

Testimony in the Form of an Affidavit



Please receive my compliments in response to the process summons attached and returned to the Court, without, however, mistaking any aspect of this communication as an offer of contract, acceptance of contract, representation, commercial correspondence, any acceptance of legal representation, or action in rem. The Court may, of course, appoint their Attorney to represent their fictitious Defendant, but in no case shall any such Attorney represent me, nor shall any claim against any such fictitious Defendant attach to me, my Estate, my assets, my credit, or any beneficial derivative belonging to me.

Part 1: Denials: What I am not and what I object to:

1. I am not a Bar Attorney, Lawyer, or any Human Person engaged in any titled profession and I owe no licensed or dependent obligation, no pledge, title, performance or allegiance to any foreign incorporated entity, government, or organization, not limited to the Bar Association, the Roman Catholic Church, the British Territorial United States, the Municipal United States Government, or any franchise, incorporation, agency or Agent thereof --- this includes you, Mr. Applegate;
2. I am neither a U.S. Citizen nor a Municipal citizen of the United States; I adopt and hold no citizenship obligation or franchise agreement with respect to the District of Columbia, the District Government, or the Municipal United States or its Government;
3. I am not a dependent of any District or Agency Personnel, United States Persons or Municipal PERSONS presumed to exist in the realm of Legal Fiction as foreign corporations operating under some form or permutation or variation of my Given Name or some foreign sign language known variously as Dog Latin or American Sign language appearing to represent my name;
4. I am not a corporation nor am I representing any corporation;
5. I am not a public trust nor am I representing any public trust;
6. I did not authorize the construction of any Municipal Corporation operating under the sign ANNA M. RIEZINGER-VON REITZ in any form or under any section of Municipal Code;
7. I do not use the name Anna M. Riezinger – Von Reitz or Anna M. Riezinger- von Reitz or any ordering or permutation thereof in commerce or as a Legal Fiction under Admiralty Law;
8. I do not need and have never needed any conferred citizenship and am not stateless and have never been stateless;
9. I am not a negro or colored person of any kind; not a slave, not a criminal, not a pauper, not a dependent or employee or citizen of any Federal Corporation, not a DEBTOR and not a bankrupt;
10. I am not a Felon against my Public Law;
11. I am not waiving my birthright estate/Estate;
12. I am not the subject of any foreign infant decedent Estate;
13. I am not the cargo aboard any foreign Vessel;
14. I am not the subject of and not subject to the 14th Amendment known as a citizen of the United States under any authority thought to still exist under the so-called Corporate Constitution of the United States of America, Incorporated, first published in 1868, which was never ratified by my States of the Union, and which was a devise, that to the best of my knowledge, went down with the ship in 1907 as a result of involuntary bankruptcy;
15. I am not an Enemy of the British Territorial United States nor of the United States of America, Incorporated;
16. I am not a "Sovereign Citizen" and I object to any inference or insinuation that I am ignorant or that I avow an oxymoron as a political status;

17. I am not a "Human" nor a "Slave" nor any Volunteer, nor any kind of Tort Feasor against the Federal Constitutions and do not voluntarily act as a Tort Feasor against Article I, Section 10 thereof;
18. I object to the use of Federal Reserve Notes; I do not voluntarily use Federal Reserve Notes; I have no Federal Income according to the U.S. Supreme Court as I am not a "Federally connected" TAXPAYER operating as a voluntary franchisee of any foreign Municipal Corporation and have no corporate profit separated from capital that could stand as "Federal Income"; additionally, I am not a Warrant Officer in the British Merchant Marine known as a "Taxpayer" (to the King) and am not lost at sea;
19. I do not accept the American Civil War or any "War" since then as anything but Mercenary Conflicts that are not owed the dignity of the Law of War or the Law of Peace as there was no official and required Declaration of War by the Several States in Congress Assembled related to their onset, and I do not recognize the existence of or need for any British Territorial Military Protectorate when our State Assemblies are in Session;
20. I do not accept any claim that I am rendered an Enemy while at the same time my Estate is being charged for services as an Employer and when my States have never participated in these conflicts;
21. I do not accept any foreign public trust interest in the Anna Maria Riezinger Estate based on an undisclosed unconscionable birth registration contract nor any private trust interest created by any foreign baptism nor other undisclosed contract with any incorporated Church nor any derivative contracts based on these presumptions of contract, pledge, or allegiance;

