

Where's the gold?

Author unknown

Edited by Michael H. Keehn

Introduction by M. H. Keehn

This document makes some excellent points that may go un-noticed. In my reading of this document the writer has properly identified anything of substance value as "gold." This could be corn, beef, pork, beans, chicken, oil, wheat,... anything that is substance, with gold being also one of the many items of "substance value." The author also qualifies your labor as gold since your labor is substance that can be measured. I can see myself trading labor, perhaps grading a dirt road, for a side of beef.

The author also properly identifies the government as "a fiction." In law, those things which are a creation of man's mind, are a fiction. For example, time. Time is a creation of the mind of man, as such it is a fiction. It does not exist in reality, it only exists in the mind of man. Government is also a creation of the mind of man and exists only in the mind of men, therefore it too is a fiction. A tree is real and not a fiction. The tree exists with or without the mind of man, therefore it is real and not a fiction.

The author will mention "color of law." Color of law has a very specific meaning that may be found in a law dictionary as well as many cases already decided. Here is a definition taken from a law dictionary.

"Color of law. The appearance or semblance, without the substance, of legal right. Misuse of power, possessed by virtue of state law and made possible only because wrongdoer is clothed with authority of state, is action taken under "color of state law." (Atkins v. Lanning, 415 F. Supp. 186, 188) - BLD sixth edition

The author also speaks of codes, specifically *copyrighted codes*. A code is not the law. The statute is the law and the code is the administering agency's interpretation of the law. And that interpretation may, or may not be correct. However, it is always correct if no one ever challenges it. The author notes that these 'codes' are copyrighted because they are corporate, making them a 'private code' which also makes them a 'copyrighted code.'

"Bar Carded Crown Attorney" would be a reference to any attorney who is a member of the BAR (British Accreditation Regency). In other words, members of a private club who operate to protect their monopoly over legal proceedings. And you thought you won the war against England?

There is a reference to *charging a paper fiction*. This one is a little more involved to explain, but if you will bear with me perhaps I can make it clear. When government creates a birth certificate, it is registered with the department of *vital statistics* or some similar government agency, the name may vary from state to state. The department of vital statics issues a second birth certificate with the name of the baby spelled in all capital letters, creating a *fictional entity*. What the patriot community has called a *strawman* for some years now. More recently this fiction has been referred to as a *Trade Name*. Since this entity is a fiction created by

government, government assumes control. The problem is that since this person is a fiction, he (or she) can be somewhat hard to find. But the government has ingenious ways of making the baby (real human being) responsible for the obligations of this fiction the government has created. This is what the author means when he says "that these government attorneys operate in paper fiction and must charge a paper fiction." The *paper fiction* in which they operate is *the government* (a creation of man's mind) and the *paper fiction* they will charge, is your strawman or Trade Name that was created by government through the registration in international commerce of the birth certificate with the all capitals spelling of your name.

The author also refers to *Federal Reserve Notes* as non-negotiable. This one also takes some explaining, but hang in there and perhaps you will gain an understanding you did not before possess. The law which authorizes their issue reads as follows:

"Upon the deposit with the Treasurer of the United States; (a) any direct obligation of the United States; (b) any notes, drafts, bills of exchange or bankers acceptances acquired under the provisions of this act, that any Federal Reserve Bank making such deposits in the manner prescribed by the Secretary of the Treasury, shall be entitled to receive from the Comptroller of the Currency, circulating notes in blank, duly registered and countersigned."

(a) public debt OR
(b) private debt

As you can see, *Federal Reserve Notes* are issued upon the acquisition of debt. Therefore *Federal Reserve Notes* are **DEBT CURRENCY**. Ask yourself a simple question... "Can you discharge a debt with a debt?" If you properly conclude that you can not, then you quickly realize that you can never truly own anything. And so we read in SENATE DOCUMENT 43, under *Contracts payable in gold...*

"The ULTIMATE OWNERSHIP OF ALL PROPERTY IS IN THE STATE, individual *so called* ownership is only by virtue of Government. i.e. Law, amounting to mere user. And use must be in accordance with law and subordinate to the necessities of the State.

And that is why the author refers to *Federal Reserve Notes* as non-negotiable. The idea is to transfer your labor (your energy) to their use, and the *Federal Reserve Note* and current monetary system do that quite effectively if you do not know how to protect yourself.

