

No. 14-____

IN THE
Supreme Court of the United States

JOHN PARKS TROWBRIDGE, JR.,
Petitioner,

v.

UNITED STATES OF AMERICA,
Respondent.

*ON PETITION FOR WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT*

PETITION FOR WRIT OF CERTIORARI

JOHN PARKS TROWBRIDGE, JR.
Pro se
9816 MEMORIAL BOULEVARD #205
HUMBLE, TEXAS
(281) 540-2255

April 29, 2015

QUESTION PRESENTED FOR REVIEW

Whether a court of general jurisdiction is authorized to extend its jurisdiction beyond the boundaries fixed therefor by the Constitution, into geographic area fixed by the Constitution exclusively for courts of limited jurisdiction.

PARTIES TO THE PROCEEDING

John Parks Trowbridge, Jr., *Petitioner*
and Defendant-Appellant below

United States of America, *Respondent*
and Plaintiff-Appellee below

TABLE OF CONTENTS

	Page
Question presented for review	I
Parties to proceeding.....	II
Table of authorities	VI
Introduction	1
Opinions and orders below	2
Jurisdiction	2
Constitutional and statutory provisions involved	2
Statement	2
A. Facts giving rise to this case.....	2
B. The district court proceedings	3
C. The appellate court proceedings.....	3
Reasons why certiorari should be granted	5
I. There is no evidence that Petitioner is a resident of, domiciled in, or a legal resident of any territory over which the district court of first instance has jurisdiction	5
The district court proceeding is an attempt to collect an alleged debt	5
Congress exercise two species of legislative power	5
The true distinction between courts is as to jurisdiction: general or limited	6
The Constitution provides expressly for federal trial courts of limited jurisdiction, but is devoid of express provision for federal trial courts of general jurisdiction	7
Today, every district court has jurisdiction to hear criminal matters and enter judgments in criminal proceedings regarding a debt	8

IV

TABLE OF CONTENTS—Continued

	Page
Every federal district court is a court of general jurisdiction.	10
Courts of general jurisdiction are not constitutional but territorial courts created by virtue of the sovereign congressional faculty, granted under Article 4 § 3(2) of the Constitution	10
Congress manufacture jurisdictional confusion by giving constitutional and territorial courts the same name.....	13
The United States District Court of first instance is a mere territorial court	14
No court of general jurisdiction has jurisdiction without territory or other property belonging to the United States.....	15
II. The only material fact relative to the jurisdiction of the district court of first instance is that Petitioner resides in Harris County, Texas, a geographic area without the jurisdiction of any territorial court, such as said district court	16
III. The district court of first instance extended its jurisdiction beyond the boundaries fixed by the Constitution at Article 4 § 3(2) for courts of general jurisdiction, into geographic area fixed by the Constitution at Article 3 § 2(1) exclusively for courts of limited jurisdiction	17
Summary	17

V

TABLE OF CONTENTS—Continued

	Page
Systemic fraud in the judiciary of the inferior courts invites anarchy and terrible retribution and imperils the existence of the government	19
A supplemental petition	22
Conclusion.....	23
Appendix:	
Appendix A — District court judgment (May 23, 2014)	1a
Appendix B — District court order (May 23, 2014)	2a
Appendix C — Court of appeals opinion (Feb. 3, 2015).....	7a
Appendix D — Court of appeals judgment (Feb. 3, 2015).....	10a
Appendix E — Tax Court Memo (June 4, 2003).....	12a
Appendix F — Amended motion to dismiss (Apr. 29, 2014)	14a
Appendix G — Demand for dismissal (May 20, 2014)	28a
Appendix H — Appellant’s appeal brief (Aug. 18, 2014).....	37a
Appendix I — Appellant’s reply brief (Oct. 6, 2014).....	41a
Appendix J — Appellant’s opposition to motion for, and motion for, sanctions (Oct. 2, 2014)	54a
Appendix K — Appellant’s reply to response to motion for sanctions (Oct. 14, 2014).....	62a
Appendix L — Constitutional provisions	66a
Appendix M — Statutory provisions	68a

VI

TABLE OF AUTHORITIES

Cases:	Page(s)
<i>Balzac v. People of Porto Rico</i> , 258 U.S. 298 (1922).....	<i>passim</i>
<i>Basso v. Utah Power and Light Company</i> , 495 F.2d 906 (974)	4
<i>Chisholm v. Georgia</i> , 2 U.S. 2 Dall. 419 (1793).....	21
<i>Cohens v. Virginia</i> , 19 U.S. 264, 6 Wheat. 265, 5 L.Ed. 257 (1821).....	6, 17
<i>Elkins v. United States</i> , 364 U.S. 206 (1960).....	2, 21, 22
<i>Insurance Corporation of Ireland, Ltd., v. Compagnie des Bauxites de Guinee</i> , 456 U.S. 694 (1982).....	7-8
<i>Kline v. Burke Constr. Co.</i> , 260 U. S. 226 (1922).....	17
<i>Linardos v. Fortuna</i> , 157 F.3d 945 (2d Cir. 1998)	19
<i>Mapp v. Ohio</i> , 367 U.S. 643 (1961).....	22
<i>Mookini v. United States</i> , 303 U.S. 201 (1938).....	12, 13, 15
<i>Texas v. Florida</i> , 306 U.S. 398 (1939).....	15-16

VII

TABLE OF AUTHORITIES—Continued

Constitutional provisions	Page(s)
Art. I § 8, cl. 17	17
Art. III.....	<i>passim</i>
Art. III § 1.....	7, 8
Art. III § 2, cl. 1	7, 8, 17
Art. IV	13, 14, 15
Art. IV § 3	11
Art. IV § 3, cl. 2.....	10, 14, 15, 17, 18
Preamble.....	21
Statutory provisions:	
26 U.S.C. 7701(a)(9)	3
28 U.S.C. 132.....	13
28 U.S.C. Chapter 176	4, 9
28 U.S.C. 1254(1).....	2
28 U.S.C. 3002	9
28 U.S.C. 3002(2).....	9, 14
28 U.S.C. 3002(3).....	9, 14
28 U.S.C. 3002(8).....	9, 14
Foraker Act, Ch. 191, 18 Stat. 75, April 12, 1900.....	11, 12, 13
Miscellaneous:	
Henry Campbell Black, <i>A Law Dictionary</i> , Second Edition (West Publishing Co.: St. Paul, Minn., 1910)	6, 14, 19

VIII

TABLE OF AUTHORITIES—Continued

	Page(s)
John Bouvier, <i>Bouvier’s Law Dictionary</i> , Third Revision (Being the Eighth Edition), revised by Francis Rawle (West Publishing Co.: St. Paul, Minn.: 1914).....	<i>passim</i>
<i>The Oxford Companion to American Law</i> , Kermit L. Hall, Editor in Chief (Oxford University Press: Oxford, 2002).....	8
The unanimous Declaration of the thirteen united States of America of July 4, 1776, Conclusion.....	21
USCourts.gov, “District Courts,” http://www.uscourts.gov/FederalCourtsUn- derstandingtheFederalCourts/DistrictCour- ts.aspx (accessed March 18, 2015).....	9
<i>West’s Encyclopedia of American Law</i> (West Group: St. Paul, Minn., 1998).....	10

IN THE
Supreme Court of the United States

No. 14-____

JOHN PARKS TROWBRIDGE, JR.,
Petitioner,

v.

UNITED STATES OF AMERICA,
Respondent.

*ON PETITION FOR WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT*

PETITION FOR WRIT OF CERTIORARI

INTRODUCTION

Federal district courts are authorized to hear both civil and criminal matters and enter judgments in civil and criminal proceedings: authority which defines a court of general jurisdiction.

This poses no particular problem—except that the district court ensconced in every federal judicial district throughout the freely associated compact states of the Union, such as the district court of first instance, is exercising jurisdiction beyond the boundaries fixed by the Constitution for courts of general jurisdiction, in geographic area fixed by the Constitution exclusively for courts of limited jurisdiction.

Willful disobedience of a Constitution by judges of the inferior courts sworn to uphold it, according to this Court (*Elkins v. United States, infra*), invites anarchy and terrible retribution and imperils the existence of the government.

The within entreaty is Petitioner's effort to avoid being defrauded of his property under color of law, office, and authority by a legislative officer of a territorial court of general jurisdiction—the judge of the district court of first instance—and say what, evidently, no one else is willing to say, in order to help this Honorable Court avert calamity for us all.

OPINIONS AND ORDERS BELOW

Amended final judgment (*see* Appendix, hereinafter “App.,” *infra*, 1a) and order of sale and vacature (App., *infra*, 2a) of the district court; and unpublished opinion (App., *infra*, 7a) and judgment (App., *infra*, 10a) of the court of appeals.

JURISDICTION

The court of appeals entered judgment on February 3, 2015. The jurisdiction of this Court is invoked under 28 U.S.C. 1254(1).

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

Relevant constitutional and statutory provisions are reproduced in the appendix to this petition. (App., *infra*, 66a-68a).

STATEMENT

A. Facts Giving Rise To This Case

This case arises out of alleged unpaid federal income taxes of Petitioner for tax years 1993-1997 and the

federal tax liens recorded against real property owned by Petitioner in respect thereof, and is an action to foreclose on said liens.

The only material fact in the record of this case relevant to the question presented is that Petitioner resides in Harris County, Texas (App., *infra*, 12a).

B. The District Court Proceedings

In Petitioner's February 4, 2014, answer to Plaintiff's January 7, 2014, complaint, Petitioner tacitly admits to all facts alleged in the complaint via solemn covenant to discharge in full the obligation alleged therein upon Plaintiff's production of evidence that Petitioner is a citizen or resident of the Title 26 U.S.C. 7701(a)(9) geographical United States and therefore of the subject, and Petitioner's property of the object, of Title 26 U.S.C. To this offer to settle Plaintiff stands mute, rather opting for pretrial motions and filings that continue for four months.

The record of the district court reflects multiple proper challenges of jurisdiction, to which Plaintiff fails to produce evidence at any juncture; instead relying exclusively on allegation and statutes, which the district judge accepts and uses to deny Petitioner's three motions and one demand to dismiss for lack of jurisdiction.

The district court issues its Amended Final Judgment authorizing foreclosure of the aforesaid tax liens May 23, 2014.

C. The Appellate Court Proceedings

The United States Court of Appeals for the Fifth Circuit issues its judgment and unpublished opinion affirming the district court's order as of February 3, 2015.

The panel infers in its aforesaid opinion that Petitioner's failure to contest the validity of the alleged tax liabilities or his ownership of the real property at issue operates as a waiver of jurisdiction, a false inference.¹

Said appeals-court judges also mischaracterize the substance of Petitioner's filings and impute to Petitioner acts for which no evidence exists; e.g., when they allege in their opinion that Petitioner argues, i.e., *propounds*, that (a) Harris County, Texas, is not in the United States, (b) he is not a citizen of the United States, and (c) he is not subject to federal income taxes. (App., *infra*, 7a). Rather, as the record reflects: Petitioner only provides proof of the meaning of the definition of the term "United States" in Titles 26 U.S.C. (App., *infra*, 14a) and 28 U.S.C. Chapter 176 (App., *infra*, 28a) and avers under oath that he has neither seen nor been presented with any evidence or material fact that demonstrates the positive of any of the foregoing negatives cited *supra* in (a), (b) and (c) as to the District of Columbia. (App., *infra*, 14a).

The seven case authorities upon which the judges of the panel of the Court of Appeals for the Fifth Circuit rely in their February 3, 2015, opinion (App., *infra*, 7a), consist exclusively of Fifth Circuit judgments.

¹ [L]ack of jurisdiction cannot be waived and jurisdiction cannot be conferred upon a federal court by consent, inaction or stipulation. *California v. LaRue*, 409 U.S. 109, 93 S.Ct. 390, 34 L.Ed.2d 342 (1972); *Natta v. Hogan*, 392 F.2d 686 (10th Cir. 1968); *Reconstruction Finance Corp. v. Riverview State Bank*, 217 F.2d 455 (10th Cir. 1955). *Basso v. Utah Power and Light Company*, 495 F.2d 906 (1974).

Said panel also fails to mention in its opinion that the record on appeal is devoid of evidence or proof of jurisdiction.

When reconciled with the record of this case, the opinion of the aforesaid appellate judges reveals—among other crimes—culpability for fraud for the same reason as the district judge: gross negligence by reason of ignorance / dereliction of law, including, but not limited to, the jurisdictional provisions of the Constitution.

REASONS WHY CERTIORARI SHOULD BE GRANTED

I.

There Is No Evidence That Petitioner Is A Resident Of, Domiciled In, Or A Legal Resident Of Any Territory Over Which The District Court Of First Instance Has Jurisdiction.

THE DISTRICT COURT PROCEEDING IS AN ATTEMPT TO COLLECT AN ALLEGED DEBT.

This case is constituted at the district court of first instance as a debt-collection proceeding whose subject matter is alleged federal income tax liability, and is an action to foreclose on alleged federal tax liens recorded by claimant United States against real property owned by Petitioner, and arises from alleged unpaid federal income taxes, penalties, and interest assessed against Petitioner by the Internal Revenue Service.

CONGRESS EXERCISE TWO SPECIES OF LEGISLATIVE POWER.

It is clear that Congress, as a legislative body, exercise two species of legislative power: the one, limited as to its objects, but extending all

over the Union: the other, an absolute, exclusive legislative power over the District of Columbia.
 * * * *Cohens v. Virginia*, 19 U.S. 264, 434, 6 Wheat. 265, 5 L.Ed. 257 (1821).

THE TRUE DISTINCTION BETWEEN COURTS IS AS TO JURISDICTION: GENERAL OR LIMITED.

General jurisdiction is that which extends to a great variety of matters. General jurisdiction in law and equity is jurisdiction of every kind that a court can possess, of the person, subject-matter, territorial, and generally the power of the court in the discharge of its judicial duties. * * *

* * * *Limited jurisdiction* (called, also, *special* and *inferior*) is that which extends only to certain specified causes. John Bouvier, *Bouvier's Law Dictionary*, Third Revision (Being the Eighth Edition), revised by Francis Rawle (West Publishing Co.: St. Paul, Minn.: 1914) ("*Bouvier's Law Dictionary*"), p. 1761.