Part 2: General Acceptances: What I am, claim, and defend:

22. I am a living Elector of a sovereign State of the Union, Wisconsin, and a Landowner Progeny of Pennsylvania (1720) and Wisconsin (1851) and now live in Alaska which has been formally enrolled as a State of the Union since October 1st 2020, retroactive to the date that Alaska first entered Territorial Statehood on January 3rd 1959;
23. I am in possession of the United States Land Patents, Rural Route Addresses, and all rights, titles, and interests, land descriptions, plats, subdivisions, cadastral surveys, and metes and bounds surveys of my land and soil assets throughout the States of the Union;
24. I am the holder of the only survivorship interest in the Anna Maria Riezinger Estate, together with all antecedents, and beneficial derivatives;
25. I am the holder of the only recorded private and public copyright interest in my pen name, Anna von Reitz, as of July 5th, 1981, and any orderings, styles, abbreviations, or permutations thereof;
26. The Anna Maria Riezinger Estate is insured against loss, damages, or claims by United States of America Public Bond # 15036455-3.
27. I am indemnified as a Specially Designated National from all loss, damages, and claims resulting from the existence of the Anna Maria Riezinger Estate via Indemnity Bond lodged with the U.S. Department of the Treasury as: United States of America AMRI 00001 RA 393 427 640 US;
28. With respect to the District of Columbia, the Municipal United States, and the British Territorial United States, I am a Foreign Sovereign;
29. The paperwork you have kindly delivered and which I am returning, is misaddressed; if the court or any officer of the court purposefully wishes to address me, it should be hand-written, sent by private First Class Mail using a Postage Stamp, and sent to: Anna Maria Riezinger, In care of: Box 520994, Big Lake, Alaska 99652;

30. The issue of misaddressing mail and court process paperwork is a serious one as it leads to all sorts of confusion, including crimes of personage against innocent people; therefore, please take notice that I have one (1) Lawful Name DBA Anna Maria Riezinger and one (1) Pen Name DBA which is Anna von Reitz which I have held under publicly recorded private copyright since 1981, and (1) Legal Name DBA which is the Anna Maria Riezinger Estate which must be released upon my request herein expressed from the Wisconsin State Trust;
31. My names all belong to an American state-national of known standing and provenance;
32. Even if a claim against the Anna Maria Riezinger Estate could be presumed to exist in the same way that the Estate is presumed to exist--- that is, on the basis of an unconscionable registration contract entered into by others lacking disclosure when I was still a baby, it would still not result in a money claim against me or my assets and would not be justiciable by any United States District Court even as a Diversity of Citizenship Claim, as I am not a citizen of any stripe;
33. Even if I were actively, knowingly and voluntarily engaged in any of the capacities public and private presumed in the paperwork attached, Mr. Applegate is reminded of the following facts established by U.S. Courts:
34. "Money" does not include treasury notes". *Foquet v. Headley*, 3 Conn. 534, 536;
35."In legal acceptance, "money" means current metallic coins; therefore, an indictment for embezzling "money" is not sustainable by proof of embezzling greenbacks or national currency notes." *Block v. State*, 41 Tex. 620, 622.
36."The term "money" does not include bank notes. They pass as cash, and constitute a part of the circulating medium, and for many purposes are to be considered as money; but, in the strict sense of the term, they are not included therein." *Dowdle v. Corpening*, 32 N.C. 58,60."
37. "Money," as used in the Crimes Act, section 13, providing that any person stealing any money, the property of another, shall be guilty of larceny, cannot be construed to include bank bills, for strictly bank bills are not money, though for many purposes they are treated as such." *Johnson v. State*, 11 Ohio St. 324,325.
38. "The term "money," in the statute defining robbery as taking from the person of another any money or personal property of any value whatsoever, with force and violence, and with intent to steal or rob, does not include bank notes." *Turner v. State*, 1 Ohio St. 422,426.
39."Federal Reserve Notes are not dollars." U.S. Treasury, General Counsel, Munk.
40. "Both notes and checks are acknowledgments of indebtedness and promise of payment." *Hegeman v. Moon*, 131 N.Y. 462, 30 N.E. 487. *Smith v. Treuhart et al*, 223 N.Y.S. 481;
41. It follows that all the Anna Maria Riezinger Estate ever received as "payment" for any goods or services from Federal Corporations or their Employees are promises to pay, otherwise known as I.O.U's or Promissory Notes, in this case, FEDERAL RESERVE NOTES;
42. I do not allow any private bill collectors to sue me for the involuntary extension of more credit to Municipal Corporation franchises appearing to be named after me;
43. It stands as public knowledge that the so-called Federal National Debt owed to me and to my Estate is now in excess of \$35 Trillion Dollars;
44. Add to this that Federal U.S. Citizens and citizens of the United States have no ability to redeem fiat notes for United States Silver Dollars and are prohibited from doing so by Title 31 USC Section 408 which prohibits the redemption of any currency (that is, "Money of Account") into gold, and Title 31 USC Section 405(a)-3 which prohibits the redemption of any United States currency dollar-for- dollar for gold /or/ silver, so that such foreign Persons/PERSONS are precluded from receiving

