

PLAINTIFF

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For All Plaintiffs Herein

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA
SEAT OF GOVERNMENT**

Taansen Sumeru

Plaintiff

V.

Janet Yellen, Secretary of the Treasury;
IRS Commissioner Charles Rettig;
William M. Paul, Chief Counsel, IRS;
Erin M. Collins, National Taxpayer Advocate;
Kevin McIver, Chief of Staff, IRS;
Robert Choi, Chief Privacy Officer, IRS
Thomas Brandt, Chief Risk Officer, IRS;
Sean P. Flannery, IRS Agent;
Jeffrey W. Walter, IRS Agent;
Gardy Laroche, IRS Agent;

Known Unnamed Does 1 to 5000

Defendants/Respondents

CIVIL ACTION #

**BIVENS, Civil Action Contract in TORT
Enforcement of Contract in Law and
Equity
Civil Rights Complaint.
Declaratory Relief and Remedy
Demed.**

Jury Trial

First Amendment Application for Redress of Grievance

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I JURISDICTION

Jurisdiction arises under Title 42 United States Code, § § 1986, 1985, 1983; the contract, Constitution for The United States of America, Article III Original Judicial Power, section 2; Article I section 8, Article 2 section 3; Article 6 section 1; Article 7 and others as may appear hereinafter; in particular the Bill of Rights inclusive as appear hereinafter; Statutory jurisdiction found by reference to United States Code sections; BIVENS COMPLAINT.

a. Article III original Judicial power as properly delegated from Congress

Assembled found by reference at District of Columbia Code, title 11 § 101;

b. Venue is correct as found by reference at District of Columbia Code title 13

section § 423.

II PARTIES

PLAINTIFF

Taansen Sumeru

CAPACITY AND STANDING

Plaintiff is of standing within the body politic known as the People, creators of the State of California, a government.

California Constitution Preamble verifies individual plaintiff's legal right to hold all

California and United States Government public servants to account according to public

1 servants' obligations required by law and service contracts with government
2 employment.

3 Plaintiff claims ownership position in the contract constitution for California and the
4 United States of America, Constitution, holding the political will of the People via
5 Consent of The Governed, plaintiff's private property, a bailment to the Public Trust
6 recognized by finding aid to laws and regulations at 5 CFR 2635.

7 Plaintiff DOES NOT AND NEVER HAS CONSENTED to be either subject nor an object to
8 be regulated by legislation in any manner whatsoever when full complete authorities
9 defined by Constitutions, both States United and United States are NOT fully and
10 completely disclosed, and proof of disclosure is verified by public record.

11 Plaintiff is secured by law for RESERVING ALL RIGHTS to correct all mistakes involving
12 any political, legal or commercial relationships to or with government operations of any
13 type.

14 Plaintiff is the sole exclusive Beneficiary to all California and United States of America
15 governments powers or authorities.

16 Plaintiff is a State Citizen by rule of law within the People's Original Jurisdictions
17 constructed by Constitution creating State of California and the Constitution of the
18 United States of America.

19 PLAINTIFF IS NOT NOW AND NEVER HAS BEEN A UNITED STATES CITIZEN,
20 notwithstanding prior mistakes of misidentification based on plaintiff placing trust in
21 public servants' misconstruction of delegated authorities under Constitutions.

22 Plaintiff has resided since age of majority within the People's Original Jurisdiction, living
23 at all times within one of the States United under Constitution granted by the States for
24 construction of the Government of the United States.

1 Plaintiff annexes CERTIFICATE OF CITIZENSHIP. **Exhibit 1.** The personal Declaration
2 duly verified as public record, ratifying legal relations to and with State of California and
3 the United States of America, as originally constituted, never abolished.

4 Plaintiff is protected by law of the People's Original Jurisdictions as a birth right which is
5 superior and controlling over all legislatively constructed jurisdictions.

6 **DEFENDANTS**

7 Janet Yellen, Secretary of the Treasury;

8 IRS Commissioner Charles Rettig;

9 William M. Paul, Chief Counsel, IRS;

10 Erin M. Collins, National Taxpayer Advocate;

11 Kevin McIver, Chief of Staff, IRS;

12 Robert Choi, Chief Privacy Officer, IRS

13 Thomas Brandt, Chief Risk Officer, IRS;

14 Sean P. Flannery, IRS Agent;

15 Jeffrey W. Walter, IRS Agent;

16 Gardy Larochelle, IRS Agent;

17 Known Unnamed Does 1 to 5000

18 Defendants are sued in their individual personal capacity under BIVENS policy of the
19 United States Government.

20 Individual defendants jointly and severally are UNDERWRITERS to and for the
21 performance of properly authorized government functions required of their individual
22 positions of office or employment

1 **First Defendant: Janet Yellen**, Secretary of the Treasury, alleged, self-professed public
2 servant to the People of California and the United States of America and to the People's
3 laws of constitutions under public promise, duly accepted by electors as an honest
4 undivided loyalty public servant.

5 **Second Defendant: Charles Rettig**, as the Chief Executive Officer, Commissioner of
6 Internal Revenue Service, is chief underwriter and surety, guaranteeing faithful
7 performance of all IRS operations. Duly Sworn under Oath required by law required by
8 constitution, "... shall be bound by Oath or Affirmation to support this Constitution."