—Limited jurisdiction. This term is ambiguous, and the books sometimes use it without due precision. It is sometimes carelessly employed instead of "special." The true distinction between courts is between such as possess a general and such as have only a special jurisdiction for a particular purpose, or are clothed with special powers for the performance. * * * Henry Campbell Black, *A Law Dictionary*, Second Edition (West Publishing Co.: St. Paul, Minn., 1910) ("*Black's Law Dictionary*"), p. 673.

**THE CONSTITUTION PROVIDES EXPRESSLY FOR
FEDERAL TRIAL COURTS OF LIMITED
JURISDICTION, BUT IS DEVOID OF EXPRESS
PROVISION FOR FEDERAL TRIAL COURTS OF
GENERAL JURISDICTION.**

The Constitution creates the federal judicial power in Article 3 § 1 and defines the maximum extent of that power in Article 3 § 2(1) thereof; to wit:

The judicial Power of the United States, shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. * * *

The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;—to all Cases affecting Ambassadors, other public Ministers and Consuls;—to all Cases of admiralty and maritime Jurisdiction;—to Controversies to which the United States shall be a Party;—to Controversies between two or more States;—between a State and Citizens of another State,—between Citizens of different States,—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

Courts ordained and established by Congress under authority of the provisions of Article III of the Constitution are courts of limited jurisdiction; to wit: “The character of the controversies over which federal judicial authority may extend are delineated in Art. III, § 2, cl. 1. * * *” *Insurance Corporation of Ireland, Ltd.*,

v. Compagnie des Bauxites de Guinee, 456 U.S. 694, 701 (1982).

The authority to hear criminal matters and enter judgments in criminal proceedings, however, does not appear among the certain specified causes enumerated in Article 3 § 2(1) of the Constitution, to which the judicial power extends.

Just because a lower federal court, such as the district court of first instance, happens to possess authority to hear civil matters and enter judgments in civil proceedings, does not make said court a court of limited jurisdiction ordained and established by the Congress under authority Article 3 § 1 of the Constitution; to wit:

The United States District Courts are trial courts. Trial courts, as opposed to appellate courts, are courts that hear both civil and criminal cases through examination and cross-examination by attorneys. * * * *The Oxford Companion to American Law*, Kermit L. Hall, Editor in Chief (Oxford University Press: Oxford, 2002), p. 175 (s.v. “Courts, United States”).

**TODAY, EVERY DISTRICT COURT HAS
JURISDICTION TO HEAR CRIMINAL MATTERS AND
ENTER JUDGMENTS IN CRIMINAL PROCEEDINGS
REGARDING A DEBT.**

“The United States district courts are the trial courts of the federal court system. Within limits set by Congress and the Constitution, the district courts have jurisdiction to hear nearly all categories of

federal cases, including both civil and criminal matters.”² USCourts.gov.

Title 28 U.S.C. Chapter 176 *Federal Debt Collection Procedure* provides, in pertinent part:

§ 3002. Definitions

As used in this chapter:

* * * (2) “Court” means any court created by the Congress of the United States, excluding the United States Tax Court.

(3) “Debt” means—

* * * (B) an amount that is owing to the United States on account of a fee, duty, lease, rent, service, sale of real or personal property, overpayment, fine, assessment, penalty, restitution, damages, interest, tax, bail bond forfeiture, reimbursement, recovery of a cost incurred by the United States, or other source of indebtedness to the United States, but that is not owing under the terms of a contract originally entered into by only persons other than the United States; * * *

* * * (8) “Judgment” means a judgment, order, or decree entered in favor of the United States in a court and arising from a civil or criminal proceeding regarding a debt.

² USCourts.gov, “District Courts,” <http://www.uscourts.gov/FederalCourtsUnderstandingtheFederalCourts/DistrictCourts.aspx> (accessed March 18, 2015).

**EVERY FEDERAL DISTRICT COURT IS A COURT OF
GENERAL JURISDICTION.**

The best-known courts are courts of GENERAL JURISDICTION, which have unlimited trial jurisdiction, both civil and criminal, within their jurisdictional area. At the federal level, these are called DISTRICT COURTS. * * * *West's Encyclopedia of American Law*, Volume 9 (West Group: St. Paul, Minn., 1998), p. 316 (s.v. "Special courts").

"On the federal level, the district courts are courts of general jurisdiction. * * *" *Id. at* Volume 6, p. 293 (s.v. "Jurisdiction").

**COURTS OF GENERAL JURISDICTION ARE NOT
CONSTITUTIONAL BUT TERRITORIAL COURTS
CREATED BY VIRTUE OF THE SOVEREIGN
CONGRESSIONAL FACULTY, GRANTED UNDER
ARTICLE 4 § 3(2) OF THE CONSTITUTION.**

Counsel for the Plaintiff in error also rely on the organization of a United States District Court in Porto Rico, on the allowance of review of the Porto Rican Supreme Court in cases when the Constitution of the United States is involved, on the statutory permission that Porto Rican youth can attend West Point and Annapolis Academies, on the authorized sale of United States stamps in the island, on the extension of revenue, navigation, immigration, [258 U.S. 298, 312] national banking, bankruptcy, federal employers' liability, safety appliance, extradition, and census laws in one way or another to Porto Rico. With the background of the considerations already stated, none of these, nor all of them put together, furnish ground for the conclusion pressed on us.

The United States District Court is not a true United States court established under article 3 of the Constitution to administer the judicial power of the United States therein conveyed. It is created by virtue of the sovereign congressional faculty, granted under article 4, 3, of that instrument, of making all needful rules and regulations respecting the territory belonging to the United States. The *resemblance* of its jurisdiction to that of true United States courts * * * does not change its character as a mere territorial court. *Balzac v. People of Porto Rico*, 258 U.S. 298, 312 (1922).³

³ The United States District Court referenced in *Balzac* is that in the Foraker Act—Ch. 191, 18 Stat. 75, April 12, 1900—which establishes that, among other things, (a) federal criminal laws are applicable in Porto Rico, (b) the attorney-general of Porto Rico is a legislative-branch officer answerable ultimately to Congress, and (c) no matter what name it may be given, the court therein “established,” like the provisional military court it succeeds, is a territorial court of general jurisdiction; to wit:

SEC. 14. That the statutory laws of the United States not locally inapplicable, except as hereinbefore or hereinafter otherwise provided, shall have the same force and effect in Porto Rico as in the United States, except the internal-revenue laws, which, in view of the provisions of section three, shall not have force and effect in Porto Rico.

* * * SEC. 21. That the attorney-general shall have all the powers and discharge all the duties provided by law for an attorney of a Territory of the United States in so far as the same are not locally inapplicable, and he shall perform such other duties as may be prescribed by law, and make such reports, through the governor, to the Attorney-General of the United States as he may require, which shall annually be transmitted to Congress.

* * * SEC. 34. That Porto Rico shall constitute a judicial district to be called “the district of Porto Rico.” * * * The

The term ‘District Courts of the United States’ as used in the rules, without an addition expressing a wider connotation, has its historic significance. It describes the constitutional courts created under article 3 of the Constitution. Courts of the Territories are legislative courts, properly speaking, and are not District Courts of the United States. We have often held that vesting a territorial court with jurisdiction similar to that vested in the District Courts of the United States does not make it a ‘District Court of the United States.’ *Reynolds v. United States*, 98 U.S. 145, 154; *The City of Panama*, 101 U.S. 453, 460; *In re Mills*, 135 U.S. 263, 268, 10 S.Ct. 762; *McAllister v. United States*, 141 U.S. 174, 182, 183 S., 11 S.Ct. 949; *Stephens v. Cherokee Nation*, 174 U.S. 445, 476, 477 S., 19 S.Ct. 722; *Summers v. United States*, 231 U.S. 92, 101, 102 S., 34 S.Ct. 38; *United States v. Burroughs*, 289 U.S. 159, 163, 53 S.Ct. 574. * * * *Mookini v. United States*, 303 U.S. 201, 205 (1938).

district court for said district shall be called the district court of the United States for Porto Rico * * * *

The United States district court hereby established shall be the successor to the United States provisional court established by General Orders, Numbered Eighty-eight, promulgated by Brigadier-General Davis, United States Volunteers, and shall take possession of all records of that court, and take jurisdiction of all cases and proceedings pending therein, and said United States provisional court is hereby discontinued. [Underline added.]

**CONGRESS MANUFACTURE JURISDICTIONAL
CONFUSION BY GIVING CONSTITUTIONAL AND
TERRITORIAL COURTS THE SAME NAME.**

“Quælibet jurisdictio cancellos suos habet. Every jurisdiction has its bounds.” *Bouvier’s Law Dictionary*, p. 2156.

“Rerum ordo confunditur, si unicuique jurisdictio non servatur. The order of things is confounded if every one preserves not his jurisdiction.” *Id.* at 2161.

As of June 25, 1948, Congress confound the order of things by further conflating the jurisdictional distinctions between Article III and Article IV courts—first blurred in section 34 of the Foraker Act,⁴ *supra*, fn. 3, necessitating clarification in *Balzac, supra*, and amplification in *Mookini, supra*—by giving them the same name, i.e., “United States District Court,” in Title 28 U.S.C.; to wit:

§ 132. Creation and composition of district courts

(a) There shall be in each judicial district a district court which shall be a court of record known as the United States District Court for the district.

* * * (June 25, 1948, ch. 646, 62 Stat. 895; Pub. L. 88–176, §2, Nov. 13, 1963, 77 Stat. 331.)

⁴ Whereas, in the Foraker Act the name by which the judicial district of Porto Rico is called is identified with particularity via quotation marks, i.e., “the district of Porto Rico,” the name by which the court in said judicial district is called, the *district court of the United States for Porto Rico*, is not so distinguished.

Congress thereafter in Section 34 refer to the same *district court of the United States for Porto Rico* as the *United States district court*.

“The true distinction between courts is between such as possess a general and such as have only a special jurisdiction for a particular purpose * * *” *Black’s Law Dictionary*, p. 673 (s.v. “Limited jurisdiction”)—and as of June 25, 1948, the only way to know if a particular United States District Court is a judicial Article III constitutional court or mere legislative Article IV territorial court is to identify which species of jurisdiction said court is authorized to exercise, i.e., general or limited—and there is no provision of Article III of the Constitution that authorizes a court of limited jurisdiction to hear criminal matters and enter judgments in criminal proceedings.

THE UNITED STATES DISTRICT COURT OF FIRST INSTANCE IS A MERE TERRITORIAL COURT.

The United States District Court of first instance is a court with jurisdiction to hear criminal matters and enter judgments in criminal proceedings regarding a debt whose subject matter is alleged income tax liability arising from alleged unpaid federal income taxes, penalties, or interest assessed by the Internal Revenue Service (28 U.S.C. § 3002(2), (3), and (8) (App., *infra*, 68a)—i.e., the selfsame subject matter specified in the complaint of the Plaintiff against Petitioner—and therefore “a mere territorial court” (*Balzac, supra*) created by the Congress of the United States (App., *infra*, 29a-30a) under authority of the territorial clause, Article 4 § 3(2), of the Constitution.

**NO COURT OF GENERAL JURISDICTION HAS
JURISDICTION WITHOUT TERRITORY OR OTHER
PROPERTY BELONGING TO THE UNITED STATES.**

As affirmed in *Balzac* and *Mookini, supra*, the only federal courts of general jurisdiction are legislative Article IV territorial courts with jurisdiction only in geographic area described in Article 4 § 3(2) of the Constitution, which provides, in pertinent part: “The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; * * *”

“*Non refert quid notum sit iudice si notum non sit in forma iudici.* It matters not what is known to the judge, if it is not known to him judicially.” *Bouvier’s Law Dictionary*, p. 2150.

“*A verbis legis non est recedendum.* From the words of the law there should be no departure.” *Id.* at 2124.

The record of this case is devoid of evidence or proof that Petitioner resides, is domiciled, or has legal residence in “Territory or other Property belonging to the United States”⁵ (U.S. Const., Article 4 § 3(2)):

⁵ Physical fact of residence and major life interests in the geographic area occupied by Harris County, Texas, bars peremptorily any claim that for the purpose of taxation Petitioner is domiciled or has legal residence elsewhere; to wit:

When one intends the facts to which the law attaches consequences, he must abide the consequences whether intended or not. 13. One can not elect to make his home in one place in point of interest and attachment and for the general purposes of life, and in another, where he in fact has no residence, for the purpose of taxation. P. 426. 14. Physical facts of residence, united with major life interests may fix domicile — one’s “preeminent headquarters.” *Id.* 15. The burden of proof is on one who claims that an earlier domicile

only geographic area in which legislative courts of general jurisdiction, such as the district court of first instance, have jurisdiction.

II.

The Only Material Fact Relative To The Jurisdiction Of The District Court Of First Instance Is That Petitioner Resides In Harris County, Texas, A Geographic Area Without The Jurisdiction Of Any Territorial Court, Such As Said District Court.

The record of this case is devoid of evidence or proof that that section of territory occupied by that certain commonwealth united by and under authority of the Constitution and admitted into the Union December 29, 1845, i.e., Texas, wherein Petitioner resides, is domiciled, and has legal residence (App., *infra*, 12a), is situate within territory or other property belonging to the United States.

was abandoned for a later one. P. 427. *Texas v. Florida*, 306 U.S. 398 (1939). (App., *infra*, 37a).

For Plaintiff to prove jurisdiction of a court of general jurisdiction over Petitioner and Petitioner's property, Plaintiff would have to produce evidence / proof consistent with the following (of which the record of this case is devoid):

To constitute a change of domicile, three things are essential: (1) Residence in another place [territory or other property belonging to the United States] ; (2) an intention to abandon the old domicile [Texas] ; and (3) an intention of acquiring a new one [territory or other property belonging to the United States] ; or as some writers express it there must be an *animus non revertendi* and an *animus manendi*, or *animus et factum* [Citations omitted.] * * * *Bowyer's Law Dictionary*, p. 921. (App., *infra*, 37a).

III.

