot and should not make legal arguments. They should stick to facts and avoid law as much as possible. When composing affidavits, make either short, positive statements of fact or negative averments. Place the burden of proof on your opponent. Don't cite authorities or incorporate materials by reference unless you prepared the referenced material and it is signed and dated. Do not make a statement like, "I am not a taxpayer"—that's an opinion. Instead state, "I am not in receipt of any document which verifies that I am a taxpayer owing a tax to the treasury"—that's a fact!

### 4. All Rights Reserved Without Prejudice

Following is your recourse back into Common and Constitutional Law: (out of the democracy and into the republic.) [One may see "1-207" - it preceded "1-308" and is the same.]

#### **§ 1-308. Performance or Acceptance Under Reservation of Rights.**

**(a) A party that with explicit reservation of rights performs or promises performance or assents to performance in a manner demanded or offered by the other party does not thereby prejudice the rights reserved. Such words as "without prejudice," "under protest," or the like are sufficient.**

**(b) Subsection (a) does not apply to an accord and satisfaction. UCC 1-308:4 Any expression indicating intention to reserve rights is sufficient such as "without prejudice."**

This "Reservation of Rights" can be exercised by making the following notation above your signature on contracts and agreements and other documents requiring your signature:

**"All Rights Reserved, Without Prejudice UCC 1-308" or "Without Prejudice UCC 1-308"**

UCC effect of reservation of Rights, §1-308:7 states:

**The making of a valid Reservation of Rights preserves whatever rights the person then possesses and prevents the loss of such rights by application of concepts of waiver or estoppel.**

Your greatest protection is provided by reserving your rights in writing. However, the U.C.C. does state that it is not a requirement that such reservation of rights be written but they must be explicit:

#### **UCC §1-308:5 Form of Reservation**

**"The code does not impose any requirement as to the form of the reservation, other than it be explicit."**

Explicit: fully and clearly expressed or demonstrated; leaving nothing implied.

**UCC §1-308:6 Reservation by conduct "Although UCC §1-308 authorizes the making of an express reservation, it is not to be deduced that there is no reservation of rights unless that section is followed. To the contrary, when the conduct of a party clearly shows that he has not waived any rights, the act that there was no express reservation as authorized by UCC §1-308 is not significant."**

The common debtor Citizen, or someone interested in the rights of American Citizens did not write the Uniform Commercial Code or its predecessors, the Law Merchant or The Negotiable Instrument Law. The history of this Code shows that it was originally created by "barbarians" to codify and give the semblance of legality to "robbery" by the creditors! These documents were written by and for the benefit of creditors, without any "separation of powers" protections, without due process for the debtor, and without respect for any equity the debtor may have invested in property that the creditor may seize. Therefore, it is imperative that you always reserve your rights on all signed

documents.

**EXAMPLE:**

STATE: TEXAS )  
 ) **AFFIDAVIT**  
COUNTY: TRAVIS )

**KNOW ALL MEN AND WOMEN BY THESE PRESENTS**, that I, Me, My, Myself, **John-Joseph Doe**, anatural living, breathing, sentient serene man on the land being of sound mind and FIRST BEING DULYSWORN, willfully and voluntarily deposes and says, and as ACTUAL CONSTRUCTIVE or ADMINISTRATIVE NOTICE:

- a) I, Me, My, Myself, am competent to handle matters and for stating the matters set forth herein and all matters must be expressed to be resolved.
- b) I, Me, My, Myself, have personal knowledge concerning the facts stated herein.
- c) All the facts stated herein are true, correct, complete, and certain, not misleading, made in good faith, admissible as evidence, and if stating as I, Me, My, Myself, shall so state.

(body of affidavit)

This X (x) page sworn, affirmed, subscribed, acknowledged, sealed, duly filed and recorded document is hereby deemed to be your "means of knowledge". The means of knowledge, especially when knowledge consists of published public records, is deemed in law to be "knowledge of the facts." Equality under the law is paramount and mandatory by law.

This Affidavit is freely and voluntarily made, affirmed, signed, sealed, duly filed, recorded and published in good faith, is not made under threat, duress or coercion and without deception for purposes of evasion. Notice to principal is notice to agents. Notice to agents is notice to principals. Published, recorded notice is notice to all.

I, Me, My, Myself, expressly reserve My unalienable right to amend, alter or repeal in parts or its whole this Affidavit at times and places of My own choosing, accordingly as new facts and revelations are made available to Me at various future times and places as yet unknown, and as yet to be determined. Pursuant to Title **28 U.S.C. §1746(1)** and executed "*without the United States*", I, Me, My, Myself, affirm under penalty of perjury under the laws of the united states of America that the foregoing is true and correct, to the best of my current belief and informed knowledge. And Further this deponent sayeth not.

I, Me, My, Myself, now affix My signature and official seal to all of the above WITH EXPLICIT RESERVATION OF ALL OF MY UNALIENABLE RIGHTS, WITHOUT PREJUDICE TO ANY OF THOSE RIGHTS, PURSUANT TO UNIFORM COMMERCIAL CODE (UCC) 1-308 AND 1-103.  
Respectfully,

**John-Joseph Doe, sui juris**

The living, breathing, sentient serene man known by the appellation which is so stated and spelled correctly above. Citizen/Principal, by Special Appearance, in Propria Persona, unrepresented.

-CITE-

**28 USC Sec. 1746** 01/22/02

-EXPCITE TITLE

**28 - JUDICIARY AND JUDICIAL PROCEDURE**  
**PART V - PROCEDURE**  
**CHAPTER 115 - EVIDENCE; DOCUMENTARY**

-HEAD Sec. **1746**. Unsworn declarations under penalty of perjury -STATUTE Wherever, under any law of the United States or under any rule, regulation, order, or requirement made pursuant to law, any matter is required or permitted to be supported, evidenced, established, or proved by the sworn declaration, verification, certificate, statement, oath, or affidavit, in writing of the person making the same (other than a deposition, or an oath of office, or an oath required to be taken before a specified official other than a notary public), such matter may, with like force and effect, be supported, evidenced, established, or proved by the unsworn declaration, certificate, verification, or statement, in writing of such person which is subscribed by him, as true under penalty of perjury, and dated, in substantially the following form:

(1) If executed without the United States:

**''I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.  
Executed on (date).  
(Signature)''**

(2) If executed within the United States, its territories, possessions, or commonwealths:

**''I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct.  
Executed on (date).  
(Signature)''.**

-SOURCE- (Added **Pub. L. 94-550, Sec. 1(a), Oct. 18, 1976, 90 Stat. 2534.**)

research the terms "presentment" UCC 3-501 and "accommodation party" UCC 3-419 and "signature" UCC 3-401;"AFFIDAVIT OF OBLIGATION"? when might one be used?;

We do things 'pursuant to ...' a particular section of the UCC. (...'in accord with ...' and 'in line with ...' works also.)

**Affidavit pursuant to 28 U.S.C. § 1746; also Dickerson v. Wainwright, 626 F.2d 1184 (1980),**

Affidavit sworn as true and correct under penalty of perjury and has full force of law and does not have to be verified by Notary Public. Uniform Commercial Code [www.freedom-school.com/](http://www.freedom-school.com/)