9 **Third Defendant: William M. Paul**, Chief Counsel of Internal Revenue Service, knows
10 and has always known United States constitution is the People's law and has always
11 known controlling law is the Constitution, particularly the Preamble identifying the true
12 Authority creating, by ordination, the Constitution for the United States of America as
13 Amended and controlled by the People's first law, Bill of Rights. William M Paul knows
14 and has always known that full disclosure of authorities upon demand is absolutely
15 required for any act of government, particularly IRS, to be considered valid.

16 **Fourth Defendant: Erin M. Collins**, National Taxpayer Advocate, has always known
17 controlling law is the Constitution, particularly the Preamble identifying the true
18 Authority creating, by ordination, the Constitution for the United States of America as
19 Amended and controlled by the People's first law, Bill of Rights. Erin M. Collins knows
20 and has always known that full disclosure of authorities upon demand is absolutely
21 required for any act of government, particularly IRS, to be considered valid.

22 **Fifth Defendant: Kevin McIver**, Chief of Staff, Internal Revenue Service, has always
23 known the controlling law is the Constitution, particularly the Preamble identifying the
24 true Authority creating, by ordination, the Constitution for the United States of America

1 as Amended and controlled by the People's first law, Bill of Rights. Kevin McIver knows
2 and has always known that full disclosure of authorities upon demand is absolutely
3 required for any act of government, particularly IRS, to be considered valid.

4 **Sixth Defendant: Robert Choi**, Chief Privacy Officer and Director, Tax Exempt and
5 Government Entities, Internal Revenue Service, has always known the controlling law is
6 the Constitution, particularly the Preamble identifying the true Authority creating, by
7 ordination, the Constitution for the United States of America as Amended and controlled
8 by the People's first law, Bill of Rights. Thomas Brandt knows and has always known
9 that full disclosure of authorities upon demand is absolutely required for any act of
10 government, particularly IRS, to be considered valid.

11 **Seventh Defendant: Thomas Brandt**, Chief Risk Officer, Internal Revenue Service, has
12 always known the controlling law is the Constitution, particularly the Preamble
13 identifying the true Authority creating, by ordination, the Constitution for the United
14 States of America as Amended and controlled by the People's first law, Bill of Rights.
15 Thomas Brandt knows and has always known that full disclosure of authorities upon
16 demand is absolutely required for any act of government, particularly IRS, to be
17 considered valid.

18 **Eighth Defendant: Sean P. Flannery**, IRS Agent, has always known controlling law is
19 the Constitution, particularly the Preamble identifying the true Authority creating, by
20 ordination, the Constitution for the United States of America as Amended and controlled
21 by the People's first law, Bill of Rights. Sean P. Flannery knows and has always known
22 that full disclosure of authorities upon demand is absolutely required for any act of
23 government, particularly IRS, to be considered valid.

1 **Ninth Defendant: Jeffrey W. Walter**, IRS Agent, has always known controlling law is
2 the Constitution, particularly the Preamble identifying the true Authority creating, by
3 ordination, the Constitution for the United States of America as Amended and controlled
4 by the People's first law, Bill of Rights. Jeffrey W. Walter knows and has always known
5 that full disclosure of authorities upon demand is absolutely required for any act of
6 government, particularly IRS, to be considered valid.

7 **Tenth Defendant: Gardy Larochelle**, IRS Agent, has always known the controlling law
8 is the Constitution, particularly the Preamble identifying the true Authority creating, by
9 ordination, the Constitution for the United States of America as Amended and controlled
10 by the People's first law, Bill of Rights. Gardy Larochelle knows and has always known
11 that full disclosure of authorities upon demand is absolutely required for any act of
12 government, particularly IRS, to be considered valid.

13 **CLASS 1 - POSSIBLE DEFENDANTS, DOES, 1 to 147.**

14 Legislators serving the United States Congress Assembled 100 Senators, 435
15 Representatives serving or claiming to serve the government of the United States of
16 America under same terms and conditions as Defendants.

17 **CLASS 2 - POSSIBLE DEFENDANTS, DOES 148 to 1502.**

18 Judicial officers, 9 Justices of serving the United States Supreme Court, judges, clerks
19 and administrators of all other courts operating under or under claim to be operating
20 under the same constitutional authorities as Defendants.

21 **CLASS 3 - POSSIBLE DEFENDANTS, DOES 1503 to 5000.**

22 General rank and file of United States junior officers and employees.

1 Everett Kelley, National President, American Federation of Government Employees,
2 AFL-CIO, is designated as a recipient for service under contract to represent does 1502
3 to 5000.

4 **FAIR NOTICE TO POSSIBLE DOES 1 to 1502**

5 Plaintiff recognizes many public servants, federal government employees are subject to
6 superior's orders, political agendas, and outside influences. Also recognized is the fact
7 that many times the orders of superiors or perceived superior parties, are not fully in
8 compliance with the People's law of the People's Constitutions, both state and federal.

9 While performing illegal acts under orders or influence is not a defense, Plaintiff
10 recognizes anyone may make a mistake.