**The District Court Of First Instance Extended
Its Jurisdiction Beyond The Boundaries Fixed
By The Constitution At Article 4 § 3(2)
For Courts Of General Jurisdiction, Into
Geographic Area Fixed By The Constitution
At Article 3 § 2(1) Exclusively For Courts
Of Limited Jurisdiction.**

Only the jurisdiction of the Supreme Court is derived directly from the Constitution. Every other court created by the general government derives its jurisdiction wholly from the authority of Congress. That body may give, withhold or restrict such jurisdiction at its discretion, provided it be not extended beyond the boundaries fixed by the Constitution. *Turner v. Bank of North America*, 4 Dall. 8, 10; *United States v. Hudson & Goodwin*, 7 Cranch, 32; *Sheldon v. Sill*, 8 How. 441, 448; *Stevenson v. Fain*, 195 U.S. 165. * * * *Kline v. Burke Constr. Co.*, 260 U. S. 226, 234 (1922).

SUMMARY

This Court declares in *Cohens, supra*, that Congress exercise two species of legislative power: “the one, limited as to its objects, but extending all over the Union: the other, an absolute, exclusive legislative power over the District of Columbia.”

The federal judges of the trial court and appeals court involved in this case are pretending, through dereliction of the jurisdictional provisions of the Constitution, that (a) the absolute, exclusive legislative power granted Congress in Article 1 § 8(17) of the

Constitution and echoed in Article 4 § 3(2) thereof, is not limited to the District of Columbia and other territory and property belonging to the United States but ***extends all over the Union***, and (b) the geographic area over which federal courts of general jurisdiction have jurisdiction is not restricted to the District of Columbia and other territory and property belonging to the United States but ***extends all over the Union***.

The district court of first instance is authorized to hear both civil and criminal matters and enter judgments in civil and criminal proceedings regarding a debt: authority that defines a court of general jurisdiction.

The only provision of the Constitution that allows for a federal trial court to exercise general jurisdiction is an implied authority: the territorial clause, Article 4 § 3(2).

The district court of first instance is a mere territorial court.

The geographic area over which the jurisdiction of a territorial court can extend is restricted to “Territory or other Property belonging to the United States” (U.S. Const., Article 4 § 3(2)).

That (a) there is no evidence or proof that Texas is part of “Territory or other Property belonging to the United States” (*id.*), (b) there is competent evidence and proof (App., *infra*, 23a-27a) that Petitioner neither resides nor is domiciled nor has legal residence in any geographic area over which any territorial court has jurisdiction, and (c) Plaintiff has failed, at all times, to produce evidence or proof of jurisdiction despite

multiple proper challenges thereof,⁶ constitutes sufficient ground for reversal and dismissal with prejudice of this case for clear absence of all jurisdiction.

**SYSTEMIC FRAUD IN THE JUDICIARY OF THE
INFERIOR COURTS INVITES ANARCHY AND
TERRIBLE RETRIBUTION AND IMPERILS THE
EXISTENCE OF THE GOVERNMENT.**

“Intentio inservire debet legibus, non leges intentioni.
Intentions ought to be subservient to the laws, not the
laws to intentions.” *Bowyer’s Law Dictionary*, p. 2139.

“Lata culpa dolo æquiparatur. Gross negligence is
equivalent to fraud.” *Black’s Law Dictionary*, p. 698.

Willful disobedience of the Constitution by officers in a position of Public Trust charged with interpreting and declaring the law, as proved hereinabove and elsewhere in the record of this case, evinces, minimally, systemic actual and constructive fraud, i.e., universal

⁶ It is also hornbook law that the party invoking federal jurisdiction bears the burden of proving facts to establish that jurisdiction. See 13 C. Wright, A. Miller & E. Cooper, *Federal Practice and Procedure* § 3522, at 62-65 (2d ed.1984); 15 J. Moore, *Moore’s Federal Practice* § 102.14, at 102-24 (3d ed. 1998) (“The burden of proving all jurisdictional facts is on the party asserting jurisdiction.”); see also *Scelsa v. City University of New York*, 76 F.3d 37, 40 (2d Cir.1996). That party must allege a proper basis for jurisdiction in his pleadings and must support those allegations with “competent proof” if a party opposing jurisdiction properly challenges those allegations, see, e.g., *McNutt v. General Motors Acceptance Corp.*, 298 U.S. 178, 189, 56 S.Ct. 780, 80 L.Ed. 1135 (1936), or if the court sua sponte raises the question, see, e.g., *Fed.R.Civ.P. 12(h)(3)*; *Louisville & Nashville R.R. v. Mottley*, 211 U.S. 149, 152, 29 S.Ct. 42, 53 L.Ed. 126 (1908). *Linardos v. Fortuna*, 157 F.3d 945 (2d Cir. 1998). (App., *infra*, 37a).

gross negligence among the bench officers of the inferior courts, by reason of dereliction of the jurisdictional provisions of the Constitution and other more serious crimes, hidden in plain sight in a culture of silence (App., *infra*, 41a-65a)—but cannot be concealed indefinitely and, according to this Court, invites anarchy and terrible retribution and imperils the existence of the government; to wit:

But there is another consideration – the imperative of judicial integrity. It was of this that Mr. Justice Holmes and Mr. Justice Brandeis so eloquently spoke in *Olmstead v. United States*, 277 U.S. 438, at 469, 471, more than 30 years ago. “For those who [364 U.S. 206, 223] agree with me,” said Mr. Justice Holmes, “no distinction can be taken between the Government as prosecutor and the Government as judge.” 277 U.S., at 470. (Dissenting opinion.) “In a government of laws,” said Mr. Justice Brandeis, “existence of the government will be imperiled if it fails to observe the law scrupulously. Our Government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the Government becomes a law-breaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means – to declare that the Government may commit crimes in order to secure the conviction of a private criminal – would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face.” 277 U.S., at 485. (Dissenting opinion.)

This basic principle was accepted by the Court in *McNabb v. United States*, 318 U.S. 332. There it was held that “a conviction resting on evidence secured through such a flagrant disregard of the procedure which Congress has commanded cannot be allowed to stand without making the courts themselves accomplices in willful disobedience of law.” 318 U.S., at 345. Even less should the federal courts be accomplices in the willful disobedience of a Constitution they are sworn to uphold. [Mr. Justice Stewart, delivering the opinion of the Court.] [Judgment of Court of Appeals set aside and case remanded to District Court.] *Elkins v. United States*, 364 U.S. 206 (1960).

Whereas, Petitioner wants to avoid being defrauded of his property under color of law, office, and authority, he also wants to be able to look forward to life in America for himself and his posterity and the other “*joint tenants in the sovereignty*”⁷—as envisioned and ordained by “*the good People of these Colonies*”⁸ and “*We the People of the United States*”⁹ and implemented by, respectively, the Founding Fathers and Framers and secured by the provisions of the

⁷ [A]t the Revolution, the sovereignty devolved on the people, and they are truly the sovereigns of the country, but they are sovereigns without subjects * * * and have none to govern but themselves; the citizens of America are equal as fellow citizens, and as joint tenants in the sovereignty. *Chisholm v. Georgia*, 2 U.S. 2 Dall. 419, 472 (1793).

⁸ The unanimous Declaration of the thirteen united States of America of July 4, 1776, Conclusion.

⁹ Constitution for the United States of America of March 4, 1789, Preamble.

Constitution—without threat of upheaval. The luxury of life under the aegis of that instrument cannot be found anywhere else on this orb—and to fail to rein in rogue elements who pervert or disregard the meaning of its provisions and exploit that perversion or dereliction for their own personal and fraternal aggrandizement at the expense of all others, is to risk the fate of the Republic as augured by this Court in *Elkins, supra*.

A SUPPLEMENTAL PETITION

“Nothing can destroy a government more quickly than its failure to observe its own laws, or worse, its disregard of the charter of its own existence. * * *”
Mapp v. Ohio, 367 U.S. 643, 659 (1961).

“*Maxime paci sunt contraria vis et injuria*. The greatest enemies to peace are force and wrong.”
Bouvier’s Law Dictionary, p. 2145.

“*Legibus sumptis desinentibus, lege naturæ utendum est*. When laws imposed by the state fail, we must act by the law of nature.” *Id.* at 2142.

Wherefore, irrespective of the primary object of this petition, Petitioner also suggests that time is of the essence and hereby respectfully calls upon this Honorable Court to out and annul forthwith the hereinabove-identified and -documented culture of silence populated by the bench officers of the inferior courts so as to prevent any further usurpation of jurisdiction in geographic area occupied by the freely associated compact states of the Union by territorial courts of general jurisdiction; restore order; sanctify the jurisdictional provisions of the Constitution from disobedient bench officers in the inferior courts; obviate any need for the American People to act by

the law of nature; and, hopefully, preclude destruction of the government despite its disregard of the charter of its own existence.

CONCLUSION

Based on the foregoing, Petitioner respectfully submits that this Petition for Writ of Certiorari should be granted.

Respectfully submitted,

/s/ John Parks Trowbridge, Jr.

JOHN PARKS TROWBRIDGE, JR.

Pro se

9816 MEMORIAL BOULEVARD #205

HUMBLE, TEXAS

(281) 540-2255

April 29, 2015

APPENDIX

APPENDIX A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS

Civil Action H-14-27

UNITED STATES OF AMERICA,
Plaintiff,
versus

JOHN P. TROWBRIDGE, JR., *et al.*,
Defendants.

Amended Final Judgment

1. The United States of America:
 - A. Takes \$3,326,015.01, plus statutory additions accruing after April 7, 2014, from John P. Trowbridge including his assumed name Freedom Ventures, UBO.
 - B. Has tax liens on Trowbridge's property, including 25117 Ramrock Drive, Porter, Texas 77365.
 - C. May foreclose its liens against 25117 Ramrock Drive.
 - D. Has all right, title, and interest in the property including the right to possession.
2. The clerk will leave the case open for the court to supervise Trowbridge's eviction.

Signed on May 23, 2014, at Houston, Texas.

/s/ Lynn N. Hughes
Lynn N. Hughes
United States District Judge

(1a)

2a

APPENDIX B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS

[Filed 05/23/14]

Civil Action H-14-27

UNITED STATES OF AMERICA,

Plaintiff,

versus

JOHN P. TROWBRIDGE, JR., *et al.*,

Defendants.

Order of Sale and Vacature

1. The United States of America, having attached its liens, may foreclose 25117 Ramrock Drive, Porter, Texas 77365, also known as:

Lot 16, block 1, of Bentwood, section 1, a subdivision of 156.8 acres, out of the William Massey Survey, A-391, and the Mary Owens survey, A-405, in Montgomery County, Texas, as imposed by the map and dedication records in cabinet G, sheets 138A – 141A.

2. The Internal Revenue Service is directed under 28 U.S.C. §§ 2001, 2002, and 2004, to offer the property at a commercially reasonable and public sale.

3. The Service may access the property to preserve it, including retaining someone to change or install locks or other security on the property until the deed is delivered to a buyer.

4. The terms and conditions of the sale are:
 - A. The sale will be free and clear of all liens or other claims inferior to the Service's lien.
 - B. The sale is subject to building lines, laws, ordinances, and governmental regulations affecting the property and easements and restrictions of record.
 - C. The sale of the property by public auction must be held on the front steps of the Montgomery County Courthouse.
 - D. The date and time for the sale is to be announced by the Service.
 - E. After the Service has determined the date and time for the sale, it must include it in the notice of sale and mail the notice, by regular and certified mail, return receipt requested, to:

Joshua D. Smeltzer
Trial Attorney, Tax Division
United States Department of Justice
717 North Harwood, Suite 400
Dallas, Texas 75201

John P. Trowbridge, Jr.
9816 Memorial Boulevard, Suite 205
Humble, Texas 77338

- F. The date and time of the auction must be announced by the Service by advertising the sale once each week for four consecutive weeks in at least one generally circulated newspaper in Montgomery County, Texas, through the Houston Association of Realtors, and otherwise at the discretion of the

Service. The notice of sale will describe the property and the terms of the sale in this order in brief, direct, and plain English.

- G. The minimum bid will be determined by the Service and must be in the notice of sale. If the minimum bid is not met, the Service may hold a new sale with a reduced minimum bid.
- H. Each successful bidder must deposit at the time of the sale at least 10% of the bid by a certified or cashier's check payable to the United States District Court. Before being allowed to bid, bidders must have shown that they can comply.
- I. The buyer must pay the Service within 28 days after his bid is accepted by certified or cashier's check payable to the United States District Court. If the buyer does not comply, his deposit is forfeited and will be used to cover the expenses of the sale, with residue applied to Trowbridge's tax liabilities. The clerk will distribute the deposit, by a check to the United States Treasury. The property will again be offered for sale under the terms of this order or sold to the next highest bidder. The United States may bid as a credit against its judgment without tender of cash.
- J. The sale is confirmed unless someone objects within 35 days. After confirmation, the Service will execute and deliver a deed conveying the property to the buyer.
- K. The sale is without right of redemption.

5. Until Trowbridge vacates the property, he must preserve it in its current condition and insure it against fires and casualties. He must do nothing that reduces the value of the property like vandalism or recording liens.

6. If Trowbridge interferes with the sale, vandalizes the property, or attempts to re-enter it, he may be punished with fines, incarceration, or both.

7. By noon on June 6, 2014, Trowbridge must vacate the property. If he does not leave, the United States Marshal will evict him. The marshal may use reasonable force to enter the property and arrest people who interfere. Unremoved personal property is forfeited, and the Service must dispose of it in a commercially reasonable manner. Proceeds from the sale of his personal property must be applied to his tax liabilities.

8. By June 9, 2014, Trowbridge must give Smeltzer his new address.

9. After the sale is confirmed, the clerk will distribute the proceeds in this order:

- A. First, to the costs or fees of the clerk and marshal.
- B. Second, to the Service for the reasonable costs of the sale, which will be examined by the court at confirmation.
- C. Third, to *ad valorem* taxes due to Montgomery County.
- D. Fourth, to the United States of America for unpaid tax debts.

10. All remaining proceeds are to be held by the clerk until this court orders otherwise.

6a

11. The United States Marshal will serve Trowbridge with this order.

Signed on May 23, 2014, at Houston, Texas.

/s/ Lynn N. Hughes
Lynn N. Hughes
United States District Judge

7a

APPENDIX C

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

[Filed: February 3, 2015]

No. 14-20333
Summary Calendar

UNITED STATES OF AMERICA,
Plaintiff-Appellee

v.

JOHN PARKS TROWBRIDGE, JR.,
Defendant-Appellant

Appeal from the United States District Court
for the Southern District of Texas
No. 4:14-CV-27

Before HIGGINBOTHAM, JONES, and HIGGINSON,
Circuit Judges.