actual payment and equally precluded from alleging any actual debt on the basis of commerce or trade using FEDERAL RESERVE NOTES;

45. Also, Notice that the Tax Lien Act of 1966 placed all such actions under the Uniform Commercial Code, and for a check to be a negotiable instrument, it must contain an unconditional promise to pay a sum certain in money and be payable on demand or at a definite time (UCC 3-103 (b) (c)), a condition which no check issued in the current system can meet, which means that U.S. Citizens and Municipal citizens of the United States, like the Territorial Internal Revenue Service and Municipal IRS, can only act as my Agents if I grant them permission to do so, and also means that no such Legal Fiction/FICTION entities, such as the Internal Revenue Service/IRS, can act as Moving Parties alleging the existence of any actual debt based on Federal Reserve Notes, which are not "money" and checks which are not negotiable instruments;
46. Fictional money results in fictional debts and fictional profits and fictional income, too; as FEDERAL RESERVE NOTES are debt notes by definition, the use of FEDERAL RESERVE NOTES or their transfer can never result in profit or income, either one; thus, any allegation that I or my Estate are in receipt of "Federal Income", is fraudulent, null and void, and provides no basis for any decision, much less a claim of stare decisis;
47. The allegation of any debt owed by me or my Estate and based on Federal Reserve Notes, their transfer via non-negotiable checks, or additional accrual of debt by their collection, results in a fraudulent and constructive debt claim that the Internal Revenue Service and IRS are incompetent to demand or receive; I and my Estate are not the Debtors; we are the ultimate Creditors, and must be held harmless by the Corporations and Principals acting as Usufructs;
48. Both the assets and the credit based upon the assets of the Anna Maria Riezinger Estate are owed to me; I cannot possibly owe a debt to myself for the unauthorized abuse of my own credit or the involuntary extension of my credit in the form of a FEDERAL RESERVE NOTE; and I have not approved the Internal Revenue Service or the IRS to collect any such debt on my behalf;
49. The Gold Bullion Act of 1985 makes it clear that Americans, such as myself, are not obligors or grantors with respect to the Federal Reserve Banks and their Notes--- Public Law 99-185, December 17, 1985, 99 Statutes 1177;
50. As a result of all this impersonation and chicanery by the Federal Reserve Banks and Federal Subcontractors, I cannot pay any debts for lack of access to my own asset-backed currency, and even if I could, the Internal Revenue Service/IRS are, either one, not competent to receive any actual payment or make any such allegations of debt based on fictional persons and bank notes;
51. At most, they may receive a Mutual Offset Credit Exchange Exemption amounting to a debt swap, that could be exchanged as a form of payment allowed by Federal Title 12, which would serve to decrease the Federal National Debt and thus be of some benefit to all concerned; however, the Parties who have pretended to reference me in the attached correspondence have repeatedly insisted on payment of additional Federal Reserve Notes, which amounts to a strong-arm demand for me to extend additional credit based on the assets of the Anna Maria Riezinger Estate, in support of FEDERAL RESERVE NOTES or other Territorial Legal Tender and so-called Money of Account, all of which I object to;
52. In the matter of any allegation of obligation to collect tax within the Admiralty there must be reference to 28 U.S.C. 2461 and 2463 and the presumption of personage has to be justified by more than undisclosed and unconscionable registration contracts adversely affecting and denigrating Minors, or the use of legal terms used in the foreign international

jurisdiction of Admiralty, such as "Taxpayer" addressed without disclosure to the General Public in our country: a "Taxpayer" within the Admiralty is a Warrant Officer in the British Merchant Marine Service, and I can confidently affirm that I have never knowingly, willingly, voluntarily and with full disclosure acted as such a "Taxpayer" in my life and that I owe no natural or valid contractual obligation to function in any such capacity;