11 Any and all defendant Does or possible defendant Does are offered the opportunity to
12 join as plaintiffs under Court Rule 19, and report what they have witnessed while
13 receiving a paycheck requiring absolute loyalty to the People of States United and the
14 People's laws of Constitutions.

15 **III ALLEGATIONS**

16 **GENERAL ALLEGATIONS AGAINST ALL DEFENDANTS**

17 **A.** Individual defendants are sued in individual capacity, individually identified
18 or of the class of Does. U.S. Government policy known as BIVENS SUIT attaches personal
19 jurisdiction to each defendant.

20 **B.** All defendants as public servants of higher knowledge and duties, well paid
21 professionals, know that Article I section 8, Legislative powers defined and authorized
22 by Constitution do not identify the People, particularly plaintiff, as either subjects to
23 federal legislative acts nor objects to be legislated over. Article I section 8. **Exhibit 2.**

1 **C.** All defendants as public servants of higher knowledge and duties, well paid
2 professionals, know that the federal government in general, INTERNAL REVENUE
3 SERVICE in specific, holds no jurisdiction over plaintiff and no defendant is capable of
4 producing duly delegated powers sourced from the U.S. Constitution establishing
5 plaintiff holds any lawful obligation to become a taxpayer. **Exhibit 3**, Amendment 5,
6 notice and opportunity to respond.

7 **D.** All defendants as public servants of higher knowledge and duties, well paid
8 professionals, know that no State Citizen is subject to the Internal Revenue Code
9 because Congress Assembled holds no delegated power defined by Constitution, for
10 creating a jurisdiction holding the People as subjects to United States Legislative
11 powers.

12 **E.** All defendants as public servants of higher knowledge and duties, well paid
13 professionals, know that there is no contract between plaintiff and the United States,
14 particularly IRS, that could be produced as evidence indicating plaintiff is a volunteer to
15 be regulated by the United States wherein fully informed consent, based on disclosure
16 of all relevant material facts is agreed and verified by signature on waiver of any legal
17 right secured to the People by operation of law. **Exhibit 3**, Amendment 5 notice and
18 opportunity to respond.

19 **F.** All defendants as public servants of higher knowledge and duties, well paid
20 professionals, know that when public servants claim to act in official capacity and then
21 DENY plaintiff protection from and access to secured rights defined by the Bill of Rights,
22 fail to honor their duties to disclose all relevant facts that affect plaintiff, a civil rights
23 violation is shown by proof of public record.

1 **G.** All defendants as public servants of higher knowledge and duties, well paid
2 professionals, know that jointly and severally each is an UNDERWRITER for and to
3 proper execution of public servants' duties, and know they are personally responsible
4 and liable for all acts performed under both official obligations defined by law,
5 employment contracts, and or color of law acts or omissions. Underwriting admitted on
6 official government records exposing personal guarantee and surety positions
7 represented by signature accepting public servants' positions and obligations found at 5
8 CFR § 2635.101, which are the terms and conditions all public servants submit to and
9 ratify by accepting consideration. **Exhibit 4.**

10 **H.** All defendants as public servants of higher knowledge and duties, well paid
11 professionals, know that jointly and severally each is employed as servant to the Public
12 Trust, providing services to the People creating governments as found in the controlling
13 Executive Order found at 5 CFR, Part 2635. **Exhibit 5.**

14 **I.** All defendants as public servants of higher knowledge and duties, well paid
15 professionals, know that CONSENT OF THE GOVERNED is absolutely required to be
16 obtained from plaintiff, be provable from official public record, prior to subjecting
17 plaintiff attachment creating any legal obligation to the United States whatsoever.
18 Declaration of Independence. **Exhibit 6.**

19 **J.** All defendants as public servants of higher knowledge and duties, well paid
20 professionals, know that the federal government holds no legislative, executive nor
21 judicial jurisdiction whatsoever over the Bill of Rights, the People's first law controlling,
22 all acts of the Government of the United States as Amending the Constitution by order of
23 the People, December 15, 1791. **Exhibit 7.**

1 **K.** All defendants as public servants of higher knowledge and duties, well paid
2 professionals, know that private contracts, in context of instant BIVENS ACTION, are not
3 subject to federal jurisdiction, and that attempting to invade plaintiff's right to privacy
4 in papers and effects when circumvented through government relationship regulating
5 one of the parties ignores, circumvents Amendment IV. **Exhibit 8.**

6 **L.** All defendants as public servants of higher knowledge and duties, well paid
7 professionals, know that the Constitutions both States United and the States
8 constitution of the national government, are contracts between the People creating a
9 Public Trust which each defendant is paid to recognize, enforce as written for exclusive
10 benefit of the American People.

11 **M.** All defendants as public servants of higher knowledge and duties, well paid
12 professionals, know that no public servant is granted authority by the People's
13 Constitutions to interpret the People's contracts, the documents, Constitutions,
14 promised to be served and applied as written by all public servants.

15 **N.** All defendants as public servants of higher knowledge and duties, well paid
16 professionals, know that the People's contract constitutions are to be construed and
17 applied under the Four Corners Doctrine, barring non parties, public servants, from
18 altering, circumventing, reconstructing or trespass upon the People's Original
19 Jurisdictions, recognized country-wide and worldwide the Supreme Law of the Land.

