

Certified Mailing: 7011 1570 0002 4901 6943

From: Raymond Hikari Niikura – Individual Banker
c/o Raymond Hikari Niikura Private Bank – E&T



To: Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0048

Subject Matter: Demand for Total Refund of All Withholdings and Taxes Gifted from Labor

Dear Internal Revenue Service and Treasury Department,

I am the Individual Banker [redacted] and Fiduciary Agent for the RAYMOND HIKARI NIKURA ESTATE [redacted]. The "RAYMOND HIKARI NIKURA Public Banker Deadman Mortmain Vessel Account" [redacted] assets are property of the Estate. The 16th Amendment is pure and complete Fraud. All laws that have been put in play, that have taken the rights of the people away from them are fraudulent. They are not valid laws, because the governments and states cannot take the rights and powers away from the people. The people have to give consent to give those rights and powers up. Consent can be revoked at any time. There is no statute of limitations for Fraud. Therefore, any acceptance of the 16th Amendment with implied transactions by implied consent and ratification of the 16th Amendment by signatures on the prior Calendar year 1040's are Revoked and Rescinded. You are ordered to audit and determine the Total sum certain amounts of the taxes due for total refund and withholdings due from each of the previous calendar years starting from 1976 to present Calendar year 2015. A Total 100% refund of the Taxes gifted to the Treasury from Labor from all employment, work for hire and enterprise endeavors from businesses under their respective EIN's associated with the Public Banker Deadman Mortmain Vessel account is demanded back and ordered to be settled. A Total refund of all retirement and pension withholdings under this Public Banker Deadman Mortmain Vessel account are demanded back. All fraudulent charges have been acquired and you are ordered to make the correcting journal entries in your line items under your receivables and payables for the Public Banker Deadman Mortmain Vessel account.

From the modern historical reference for the 3 day banking rule from Saint Edward the Confessor Third Night Awn Hinde, you have **3 days** to pay back what you have taken by withholdings or what has been gifted to the Treasury from Labor. Your Rents are due. Now pay up and settle this Total Refund Order and all Outstanding Charges with verifiable written confirmation correspondence. **If a 1099 form is required for the outstanding charges, a partially filled 1099A is attached; Complete the attached form 1099A (Box 2, and 9 digit Lender Federal ID number or routing number), Attach and return the B Copy for my records for the Estate and the A Copy for the summary form 1096 to be posted to the Kansas City, MO Internal Revenue service center. Thank you for your time and honorable Internal Revenue and Treasury Department service.**

Executed on: July 15, 2015

By Fiduciary Agent: 
Raymond Hikari Niikura – Individual Banker/CFO

DELIVERY INSTRUCTIONS:
U.S. Treasury Check To:
Raymond Hikari Niikura Estate
c/o Raymond Hikari Niikura Private Bank – E&T



Attachments:

- 1. 1041 Raymond Hikari Niikura - Estate Return,
- 2. Individual Banker Fiduciary 56F for Raymond Hikari Niikura – Estate, 1099A
- 3. Copy of Roscoe L. Egger, Jr. – Commissioner of Internal Revenue Memorandum

DEMAND ALL Taxes back that have been paid in and Total Refund of all withholdings under [redacted] city#

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

A Check all that apply: <input checked="" type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate-Ch. 7 <input type="checkbox"/> Bankruptcy estate-Ch. 11 <input type="checkbox"/> Pooled income fund		For calendar year 2012 or fiscal year beginning January 1 1976 and ending December 25, 2015 Name of estate or trust (If a grantor type trust, see the instructions.) RAYMOND HIKARI NIIKURA ESTATE Name and title of fiduciary Raymond Hikari Niikura Private Bank - E&T Number, street, and suite no. (If a P.O. box, see the instructions.) [redacted] City or town, state, and ZIP code [redacted]	C Employer identification number [redacted] D Date entity created 18, February 2014 E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)
B Number of Schedules K-1 attached (see instructions) ▶	F Check applicable boxes: <input checked="" type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Change in fiduciary's address		
G Check here if the estate or filing trust made a section 645 election. <input type="checkbox"/>			

Income	1 Interest income	1	[redacted]	
	2a Total ordinary dividends	2a		
	b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust			
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3		
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4		
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5		
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6		
	7 Ordinary gain or (loss). Attach Form 4797	7		
	8 Other income. List type and amount	8		
9 Total income. Combine lines 1, 2a, and 3 through 8	9	Total Refund Demand		
Deductions	10 Interest. Check if Form 4952 is attached <input type="checkbox"/>	10		
	11 Taxes	11		
	12 Fiduciary fees	12		
	13 Charitable deduction (from Schedule A, line 7)	13		
	14 Attorney, accountant, and return preparer fees	14		
	15a Other deductions not subject to the 2% floor (attach schedule)	15a		
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b		
	16 Add lines 10 through 15b	16	Total Refund Demand	
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17		
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18		
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19		
20 Exemption	20			
21 Add lines 18 through 20	21	Total Refund Demand		
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22		
	23 Total tax (from Schedule G, line 7)	23		
	24 Payments: a 2012 estimated tax payments and amount applied from 2011 return	24a		
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b		
	c Subtract line 24b from line 24a	24c		
	d Tax paid with Form 7004 (see instructions)	24d		
	e Federal income tax withheld. If any is from Form(s) 1099, check <input checked="" type="checkbox"/>	24e	Total Refund Demand	
	Other payments: f Form 2439 ; g Form 4136 ; Total ▶	24h		
	25 Total payments. Add lines 24c through 24e, and 24h	25	Total Refund Demand	
	26 Estimated tax penalty (see instructions)	26		
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27			
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	Total Refund Demand		
29 Amount of line 28 to be: a Credited to 2015 estimated tax ; b Refunded	29	Total Refund Demand		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Signature of fiduciary or officer representing fiduciary: [Signature] Date: **15, July 2015** EIN of fiduciary if a financial institution: [redacted]