53. Title 49 U. S. Codes, Chapter 801 § 80113 requires the existence of a specific and correct identity of the cargo presumed to be my already released Estate, which is not represented by "Anna M. Riezinger – Von Reitz" or any similar representation;
54. I also Notice that I am owed the District Courts of the United States (DCUS) and not the Territorial United States District Court (USDC) with regard to any Admiralty claim that may be misaddressed to me under any watery guise of personage;
55. As I am a living free woman of substance and provenance and with standing as an Elector, not a corporation, not a corporate franchise, not a cargo aboard a foreign Legal Fiction, and as I have properly presented my Express Trust to an Officer of the Court and as I have instructed him to rethink his suppositions, I shall also Notice that: "Any false representation of material facts made with knowledge of falsity and with intent that it shall be acted on by another in entering into contract, and which is so acted upon, constitutes "fraud," and entitles party deceived to avoid contracts or recover damages." *Barnsdall Refining Corp. v. Birnamwood Oil Co.*, 92 F.2d 817.
56. Again, I will Notice for the benefit of the United States District Court and Mr. Applegate: 18 USC 4 (513) (a) provides that: "Whoever makes, utters or possesses a counterfeited security of a State, of a political subdivision thereof, or of an organization, or whoever makes, utters or possesses a forged security of a State or political subdivision thereof or of an organization, with intent to deceive another person, organization, or government shall be fined not more than \$250,000 or imprisoned not more than ten years, or both."
57. I have fully informed the United States Secretary of State, the Office of Foreign Assets Control, the Governor of Alaska, the Governor of Wisconsin, and now I am fully informing Mr. Applegate and the UNITED STATES DISTRICT COURT that I consider these repetitious attempts to attach foreign persons and political statuses to us and to the referenced Estates to be crimes. We are returning the document identified as "Civil Action No: 3:23-cv-002560-JMK" as evidence and I quote: "ANNA M. RIEZINGER-VON REITZ, ANNA MARIA RIEZINGER, and ANNA M. BELCHER" and also "JAMES C.BELCHER"---unquote, don't exist;
58. I also object to the attached UNITED STATES TAX COURT "ORDER AND DECISION" from 2013 rubber stamped by a Municipal PERSON aka Joseph Robert Goeke operating outside the Jurisdiction of the District of Columbia and outside the Municipality of Washington, DC – and I Notice that these presentments made by Mr. Applegate to Federal Persons/PERSONS that don't exist, are precisely such an attempt to create Federal Dual Citizens out of thin air and utter them into being to stand as counterfeit securities as referenced above in #56, and that if his offer was accepted, it would result in constructive fraud and pillaging of public trust interests actually belonging to me, a person owed his Due Diligence and Protection and good faith service under Article IV of The Constitution of the United States of America;
59. I Notice that such concepts as the existence of Humans and also Sub-humans are intrinsically theoretical and fictional in nature, and that in fact only men and women exist;