Where's the gold?

author unknown

It's in our hands, but what did we do with it?

The gold or “substance value” is the only thing that can be lawfully exchanged for human energy, which is the source of all the wealth (gold) on earth. It comes out of the hands and minds of men and women. Remember that only human effort can bring forth gold from the earth, drill for oil, or cultivate and harvest a crop.

Government fictions, which exist only as an idea expressed on a paper document, can not create any wealth. When you are charged with a crime, government attorneys create the “charge” on paper without consideration from anyone (that is any real human being). They create the “charge” through “color of law” by announcing a “violation” of one of their copyrighted codes. If these copyrighted codes are only for the use of *BAR Carded Crown Attorneys* and not available to us to use for our defense, then there is obviously no equality under the law. In order to be allowed a “*defense*” in their courts, they require you to hire one of their BAR Carded Crown Attorneys to “represent you,” not “defend” you.

What we miss here in this carefully orchestrated charade is that these government attorneys operate in paper fiction and must charge a paper fiction. They make us “believe” that what they “charged” was “us” when indeed it was a paper facsimile of us. They get us to “volunteer” by letting us believe the deception and essentially volunteer to “gift our gold to them.” Upon very careful examination we see that they have to trick us into giving it to them... they can not just take it. Therefore, if government has ended up with the substance of our productivity, we did it to ourselves... we volunteered.

When we labor, we create the wealth. What we do with it afterward is the problem. Our first mistake is taking a “check” (one form of *private commercial paper*) as the exchange for our labor (gold). At this point we still have a remedy---that is to get cash (non negotiable Federal Reserve Notes) and exchange them for the goods and services that we need to sustain our lives. But most of the time, we take our “paycheck” to the commercial bank of our “choice” where we “deposit” it into an account that belongs to the bank (United States Treasury, International Monetary Fund). I'll bet that when you opened “your bank account” that you intended to open a “private account.” When you got your checks in the mail, they probably had your name in ALL CAPITAL LETTERS. That ALL CAPITAL LETTERS name which, when spoken, “sounds” like your name and you, at this point, believe that *it is* you. Everything seems to be working out fine until some “agency” decides to raid that account. You complain bitterly, but it falls on deaf ears. So what happened?

When an “agency” of the Federal Government decides that it is your turn to be the victim, they are actually justified in taking funds from “their” account. You have no defense because each week, you made a “Gift to the bank” (United States Treasury, International Monetary Fund) with your deposit. When you filled out your application for “your bank account”, you essentially “begged” them to set up this “gift account (with contractual obligations)” for you, so that you

could have a place to “deposit your gift”, your gold. You are “presumed” to be competent to contract at all times. On the face of it, you have no complaints. Anyone can volunteer to make a gift (even to the government... especially to the government)---a gift is not an exchange for consideration, but an open outright “gift”.

When you complain that you did not intend to open an account for someone else, they will tell you that you freely gave the Social Security Number on the application. Banks are only public entities and only have “public accounts”. You are presumed to be competent to deal in commerce and to know the difference. **IGNORANCE IS NO EXCUSE!**

IN the courtroom, they charge the PERSON-FICTION and then demand your human energy (gold) to pay for a charge created on paper. The whole charade is to acquire your human energy without exchanging something else of value for it.

This is why it is so important to know who we are and to grasp our relationship to the court (corporate state). Your only proper relation to the defendant/person is that of agent. You may handle your affairs as they relate to PERSON as agent only and discharge to balance the account in the only form of funds that they can deal with---**debt instruments** (Federal Reserve Notes).

This is your chance to “pay in like kind”. You, only in sui juris standing (which may be re-acquired at elocution), may now OFFER to settle the accounting for full settlement and closure, “with prejudice”. You can now give them an IRS form W9 request for Taxpayer Identification Number (TIN) for funds paid to the court for the case, demand a full accounting and upon presentment of an invoice or bill from them you will “pay in like kind” as agent for the FICTION. The FICTION and *it’s* NUMBER was created by THEM to “access your (strawman’s) credit” and all charges are to be paid in “like kind... credit.” You discharge the obligation by authorizing them to use your (strawman’s) credit when you accept their OFFER (charge) and write on their bill “Pay to the United States Treasury”. Then add your *Treasury Direct Number* (SSN#), your signature “**as agent**”¹ and the date. Along with this you must give them a 1040-V voucher form, their copy B of IRS form 1099 O.I.D (Original Issue Discount) and form 1099-A (Acquisition or Abandonment of Secured Property) to claim the municipal bonds and Miller Act Bonds (the “abandoned funds”) drawn on PERSON NAME-Treasury Direct Account No. 123-45-6789 (your SS#).