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer Use Only Print/Type preparer's name: Preparer's signature: Date: Check if self-employed PTIN: Firm's name: Firm's EIN: Firm's address: Phone no.:

Notice Concerning Fiduciary Relationship of Financial Institution

(Internal Revenue Code sections 6036, 6402, and 6903)

OMB No. 1545-2159

For IRS Use Only

Identification

1 Name of person for whom you are acting (as shown on the tax return) RAYMOND HIKARI NIKURA ESTATE	2 Employer identification number [REDACTED]
3 Address of financial institution (number, street, and room or suite no.) [REDACTED]	
4 City, state, and ZIP code [REDACTED]	5 Telephone no. (808) [REDACTED]
6 Check the applicable box for the type of financial institution: <input checked="" type="checkbox"/> Bank <input type="checkbox"/> Thrift	
7 Check here <input type="checkbox"/> if the financial institution is insolvent.	
8 Enter the ending date of the financial institution's tax year (mo., day, yr.). ▶ December, 25, 2015	
9 Fiduciary's name Raymond Hikari Niikura Private Bank - E&T	10 Contact person Mr. Raymond Hikari Niikura
11 Address of fiduciary (number, street, and room or suite no.) [REDACTED]	
12 City or town, state, and ZIP code [REDACTED]	13 Telephone no. (808) [REDACTED]
14 Check the applicable box if the fiduciary is a: <input type="checkbox"/> Receiver <input type="checkbox"/> Conservator	
15 Check this box <input type="checkbox"/> if the financial institution is or was a member of a group filing a consolidated return and complete lines 16 to 21 below: Lines 16 through 21 are to be completed only if the financial institution is or was a member of a group filing a consolidated return.	
16 Name of person for whom you are acting (as shown on the tax return)	17 Employer identification number
18 Address of the common parent (number, street, and room or suite no.)	
19 City, state, and ZIP code	
20 Check here <input type="checkbox"/> if a copy of this form has been sent to the common parent of the group.	
21 Enter the tax year(s) that the financial institution is or was a member of the consolidated group ▶	

Authority

22 Evidence of fiduciary authority. Check applicable box(es), and attach copy of applicable orders:

a <input type="checkbox"/> Appointment of conservator	b <input type="checkbox"/> Replacement of conservator
c <input type="checkbox"/> Appointment of receiver	d <input type="checkbox"/> Order of insolvency
e <input checked="" type="checkbox"/> Other evidence of creation of fiduciary relationship (describe) ▶ Banker's Ratified Estoppel by Deed & Banker's Lien	

Tax Notices

23 All notices and other written communications with regard to income, employment, and excise taxes of the financial institution (listed on line 1) will be addressed to the fiduciary. Indicate below if other notices and written communications should be addressed to the fiduciary. Include the type of tax, tax periods or years involved.

Bank Customer Estoppel against Estoppel Settlements and Overdue Taxes, Fraud, Embezzlement, Bank Robbery Act related 3949A claims, Estoppel By Deed and Banker's Lien Liquidations from the Customer Guaranty Insurance Policy

Bank Taxes withheld as Collateral Assurance Funds from Tax Years 1976 to present.

Revocation or Termination of Notice

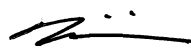
Section A—Total Revocation or Termination

24 Evidence of termination or revocation of fiduciary authority (Check applicable box(es)):

a <input type="checkbox"/> Certified copy of court order revoking fiduciary authority attached.
b <input type="checkbox"/> Copy of certificate of dissolution or termination of a business entity attached.
c <input type="checkbox"/> Other evidence of termination of fiduciary relationship (describe) ▶

Please Sign Here

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.


 Fiduciary's signature

Individual Banker
 Title, if applicable

15, July 2015
 Date

8080

VOID CORRECTED

LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. RAYMOND HIKARI NIKURAMORTMAIN C/O DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE OGDEN, UT 84201 - 0048		OMB No. 1545-0877 2015 Form 1099-A	
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment 7/11/1976	2 Balance of principal outstanding \$
BORROWER'S name RAYMOND HIKARI NIKURA ESTATE		3	4 Fair market value of property \$
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property Acquisition of all outstanding charges for calendar years 1976 to 2015	
Account number (see instructions)			

Acquisition or Abandonment of Secured Property

Copy A

For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the **2015 General Instructions for Certain Information Returns.**

Form **1099-A** Cat. No. 14412G www.irs.gov/form1099a Department of the Treasury - Internal Revenue Service

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LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0877 2015 Form 1099-A	
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$
BORROWER'S name		3	4 Fair market value of property \$
Street address (including apt. no.)		5 If checked, the borrower was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		6 Description of property	
Account number (see instructions)			

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U.S. GOVERNMENT PRINTING OFFICE: 2015-00536/60155

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 1040X 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