PER CURIAM:*

John Parks Trowbridge (“Trowbridge”) appeals the district court’s grant of summary judgment in favor of the government, which ordered Trowbridge’s income tax liabilities for 1993 through 1997 reduced to judgment, the associated tax liens on the real property

* Pursuant to 5TH CIR. R. 47.5, the court has determined that this opinion should not be published and is not precedent except under the limited circumstances set forth in 5TH CIR. R. 47.5.4.

foreclosed, and the real property sold. Trowbridge has not contested the validity of the tax liabilities or his ownership of the real property at issue. He has therefore waived those issues. *Yohey v. Collins*, 985 F.2d 222, 224-25 (5th Cir. 1993). Instead, Trowbridge argues that Harris County is not in the United States and that he is not a citizen of the United States. He contends that this means the district court did not have subject matter jurisdiction over tax actions against residents of states and that he is not subject to federal income taxes.

This court has already rejected as frivolous the argument that district courts lack subject matter jurisdiction over tax actions against residents of states. *United States v. Masat*, 948 F.2d 923, 934 (5th Cir. 1991). This court has also stated that 26 U.S.C. §§ 7602(a) and 7604, which authorize the issuance and enforcement of IRS summonses, “are federal laws that the district court has jurisdiction to consider under 28 U.S.C. § 1331.” *United States v. Henderson*, 209 F. App’x 401, 402 (5th Cir. 2006). Moreover, 28 U.S.C. § 1340 explicitly grants district courts jurisdiction in internal revenue cases and 28 U.S.C. § 1345 explicitly grants jurisdiction for civil suits commenced by the United States.

Trowbridge’s argument that he is not a citizen of the United States is equally frivolous. He presents “shopworn arguments characteristic of tax-protestor rhetoric that has been universally rejected by this and other courts.” *Stearman v. Commissioner*, 436 F.3d 533, 537 (5th Cir. 2006). This court has already held that the “citizens of Texas are subject to the Federal Tax Code.” *United States v. Price*, 798 F.2d 111, 113 (5th Cir. 1986). We do not address his arguments further as there is “no need to refute these arguments

with somber reasoning and copious citation of precedent; to do so might suggest these arguments have some colorable merit.” *Crain v. Commissioner*, 737 F.2d 1417 (5th Cir. 1984). They have no merit at all.

This is not the first time Trowbridge has had these frivolous arguments rejected. In *Trowbridge et al. v. Commissioner*, T.C. Memo. 2003-164, 2003 WL 21278475, Trowbridge made similar arguments in contesting his 1991-1995 tax liabilities. The tax court imposed a \$25,000 sanction. In contesting his 1996-1997 tax liabilities, Trowbridge again used similar arguments in the tax court; he was sanctioned a second time. *Trowbridge et al. v. Commissioner*, T.C. Memo. 2003-165, 2003 WL 21278414, at *10. Trowbridge appealed to this court and once again resorted to frivolous arguments. This court upheld the tax court’s sanctions and imposed additional sanctions.

Given Trowbridge’s history of frivolous appeals, we GRANT Appellee’s motion for sanctions pursuant to Fed. R. App. P. 38 in the amount of \$8,000. We also order that Trowbridge be barred from filing any further appeals in this court until (1) the sanctions awarded by this court are fully paid; and (2) a district court certifies his appeal as having some arguable merit. *See Smith v. McCleod*, 946 F.2d 417, 418 (5th Cir. 1991). Trowbridge’s motions are DENIED as moot.

Accordingly, the order of the district court is AFFIRMED.

10a

APPENDIX D

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

[Filed: February 3, 2015]

No. 14-20333
Summary Calendar

D.C. Docket No. 4:14-CV-27

UNITED STATES OF AMERICA,
Plaintiff-Appellee

v.

JOHN PARKS TROWBRIDGE, JR.,
Defendant-Appellant

Appeal from the United States District Court for the
Southern District of Texas, Houston

Before HIGGINBOTHAM, JONES, and HIGGINSON,
Circuit Judges.

JUDGMENT

This cause was considered on the record on appeal
and the briefs on file.

It is ordered and adjudged that the order of the
District Court appealed from is affirmed.

IT IS ORDERED that defendant-appellant pay to
plaintiff-appellee the costs on appeal to be taxed by the
Clerk of this Court.

IT IS FURTHER ORDERED that sanctions pursuant to Fed. R. App. P. 38 in the amount of \$8,000 be taxed against Trowbridge. We also order that Trowbridge be barred from filing any further appeals in this court until the sanctions awarded by this court are fully paid; and a district court certifies his appeal as having some arguable merit.

12a

APPENDIX E

UNITED STATES TAX COURT

Docket Nos. 473-01, 474-01

T.C. Memo. 2003-164

JOHN PARKS TROWBRIDGE,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

SABRINA MARTIN, F.K.A. SABRINA L. TROWBRIDGE,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Filed June 4, 2003.

* * * *

Procedure. For the sake of convenience, all dollar amounts are rounded to the nearest dollar.

FINDINGS OF FACT

Preliminary Facts

At the time the petitions were filed in these cases, each petitioner resided in Harris County, Texas.

Petitioners were married to each other during the years at issue but filed separate returns for those years.

Dr. Trowbridge is a physician, and Ms. Martin is a nurse and administrative assistant who, during the years at issue, was sometimes employed by Dr. Trowbridge's professional corporation.

Both petitioners are calendar year taxpayers.

Respondent's examination with respect to Dr. Trowbridge's 1991, 1992, and 1993 taxable years commenced before 1998. Respondent's examinations with respect to Dr. Trowbridge's 1994 and 1995 taxable years and Ms. Martin's 1991 through 1995 taxable years commenced after July 1998.

Dr. Trowbridge's 1993, 1994, and 1995 Forms 1040

1993 Form 1040²

On November 26, 1996, Dr. Trowbridge mailed to the Internal Revenue Service (IRS) a Form 1040, U.S. Individual Income Tax Return 1993 (Dr. Trowbridge's 1993 Form 1040), which the IRS

* * * *

² As discussed *infra*, Dr. Trowbridge's 1993 Form 1040 is relevant to the determination of whether he is liable for the sec. 6654 addition to tax with respect to his 1994 taxable year.

14a

APPENDIX F

IN THE UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

[Filed: April 29, 2014]

Civil No. 4:14-cv-00027

UNITED STATES OF AMERICA,

Plaintiff,

v.

JOHN PARKS TROWBRIDGE, JR.,
FREEDOM VENTURES UBO, AND
MONTGOMERY COUNTY TAX OFFICE,

Defendants.

DEFENDANT'S AMENDED OPPOSITION TO
UNITED STATES' MOTION FOR SUMMARY
JUDGMENT; AMENDED MOTION TO DISMISS
FOR LACK OF SUBJECT-MATTER
JURISDICTION; AND MEMORANDUM
AND AFFIDAVIT IN SUPPORT

NOW COMES John Parks Trowbridge, Jr. in the above-captioned matter, respectfully and without attorney, to request that this Honorable Court take judicial notice of the enunciation of principles as stated in *Haines v. Kerner*, 404 U.S. 519, wherein the court directed that the pleadings of those unschooled in law, such as Defendant JOHN PARKS TROWBRIDGE, JR. (the "Defendant"), shall be held to less stringent

standards than formal pleadings drafted by lawyers and, pursuant to pertinent parts of The unanimous Declaration of the thirteen united States of America of July 4, 1776; that certain Constitution ordained, established, and implemented for the United States of America, March 4, 1789; *The Public Statutes at Large of the United States of America*; *Revised Statutes of the United States*; *Revised Statutes of the United States Relating to the District of Columbia*; United States Code; Code of Federal Regulations; and *Bouvier's Law Dictionary* and various other recognized law dictionaries and dictionaries of the English language, universal rules and principles of statutory construction and interpretation, opinions of the Supreme Court of the United States, United States District Court

* * * *

Because § 1101(a)(1) of the Social Security Act of August 14, 1935, uses another Social Security Act term, “includes,” within the definition of “State,” we must ascertain the meaning of that particular term before we can determine the full extent of the meaning of “State.” Section 1101(b) thereof provides:

The terms includes and including when used in a definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

The above definition of *includes* and *including* is a hybrid composite of two of the principal rules of statutory construction/interpretation, (1) *ejusdem generis*, and (2) *expressio unius est exclusio alterius*, defined, respectively and in pertinent part as follows:

EJUSDEM GENERIS (Lat.). Of the same kind.

In the construction of laws, wills, and other instruments, general words following an enumeration of specific things are usually restricted to things of the same kind (*ejusdem generis*) as those specifically enumerated. . . .⁵¹

- (5) The rule *ejusdem generis* (of the same kind): when a list of specific items belonging to the same class is followed by general words (as in ‘cats, dogs, and other animals’), the general words are to be treated as confined to other items of the same class (in this example, to other domestic animals).⁵²

Expressio unius est exclusio alterius. The expression of one thing is the exclusion of the other. . . . 36 Fed. 880 ; 104 U.S. 25, 26 L. Ed. 367. It is a rule of construction. 222 U. S. 513, 32 Sup. Ct. 117, 56 L. Ed. 291.⁵³

- (6) The rule *expressio unius est exclusio alterius* (the inclusion of the one is the exclusion of the other): when a list of specific items is not followed by general words it is to be taken as exhaustive. For example, ‘weekends and public holidays’ excludes ordinary weekdays.⁵⁴

⁵¹ *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Ejusdem generis.”

⁵² *A Dictionary of Law*, 7th ed., Jonathan Law and Elizabeth Martin, eds. (Oxford: Oxford University Press, 2009), s.v. “Interpretation, Rules and Principles of Statutory.”

⁵³ *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

⁵⁴ *A Dictionary of Law*, 7th ed., Law and Martin, eds., s.v. “Interpretation, Rules and Principles of Statutory.”

Wherefore, whenever “includes” or “including” is used within a definition contained in the Social Security Act, though any such definition be exclusionary generally, said definition nevertheless shall comprehend other things of the same kind (members of the same associated group) as those listed therein.

Section 1101(a)(1) of the Social Security Act provides that “The term State (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.” Wherefore, application of §1101(b) of said Act means that the definition nevertheless comprehends other things of the same kind (same associated group) as Alaska, Hawaii, and the District of Columbia, just not specifically listed therein.

Notwithstanding that the specific items listed in § 1101(a)(1) of the said Act (Alaska, Hawaii, and the District of Columbia) are all members of the same associated group identified earlier in our analysis of the meaning of “state” in the Act of June 30, 1864 (*supra*, pp. 15-16), i.e., “properties other than Places purchased for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings, over which the Constitution authorizes Congress to exercise power of exclusive legislation”—of which, on August 14, 1935, there are a total of six others (American Samoa, Guam, Midway Islands, Panama Canal Zone, Puerto Rico, and the Virgin Islands)—these particular three have distinction in that they are all members of a smaller, more exclusive, associated group; *specifically*, they are all geographical areas whose residents have political status of citizen of the United States; *to wit*: Alaska, as of July 20, 1868⁵⁵;

⁵⁵ Act of July 20, 1868, ch. 186, 107; 15 Stat. at L. 167, U. S. Comp. Stat. 1901, p. 2277.

Hawaii (retroactively), as of August 12, 1898⁵⁶; and District of Columbia, *circa* July 16, 1790.⁵⁷

On August 14, 1935, there are only two other such geographical areas of the aforesaid other six whose residents have political status as *citizen of the United States*: (1) Puerto Rico, as of March 2, 1917⁵⁸; and (2) the Virgin Islands, as of February 25, 1927.⁵⁹

* * * *

Meaning of the Title 26 U.S.C. terms
“United States,” “State”

The controlling definition of the Title 26 U.S.C. (“26 U.S.C.”) terms “United States” and “State” is found at 26 U.S.C. § 7701, which provides, in pertinent part:

(a) When used in this title, where not otherwise distinctly expressed . . .

(9) United States

The term “United States” when used in a geographical sense includes only the States and the District of Columbia.

(10) State

The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

⁵⁶ Act of April 30, 1900, Pub. L. 56-331, Ch. 339, 31 Stat 141.

⁵⁷ Act of July 16, 1790, 1 Stat. 130.

⁵⁸ Pub.L. 64-368, 39 Stat. 951.

[⁵⁹ Title 8 U.S.C. § 1406.]

“Statutes in derogation of common law must be strictly construed,”⁹³ and because the controlling Title 26 U.S.C. definition of the term “includes,” found in 26 U.S.C. § 7701(c) and used in the above definition of “United States,” is substantially identical⁹⁴ to that of § 1101(b) of the Social Security Act of August 14, 1935 (*supra*, p. 23), the derivative product of such exercise is foreknown and therefore unnecessary and is omitted here; *to wit*:

(c) Includes and including

The terms “includes” and “including” when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

Wherefore, re the full extent of the meaning of “States,” which appears in 26 U.S.C. § 7701(a)(9), the controlling definition of “State,” 26 U.S.C. § 7701(a)(10), *supra*, reveals very little; only that the District of Columbia shall be *construed* to be a State.

The preamble to the above controlling definition of the terms “United States” and “State” provides, however, at 26 U.S.C. § 7701(a), an instruction as to how to identify any other State, *besides* the District of Columbia, that is embraced by the said definition of “United States”; *to wit*: “When used in this title, where not otherwise distinctly expressed . . .”

⁹³ *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Maxim.”

⁹⁴ *Non differunt quae concordant re, tametsi non in verbis isisdem*. Those things which agree in substance, though not in the same words, do not differ. *Ibid*.

“State” is *otherwise distinctly expressed* in 26 U.S.C. § 3121(e)(1); *to wit*:

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

Use of the term “includes” in the 26 U.S.C. § 3121(e)(1) definition of “State” requires the same application as with §1101(a)(1), “State,” of the Social Security Act of August 14, 1935. Wherefore, we need to identify other members of the associated group of “States” that are of the same kind as those enumerated in 26 U.S.C. § 3121(e)(1), just not listed.

In Title 26 U.S.C., the District of Columbia is a State only because the controlling definition thereof construes it to be such and makes no mention of any other State. Wherefore, we can disregard the District of Columbia as being a member of the same associated group or of the same kind listed in the definition of “State” in 26 U.S.C. § 3121(e)(1).