60. I Notice that I cannot be bound to act as a Human and a U.S. Citizen indentured into peonage by a contract obtained without disclosure to my Mother and without any conscious cognizance by me, while I was still a baby in my cradle; I do not waive my birthright estate and my Mother's Testimony regarding both the purported contract and the lack of disclosure stands cured on the records of Jackson County, Wisconsin;
61. I also Notice that I cannot then also be further bound to act as a Subhuman and as a slave predicated on the idea that I was volunteered into the political status of a U.S. Citizen suffering indentured servitude and was thereby obligated to act as a Human, and was then further "volunteered" by my supposed Masters to enter the deeper realm of fictionalization as a British Crown Corporation franchise in order to obtain substandard social "benefits" owed to public employees considered to be slaves, criminals, debtors, and franchisees;
62. I Notice that I am not a public employee and that a mistake has been made; I am in fact retired and was misled into applying for a public employee pension program known as Social Security which is offered by the Federal Corporations, but then, as Corporations, whatever they owe me, they now owe me, and I am free to live in whatever capacity, jurisdiction, or location I adopt;
63. I have adopted my birthright political status and location on the land and soil of the Union States and served all Due Notice and Due Process to establish exactly who I am, what my provenance and political status is, and I have not only expressed my intent with a written Express Trust, but I have recorded and published the same and provided all the appropriate authorities with the facts;
64. My State Court is entirely competent to establish my identity, nature, provenance, and natural political status without reference to Admiralty Law, so under the Saving to Suitors Clause, and without reference to any foreign probate court, I am able to bring my counterclaim and remove any claim presented to any District Court into my jurisdiction—an option that I specifically retain;
65. A Court of Records finding by the U.S. DEPARTMENT OF THE TREASURY has already verified who and what I am and has on its own record confirmed that I am a Specially Designated National and not any form of public employee or citizen or dependent;
66. I Notice that naming a foreign Legal Fiction Person after me does not magically substitute my fact for their fiction, and that the peonage inflicted on such a Legal Fiction Person is not allowed to impact me in any way; ditto the enslavement of Municipal Corporation franchises named after me; anyone using my Good Name as a template for the creation of Legal Fictions benefiting themselves had better be prepared to stand as either a responsible Usufruct or as a pirate;
67. I also Notice 19 C.J.S. Sections 884 of Chapter XVIII, Foreign Corporations - - Section 884. Status: "A corporation exists only in contemplation of law, and by force of law, and where that law ceases to operate, the corporation can have no existence. A state cannot impose one of its artificial creatures on another sovereignty nor confer on its corporators powers which they can lawfully exercise beyond its jurisdiction. Rather, it must dwell in the place of its creation, and cannot migrate to another sovereignty."
68. Thus, the United States of America, Incorporated, 1600 Pennsylvania Ave NW, Washington, DC 20501 – 0001, DUNS number 161 906078, like THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF ALASKA (INCORPORATED) and like the UNITED STATES TAX COURT (INCORPORATED), are not only misaddressing me and the Anna Maria Riezinger Estate as fictional Municipal franchise Persons/PERSONS, but are also operating in and attempting to migrate within the sovereignty of Alaska -- which is now a fully functional and sovereign State of the Union--- and

- these Named/NAMED Municipal Corporation Franchises are all very far away from both the District of Columbia and the Municipality of Washington, DC;
69. I Notice that any findings of the UNITED STATES TAX COURT against fictional CITIZENS of the United States have nothing to do with me or my Estate and that I am specifically insured by the United States of America, Incorporated, and indemnified by the U.S. DEPARTMENT OF THE TREASURY against any harm or claim resulting from the existence of the Anna Maria Riezinger Estate which includes any claims resulting from the creation of any Municipal franchise corporations that were created in tandem with the British Territorial Estate or thereafter;
 70. I Notice that I am exempt from all such claims and suppositions by nature and that the Law of Kinds has not been magically abrogated to allow the imaginary to impose upon the substantial;
 71. Neither I nor the physical Anna Maria Riezinger Estate are made of paper; we embody no element of the imaginary and owe no substantial debt to foreign corporations-- much less can we be coerced to pay a fictional debt that is in fact owed to us, as the FEDERAL RESERVE NOTE depends upon assets belonging to us and in fact represents our own credit;
 72. I Notice that the Territorial and Municipal Corporations representing what is left of the Federal Government and their citizenry are both deeply in debt to me and whatever I or the Estate may owe them is relatively trivial by comparison, but an amiable debt swap would reduce their Federal National Debt and that is actually the only form of "payment" available, as the Moving Parties are all unable to bring an actual action in Rem and cannot by law already referenced, receive gold or silver-backed money in payment of a fictionalized debt;
 73. I Notice that my Court enjoys superior concurrent general jurisdiction and that none of my Court Officials are Jurists for Hire, so I expect to be obeyed when I request and require that Mr. Applegate and the United States District Court and the United States Tax Court stand down and cease and desist in making these unseemly and mistaken claims that are misaddressed and outside the jurisdiction allowed to them;
 74. If I am forced against my Will and my Express Trust to continue this conversation or make any further correspondence related to these matters, I am hereby incorporating more than twenty years - worth of Due Process and American and United States Public Records which are within the cognizance of the Admiralty and Mr. Applegate at this moment and am making them part of this served as an indictment in return;
 75. Everything I have said here is said in honor and with good intent to prevent crime, correct a misunderstanding, and to allow a peaceable settlement and discharge of liability;
 76. I affirm that everything I have said and enumerated herein is to the best of my knowledge, true, correct, complete, and not misleading, verifiable, certifiable, and validated by the Public Records of the States and District Governments;
 77. In Witness whereof I am fixing my good intent upon this paper along with my sign and seal:
 78. On this 22nd day of February in the year of 2024:


by Anna Maria Riezinger

United States of America

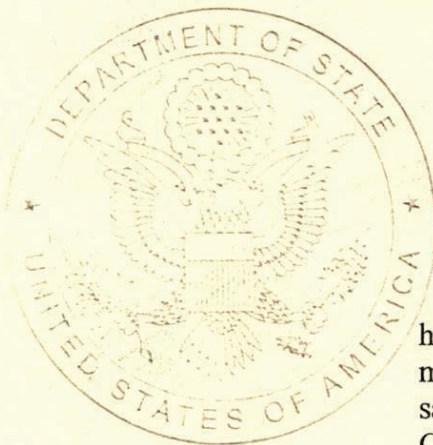


DEPARTMENT OF STATE

To all to whom these presents shall come, Greetings:

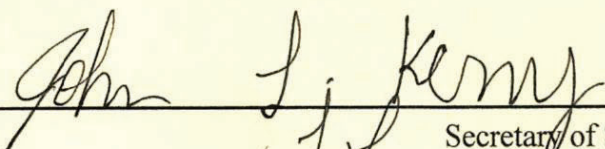
I Certify That the document hereunto annexed is under the Seal of the State(s) of Wisconsin, and that such Seal(s) is/are entitled to full faith and credit.*

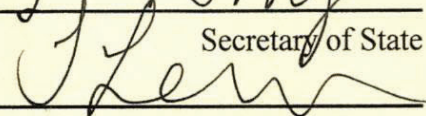
**For the contents of the annexed document, the Department assumes no responsibility
This certificate is not valid if it is removed or altered in any way whatsoever*



In testimony whereof, I, John F. Kerry, Secretary of State, have hereunto caused the seal of the Department of State to be affixed and my name subscribed by the Assistant Authentication Officer, of the said Department, at the city of Washington, in the District of Columbia, this twenty-sixth day of May, 2015.

*Issued pursuant to CHXIV, State of
Sept. 15, 1789, 1 Stat. 68-69; 22
USC 2657; 22USC 2651a; 5 USC
301; 28 USC 1733 et. seq.; 8 USC
1443(f); RULE 44 Federal Rules of
Civil Procedure.*



 Secretary of State
 By 

 Assistant Authentication Officer,
 Department of State

U.S. DEPARTMENT OF THE TREASURY

2 results

The United States of America AMRI 00001 RA 393 427 640 US

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pages 1-9
by Annalivia Regis

UNITED STATES DISTRICT COURT

for the District of Alaska



UNITED STATES OF AMERICA

Plaintiff

v. ANNA M. RIEZINGER-VON REITZ a/k/a ANNA MARIA RIEZINGER a/k/a ANNA M. BELCHER

Defendant

Civil Action No. 3:23-cv-00260-JMK

SUMMONS IN A CIVIL ACTION

To: (Defendant's name and address) ANNA M. RIEZINGER-VON REITZ

[17275 S. Moose Haven Circle] incorrect address
[Wasilla, Alaska 99623]

[1336 Staubbach Circle] incorrect address
[Anchorage, Alaska 99508]

A lawsuit has been filed against you.

Returned to:

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Daniel Applegate
U.S. Department of Justice, Tax Div.
P.O. Box 7238, Ben Franklin Stn.
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: 11/13/2023

Signature of Clerk or Deputy



DAVID A. HUBBERT
Deputy Assistant Attorney General

DANIEL A. APPLGATE
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238, Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 353-8180
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Of Counsel:
S. LANE TUCKER
United States Attorney

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ALASKA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No.
)	
ANNA M. RIEZINGER-VON REITZ a/k/a)	
ANNA MARIA RIEZINGER a/k/a ANNA M.)	
BELCHER,)	
)	
Defendant.)	

COMPLAINT
(26 U.S.C. § 7401)

The United States of America, for its complaint against Anna M. Riezinger-Von Reitz a/k/a Anna Maria Riezinger a/k/a Anna M. Belcher (“Riezinger-Von Reitz”), alleges the following:

1. This complaint is brought pursuant to 26 U.S.C. § 7401 to reduce to judgment federal income taxes assessed against Riezinger-Von Reitz.