Upon closer early examination, we now discover that we can ask for the invoice bill for full settlement and closure with prejudice before the courtroom theatrics and therefore by OFFERING to pay all up front, they have no commercial energy with which to bring an action into court since you have offered to settle. This may be the most important OFFER of your life.

REALITY CHECK---

The only purpose of any government is to defend the people establishing it. Well they ARE aren’t they? The “legal” de-facto government was established by the attorneys and they are

¹See... <http://mhkeehn.tripod.com/TradeNameBinder.pdf>

acting to protect themselves. The method they use is trickery via “perjury of oath” and “presumption of contract.”

2006 Form 1040-V



Department of the Treasury
Internal Revenue Service

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2006 Form 1040. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2006 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return.
- To help process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX $\frac{xx}{100}$ ").

How To Send In Your 2006 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2006 tax return, payment, and Form 1040-V in the envelope that came with your 2006 Form 1040 instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the Internal Revenue Service at the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Cat. No. 20975C

Form **1040-V** (2006)

▼ Detach Here and Mail With Your Payment and Return ▼

Form **1040-V**

Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

▶ Do not staple or attach this voucher to your payment or return.

OMB No. 1545-0074

2006

1 Your social security number (SSN)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order	Dollars	Cents
: : : :	: : : :			
4 Your first name and initial		Last name		
If a joint return, spouse's first name and initial		Last name		
Home address (number and street)				Apt. no.
City, town or post office, state, and ZIP code				

Cat. No. 20975C

IF you live in . . .	THEN use this address if you:	
	Prepared your own return . . .	Used a paid preparer . . .
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Atlanta, GA 39901-0102	P.O. Box 105017 Atlanta, GA 30348-5017
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501-0102	P.O. Box 37002 Hartford, CT 06176-7002
Kentucky*, Pennsylvania*	Philadelphia, PA 19255-0102	P.O. Box 80101 Cincinnati, OH 45280-0001
Kansas, Louisiana, Mississippi, Oklahoma, Tennessee, Texas, West Virginia, APO and FPO addresses	Austin, TX 73301-0102	P.O. Box 660308 Dallas, TX 75266-0308
Colorado, Idaho, Minnesota, Montana, Nebraska, New Mexico, North Dakota, South Dakota, Utah, Washington, Wyoming	Fresno, CA 93888-0102	P.O. Box 802501 Cincinnati, OH 45280-2501
Alaska, Arizona, California, Hawaii, Nevada, Oregon	Fresno, CA 93888-0102	P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Connecticut, Illinois, Indiana, Iowa, Michigan, Missouri, New Jersey, Ohio, Wisconsin	Kansas City, MO 64999-0102	P.O. Box 970011 St. Louis, MO 63197-0011
American Samoa, nonpermanent residents of Guam or the Virgin Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), dual-status aliens, a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563	Austin, TX 73301-0215 USA	P.O. Box 660335 Dallas, TX 75266-0335 USA

* If you live in Kentucky or Pennsylvania and file your return after June 30, 2007, use: Internal Revenue Service Center, Kansas City, MO 64999-0102 (if you prepared your own return); or Internal Revenue Service Center, P.O. Box 970011, St. Louis, MO 63197-0011 (if you used a paid preparer).

** Permanent residents of Guam or the Virgin Islands should not use Form 1040-V.

Attention:

Do not download, print, and file Copy A with the IRS.

Copy A appears in red, similar to the official IRS form, but is for informational purposes only. A penalty of \$50 per information return may be imposed for filing copies of forms that cannot be scanned.

You may order these forms online at *Forms and Publications By U.S. Mail* (<http://www.irs.gov/formspubs>) or by calling 1-800-TAX FORM (1-800-829-3676).