Searching the Secretary of the Treasury’s website, www.irs.gov, we discover that the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa are all insular U.S. possessions that have their own governments and tax systems; *to wit, in pertinent part*:

U.S. possessions can be divided into two groups:

1. Those that have their own governments and their own tax systems (Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, and The Commonwealth of the Northern Mariana Islands), and
2. Those that do not have their own governments and their own tax systems . . .

21a

The governments of the first group of territories impose their own income taxes and withholding taxes on their own residents. . . .⁹⁵

In addition to the four insular U.S. possessions with their own respective government and tax system listed in the definition of the term “State” in 26 U.S.C. § 3121(e)(1), there is one and only one other member of the same associated group, the Commonwealth of the Northern Mariana Islands, and the full extent of the meaning of the Title 26 U.S.C. term “United States” when used in a geographical sense is the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands and *no other thing*.

Further, when used in a governmental sense, “United States” means the District of Columbia; *to wit*:

The Congress shall have Power . . . To exercise exclusive Legislation . . . over such District . . . as may . . . become the Seat of the Government of the United States . . .⁹⁶

The District is created a government by the name of the “District of Columbia” . . .⁹⁷

⁹⁵ IRS gov, “Persons Employed In a U.S. Possession / Territory - FIT,” <http://www.irs.gov/Individuals/International-Taxpayers/Persons-Employed-In-U.S.-Possessions>.

⁹⁶ Constitution, Article 1 § 8(17).

⁹⁷ *Revised Statutes of the United States Relating to the District of Columbia* . . . 1873—‘74 § 2, p. 2.

When used in a political sense “United States” means the District of Columbia municipal corporation⁹⁸; *to wit*:

“United States’ means— (A) a Federal corporation;”⁹⁹ and

Used in a commercial sense, “United States” means the District of Columbia; *to wit*:

“The United States is located in the District of Columbia.”¹⁰⁰

Whereas: The Constitution authorizes Congress to exercise personal legislative power and jurisdiction only in “such District . . . as may . . . become the Seat of the Government of the United States” and “all Places purchased” by (Article 1 § 8(17)), and “Territory or other Property belonging to” (Article 4 § 3(2)), the United States; and

Whereas:

“On the part of the plaintiffs, it has been urged that Columbia is a distinct political society, and is therefore “a state” according to the definitions of writers on general law.

* * * *

⁹⁸ MUNICIPAL CORPORATION. A public corporation, created by government for political purposes . . . *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., s.v. “Municipal corporation.”

⁹⁹ Title 28 U.S.C. § 3002(15).

¹⁰⁰ Uniform Commercial Code § 9-307(h).

Affidavit in Support of Amended Motion to Dismiss

Preamble

In this Affidavit in Support of Amended Motion to Dismiss, the term “Affiant” means John Parks Trowbridge, Jr. (and is not intended to exclude derivative variations in the spelling thereof, such as JOHN PARKS TROWBRIDGE, JR.).

Introductory Certification

Affiant hereby solemnly swears, declares, and states as follows:

1. Affiant can competently state the matters set forth herein.
2. Affiant has personal knowledge of the facts stated herein.
3. All the facts stated herein are true, correct, and complete in accordance with Affiant’s best first-hand personal knowledge and belief.

Averments of John Parks Trowbridge, Jr.

4. Affiant has neither seen nor been presented with any evidence, and likewise any material fact, that demonstrates that:
 - (a) Affiant is one born within the exterior limits of that certain section of territory occupied by the District of Columbia;
 - (b) Affiant is one wholly brought into separate existence within the exterior limits of that certain section of territory occupied by the District of Columbia;
 - (c) At any point in time, Affiant intends, of Affiant’s own free will, to:

- (i) Renounce and renounces birthright in that certain republic (*hereinafter the "American Union"*) created and established by way of confederation of those certain component commonwealths (numbering 50 at present, the last of which being Hawaii, August 21, 1959) united by and under authority of that certain Constitution ordained, established, and implemented March 4, 1789, Independence Hall, Philadelphia, Pennsylvania, and adopts the political and municipal status involved by permanent residence of choice, with domiciliary intent, in that certain section of territory occupied by the District of Columbia;
- (ii) Establish and establishes personal presence in true, fixed, and permanent home, habitation, and principal abode, with domiciliary intent, within the exterior limits of that certain section of territory occupied by the District of Columbia;
- (iii) Reside and resides within the exterior limits of that certain section of territory occupied by the District of Columbia for purposes of trade;
- (iv) Reside and resides within the exterior limits of that certain section of territory occupied by the District of Columbia for purposes of carrying on Affiant's trade;
- (v) Go into and goes into the District of Columbia to engage in trade;
- (vi) Reside and resides within the exterior limits of that certain section of territory

occupied by the District of Columbia for purposes of carrying on Affiant's business;

- (vii) Go into and goes into the District of Columbia to engage in business; or
 - (viii) Change and changes the country of domicile and legal residence in which Affiant's true, fixed, and permanent home, habitation, and principal abode is situate, from the American Union to any other sovereign jurisdiction; or
- (d) At any point in time, Affiant chooses, of Affiant's own free will, to establish and establishes, for legal purposes, Affiant's true, fixed, and permanent home, habitation, and principal abode in that certain section of territory occupied by the District of Columbia;
 - (e) At any point in time. Affiant chooses, of Affiant's own free will, to establish and establishes, as the center of Affiant's legal relations and business, Affiant's true, fixed, and permanent home, habitation, and principal abode in that certain section of territory occupied by the District of Columbia;
 - (f) Affiant's country of domicile is the District of Columbia;
 - (g) Affiant's legal residence is the District of Columbia;
 - (h) The sovereignty to whom Affiant owes allegiance is the District of Columbia;
 - (i) Affiant is a citizen of the District of Columbia;

26a

- (j) Affiant is a resident of the District of Columbia;
- (k) Affiant is a resident, for legal purposes, of the District of Columbia;
- (l) Affiant is a resident, for purposes of taxation, of the District of Columbia;
- (m) Affiant is a resident, for purposes of licensing, of the District of Columbia;
- (n) Affiant is domiciled in the District of Columbia;
- (o) Affiant is a citizen of the federal (United States) government;
- (p) Affiant is a United States Government employee; or
- (q) At the time of Affiant's apparent execution of that certain conditional (assessment) contract with the District of Columbia municipal corporation via said corporation's instrumentality, the United States Social Security Administration, Affiant is located within the exterior limits of that section of territory occupied by the District of Columbia,

and believes that none exists.

Verification and Certification

5. The Undersigned Affiant, John Parks Trowbridge, Jr., hereby solemnly swears, declares, and states that Affiant executes this Affidavit on Affiant's unlimited liability, that Affiant can competently state the matters set forth herein, and that the facts stated herein are true, correct,

and complete in accordance with Affiant's best firsthand personal knowledge and belief.

Further Affiant sayeth naught.

Date: The twenty-ninth day of the fourth month in the year of our Lord two thousand fourteen

[April 29, A.D. 2014]

/s/ John Parks Trowbridge, Jr.
John Parks Trowbridge, Jr.
Affiant

04-29-14 /s/ Catherine Diane Guion
Date Witness: Catherine Diane Guion

04-29-14 /s/ Lucrecia Taylor
Date Witness: Lucrecia Taylor

04-29-14 /s/ Rena Jeannette Parker
Date Witness: Rena Jeannette Parker

APPENDIX G

IN THE UNITED STATES DISTRICT COURT FOR
THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

[Filed: May 20, 2014]

Civil No. 4:14-cv-00027

UNITED STATES OF AMERICA,

Plaintiff,

v.

JOHN PARKS TROWBRIDGE, JR.,
FREEDOM VENTURES UBO, AND
MONTGOMERY COUNTY TAX OFFICE,

Defendants.

DEFENDANT'S OBJECTION TO THE COURT'S
RULING (Dkt. #42) THAT AN ACT OF CONGRESS,
AND NOT THE RESIDENCE OF THE
DEFENDANT, DETERMINES JURISDICTION
IN THIS CAUSE; DEMAND FOR SANCTIONS
AGAINST COUNSEL FOR THE UNITED STATES
FOR FRAUD UPON THE COURT UNDER COLOR
OF LAW AND OFFICE, AND SUMMARY
DISMISSAL, WITH PREJUDICE, OF THE
COMPLAINT OF THE PLAINTIFF FOR
CLEAR ABSENCE OF ALL JURISDICTION

* * * *

MISREPRESENTATION OF MATERIAL FACTS,
FRAUD ON THE COURT ON THE PART OF
COUNSEL FOR THE UNITED STATES AS TO THE
NATURE AND JURISDICTION OF THE COURT

“Color of law,” “color of office,” and “*in fraudem legis*” are defined, in pertinent part, as follows:

COLOR OF LAW. The appearance or semblance, without the substance, of legal right. *McCain v. Des Moines*, 174 U.S. 168, 19 Sup. Ct. 644, 43 L. Ed. 936³;

COLOR OF OFFICE. . . . An act wrongfully done by an officer, under the pretended authority of his office, and grounded upon corruption, to which the office is a mere shadow of color. . . . ⁴; and

IN FRAUDEM LEGIS (Lat.). In fraud of the law; contrary to law. Taylor, Gloss. Using process of law for a fraudulent purpose.⁵

“Statutes in derogation of common law must be strictly construed,”⁶ and the controlling definition of the various judicial fora in Title 28 U.S.C. § 451 make no provision for “United States District Court.”

The Supreme Court, in *Balzac v. People of Porto Rico*, 258 U.S. 298 (1922) and *Mookini v. United States*, 303 U.S. 201 (1938), elucidates as to the nature and origin of a “United States District Court”; *to wit, respectively and in pertinent part:*

³ *Black’s Law Dictionary*, 2nd ed., s.v. “Color of law.”

⁴ *Bouvier’s Law Dictionary*, 3rd rev. 8th ed., s.v. “Color of office.”

⁵ *Ibid*, s.v. “In fraudem legis.”

⁶ *Ibid*, s.v. “Maxim.”

“The United States District Court is not a true United States court established under article 3 of the Constitution to administer the judicial power of the United States therein conveyed. It is created by virtue of the sovereign congressional faculty, granted under article 4, 3, of that instrument, of making all needful rules and regulations respecting the territory belonging to the United States. The resemblance of its jurisdiction to that of true United States courts, in offering an opportunity to nonresidents of resorting to a tribunal not subject to local influence, does not change its character as a mere territorial court.” [Balzac]

“The term ‘District Courts of the United States,’ as used in the rules, without an addition expressing a wider connotation, has its historic significance. It describes the constitutional courts created under article 3 of the Constitution. Courts of the Territories are legislative courts, properly speaking, and are not District Courts of the United States. We have often held that vesting a territorial court with jurisdiction similar to that vested in the District Courts of the United States does not make it a ‘District Court of the United States.’ Reynolds v. United States, 98 U.S. 145, 154; The City of Panama, 101 U.S. 453, 460; In re Mills, 135 U.S. 263, 268, 10 S.Ct. 762; McAllister v. United States, 141 U.S. 174, 182, 183 S., 11 S.Ct. 949; Stephens v. Cherokee Nation, 174 U.S. 445, 476, 477 S., 19 S.Ct. 722; Summers v. United States, 231 U.S. 92, 101, 102 S., 34 S.Ct. 38; United States v. Burroughs, 289 U.S. 159, 163, 53 S.Ct. 574.” [Mookini]

Whereas, Title 28 U.S.C. § 451 is devoid of provision for territorial courts of the United States established under Article 4 of the Constitution, only constitutional courts under Article 3 thereof, Counsel for the United States' assertion that "the United States District Court for the Southern District of Texas covers seven divisions, including the Houston Division," which division "comprises the counties of Austin, Brazos, Colorado, Fayette, Fort Bend, Grimes, *Harris*, Madison, Montgomery, San Jacinto, Walker, Waller, and Wharton," is patently false and constitutes concealment of material fact and misrepresents, *in fraudem legis*, under color of law and office (1) that the United States District Court for the Southern District of Texas, Houston Division is an Article 3 constitutional court, (2) that Title 28 U.S.C. provides for the territorial jurisdiction of the United States District Court for the Southern District of Texas, Houston Division in Harris County, Texas, and (3) the nature of the United States District Court for the Southern District of Texas, Houston Division, and constitutes fraud against Defendant, for which said Counsel should be sanctioned and Defendant is entitled to damages.

As reflected in the jurisdictional provisions of the Constitution, no territorial court, such as United States District Court for the Southern District of Texas, Houston Division, has jurisdiction anywhere within the exterior limits of any section of territory occupied by one of the several commonwealths united by and under authority of the Constitution—***such as Texas***; rather, only "[O]ver such District . . . as may . . . become the Seat of the Government of the United States . . . Places purchased . . . for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other

needful Buildings,”⁷ or “Territory or other Property belonging to the United States.”⁸

Wherefore, Counsel for the United States Kenneth Magidson and Joshua D. Smeltzer’s express and implied assertion and insinuation in “United States’ Opposition to Formal Challenge of Jurisdiction” of May 16, 2014 (Dkt. #48), that (1) “Trowbridge clearly resides within the jurisdiction of this Court,” and (2) Title 28 U.S.C. provides the Court with jurisdiction in Harris County, Texas, constitute incontrovertible evidence of, among numerous offenses, said Counsels’ ***admission of fact that Defendant resides in Texas***, a geographical area over which no legislative Article 4 territorial court, such as the United States District Court for the Southern District of Texas, Houston Division, has jurisdiction.

NATURE OF JURISDICTION OF TERRITORIAL
COURTS FOR PURPOSES OF FEDERAL DEBT
COLLECTION UNDER TITLE 28 U.S.C. VIS-À-VIS
INTERNAL REVENUE UNDER TITLE 26 U.S.C.

The apparently perplexing nature as to the jurisdiction of the Court resolves as follows: Title 26 U.S.C. obtains only against *individuals*, of which there are two kinds: (1) citizens or residents of the United States, whether American or alien, and (2) nonresident aliens engaged in trade or business within the United States—and Congress define “United States” in Title 26 U.S.C. *in a geographical sense* to mean the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American

⁷ Constitution, Article 1 § 8(17).

⁸ *Ibid*, Article 4 § 3(2).