20 **M.** All defendants as public servants of higher knowledge and duties, well paid
21 professionals, know that all executive branch operations are required to disclose all
22 relevant material facts and law that affect plaintiff in all their interactions with plaintiff.
23 Amendment, Article V Bill of Rights, due process notice and opportunity to respond.
24 **Exhibit 9.**

1 **O.** All defendants as public servants of higher knowledge and duties, well paid
2 professionals, know that jointly and severally each is required to disclose to plaintiff full
3 and complete authorities allowing official government agencies operation outside the
4 venue of the District of Columbia. See 4 U. S. Code § 72. **Exhibit 10.**

5 **P.** All defendants as public servants of higher knowledge and duties, well paid
6 professionals, know that the United States WAIVED SOVEREIGN IMMUNITY IN TORT.
7 See 28 U.S. Code § 2674. **Exhibit 11.**

8 **Q.** All defendants as public servants of higher knowledge and duties, well paid
9 professionals, know jointly and severally that no defendant qualifies for official
10 immunity provided by public office, and each knows that such immunity claim must be
11 substantiated by official government records - - first, from constitutions; second, from
12 good standing lawful statutes; and third, from public record memorializing of facts for
13 official performance of duties.

14 **R.** All defendants as public servants of higher knowledge and duties, well paid
15 professionals, knowing all Citizens, particularly plaintiff herein and herewith is a
16 Beneficiary, Grantor to and of the source and authority, to and for all governmental
17 powers and operations Declared People's Original Jurisdiction found at the Preamble of
18 the United States Constitution. *"We the People of the United States, in Order to form a
19 more perfect Union, establish Justice, ensure domestic Tranquility, provide for the common
20 defense, promote the general Welfare, and secure the Blessings of Liberty to ourselves and
21 our Posterity, do ordain and establish this Constitution for the United States of America."*
22 **Exhibit 12.**

23 **S.** All defendants as public servants of higher knowledge and duties, well paid
24 professionals, know that the Preambles to both States United Constitutions and nation's

1 Constitution are in form and function doing service as a DOCUMENT OF TITLE,
2 Declaration of OWNERSHIP in governments created by the People.

3 **T.** All defendants as public servants of higher knowledge and duties, well paid
4 professionals, know that breach of public trust, failures to perform public servant
5 obligations by commission or omission is a TORT and crime requiring resignation,
6 impeachment, when the breach is shown on public records. 42 U.S. Code § 1986, 1985.

7 **Exhibit 13.**

8 **U.** All defendants as public servants of higher knowledge and duties, well paid
9 professionals, know and have always known that failure to produce evidence from
10 certified public record refuting each and every Allegation by plaintiff herein and
11 herewith, exposes defendants jointly and severally to operating a conspiracy to mislead
12 plaintiff into INVOLUNTARY SERVITUDE, subject status, in context of ownership over
13 plaintiff.

14 **V.** All defendants as public servants of higher knowledge and duties, well paid
15 professionals, know that the Order issued by the United States Supreme Court defining
16 INVOLUNTARY SERVITUDE applies to this BIVENS ACTION. Memorialized public record
17 found at U.S. V KOZMINSKI, 487 U.S. 487. **Exhibit 14.**

18 **W.** All defendants as public servants of higher knowledge and duties, well paid
19 professionals, know that any claim of ignorance concerning any or all of plaintiff's
20 allegations herein and herewith is an admission and confession of negligence while
21 serving as a public servant. Further, defendants know and should know that negligence
22 in public office is a BREACH OF TRUST. Defendants' claim that not all laws are known to
23 defendants is invalid under allegations herein when defendants jointly and severely are

1 provided with opportunity by plaintiff to know and understand their public servants'
2 obligation and provide facts and law via this Civil Rights BIVENS Civil Action.

3 **GENERAL FACTS GOVERNING ALL DEFENDANTS**

4 Each defendant claims to be an honest public servant holding various positions in
5 service to the United States government structure, serving plaintiff as a State Citizen.

6 Each individually identified defendant, and all class defendants, accepted the position of
7 public servant, accepted consideration for services, assumed public office knowing that:

8 **A.** Public service employment is a privilege, not a right.

9 **B.** Public service employment is subject to a personal loyalty pledge to the law of
10 the People's Constitution for the United States of America required by Article VI.

11 **Exhibit 15.**

12 **C.** Public service training, prior to assumption of public duties, informs every
13 public servant of professional standards required for honest performance of
14 public duties.

15 **D.** Prior to assuming public office, that in order to be a beneficiary of
16 governmental immunity, every act in public office must be in complete accord
17 with personal pledge, service contract terms of undivided loyalty to the highest
18 law, United States Constitution as Amended, the Bill of Rights being the controlling
19 standards of performance for all public servants, particularly defendants jointly
20 and severally.

21 **E.** Prior to assuming public office, that in order to be a beneficiary of
22 governmental immunity, every act in public office is subject to audit for
23 compliance with all the laws, regulations, rules, particularly the Bill of a Rights and

1 the Preamble recognizing the People's construction of the United States
2 Government.

