

Internal Revenue Service, Department of the Treasury

TO ALL DISTRICT DIRECTORS

APRIL... 4, 1985.

On March 5, 1985, a charge of tax evasion was filed in U.S. District Court in Indianapolis, Indiana by U.S. Attorney George Duncan. The charges were dismissed! The defense attorney, Lowell Becraft of Huntsville, Alabama presented irrefutable evidence that the 16th Amendment to the *U.S. Constitution* was never properly ratified. This amendment which established the "income tax", was signed into law despite serious defects. In reality only two States ratified the amendment and ratification requires 36 states to be valid. The effect of this is such that every tax paid into the Treasury since 1913, is due and refundable to every citizen and business.

The official position of the service is, as it has always been to aid and assist the citizens of the United States. We will not publish or advertise this finding as a total immediate refund would cause a serious drain on the resources of the Treasury. For those citizens who become aware of this finding and apply for a total refund, expedite their refund documents as quickly and as quietly as possible.

A simple I040X form will suffice until a new form is designed and printed. Advise each of your managers that they are not to discuss this situation with anyone. There will be no written communications and you are to destroy this memorandum.

The Secretary of the Treasury assures me that there will be no reduction in the workforce as this refunding activity will take a minimum of 5 years to complete. Further directions will be forwarded as the need arises.

Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

The new form that replaced the 1040X was the 1041 form first issued in 1986. You need to have both: an ESTATE EIN and a Foreign Grantor TRUST EIN for your TITLED SS PERSON. Then Process your Fidelity or Guaranty claim on a 1099A form. Then you need to have an Individual Banker's EIN as the Fiduciary to Complete process by Filing a 1041 form for your 1099A's.