2. This action has been requested and authorized by a delegate of the Secretary of the Treasury and is brought at the direction of the delegate of the Attorney General of the United States.

3. The Court has jurisdiction over this case under 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402.

4. Venue is proper in the District of Alaska under 28 U.S.C. §§ 1391(b) and 1396 because Riezinger-Von Reitz resides in Wasilla, Alaska or Anchorage, Alaska, the tax liabilities of Riezinger-Von Reitz, which are the subject of this lawsuit, arose in this judicial district, and a substantial part of the actions giving rise to this suit occurred in this judicial district.

Count I
Reduce to Judgment Federal Income Tax Assessments Against Riezinger-Von Reitz

5. The United States realleges and incorporates herein by reference the allegations made in paragraphs 1 through 4 above.

6. Riezinger-Von Reitz and her husband failed to file federal income tax returns for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009. As a result, the IRS prepared and filed substitutes for return pursuant to 26 U.S.C. § 6020(b)(1) for each of these years for both Riezinger-Von Reitz and her husband, and sent Riezinger-Von Reitz and her husband separate notices of deficiency proposing the assessment of tax and penalties for each of these tax years.

7. The tax returns prepared by the IRS on behalf of Riezinger-Von Reitz and her husband identified their filing statuses as “married filing separately.”

8. In response to the notices of deficiency referred to in paragraph 6, above, on or about January 23, 2012, Riezinger-Von Reitz and her husband jointly filed a petition in United States Tax Court, captioned *Anna M. Riezinger-Von Reitz and James C. Belcher v. Commissioner of Internal Revenue*, case number 1984-12, challenging the deficiencies proposed against Riezinger-Von Reitz and her husband for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

9. On July 2, 2013, the United States Tax Court entered a Decision finding that Riezinger-Von Reitz owed income tax and penalties for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009. A true and correct copy of that Decision is attached to this Complaint as Exhibit 1.

10. Accordingly, on the dates, for the tax years, and in the amounts indicated below, a delegate of the Secretary of the Treasury made assessments against Riezinger-Von Reitz for federal income taxes, interest, and penalties. The unpaid balance of the assessed amounts as of November 1, 2023, which includes additional interest, penalties, and fees, less any payments or credits, are also shown below:

Tax Year	Date of Assessment	Amount of Tax and Penalties Assessed	Amount of Statutory Interest Assessed	Amount Owed as of November 1, 2023
2002	December 2, 2013	\$64,068.51	\$78,930.59	\$151,563.76
2003	December 16, 2013	\$91,394.59	\$104,692.71	\$210,710.26

2004	December 16, 2013	\$39,688.41	\$41,737.79	\$87,578.86
2005	December 16, 2013	\$107,679.51	\$99,869.63	\$223,661.99
2006	December 16, 2013	\$71,911.82	\$59,546.77	\$139,240.61
2007	December 16, 2013	\$63,670.40	\$44,429.48	\$116,375.58
2008	December 16, 2013	\$58,441.80	\$35,429.22	\$100,964.01
2009	December 16, 2013	\$86,374.28	\$47,644.11	\$144,144.95
Total Owed as of November 1, 2023: \$1,174,240.02				

11. The assessments identified in paragraph 10 above were made in accordance with the law.

12. The Internal Revenue Service gave notice of each assessment described in paragraph 10 above to Riezinger-Von Reitz and made demand for payment on or about the date of each assessment.

13. Despite notice and demand for payment, Riezinger-Von Reitz neglected, failed, and refused to pay the outstanding income tax liabilities described in paragraph 10 above, and, therefore, remains indebted to the United States for the unpaid balance plus statutory additions and interest that have and will continue to accrue thereon.

14. By virtue of the Tax Court Decision entered against her, Riezinger-Von Reitz is barred, under the doctrine of *res judicata*, from challenging her income tax liabilities for tax years 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009.

15. By reason of the foregoing Riezinger-Von Reitz is liable to the United States in the amount of \$1,174,240.02 plus statutory additions, including interest, that have and will continue to accrue from November 1, 2023 according to law.