3 **F.** Prior to assuming public office, that in order to be a beneficiary of
4 governmental immunity, every act in public office, in order to be considered valid,
5 must be provable from public records, to be authorized by law.

6 **F 1.** The law-making body for the United States is the Legislative Branch.

7 **F 2.** Neither the Executive Branch nor the Judicial Branch are authorized by
8 the constitution to make nor interpret laws legislated controlling the United
9 States Government.

10 **F 3.** The Legislative powers of the United States do not identify the People
11 as either subjects nor objects under the powers of Legislative preview.

12 **F 4.** Legitimate government functions of the United States rely exclusively
13 on Consent of the Governed.

14 **F 5.** All individual defendants, named specifically or of the class of does, is
15 strictly limited to specific powers delegated by the People's Constitutions.

16 **F 6.** No defendant, individually identified or of the class of does, is assigned
17 discretion in context of promised performance while serving in public office,
18 particularly considering duties to the fidelity to the United States
19 Constitution of America as amended and controlled by its Bill of Rights.

20 **G.** Prior to assuming public office, that in order to be a beneficiary of
21 governmental immunity, each and every act or omission committed while
22 operating in public office, that is not supported and proved valid by operation of
23 law, and public records, is a personal act.

1 **H.** Prior to assuming public office, that in order to be a beneficiary of
2 governmental immunity, agreement to be subject to the criminal laws of the
3 United States is accepted as fundamental terms of public service.

4 **I.** Public records created by or participated in constructing are full faith and
5 credit, official government records.

6 **J.** Public records are not deniable under any circumstance.

7 **K.** Argument with or denial of facts of public record is knowing and intentional
8 admission and confession of fatally defective public service, a false misleading,
9 deceptive, act known to be a breach of public trust and a felony, under both state
10 and federal law.

11 **L.** No one, particularly government servants, may claim ignorance of the law as a
12 defense for acts shown by public record to be in violation of Constitutions, Bill of
13 Rights or good standing, lawful statutes.

14 **M.** Refusal to provide any American, particularly plaintiffs herein and herewith,
15 access to, benefit of, enforcement of, recognition of, the law protecting rights
16 under the Bill of Rights, Preamble creating the Constitution for the United States of
17 America, is always a Civil Rights Crime.

18 **N.** All attempts to deny public records exposing, or proving, deviations from,
19 failures to perform as promised, according to law, is the conclusive evidence of
20 intent to act in Divided Loyalty, breach of public trust, breach of oath, breach
21 employment contract, public service standards and honest services laws, resulting
22 in civil rights violations and possible criminal charges

23 **O.** Any or all government actors, franchises of government operating under
24 license to do business in interstate commerce, that protect, cover up for, support

1 defective public servants or their acts and omissions, join a conspiracy, attempting
2 SUBVERSION. Such an attempt to transform the established, lawful structure,
3 legal standards and obligations, political order, social order and the structures of
4 power, authority, hierarchy, and social norms of governments created by the
5 People beginning 1776, July 4, would be a conspiracy admitted by public record as
6 fair notice before the world.

7 **P.** Defendants, inclusive of all individuals identified, as Does of any class
8 identified herein, know and have always known that to express, particularly from
9 a public servant's position, in any manner, control or alleged control over any or
10 all of the People's bodies - - legal, political or commercial rights secured by law - -
11 is to usurp an ownership position, thus committing slavery in fact and deed.

12 **Q.** Defendants, inclusive of individuals identified, and Does of any class
13 identified herein, know and have always known that to express ownership in a
14 Citizen's body, legal, political or commercial rights serviced by law and control
15 over same, is an act by color of law, indicating an attempt to commit Involuntary
16 Servitude, Slavery.

17 **R.** Defendants, inclusive of individuals identified, and Does of any class
18 identified herein, know and have always known that to express ownership in a
19 Citizen's body, and control over same, is an act by color of law, admitting full,
20 complete, unlimited, indefensible liability for every affect or effect experience by
21 the subject of such control, in this instant matter of Civil Rights Violations
22 Complaint specifically.

23 **S.** Defendants, inclusive, individually identified or Does, know and have always
24 known that failures or refusals to comply with the written specifics defining

1 general and specific powers or authorities for government operations, declared by
2 Constitutions and reservations of rights controlling, is a personal act for which
3 each defendant is personally liable without limit. Each defendant is advised of this
4 fact upon assumption of public trust employment.

5 **U.** Defendants, inclusive, individually identified or Does, know and have always
6 known that special privileges in the form of systemic protections within the class
7 of public servants is a high civil rights crime.

8
9 **V.** Defendants, inclusive, individually identified or Does, know and have always
10 known that, the NUREMBERG DEFENSE, "I HAD ORDERS", will not protect them
11 individually or collectively - - no matter what some other public servant says or
12 does.

13 **X.** Defendants, jointly and severally, inclusive of possible Does know and should
14 have always known that obligations owed under paid for performance contracts
15 are never escaped - - and to attempt to escape public service duties invites
16 penalties which are not escapable.