See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

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VOID

CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2006	OMB No. 1545-0117 2006 Form 1099-OID	Original Issue Discount
		\$		
		2 Other periodic interest		
		\$		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	
		\$	\$	
RECIPIENT'S name		5 Description		
Street address (including apt. no.)		6 Original issue discount on U.S. Treasury obligations		
		\$		
City, state, and ZIP code		7 Investment expenses		
		\$		
Account number (see instructions)	2nd TIN not.			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.
	<input type="checkbox"/>			

Form **1099-OID**

Cat. No. 14421R

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2006*	OMB No. 1545-0117 2006 Form 1099-OID	Original Issue Discount
		\$		
		2 Other periodic interest		
		\$		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Description	\$	
		6 Original issue discount on U.S. Treasury obligations*	\$	
		7 Investment expenses	\$	
Account number (see instructions)		* This may not be the correct figure to report on your income tax return. See instructions on the back.		

Form **1099-OID**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Original issue discount (OID) is the excess of an obligation's stated redemption price at maturity over its issue price (acquisition price for a stripped bond or coupon). OID is taxable as interest over the life of the obligation. If you are the holder of an OID obligation, generally you must include an amount of OID in your gross income each year you hold the obligation. Obligations that may have OID include a bond, debenture, note, certificate, or other evidence of indebtedness having a term of more than 1 year. For example, the OID rules may apply to certificates of deposit (CDs), time deposits, bonus savings plans, and other deposit arrangements, especially if the payment of interest is deferred until maturity. In addition, the OID rules apply to Treasury inflation-indexed securities. See Pub. 550, Investment Income and Expenses, for more information.

If, as the record holder, you receive Form 1099-OID showing amounts belonging to another person, you are considered a nominee recipient. Complete a Form 1099-OID for each of the other owners showing the amounts allocable to each. File Copy A of the form with the IRS. Furnish Copy B to each owner. List yourself as the "payer" and the other owner as the "recipient." File Form(s) 1099-OID with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show amounts owned by the other. If you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file Form 1099-OID showing the OID or stated interest allocable to the seller/buyer of the obligation.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Box 1. Shows the OID on the obligation for the part of the year you owned it. Report the amount in box 1 as interest income on your income tax return. However, depending on the type of debt instrument, the issue or acquisition date, and other factors (for example, if you paid acquisition or bond premium, or the obligation is a

stripped bond or coupon), you may have to figure the correct amount of OID to report on your return. See Pub. 1212, Guide to Original Issue Discount (OID) Instruments, for details on how to figure the correct OID.

Box 2. Shows other interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your tax return. If you disposed of the obligation or acquired it from another holder during the year, see Pub. 550 for reporting instructions. If there is an amount in both boxes 2 and 6, the amount in box 2 is interest on a U.S. Treasury obligation and is exempt from state and local income taxes.

Box 3. Shows interest or principal forfeited if you withdrew the money before the maturity date of the obligation, such as from a CD. You may deduct this amount to figure your adjusted gross income on your income tax return. See the instructions for Form 1040 to see where to take the deduction.

Box 4. Shows backup withholding. Generally, a payer must backup withhold at a 28% rate if you did not furnish your taxpayer identification number (TIN) or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. Shows the identification number (CUSIP number) or description of the obligation. The description may include the stock exchange, issuer, coupon rate, and year of maturity.

Box 6. Shows OID on a U.S. Treasury obligation for the part of the year you owned it. Report this amount as interest income on your federal income tax return, and see Pub. 1212 to figure any appropriate adjustments to this amount. This OID is exempt from state and local income taxes and is not included in box 1.

Box 7. Any amount shown is your share of investment expenses of a single-class REMIC. If you file Form 1040, you may deduct these expenses on the "Other expenses" line of Schedule A (Form 1040) subject to the 2% limit. This amount is included in box 2.

VOID CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Original issue discount for 2006	OMB No. 1545-0117
		\$	2006
		2 Other periodic interest	
		\$	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax withheld
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		\$	\$
		5 Description	For Privacy Act and Paperwork Reduction Act Notice, see the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		6 Original issue discount on U.S. Treasury obligations	
Account number (see instructions)		\$	
		7 Investment expenses	
		\$	
		2nd TIN not. <input type="checkbox"/>	

Original Issue Discount

Copy C For Payer

For Privacy Act and Paperwork Reduction Act Notice, see the **2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-OID**

Department of the Treasury - Internal Revenue Service

Instructions for Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-OID are the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2006 Instructions for Forms 1099-INT and 1099-OID. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file with the IRS Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by January 31, 2007.