Samoa, and the Commonwealth of the Northern Mariana Islands and no other thing.⁹

Congress authorize the Court—a legislative Article 4 territorial court—to proceed in matters of Federal debt collection only in sections of territory occupied by a *Federal corporation; to wit:*

UNITED STATES CODE . . .

TITLE 28—JUDICIARY AND JUDICIAL PROCEDURE . . .

CHAPTER 176—FEDERAL DEBT COLLECTION PROCEDURE . . .

§3002. Definitions

As used in this chapter: . . .

(15) “United States” means—

(A) a Federal corporation;

(B) an agency, department, commission, board, or other entity of the United States; or

(C) an instrumentality of the United States. [Emphasis added.]

Whereas, (1) “Statutes in derogation of common law must be strictly construed,”¹⁰ (2) the meaning of the definition of the term “United States” in parts (B) and (C) of subsection (15) of 28 U.S.C. §3002 is ambiguous unless the definition in part (A) is applied, (3) the controlling definition of “United States” in Title 28 U.S.C.

⁹ See Defendant’s May 29, 2014, Amended Motion to Dismiss (Dkt. #28), pages 34-36 of Memorandum appended thereto for proof thereof.

¹⁰ Ibid, s.v. “Maxim.”

Chapter 176 therefore, is §3002(15)(A) thereof, (4) the jurisdiction of the Court in matters pertaining to the collection of alleged Federal debt in the United States extends only to those sections of territory occupied by a *Federal corporation*, and the ultimate parent Federal corporation—over all agencies, departments, commissions, boards, instrumentalities, and other entities of the United States, as well as all other Federal corporations—is the District of Columbia,¹¹ and (5) there is no evidence in the record of this cause that demonstrates that Defendant is a resident of the District of Columbia or resides within the jurisdiction of the Court.

INTERSECTION OF JURISDICTION BETWEEN
TITLE 26 U.S.C. INTERNAL REVENUE CODE
AND TITLE 28 U.S.C. CHAPTER 176
FEDERAL DEBT COLLECTION PROCEDURE

Notwithstanding that Congress provide for six geographical States of the United States under Title 26 U.S.C., only citizens or residents of one particular State of the United States are liable to income tax thereunder; i.e., those of the District of Columbia; *to wit*:

¹¹ “An Act to provide a Government for the District of Columbia,” ch. 62, sec. 1, 16 Stat. 419, February 21, 1871; later legislated in “An Act Providing a Permanent Form of Government for the District of Columbia,” ch. 180, 20 Stat. 102, June 11, 1878, to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, *Revised Statutes of the United States Relating to the District of Columbia . . . 1873–’74*, sec. 2, p. 2); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, sec. 1 (Title 1, Section 102, District of Columbia Code (1940)).

U.S. possessions can be divided into two groups:

1. Those that have their own governments and their own tax systems (Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, and The Commonwealth of the Northern Mariana Islands), and
2. Those that do not have their own governments and their own tax systems . . . The governments of the first group of territories impose their own income taxes and withholding taxes on their own residents . . .¹² [Emphasis added.]

Whereas, the provisions of (1) Title 26 U.S.C. obtain only against those Americans and aliens who reside in that section of territory occupied by the District of Columbia, and (2) Title 28 U.S.C. Chapter 176 allows for legislative Article 4 territorial courts, such as the United States District Court for the Southern District of Texas, Houston Division, to proceed in Federal debt collection in civil actions only against residents of sections of territory occupied by a Federal corporation—the supreme or ultimate parent of all of which corporations is the District of Columbia (*supra*, n. 11): The only geographical area of mutual jurisdiction between Title 26 U.S.C. *Internal Revenue Code* and Title 28 U.S.C. Chapter 176 *Federal Debt Collection Procedure* is that section of territory occupied by the District of Columbia.

Wherefore, notwithstanding that the Court has original jurisdiction of any civil action arising under any Act of Congress providing for internal revenue

¹² IRS.gov, “Persons Employed In a U.S. Possession / Territory-FIT,” <http://www.irs.gov/Individuals/International-Taxpayers/Persons-Employed-In-U.S.-Possessions>.

(28 U.S.C. § 1340 (2012)) over any resident of the District of Columbia: **The instant civil action, as shown above, is not an internal-revenue cause per se but rather a non sequitur—based on the erroneous and unsupportable presumption that Defendant resides within the jurisdiction of the Court, a presumption rebutted and disproved herein and elsewhere in the record of this cause—because there is no evidence in the record hereof that shows that Defendant is a resident of the District of Columbia.**

Wherefore: In respect of the foregoing, (1) 28 U.S.C. § 1340 (2012) is inapposite as a determinant of jurisdiction or authority for Plaintiff to proceed against the property of the Defendant, (2) the Court is bereft of discretion to proceed in this cause and no further proceeding of any kind whatsoever is authorized, and (3) it is incumbent on the Court, and Defendant hereby demands, that the Court sanction Counsel for the United States Kenneth Magidson and Joshua D. Smeltzer for fraud upon the Court and against Defendant under color of law and office and dismiss, summarily and with prejudice, the Complaint of the Plaintiff as authorized by Rules 12(b)(1) and (2) and required by Rule 12(h)(3) of the Federal Rules of Civil Procedure for clear absence of all jurisdiction.

Date: May 20, 2014

/s/ John Parks Trowbridge, Jr.
John Parks Trowbridge, Jr.
9816 Memorial Boulevard #205
Humble, Texas
(281) 540-2329

37a

APPENDIX H

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

[Filed: Aug. 19, 2014]

Case No. 14-20333

UNITED STATES OF AMERICA,
Plaintiff-Appellee,
v.

JOHN PARKS TROWBRIDGE, JR.,
Defendant-Appellant.

On Appeal from the United States District Court
for the Southern District of Texas
Houston Division, Civil No. 4:14-cv-00027

BRIEF FOR APPELLANT
JOHN PARKS TROWBRIDGE, JR.

John Parks Trowbridge, Jr.
PRO SE
9816 Memorial Blvd. #205
Humble, Texas
Telephone (281) 540-2329
Telefacsimile (281) 540-4329

* * * *

Whereas, only one Federal corporation has a Congress: The trial court is a court created by the legislature of the District of Columbia municipal corporation “by virtue of the sovereign congressional faculty, granted under article 4, 3,” *Balzac, supra*, p. 40, and therefore a territorial court whose jurisdiction is limited to geographical area identified in Article 1 § 8(17) or 4 § 3(2) of the Constitution.

TROWBRIDGE’S RESIDENCE, DOMICIL, AND LEGAL RESIDENCE

Trowbridge is a resident of Harris County, Texas. (ROA.153, 181).

The geographical area occupied by Harris County, Texas, is situate without every section of territory identified in Article 1 § 8(17) and 4 § 3(2) of the Constitution and the jurisdiction of any territorial court.

The material / physical fact of Trowbridge’s residence for the general purposes of life and major life interests, in the geographical area occupied by Harris County, Texas, i.e., Trowbridge’s “preeminent headquarters,” bars peremptorily any claim that for the purpose of taxation Trowbridge resides in the District of Columbia; to wit:

When one intends the facts to which the law attaches consequences, he must abide the consequences whether intended or not. 13. One can not elect to make his home in one place in point of interest and attachment and for the general purposes of life, and in another, where he in fact has no residence, for the purpose of taxation. P. 426. 14. Physical facts of residence, united with major life interests may fix domicile — one’s “preeminent headquarters.” *Id.* 15. The burden of

proof is on one who claims that an earlier domicile was abandoned for a later one. P. 427. *Texas v. Florida*, 306 U.S. 398 (1939).

For Plaintiff to prove Plaintiff's claims against Trowbridge and Trowbridge's property and that Trowbridge resides within the jurisdiction of the trial court, a legislative Article IV territorial court, Plaintiff would have to produce evidence consistent with the following:

To constitute a change of domicil, three things are essential: (1) Residence in another place [District of Columbia]; (2) an intention to abandon the old domicil [Texas]; and (3) an intention of acquiring a new one [District of Columbia]; or as some writers express it there must be an *animus non revertendi* and an *animus manendi*, or *animus et factum* [Citations omitted.] . . . Bouvier's 8th, p. 921. (ROA.299).

Trowbridge challenges properly Plaintiff's allegation of jurisdiction multiple times.¹⁵ The ROA, however, reflects no evidence of jurisdiction from Plaintiff, despite the burden to produce such; to wit:

It is also hornbook law that the party invoking federal jurisdiction bears the burden of proving facts to establish that jurisdiction. See 13 C. Wright, A. Miller & E. Cooper, *Federal Practice and Procedure* § 3522, at 62-65 (2d ed.1984); 15 J. Moore, *Moore's Federal Practice* § 102.14, at 102-24 (3d ed. 1998) ("The burden of proving all jurisdictional facts is on the party asserting jurisdiction."); see also *Scelsa v. City University of New York*, 76 F.3d 37, 40 (2d Cir.1996). That

¹⁵ ROA.56-62; 107-112; 291-336; 348-357; 382.

party must allege a proper basis for jurisdiction in his pleadings and must support those allegations with “competent proof” if a party opposing jurisdiction properly challenges those allegations, see, e.g., *McNutt v. General Motors Acceptance Corp.*, 298 U.S. 178, 189, 56 S.Ct. 780, 80 L.Ed. 1135 (1936), or if the court sua sponte raises the question, see, e.g., Fed.R.Civ.P. 12(h)(3); *Louisville & Nashville R.R. v. Mottley*, 211 U.S. 149, 152, 29 S.Ct. 42, 53 L.Ed. 126 (1908). *Linardos v. Fortuna*, 157 F.3d 945 (2d Cir. 1998).

* * * *

41a

APPENDIX I

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

[Filed Oct 6, 2014]

No. 14-20333

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

v.

JOHN PARKS TROWBRIDGE, JR.,

Defendant-Appellant.

ON APPEAL FROM THE JUDGMENT OF
THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS,
HOUSTON DIVISION

REPLY BRIEF FOR THE APPELLANT

Tamara Wenda Ashford, Robert Joel Branman, Robert W. Metzler, Carol A. Barthel, Kenneth Magidson, Joshua David Smeltzer, and Lynn Nettleton Hughes are co-workers and officers of the same Federal corporation, the District of Columbia municipal corporation,¹ 28 U.S.C. § 3002(1), (2), (8),

¹ “An Act to provide a Government for the District of Columbia,” ch. 62, sec. 1, 16 Stat. 419, February 21, 1871; later legislated in “An Act Providing a Permanent Form of Government for the District of Columbia,” ch. 180, 20 Stat. 102, June 11, 1878,

(15) (App. 44-46; *see* also ROA.329-330), feigning ignorance of law—i.e., refusing to recognize certain material portions of the law fatal to their cause, a denial of due process of law—in order to defraud appellant John Parks Trowbridge, Jr. (“Trowbridge”) of his property under color of law, office, and authority via an unauthorized sham legal proceeding protected from general scrutiny and detection by means of a culture of silence under a policy of “Never respond, confirm, or deny.”

The employer of all aforesaid officers, the District of Columbia municipal corporation, is situated in the legislative branch of the de jure constitutional government established March 4, 1789 (n. 1, *supra*).

Legislative-branch officers Tamara Wenda Ashford, Robert Joel Brannan, Robert W. Metzler, Carol A. Barthel, Kenneth Magidson, and Joshua David Smeltzer are posing as officers of the executive branch of said de jure constitutional government and Lynn Nettleton Hughes, of the judicial branch thereof, under color of office and authority, and opposing appellant John Parks Trowbridge’s appeal brief (the “Appeal”) and prosecuting and hearing the instant lawsuit *in fraudem legis* under color of law, in violation of the jurisdictional provisions of the Constitution and breach of the constitutional doctrine of separation of powers.

to remain and continue as a municipal corporation (brought forward from the Act of 1871, as provided in the Act of March 2, 1877, amended and approved March 9, 1878, Revised Statutes of the United States Relating to the District of Columbia . . . 1873-’74, sec. 2, p. 2); as amended by the Act of June 28, 1935, 49 Stat. 430, ch. 332, sec. 1 (Title 1, Section 102, District of Columbia Code (1940)). (ROA.312; App. 16-17).

RE IGNORANCE OF LAW

It is indisputable that appellee United States of America (the “Appellee”) holds appellant John Parks Trowbridge, Jr. (“Trowbridge”) accountable for knowledge of the law; to wit:

Ignorantia excusator, non juris sed facti. Ignorance of fact may excuse, but not ignorance of law.” *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., p. 2136.

Ignorance of law consists of the want of knowledge of those laws which it is our duty to understand, and which every man is presumed to know. *Id.* at 1488.

Counsel for Appellee and all other aforesaid legislative-branch officers are no less accountable.

The principal provisions of law material to the allegations in the Complaint and Issue I in Trowbridge’s appeal brief (the “Appeal”) are the Title 26 U.S.C. terms “United States,” “State,” and “includes” (ROA.324-326, App. 36), and the Title 28 U.S.C. Chapter 176 terms material to the nature and jurisdiction of the trial court and Issue II in the Appeal, “United States,” “counsel for the United States,” “court,” “debt,” and “judgment.” (App. 44-46).

The ROA and Appeal reflect fidelity to the controlling definition and meaning of every aforesaid material statutory term on the part of Trowbridge and ignorance thereof on the part of counsel for Appellee and all other aforesaid legislative-branch officers and there is no evidence to the contrary.

THE TRIAL COURT

kangaroo court. 1. A self-appointed tribunal or mock court in which the principles of law and justice are disregarded, perverted, or parodied. . . .
2. A court or tribunal characterized by unauthorized or irregular procedures, esp. so as to render a fair proceeding impossible. 3. A sham legal proceeding. *Black's Law Dictionary*, 7th ed., p. 259.

Whereas, Trowbridge resides in Harris County, Texas (ROA.153, 181); and

Whereas, there is no legal evidence that Texas is a part of the geographical United States (ROA.324-326; App. 36-39); and

Whereas, there is no evidence that Trowbridge is of a species of individual² who is a nonresident alien or citizen or resident of the political or geographical United States (*id.*; App. 39-49; ROA.333-336); and

Whereas, there is no provision in the Constitution that authorizes Congress to exercise power of personal legislation without the geographical areas described in Articles 1 § 8(17) and 4 § 3(2) thereof; and

Whereas, there is no provision in the Constitution that authorizes exercise of personal jurisdiction without the geographical areas described in Articles 1 § 8(17) and 4 § 3(2) thereof; and

Whereas, only territorial courts “created by virtue of the sovereign congressional faculty, granted under article 4, 3, of that instrument [the Constitution]”

² (2) the term “individual” means a citizen of the United States or an alien lawfully admitted for permanent residence; 5 U.S.C. § 552a(a) *Records maintained on individuals*.