17 Thus this Civil Action Complaint.

18 **IV FACTS**

19 On or about June 11, 2021, plaintiff received defendant Sean P. Flannery's document,
20 **Exhibit 16**, making allegations with no verifications indicating legitimacy nor disclosing
21 lawful authority sourced in powers granted to the United States Government by the
22 States United Constitution creating the United States Congress Assembled.

1 Failure to fully disclose all authorities denies plaintiff rights under controlling Fifth
2 Amendment due process.

3 Refusing to disclose all government authorities by acts or omission of defendants denies
4 plaintiff the knowledge of the powers applied against plaintiff which results in plaintiff
5 being denied the opportunity to respond.

6 No one is able to respond to allegations not presented!

7 Defendant's letter is fatally deceptive in contemplation of Fifth Amendment due process.

8
9 On June 15, 2021, plaintiff responded by letter, as any honest State Citizen would.

10 **Exhibit 17.**

11 Plaintiff's response contained public record documentation fully identifying plaintiff's
12 legal relationships to the United States Government. The Identification document,
13 **Exhibit 1**, is based on finding of fact and conclusion of law issued by the United States of
14 America Supreme Court in its determination of legal relations between the People and
15 the governments created by the People's Constitutions:

16 YICK WO v HOPKINS. 118 U.S. 356 (1886): "When we consider the nature and the
17 theory of our institutions of government, the principles upon which they are sup-
18 [118 U.S. 356, 370] posed to rest, and review the history of their development,
19 we are constrained to conclude that they do not mean to leave room for the play
20 and action of purely personal and arbitrary power. Sovereignty itself is, of course,
21 not subject to law, for it is the author and source of law; but in our system, while
22 sovereign powers are delegated to the agencies of government, sovereignty itself
23 remains with the people, by whom and for whom all government exists and acts.
24 And the law is the definition and limitation of power. It is, indeed, quite true that
25 there must always be lodged somewhere, and in some person or body, the
26 authority of final decision; and in many cases of mere administration, the
27 responsibility is purely political, no appeal lying except to the ultimate tribunal of
28 the public judgment, exercised either in the pressure of opinion, or by means of
29 the suffrage. But the fundamental rights to life, liberty, and the pursuit of
30 happiness, considered as individual possessions, are secured by those maxims of

1 constitutional law which are the monuments showing the victorious progress of
2 the race in securing to men the blessings of civilization under the reign of just and
3 equal laws, so that, in the famous language of the Massachusetts bill of rights, the
4 government of the commonwealth 'may be a government of laws and not of men.'
5 For the very idea that one man may be compelled to hold his life, or the means of
6 living, or any material right essential to the enjoyment of life, at the mere will of
7 another, seems to be intolerable in any country where freedom prevails, as being
8 the essence of slavery itself."

9 Plaintiff's letter challenged the authority of defendants Sean P. Flannery and Charles
10 Rettig to act both against plaintiff and in the name of the United States.

11
12 The 7-14-21 response letter from Defendant Gardy Larochelle (**Exhibit 18**) completely
13 failed to address any of the laws and facts cited in plaintiff's 6-15-21 letter, and refused
14 to recognize plaintiff as being of the perfectly identified class of Americans creating the
15 People's Original Jurisdiction over governments. That Jurisdiction is defined by the
16 Constitution and is controlled by the People's first law known as the Bill of Rights.

17 Then on August 4, 2021, defendants Sean P. Flannery and Jeffrey W. Walter sent a letter
18 informing plaintiff that the IRS intended to trespass on plaintiff's private contracts with
19 vendors providing services to one of plaintiff's websites. (**Exhibit 19**) This letter again
20 does not disclose authorities granted to the United States by the States United allowing
21 plaintiff to be identified as either subject nor object defined by Article I section 8
22 Legislative powers.

23 The **Exhibit 19** letter failed to mention that plaintiff had fully identified himself, and it
24 also did not admit receipt of plaintiff's Identity Document as an official government
25 record under notary seal.

1 An addendum to **Exhibit 19** referenced several U.S. Code sections. One of the Code
2 sections invited plaintiff to seek remedy and relief by filing a federal lawsuit. **Exhibit**
3 **20.**

4 Thus this Civil Action Purchase Contract applying judicial power of the United States
5 Constitution via the Article I constructed Court providing access to Article III judicial
6 powers as duly assigned by Act of Congress.

7 **FIRST CAUSE OF ACTION**

8 Defendants act jointly and severally under banner of the IRS and are thus tied together
9 under employment in an executive branch agency. Defendants Janet Yellen, Secretary of
10 the Treasury; Charles Rettig, IRS Commissioner; William M. Paul, Chief Counsel, IRS; and
11 Kevin McIver, Chief of Staff, IRS, act in supervisory powers over defendants Erin M.
12 Collins, National Taxpayer Advocate; Robert Choi, Chief Privacy Officer, IRS; Thomas
13 Brandt, Chief Risk Officer, IRS; Sean P. Flannery, IRS Agent; Jeffrey W. Walter, IRS Agent;
14 and Gardy Larochelle, IRS Agent - - thus operating cooperatively in each of their acts and
15 omissions.

16 Defendants jointly and severally have misidentified plaintiff as a subject to their acts
17 while falsely representing their acts are authorized by law.