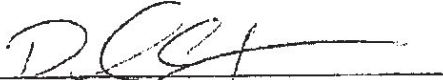
WHEREFORE, the United States requests entry of judgment on Count I of this Complaint in its favor as follows:

(a) That the Court enter judgment in favor of the United States and against Riezinger-Von Reitz in the amount of \$1,174,240.02, plus statutory interest and additions that have and will continue to accrue from November 1, 2023 according to law; and

(b) That the Court award to the United States its costs incurred herein with such other and further relief as the Court deems just and proper.

DATED: November 13, 2023

DAVID A. HUBBERT
Deputy Assistant Attorney General


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Of Counsel:
S. LANE TUCKER
United States Attorney
Attorneys for the United States of America

Amended
Check

CMS

UNITED STATES TAX COURT

WASHINGTON, DC 20217

Exhibit
1

ANNA M. RIEZINGER-VON REITZ AND)
JAMES C. BELCHER,)

Petitioner)

v.)

COMMISSIONER OF INTERNAL REVENUE,)

Respondent)

Docket No. 1984-12.

ORDER AND DECISION

Pursuant to the opinion of the Court as set forth in the pages of the transcript of the proceedings before Judge Joseph R. Goeke at Anchorage, Alaska, on June 5, 2013, containing oral findings of fact and opinion, it is

ORDERED that respondent's Motion for Summary Judgment, filed November 16, 2012, is granted. It is further

ORDERED that respondent's Motion to Impose Penalty Pursuant to I.R.C. § 6673, filed November 16, 2012, is granted as set forth herein. It is further

ORDERED and DECIDED that there are deficiencies, additions to tax, and penalties due from petitioners as follows:

Anna M. Riezinger-Von Reitz:

Year	Deficiency	Additions to Tax/Penalties		
		Sec. 6651(f)	Sec. 6651(a)(2)	Sec. 6654
2002	\$31,900.00	\$23,127.50	\$ 7,975.00	\$1,066.01
2003	\$45,679.00	\$33,117.28	\$11,419.75	\$1,178.56
2004	\$19,808.00	\$14,360.80	\$4,952.00	\$ 567.61
2005	\$53,436.00	\$38,741.10	\$13,359.00	\$2,143.41
2006	\$35,559.00	\$25,780.28	\$8,889.75	\$1,682.79
2007	\$31,512.00	\$22,846.20	*	\$1,434.20
2008	\$29,117.00	\$21,109.83	*	\$ 935.72
2009	\$43,210.00	\$31,327.25	*	\$1,034.53

*There are additions to tax due from petitioner Anna M. Riezinger-Von Reitz for the taxable years 2007, 2008, and 2009, under the provisions of I.R.C. § 6651(a) (2), of 0.5% of the amount of income tax required to be shown on the returns, \$31,512.00, \$29,117.00, and \$43,210.00, respectively, commencing on the due date of petitioner's returns and accruing for each month or fraction thereof during which petitioner fails to pay, not exceeding 25% in the aggregate.

James C. Belcher:

Year	Deficiency	Additions to Tax/Penalties		
		<u>Sec. 6651(f)</u>	<u>Sec. 6651(a) (2)</u>	<u>Sec. 6654</u>
2002	\$31,900.00	\$23,127.50	\$ 7,975.00	\$1,066.01
2003	\$45,679.00	\$33,117.28	\$11,419.75	\$1,178.56
2004	\$19,808.00	\$14,360.80	\$4,952.00	\$ 567.61
2005	\$53,436.00	\$38,741.10	\$13,359.00	\$2,143.41
2006	\$35,279.00	\$25,577.28	\$8,819.75	\$1,669.55
2007	\$31,218.00	\$22,633.05	*	\$1,420.83
2008	\$7,862.00	\$5,699.95	*	\$252.64
2009	\$9,976.00	\$7,232.60		\$238.85

*There are additions to tax due from petitioner James C. Belcher for the taxable years 2007, 2008, and 2009, under the provisions of I.R.C. § 6651(a) (2), of 0.5% of the amounts of income tax required to be shown on the returns, \$31,218.00, \$7,862.00, and \$9,976.00, respectively, commencing on the due date of petitioner's returns and accruing for each month or fraction thereof during which petitioner fails to pay, not exceeding 25% in the aggregate.

It is further

ORDERED and DECIDED that there is a penalty due from petitioners in the amount of \$15,000.00, which is hereby awarded to the United States pursuant to section 6673, I.R.C.

**(Signed) Joseph Robert Goeke
Judge**

ENTERED: JUL - 2 2013

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