(ROA.395, 407; App. 40) are authorized to exercise personal jurisdiction; and

Whereas, the trial court is a court authorized by Congress to exercise personal jurisdiction (App. 42-49).

Wherefore, the trial court is a District of Columbia municipal corporation legislative Article IV territorial tribunal of plenary jurisdiction masquerading as a constitutional Article III judicial court of limited jurisdiction and conducting a sham legal proceeding in concert with co-worker corporate attorneys posing as national-executive-branch officers in violation of the jurisdictional provisions of the Constitution and breach of the constitutional doctrine of separation of powers, for the purpose defrauding Trowbridge of Trowbridge's property under color of law, office, and authority.

The Response constitutes additional fraud on the part of District of Columbia municipal corporation attorneys.

THE QUESTION OF FRIVOLOUSNESS

Plaintiff-Appellee's Response provides, in pertinent part (Emphasis added in all citations.):

Pursuant to Fifth Circuit Rule 28.2.3, counsel for the appellee believe that oral argument is not necessary in this case because the appellant is proceeding *pro se* and his arguments are frivolous. (Resp. i).

. . . Trowbridge raised only frivolous arguments in opposition to the Government's motion. (Resp. 3).

The Government moved for summary judgment. Opposing, Trowbridge raised only frivolous arguments, asserting that the District Court lacked

jurisdiction over him, and the Internal Revenue Code did not apply to him, because he did not reside in “the District of Columbia or one of the territories” . . . (Resp. 4).

On appeal, Trowbridge advances only frivolous arguments . . . (Resp. 14).

E. Trowbridge’s arguments are frivolous (Resp. 24).

Trowbridge’s argument that the District Court lacked jurisdiction over this case is equally frivolous. (Resp. 27).

Bouvier’s Law Dictionary, 3rd rev., 8th ed. (“Bouvier’s 8th”) provides, in pertinent part of page 1317:

FRIVOLOUS. . . .

An answer cannot be stricken out on the ground that it is frivolous, where an extended argument or illustration is required to demonstrate its frailty . . .

Whereas, the principal argument (Resp. 14-29) in the Response is that Trowbridge’s Appeal is frivolous, it is reasonable to characterize said argument as *extended*—and Trowbridge’s Appeal cannot be stricken out on the ground that it is frivolous.

Black’s Law Dictionary, 1st ed. provides, in pertinent part of page 522:

FRIVOLOUS. An answer or plea is called “frivolous” when it is clearly insufficient on its face, and does not controvert the material points of the opposite pleading, and is presumably interposed for purposes of delay or to embarrass the plaintiff . . .
Peacock v. Williams (C. C.) 110 Fed. 916.

Ignorance of law excuses not. For those in a position of public trust and charged with making, pronouncing, or applying the law, such as the co-authors of the Response, ignorance of law, feigned or actual, constitutes, minimally, denial of due process of law, gross negligence, i.e., fraud, and misfeasance in public office.

It is unknown what definition or meaning of “United States” (or any other aforesaid material term) counsel for Appellee uses in the Response.

Whereas, inspection of the ROA, Appeal, and Response evinces that (1) Trowbridge relies on and cites the controlling Title 26 U.S.C. and Title 28 U.S.C. Chapter 176 definition of “United States” and all other aforesaid material terms at all times, and (2) authors of the Response (a) propound and argue an unknown, undisclosed meaning of “United States” and every other aforesaid material term, to the exclusion of the controlling definition of each, and (b) cite opinions from cases about the meaning of “United States” and other statutory terms that likewise are devoid of citation of or reference to the respective controlling definition or meaning: Any argument or case citation which purports to opine about the meaning of a particular statutory term to the exclusion of the controlling definition thereof is clearly insufficient on its face for ignorance of law.

Neither argument nor opinion supersedes or supplants the definition or meaning of a statutory term as provided by law—which all men are presumed to know and understand. Whereas, the material points of Trowbridge’s pleading consist in the controlling definition and meaning of the aforesaid terms: The principal argument of the Response that Trowbridge’s Appeal is frivolous, is itself a frivolous argument for

ignorance of the law, albeit feigned, and should be stricken out therefor, irrespective of the fact that it is fraudulent.

ANOMALIES EXPLAINED

1. Trowbridge on February 4, 2014, offers to discharge in full the debt alleged in the Complaint upon Kenneth Magidson's production of evidence that Trowbridge is a citizen or resident of the United States.³ (ROA.59). To said offer Kenneth Magidson stands mute and rather opts for four months of pre-trial filings and motions, ostensibly a waste of the trial court's time. (ROA.101-102). At no time does Trowbridge withdraw said offer.
2. Response authors feel the need to cite 41 cases in support of the principal argument in the Response that the Appeal is frivolous.

The reason for both anomalies is the same: There is no evidence that Trowbridge is a citizen or resident of the United States and the ROA is devoid of the same and the attorneys prosecuting the lawsuit and opposing the Appeal are dependent on complicity in the fraud and the culture of silence in order to prevail.

Fraud is facilitated by "group agreement" among District of Columbia municipal corporation officers and supporters as to the meaning of "United States" and the other aforesaid material statutory terms, irrespective of any controlling definition, and is hidden in plain sight via the culture of silence; to wit: It

³ Said offer is a constructive avoidance for fraud and is the reason the trial court construes it to be an answer to the Complaint, Fed. R. Civ. P. 8(c)(1): (ROA.91).

is extremely difficult for a target to avoid being defrauded if no one prosecuting or hearing the lawsuit or opposing the Appeal will acknowledge or apply the law.

As cited supra, “*Ignorantia excusator, non juris sed facti*. Ignorance of fact may excuse, but not ignorance of law” (*Bouvier’s Law Dictionary*, 3rd rev., 8th ed., p. 2136), and it is immaterial whether the ignorance of law is actual or feigned.

“*Quod per recordum probatum, non debet esse negatum*. What is proved by the record, ought not to be denied” (*id.* at 2159), and the ROA and Response prove ignorance of the law on the part of the District of Columbia municipal corporation judge and attorneys involved in the instant lawsuit and Response, constituting, minimally, gross negligence (fraud) and misfeasance in public office.

RESPONSE AUTHORS’ M.O.: CONNIVANCE
WITH ACTUAL CONGRESSIONAL LEGISLATIVE
FRAUD, SUBVERSION OF THE
CONSTITUTION BY INFERENCE

The Supreme Court explains the constitutional difference between, on the one hand, the states of the Union and, on the other, Columbia and the Territories:

On the part of the plaintiffs, it has been urged that Columbia is a distinct political society, and is therefore “a state” according to the definitions of writers on general law.

This is true. But as the act of Congress obviously uses the word “state” in reference to the term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense of that instrument. The result of that

examination is a conviction that the members of the American confederacy only are the states contemplated in the Constitution.

. . . These clauses show that the word “state” is used in the Constitution as designating a member of the union, and excludes from the term the signification attached to it by writers on the law of nations. *Hepburn & Dundas v. Ellzey*, 6 U.S. 445, 452, 2 Cranch 445, 2 L.Ed. 332 (1805): (ROA.302-304; App. 17).

It has been attempted to distinguish a *Territory* from the district of Columbia; but the court is of opinion, that this distinction cannot be maintained. They may differ in many respects, but neither of them is a state, in the sense in which that term is used in the constitution. *New Orleans v. Winter*, 1 Wheat. (U. S.) 91, 4 L. Ed. 44 (1816). (ROA.304-305; App. 18).

Title 26 U.S.C. provides, in pertinent part:

Chapter 21 - FEDERAL INSURANCE CONTRIBUTIONS ACT

Subchapter A - Tax on Employees

§ 3121 - Definitions

. . . (e) State, United States, and citizen

(1) For purposes of this chapter—

The term “State” includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

Whereas, (1) the Supreme Court in *Hepburn* and *New Orleans*, *supra*, is unequivocal that neither Columbia nor any Territory is a state [*sic*] as that

term is used in the Constitution, and (2) Congress in 26 U.S.C. § 3121(e)(1) define the term of art “State” so as to comprehend expressly only the District of Columbia and certain of the Territories (ROA.313-314 and App. 31-32; ROA.324-326 and App. 35-36) and exclude impliedly every commonwealth united by and under authority of the Constitution and admitted into the Union: Response authors contradict both the Supreme Court and Congress by propounding by way of inference and feigned ignorance of the law that the Title 26 U.S.C. term “State” comprehends Texas and other members of the Union as well as “the District of Columbia” and “U.S. territories,” i.e., that the body politic of Texas or Iowa is the constitutional / political equivalent of that of Guam or Puerto Rico, evincing connivance with actual congressional legislative fraud and sedition and constructive treason to the de jure constitutional government of March 4, 1789; to wit:

He [Trowbridge] contends that the terms “state [sic⁴]” and “United States” as used in those statutes [Title 26 U.S.C. and Title 28 U.S.C. Chapter 176] refer only to the District of Columbia and to U.S. territories and not to . . . the constitutional union that includes Texas. (Resp. 24-25).

Treason is a breach of allegiance, and can be committed by him only who owes allegiance, either perpetual or temporary. The words, therefore, “owing allegiance to the United States,” in the first section, are entirely surplus words, which do not, in the slightest degree, affect its sense. The construction would be precisely the same, were they omitted. *United States v. Wiltberger*, 18 U. S. 76, 97, Sup. Ct. (1820).

⁴ So in Response; should be “State”.

The reason Response authors feign ignorance of the controlling definition and meaning of all aforesaid statutory terms and cite only cases that likewise are devoid of reference thereto and rather “propound arguments,” i.e., dissemble and prevaricate, exclusively is because there is no legal or competent evidence of that which they need to prove, i.e., that Trowbridge is of a species of individual who is a non-resident alien or citizen or resident of the political or geographical Title 28 U.S.C. Chapter 176 or Title 26 U.S.C. United States.

For Response authors to disclose their “legal reasoning” as to why the District of Columbia municipal corporation has a right of action against Trowbridge’s property would be to admit of the aforesaid crimes and high crimes and work against interest.

The degree of artfulness of the Response authors’ argument that the Appeal is frivolous and the capacity of the culture of silence to keep a lid on the offenses evidenced herein will determine whether other District of Columbia municipal corporation officers and supporters will be willing to risk their career in support of the Response authors by way of the specter of subjection to public scrutiny of the record of any ratification of the Response; to wit: “*In maleficio rati-habitio mandaro comparatur*. In a tort, ratification is equivalent to authority,” *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., p. 2138.

53a

CONCLUSION

Response authors are liable to criminal prosecution for perpetrating the Response under color of law, office, and authority, and said Response should be stricken out as frivolous and fraudulent.

Date: October 6, 2014

Respectfully submitted,

/s/ John Parks Trowbridge, Jr.
John Parks Trowbridge, Jr.
9816 Memorial Boulevard #205
Humble, Texas
(281) 540-2329

54a

APPENDIX J

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

[Filed: Oct. 03, 2014]

No. 14-20333

UNITED STATES OF AMERICA,
Plaintiff-Appellee,

v.

JOHN PARKS TROWBRIDGE, JR.,
Defendant-Appellant.

APPELLANT'S OPPOSITION TO APPELLEE'S
MOTION FOR SANCTIONS; AND APPELLANT'S
MOTION FOR SANCTIONS

Appellant John Parks Trowbridge, Jr., ("Trowbridge"), respectfully requests that the motion of appellee United States of America (the "Appellee") for sanctions against Trowbridge be denied, and that (1) Appellee be sanctioned \$5,000 pursuant to 28 U.S.C. § 1912 and Rule 39(a)(3) of the Federal Rules of Appellate Procedure for maintaining a frivolous, fraudulent response to Trowbridge's appeal brief (the "Appeal" or "App."), (2) District of Columbia municipal corporation officers litigating the instant lawsuit and authoring Appellee's response brief (the "Response") be indicted for / charged with actual fraud under color of law, office, and authority and all other crimes and high crimes attendant therewith, and (3) a grand jury comprised of non-District of Columbia municipal corporation employees be convened to hear the evidence and

matters of fact in the ROA, Appeal, and Response and declare the truth of actual and systemic fraud among District of Columbia municipal corporation judges and attorneys, as warranted by the facts stated herein below.

In all matters relating to Federal debt collection procedure, of which the instant lawsuit and appeal is one, “United States” is a Title 28 U.S.C. Chapter 176 term with a limited and specified meaning and means *a Federal corporation* (ROA.329-330; App. 44-45); and in Federal debt collection procedure, no one can take said term in any other than its technical sense. (App. 26, 28).

Whereas, only one Federal corporation has a Congress, i.e., the District of Columbia municipal corporation (ROA.311-312; App. 44-46), it is self-evident that in Federal debt collection procedure, every appearance of the term of art “United States” means *District of Columbia municipal corporation*. (ROA.329-330; App. 44-45).

Wherefore, in all in Federal debt collection proceedings, such as the instant lawsuit: “United States District Court” means District of Columbia municipal corporation District Court; “United States District Judge” means District of Columbia municipal corporation District Judge; “United States Department of Justice” means District of Columbia municipal corporation Department of Justice; “United States Attorney” means District of Columbia municipal corporation Attorney; and “Assistant United States Attorney” means Assistant District of Columbia municipal corporation Attorney.

Every officer participating in the instant lawsuit is an officer / employee of *a Federal corporation*:

the District of Columbia municipal corporation. (ROA.329-330).