18 Defendants know and have always known, because they are paid to know, that when
19 they act without disclosing fully all relevant material facts and law to plaintiff,
20 defendants act on their own, and assume personal liability for harm, injury and damages
21 to plaintiff.

22 Defendants know and have always known, because they are paid to know, that acting
23 under disguise of official powers when no such powers exist, is an attempt to mislead
24 plaintiff into Involuntary Servitude.

1 Defendants know and should have always known, because they are paid to know, that
2 the Supreme Court of the United States findings of fact and conclusions of law are
3 binding on each defendant because as executive branch agents, they each represent the
4 Public Trust identified by **Exhibits 4, 5, and 15**.

5 Thus the definition of practicing the creating of the condition of "Involuntary Servitude"
6 defined by: United States v. Kozminski, 487 U.S. 931 (1988 - "Held: For purposes of
7 criminal prosecution under § 241 or § 1584, the term 'involuntary servitude' necessarily
8 means a condition of servitude in which the victim is forced to work for the defendant
9 by the use or threat of physical restraint or physical injury or by the use or threat of
10 coercion through law or the legal process. This definition encompasses cases in which
11 the defendant holds the victim in servitude by placing him or her in fear of such physical
12 restraint or injury or legal coercion. Pp. 487 U. S. 939-953." (**Exhibit 14**), applies to this
13 Civil Action Contract.

14 Defendants threaten plaintiff in writing, allegedly an official government document,
15 unescapable fact, penalties under alleged, never fully disclosed law, and government
16 procedures that appear to be intended to mislead, coerce, intimidate, plaintiff into
17 cooperating with defendants' fatally defective presentments disguised as proper
18 application of United States Government powers application.

19 Defendants' acts fall perfectly within the United States policy as declared by its Supreme
20 Court, in their attempt forcing INVOLUNTARY SERVITUDE onto plaintiff in the event
21 plaintiff stands on the law and public servants' obligations to not only know the laws,
22 yet more to the point - - **act** under them, make official record proving compliance with
23 the law, prior to approaching plaintiff.

1 These negligent acts are a breach of trust, a breach of employment contract, failure to
2 perform known duties, trespass on plaintiff's rights secured under Constitution, denial
3 of protection of the Bill of Rights, and Civil Rights Violations of the highest order.

4 Plaintiff alleges and shows from public records created by defendants, that this Civil
5 Rights Civil Action Contract, BIVENS policy action on TORT, is a mandatory exercise by
6 the United States Government to provide plaintiff protection of law as written under
7 supervision of this Article I Court applying Article III judicial powers on behalf of
8 plaintiff for supervising and holding defendants to account on official records for their
9 acts and omissions.

10 **REMEDY AND RELIEF.**

11 **RELIEF.**

12 Plaintiff moves under contract for services, demanding Declaratory Judgements
13 required by Civil Rule 57, in order that any assumptions or interpretations of the U.S.
14 Constitution, its controlling Bill of Rights, good standing statutes, do not color execution
15 of the laws and the Courts obligation to provide remedy and relief settling the law, facts
16 and principles governed by the Supreme Law of the Land and legal relations between
17 parties.

18 Plaintiff Demands Remedy and Relief, as follows, as a right of law and execution of duly
19 purchased contract for honest services to be provided according to due process and the
20 Rules of Court.

21 **Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.**

22 The Court to declare whether the Constitution for the United States of America as
23 written and amended is in full force and effect at the present moment, has been since
24 1789.

Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.

The Court to declare whether the Bill of Rights amending the United States Constitution is in full force and effect as written and attached to and controlling the application of constitutional authorities and powers since 1791 to the present as the People's first Supreme Laws of the land, and applicable to public servants on demand by plaintiff.

Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.

The Court to declare whether every act taken by the United States Government carries with it the terms and conditions of the Bill of Rights, in particular licensing, regulating and franchising business in interstate commerce, generally, and specifically at issue herein and herewith.

Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.

The Court to declare whether the defendants jointly and severally knew and should have known that tampering with, prohibiting, or abridging in any manner or by any means whatsoever, any American's right to demand proof authorities fully verified from Archives of the United States, is in fact and deed an obligation owed by defendants to their employer the United States Government and to plaintiff as a State Citizen.

Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.

The Court to declare whether the defendants jointly and severally knew and should have known that upon receipt of plaintiff's response to their fatally defective alleged official presentment, defendants owed the paid for performance requiring disclosure of all relevant facts and law to plaintiff as demanded.

Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.

1 The Court to declare whether the defendants jointly and severally knew and should
2 have known that MISIDENTIFICATION of plaintiff in particular and any American in
3 general has resulted in the American People being misled into INVOLUNTARY
4 SERVITUDE, under defendants' assumptions that plaintiff or any American could be
5 subject to United States Government powers without consent, and without any
6 document duly signed and verified agreeing to be a government subject, which
7 document is not in evidence and presented prior to acts upon plaintiff by defendants.

8 **Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.**

9 The Court to declare whether every American is affected by the outcome of this Civil
10 Action Contract qualifies for joinder as plaintiff under Civil Procedure Rule 19, for
11 protecting every citizen's rights to access and receive benefits from full and complete
12 recognition, application and execution of the People's First Law of the Bill of Rights, and
13 Civil Rights protections under Statutes invoking this Court's Jurisdiction.