File Copy A of this form with the IRS by February 28, 2007. If you file electronically, the due date is April 2, 2007. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not provide a fill-in form option.

Foreign recipient. If the recipient is a nonresident alien, you may have to withhold federal income tax and file Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding. See the Instructions for Form 1042-S and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Attention:

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See IRS Publications 1141, 1167, 1179, and other IRS resources for information about printing these tax forms.

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LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 2007 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S federal identification number	BORROWER'S identification number		
BORROWER'S name		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$
Street address (including apt. no.)		3	4 Fair market value of property \$
City, state, and ZIP code		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Account number (see instructions)		6 Description of property	

**Copy A
For
Internal Revenue
Service Center
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2007 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form **1099-A**

Cat. No. 14412G

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

LENDER'S name, street address, city, state, ZIP code, and telephone no.			OMB No. 1545-0877 2007 Form 1099-A	Copy B For Borrower This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
LENDER'S federal identification number	BORROWER'S identification number	1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$	
BORROWER'S name Street address (including apt. no.) City, state, and ZIP code		3	4 Fair market value of property \$	
		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Account number (see instructions)		6 Description of property		

Form **1099-A**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Borrower

Certain lenders who acquire an interest in property that was security for a loan or who have reason to know that such property has been abandoned must provide you with this statement. You may have reportable income or loss because of such acquisition or abandonment. Gain or loss from an acquisition generally is measured by the difference between your adjusted basis in the property and the amount of your debt canceled in exchange for the property, or, if greater, the sale proceeds. If you abandoned the property, you may have income from the discharge of indebtedness in the amount of the unpaid balance of your canceled debt. You also may have a loss from abandonment up to the adjusted basis of the property at the time of abandonment. Losses on acquisitions or abandonments of property held for personal use are not deductible. See Pub. 544, Sales and Other Dispositions of Assets, for information about foreclosures and abandonments.

Property means any real property (such as a personal residence); any intangible property; and tangible personal property that is held for investment or used in a trade or business.

If you borrowed money on this property with someone else, each of you should receive this statement.

Account number. May show an account or other unique number the lender assigned to distinguish your account.

Box 1. For a lender's acquisition of property that was security for a loan, the date shown is generally the earlier of the date title was transferred to the lender or the date possession and the burdens and benefits of ownership were transferred to the lender. This may be the date of a foreclosure or execution sale or the date your right of redemption or objection expired. For an abandonment, the date shown is the date on which the lender first knew or had reason to know that the property was abandoned or the date of a foreclosure, execution, or similar sale.

Box 2. Shows the debt (principal only) owed to the lender on the loan when the interest in the property was acquired by the lender or on the date the lender first knew or had reason to know that the property was abandoned.

Box 4. Shows the fair market value of the property. If the amount in box 4 is less than the amount in box 2, and your debt is canceled, you may have cancellation of debt income.

Box 5. Shows whether you were personally liable for repayment of the loan when the debt was created or, if modified, when it was last modified.

Box 6. Shows the description of the property acquired by the lender or abandoned by you. If "CCC" is shown, the form indicates the amount of any Commodity Credit Corporation loan outstanding when you forfeited your commodity.

VOID CORRECTED

LENDER'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-0877 2007 Form 1099-A	Acquisition or Abandonment of Secured Property
LENDER'S federal identification number	BORROWER'S identification number		
BORROWER'S name		1 Date of lender's acquisition or knowledge of abandonment	2 Balance of principal outstanding \$
Street address (including apt. no.)		3	4 Fair market value of property \$
City, state, and ZIP code		5 Was borrower personally liable for repayment of the debt? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Account number (see instructions)		6 Description of property	

**Copy C
For Lender**

For Privacy Act and Paperwork Reduction Act Notice, see the **2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-A**

Department of the Treasury - Internal Revenue Service

Instructions for Lenders

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-A are the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G, and the 2007 Instructions for Forms 1099-A and 1099-C. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the borrower by January 31, 2008.

File Copy A of this form with the IRS by February 28, 2008. If you file electronically, the due date is March 31, 2008. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 1099-A, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m. Eastern time. The service site can also be reached by email at mccirp@irs.gov.