The mechanics of the actual fraud, documented with specificity in Trowbridge's filings in the ROA and Appeal, are as follows:

1. For purposes of internal revenue, Congress transmute by legislative act the words "state," "State," and "United States" into terms of art by way of application of the rules of statutory construction (ROA.322-323; App. 26), so as to comprehend only the District of Columbia and certain of the territories / Territories and exclude from each respective definition all of the component commonwealths united by and under authority of the Constitution and admitted into the Union (ROA.305-307; 309-311), but conceal the definition and meaning of the former *words*, now *terms of art*, from the public through a culture of silence (App. 23-24);
2. Congress incorporate the Government of the District of Columbia (ROA.311-312), creating new jobs for themselves that are territorial-type, municipal-alter ego counterparts of their job in the de jure national government, March 4, 1789, but use the same job title in both national and municipal governments and conceal the duplicity from the public through a culture of silence (App. 23-24);
3. Officers of the District of Columbia municipal corporation (*supra*, p. 2; ROA.329-330; App. 44-45) masquerading as officers of the legislative, judicial, and executive branches of the de jure national government established March 4, 1789, pretend they have power of

personal legislation (legislative branch) and personal jurisdiction (judicial and executive branches) over all residents of a “State” or the “United States” (both of which equate statutorily to the District of Columbia; ROA.324-326) and—preying on the ignorance of non-residents of the District of Columbia as to the novel definition and meaning of said terms and erroneous personal belief that they are a resident of a “State” and the “United States”—enact and enforce “laws” that “authorize,” without constitutional authority, exercise of personal legislation and jurisdiction over Americans residing without the geographical area described in Articles 1 § 8(17) and 4 § 3(2) of the Constitution; e.g., 26 U.S.C. §§ 7201-7241, Title 28 U.S.C. Chapter 176 § 3002(8);

4. Actors within the District of Columbia municipal corporation induce the American People to enroll in a “personal retirement program” called Social Security and domiciled in the District of Columbia—for which more than 99% of the American People are legally ineligible by reason of foreign residence, domicile, and legal residence (ROA.312-315; App. 30-32)—that carries a contractual duty via assessment contract (ROA.316-317; App. 34) to pay a “tax” on personal income and whereby every American entitled to a benefit under said program is deemed, by way of defective and fraudulent “legal reasoning” (ROA.296-299), to waive the unalienable and constitutional Right of Liberty and become a resident for certain legal purposes, such as taxation and licensing, of the District of Columbia (ROA.312-315);

5. Using the new “laws” “authorizing” exercise of personal legislation and jurisdiction over Americans residing without the District of Columbia as justification, judges and attorneys of the District of Columbia municipal corporation posing as, respectively, national-judicial-branch and national-executive-branch officers, institute and carry out civil and criminal kangaroo-court Federal debt collection proceedings wherein, by way of use of the names of things that appear to be *words* to non-insiders but are actually legislative *terms of art* with a limited and specified meaning, victims are unaware that they are in a legislative forum with power of personal jurisdiction (28 U.S.C. § 3002(2), (8), and (15)) and putatively of the subject, and their property of the object, of District of Columbia municipal legislation (ROA.312);
6. Whenever Trowbridge uses the same rules of statutory construction and interpretation that Congress use to compose statutes (ROA.322-323; App. 25-27), to determine and cite the meaning of the definition of the statutory terms appearing in the language of the pleadings used to prosecute the case against him, every legislative-branch judge and attorney involved in the instant case and appeal, i.e., Lynn Nettleton Hughes, Kenneth Magidson, Joshua David Smeltzer, Tamara Wenda Ashford, Robert W. Metzler, Carol A. Barthel, and Robert Joel Branman, in observance of the District of Columbia municipal corporation culture of silence, refuses to respond to, admit, or deny the existence of any such statutory definition or meaning, an actual / constructive denial of due process of law;

7. To “prove” their case against Trowbridge, the aforesaid District of Columbia municipal corporation officers:
 - (a) cite or rely on facts in the ROA or Response—with which Trowbridge does not disagree and in substance confesses and admits—but refuse to recognize the controlling definition and meaning of the Title 26 U.S.C. terms “United States,” “State,” and “includes” and Title 28 U.S.C. Chapter 176 terms “United States,” “counsel for the United States,” “court,” and “judgment,” which terms are used nominally to hear and prosecute the instant lawsuit and oppose the instant appeal—application of the definition and meaning of which, in combination with the solitary material fact relating to Trowbridge’s residence, domicil, and legal residence, avoids by way of legal evidence any apparent right of action against Trowbridge’s property; and
 - (b) in support of said judge’s conclusions and rulings and said attorneys’ arguments, cite only municipal statutes, court cases which likewise ignore citation of or reference to the controlling Title 26 U.S.C. or Title 28 U.S.C. Chapter 176 definition or meaning of “United States,” or mistakes made by Trowbridge as a proximate result of actual legislative fraud on the part of the legislature of the District of Columbia municipal corporation or connivance therewith on the part of other legislative-branch personnel.

The ROA and Appeal evince every single fact set forth in this opposition and motion for sanctions.

Based on the job title of the senior District of Columbia municipal corporation attorney authoring the Response, it is reasonable to presume that, in matters relating to Federal debt collection procedure, the hereinabove-described fraud, denial of due process, connivance, and culture of silence is systemic within the District of Columbia municipal corporation Department of Justice.

It is likewise reasonable to presume that the same condition exists among all territorial judges of the District of Columbia municipal corporation, such as Lynn Nettleton Hughes.

CONCLUSION

Wherefore, Trowbridge respectfully requests the Court deny Appellee's Motion for Sanctions and exercise its discretion and impose sanctions against Appellee so that Trowbridge can be compensated for the costs of and opposing Appellee's frivolous, fraudulent Response. Sanctions of \$5,000 for the Reply would be appropriate.

Moreover, in light of the scope and egregiousness of the fraud and culture of silence among the legislative-branch personnel participating in the instant lawsuit and appeal and posing as officers of the judicial or executive branches of the de jure national government, established March 4, 1789, Trowbridge respectfully suggests that Lynn Nettleton Hughes, Kenneth Magidson, Joshua David Smeltzer, Tamara Wenda Ashford, Robert W. Metzler, Carol A. Barthel, and Robert Joel Branman be indicted for / charged with fraud under color of law, office, and authority and all

other high misdemeanors, crimes, and high crimes attendant therewith¹; and that the Court convene a grand jury comprised of non-District of Columbia municipal corporation employees to hear the evidence and matters of fact in the ROA, Appeal, and Response (and Trowbridge's reply brief, to be filed October 6, 2014), hereby adduced by Trowbridge, and declare the truth of the matter among members of the legislature, judges, and attorneys of the District of Columbia municipal corporation, for the purpose of identifying and rooting out the ultimate source of the fraud and culture of silence in order to protect non-residents of the District of Columbia from further damage / injury.

Date: October 2, 2014

Respectfully submitted,

/s/ John Parks Trowbridge, Jr.
John Parks Trowbridge, Jr.
9816 Memorial Boulevard #205
Humble, Texas
(281) 540-2329

¹ Lynn Nettleton Hughes, Kenneth Magidson, Joshua David Smeltzer are the subject of an affidavit of information (criminal complaint) sworn to as true, correct, and complete by Trowbridge and witnessed by three competent witnesses May 29, 2014, and filed with the Clerk of the Fifth Circuit Court of Appeals May 30, 2014.

APPENDIX K

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

[Filed: Oct. 14, 2014]

No. 14-20333

UNITED STATES OF AMERICA,
Plaintiff-Appellee,
v.

JOHN PARKS TROWBRIDGE, JR.,
Defendant-Appellant.

APPELLANT'S REPLY TO APPELLEE'S
RESPONSE TO APPELLANT'S
MOTION FOR SANCTIONS

Appellee United States of America (the "Appellee"), has filed a response to the motion of appellant John Parks Trowbridge, Jr. ("Trowbridge") that, among other things, Appellee and counsel for Appellee be sanctioned for maintaining a frivolous and fraudulent response to Trowbridge's appeal brief (the "Appeal" or "App."). Trowbridge hereby replies to Appellee's response to Trowbridge's motion for sanctions, which motion should be granted.

The words of a statute are to be taken in their ordinary and popular meaning, unless they are technical terms or words of art, in which case they are to be understood in their technical sense. . . . [Emphasis added.] *Henry Campbell*

Black, Handbook on the Construction and Interpretation of the Laws (West Publishing Co.: St. Paul, Minn., 1896), § 57, 128. (ROA.308).

Linguistic inference canons provide guidelines about what the legislature likely meant, given its choice of some words and not others. The linguistic inference canons include classic logical canons such as *expressio unius*,⁴² *noscitur a sociis*,⁴³ and *ejusdem generis*.⁴⁴ Other inferential rules encourage interpreters to follow the ordinary usage of text unless the legislature has itself defined the word or the phrase has acquired a technical meaning.⁴⁵ [Emphasis added.] Jacob Scott, “Codified Canons and the Common Law of Interpretation,” *The Georgetown Law Journal*, Vol. 98, Issue 2, January 2010, 352-353. (App. 26, 28).

Table 1. Linguistic Inference Canons . . .

. . . Ordinary usage: Follow ordinary usage of terms, unless the legislature gives them a specified or technical meaning. . . .

Dictionary definition: Follow dictionary definitions of terms, unless the legislature has provided a specific definition. [Emphasis added.] *Id.* at 357. (App. 28).

Contra negantem principia non est disputandum. There is no disputing against one who denies principles. *Bouvier’s Law Dictionary*, 3rd rev., 8th ed., p. 2129.

Appellee’s reply to Trowbridge’s motion for sanctions is frivolous and fraudulent for the same reasons as Appellee’s response brief (the “Response”): Counsel

for Appellee propound by inference some kind of Title 26 U.S.C. or Title 28 U.S.C. Chapter 176 nexus between Trowbridge and the geographical or political United States, to the exclusion of the controlling definition of the geographical and political United States in Title 26 U.S.C. and Title 28 U.S.C. Chapter 176. Cases cited by counsel for Appellee in support of the arguments in said reply likewise are devoid of reference to either of said controlling definitions.

Counsel for Appellee not only refuse to follow the law, but also attempt to lead the Court astray into reliance on counsel for Appellee's own private, unknown, unwritten version of "law" as to the definition and meaning of "United States," by which Trowbridge should be held liable by inference.

All of Appellee's filings evince a defiance and ignorance of material law that is indispensable to resolution of the allegations in the Complaint and operates to deny Trowbridge due process of law.

Said law consists of the Title 26 U.S.C. terms "United States," "State," and "includes"; and the Title 28 U.S.C. Chapter 176 terms "United States," "counsel for the United States," "court," "debt," and "judgment."

That Tamara Wenda Ashford, Robert Joel Braman, Robert W. Metzler, and Carol A. Barthel (and Kenneth Magidson, Joshua David Smeltzer, and Lynn Nettleton Hughes) are legally ignorant of the meaning of the respective definition of every aforesaid statutory term is indisputable—because there is no evidence in the ROA or any of Appellee's filings that indicates otherwise.

It is not possible for Trowbridge to receive fair treatment or enjoy due process of law if every actor involved

in the instant lawsuit and appeal is ignorant of the selfsame law upon which each relies for authority to prosecute or hear the instant cause or oppose the instant appeal.

The decision before this Honorable Court is a simple one: whether the Court should excuse counsel for Appellee, counsel for plaintiff United States of America, and the trial court for documented ignorance of law, refusal to follow / observe the law, failure to produce evidence of jurisdiction following proper challenge thereof, and advocacy of an inferred "law" known only to Tamara Wenda Ashford, Robert Joel Branman, Robert W. Metzler, Carol A. Barthel, Kenneth Magidson, Joshua David Smeltzer, and Lynn Nettleton Hughes by which Trowbridge should be held liable for the allegations in the Complaint.

CONCLUSION

Appellee's reply to Trowbridge's motion for sanctions, like the Response, is frivolous and fraudulent for the reasons cited hereinabove.

Trowbridge's motion to impose sanctions against Appellee and counsel for Appellee for pursuing a frivolous and fraudulent response to Trowbridge's Appeal should be granted, as well as all other sanctions recommended in said motion.

Date: October 14, 2014

Respectfully submitted,

/s/ John Parks Trowbridge, Jr.
John Parks Trowbridge, Jr.
9816 Memorial Boulevard #205
Humble, Texas
(281) 540-2329

APPENDIX L

1. U.S. CONST., ARTICLE 1 provides, in pertinent part:

Section 8.

The Congress shall have Power * * *

* * * To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the Acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings;—
* * *

2. U.S. CONST., ARTICLE 3 provides, in pertinent part:

Section. 1.

The judicial Power of the United States shall be vested in one supreme Court, and in such inferior Courts as the Congress may from time to time ordain and establish. * * *

Section. 2.

The judicial Power shall extend to all Cases, in Law and Equity, arising under this Constitution, the Laws of the United States, and Treaties made, or which shall be made, under their Authority;—to all Cases affecting Ambassadors, other public Ministers and Consuls;—to all Cases of admiralty and maritime Jurisdiction;—to Controversies to which the United States shall be a Party;—to Controversies between two or more States;—between a State and Citizens of another State,—between Citizens of different

States,—between Citizens of the same State claiming Lands under Grants of different States, and between a State, or the Citizens thereof, and foreign States, Citizens or Subjects.

In all Cases affecting Ambassadors, other public Ministers and Consuls, and those in which a State shall be Party, the supreme Court shall have original Jurisdiction. In all the other Cases before mentioned, the supreme Court shall have appellate Jurisdiction, both as to Law and Fact, with such Exceptions, and under such Regulations as the Congress shall make.

3. U.S. CONST., ARTICLE 4, SECTION 3 provides, in pertinent part:

The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; * * *

APPENDIX M

1. 28 U.S.C. 132 provides, in pertinent part:

Creation and composition of district courts

(a) There shall be in each judicial district a district court which shall be a court of record known as the United States District Court for the district.

* * * (June 25, 1948, ch. 646, 62 Stat. 895; Pub. L. 88–176, 2, Nov. 13, 1963, 77 Stat. 331.)

2. 28 U.S.C. 3002 provides, in pertinent part:

Definitions

As used in this chapter:

* * * (2) “Court” means any court created by the Congress of the United States, excluding the United States Tax Court.

(3) “Debt” means—

* * * (B) an amount that is owing to the United States on account of a fee, duty, lease, rent, service, sale of real or personal property, overpayment, fine, assessment, penalty, restitution, damages, interest, tax, bail bond forfeiture, reimbursement, recovery of a cost incurred by the United States, or other source of indebtedness to the United States * * *

* * * (8) “Judgment” means a judgment, order, or decree entered in favor of the United States in a court and arising from a civil or criminal proceeding regarding a debt.