14 **Declaratory Judgement: FRCVP Rule 57 Application of Civil Action Contract.**

15 The Court to declare what law or theory of law, Constitutional power, statute, or
16 regulation provides defendants immunity, limitation of liability, and protection of
17 personal assets from attachment, when public record proof of fact and law by both
18 preponderance and beyond reasonable doubt legal standards are met, exposing Civil
19 Rights Crimes against the Plaintiff as committed by defendants.

20 **Show Cause Order:**

21 The Court to craft and issue under Seal of the Court, SHOW CAUSE ORDER, requiring
22 defendants to produce on the record any and all records, contracts, statutes, federal
23 regulations, or any other public or private record indicating in any manner whatsoever
24 why defendants are not required to accord each and every American they provide

1 service to, American consumers, the full rights and protections of law declared in the a
2 Bill of Rights when the services provided by defendants move through interstate
3 commerce.

4 **Show Cause Order:**

5 The Court craft and to issue under Seal of the Court, SHOW CAUSE ORDER, requiring
6 defendants to produce on the record any and all records, contracts, statutes, federal
7 regulations, or any other public or private record indicating in any manner whatsoever
8 why defendants are not subject to federal law beginning with Civil Rights guaranteed by
9 United States law, particularly the Bill of Rights, and particularly this Civil Action
10 Contract to protect Civil Rights of plaintiff.

11 **Show Cause Order:**

12 The Court craft and to issue under Seal of the Court, SHOW CAUSE ORDER, requiring
13 defendants to produce on the record any and all records, contracts, statutes, federal
14 regulations, or any other public or private record indicating in any manner whatsoever
15 why defendants are not subject to federal laws, regulations and policies guaranteeing all
16 Americans the benefit of the protection of the Bill of Rights, particularly when operating
17 in interstate commerce.

18 **Show Cause Order:**

19 The Court to issue under Seal of the Court, SHOW CAUSE ORDER, requiring defendants,
20 individually identified to file sworn affidavits declaring knowledge of the facts and laws
21 establishing every American has and holds as an absolute right, access to and protection
22 from the Bill of Rights, required to be provided by defendants, as known obligations to
23 all consumers of governments services and defendants duty is known for recognizing
24 plaintiffs right to rely on public record documents submitted herein as Exhibits.

1 **REMEDY**

2 **First Remedy.**

3 The United States District Court for the District of Columbia, Seat of Government venue,
4 in full Article III judicial power, duly delegated by Congress is demanded to enforce the
5 terms and conditions of the People's contracts, the People's Constitutions, as written,
6 inclusive of the controlling Bill of Rights, upon all duly served defendants and possible
7 Does if necessary.

8 **Second Remedy.**

9 The Court to accept every allegation by plaintiff as true, correct and duly verified.

10 **Third Remedy.**

11 **Plaintiff declares** that he lives in disapproval of defendants' usurpations of public
12 powers and their obvious abuse of public trust. Plaintiff declares there is ample public
13 record evidence to cause such disapproval and that IRS employees are perceived by not
14 only plaintiff, yet most Americans as well, that IRS employees are treated as a special
15 class unlawfully and illegally protected by other government actors.

16 **Plaintiff seeks ORDER** crafted by the Court in its own language under its judicial power
17 authorities, identifying plaintiff Taansen Sumeru as EXEMPT from IRS operations, nunc
18 pro tunc, pending IRS and each defendant producing full and complete authorities from
19 official government archives, proving plaintiff could be subject to any government
20 process without consent, proved by documented Legislative acts in full compliance with
21 the limits defined by Constitution Article I section 8 assigned powers.

22 **Plaintiff seeks damages** from each named defendant in the sum of \$1,000,000.00
23 current funds in order to make plaintiff whole.

1 **Plaintiff seeks order** affirming the facts of this Civil Action to apposite agencies having
2 investigative, supervisory control and jurisdiction over defendants jointly and severally.

3
4 Done this 3rd day of September 2021.

5
6 

Taansen Sumeru

7 Underwriter to Government's Full Faith and Credit, Holder in Due Course.
8

9 NOTARY JURAT, SANTA BARBARA, CALIFORNIA.

see attached jurat dated 9/3/2021.

CALIFORNIA JURAT WITH AFFIANT STATEMENT**GOVERNMENT CODE § 8202**

- ☒ See Attached Document (Notary to cross out lines 1–6 below)
☐ See Statement Below (Lines 1–6 to be completed only by document signer[s], *not* Notary)

1 _____
2 _____
3 _____
4 _____
5 _____
6 _____

*Signature of Document Signer No. 1**Signature of Document Signer No. 2 (if any)*

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Santa Barbara

Subscribed and sworn to (or affirmed) before me

on this 3 day of September, 2021,
by Date Month Year(1) Taansen Sumner(and (2) _____),
*Name(s) of Signer(s)*proved to me on the basis of satisfactory evidence
to be the person(s) who appeared before me.

Signature _____

Signature of Notary Public*Place Notary Seal Above***OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____ Document Date: _____

Number of Pages: _____ Signer(s) Other Than Named Above: _____