

Name of Person
Mailing Address
Phone: *[insert phone number with area code]*
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Date

CERTIFIED MAIL *[insert certified mail number]*

Charles P. Rettig, Commissioner
Internal Revenue Service
Department of Treasury
Internal Revenue Service
Ogden, UT 84201-0002

Dear Mr. Rettig:

Re: Unlawful Collection of Taxes

When the government of the Hawaiian Kingdom was unlawfully overthrown by the United States on January 17, 1893, the Hawaiian Kingdom as an independent State continued to exist under the rules of international law, despite over a century of belligerent occupation.¹ On February 28, 1997, the government was restored by a Regency under article 33 of the 1864 Constitution, as amended.² And the Permanent Court of Arbitration, The Hague, Netherlands, prior to forming the arbitration tribunal on June 9, 2000, in *Larsen v. Hawaiian Kingdom*, acknowledged that the Hawaiian Kingdom continues to exist as a “State” and that the Council of Regency is its government.³ In these proceedings, the United States also acknowledged the continuity of the Hawaiian Kingdom and the Council of Regency as its government.⁴

According to Judge James Crawford from the International Court of Justice, “there is a presumption that the State continues to exist, with its rights and obligations despite a period in which there is no effective government.”⁵ He also stated that “belligerent occupation does not affect the continuity of the State, even where there exists no government claiming to represent the occupied State.”⁶ “If one were to speak about a presumption of continuity,” explains

¹ *Hawaiian Kingdom v. Biden*, case no. 1:21-cv-00243, Declaration of Professor Federico Lenzerini, Legal Opinion on the Authority of the Council of Regency of the Hawaiian Kingdom [ECF 55-2] (May 24, 2020), para. 1-6 (online at: [https://hawaiiankingdom.org/pdf/ECF55-2_Declaration_of_Prof_Federico_Lenzerini_\(Filed%202021-08-11\).pdf](https://hawaiiankingdom.org/pdf/ECF55-2_Declaration_of_Prof_Federico_Lenzerini_(Filed%202021-08-11).pdf)).

² *Id.*, para. 7-20.

³ Permanent Court of Arbitration, *Larsen v. Hawaiian Kingdom*, PCA Case no. 1999-01 (1999-2001) (online at: <https://pca-cpa.org/en/cases/35/>).

⁴ *Hawaiian Kingdom v. Biden*, Declaration of David Keanu Sai, Ph.D. [ECF 55-1] (May 19, 2020) (online at: [https://hawaiiankingdom.org/pdf/ECF55-1_Declaration_of_David_Keanu%20Sai_Ph.D._\(Filed%202021-08-11\).pdf](https://hawaiiankingdom.org/pdf/ECF55-1_Declaration_of_David_Keanu%20Sai_Ph.D._(Filed%202021-08-11).pdf)).

⁵ James Crawford, *The Creation of States in International Law* (2nd ed., 2009), 34.

⁶ *Id.*

Professor Matthew Craven, “one would suppose that an obligation would lie upon the party opposing that continuity to establish the facts substantiating its rebuttal. The continuity of the Hawaiian Kingdom, in other words, may be refuted only by reference to a valid demonstration of legal title, or sovereignty, on the part of the United States, absent of which the presumption remains.”⁷

A legal title under international law would be a treaty between the Hawaiian Kingdom and the United States where the Hawaiian State would merge with the State of the United States. In other words, the question is not whether the Hawaiian Kingdom continues to exist, but rather can “the party opposing that continuity” establish factual evidence, *e.g.* treaty, that it doesn’t continue to exist. No evidence that it doesn’t exist, the Hawaiian Kingdom continues to exist as a State under international law and Hawaiian Kingdom tax laws remain in effect.

On May 20, 2021, the Hawaiian Kingdom, by its Council of Regency, filed a complaint for declaratory and injunctive relief against Federal and State of Hawai‘i officials, to include 30 foreign Consulates, in the United States District Court for the District of Hawai‘i, *Hawaiian Kingdom v. Biden*, case no. 1:21-cv-00243.⁸ An amended complaint was filed on August 11, 2021, where you were named as a defendant in your official capacity as Commissioner of the Internal Revenue Service.⁹

The Hawaiian Kingdom is seeking compliance by the United States and the State of Hawai‘i to begin to comply with international humanitarian law and the law of occupation, which is to administer Hawaiian Kingdom laws. According to paragraph 76 of the Amended Complaint:

All Federal, State of Hawai‘i and County laws are not HAWAIIAN KINGDOM law but rather constitute the municipal laws of the United States. As a result of the continuity of the Hawaiian State and its legal order, the law of occupation obliges the United States, as the occupying State, to administer the laws of the HAWAIIAN KINGDOM, not the municipal laws of the Defendant UNITED STATES OF AMERICA, until a peace treaty brings the occupation to an end. Article 43 of the 1907 Hague Regulations provides that “[t]he authority of the legitimate power having in fact passed into the hands of the occupant, the latter shall take all the measures in his power to restore, and ensure, as far as possible, public order and safety, while respecting, unless absolutely prevented, the laws in force in the country.” Article 64 of the 1949 Fourth Geneva Convention also states, “[t]he penal laws of the occupied shall remain in force.”

⁷ Matthew Craven, “Continuity of the Hawaiian Kingdom as a State under International Law,” in David Keanu Sai, ed., *The Royal Commission of Inquiry: Investigating War Crimes and Human Rights Violations Committed in the Hawaiian Kingdom* (2020), 128 (online at:

[https://hawaiiankingdom.org/pdf/Hawaiian_Royal_Commission_of_Inquiry_\(2020\).pdf](https://hawaiiankingdom.org/pdf/Hawaiian_Royal_Commission_of_Inquiry_(2020).pdf)).

⁸ *Id.*, *Complaint for Declaratory and Injunctive Relief* (May 20, 2021) (online at: [https://hawaiiankingdom.org/pdf/HK_v_Biden_et_al_Complaint_\(2021\)_with_Exhibits.pdf](https://hawaiiankingdom.org/pdf/HK_v_Biden_et_al_Complaint_(2021)_with_Exhibits.pdf)).

⁹ *Id.*, *Amended Complaint for Declaratory and Injunctive Relief* [ECF 55] (August 11, 2021) (online at: [https://hawaiiankingdom.org/pdf/Amended_Complaint_and_Exhibits_1_&_2%20\(Filed_2021-08-11\).pdf](https://hawaiiankingdom.org/pdf/Amended_Complaint_and_Exhibits_1_&_2%20(Filed_2021-08-11).pdf)).

Internal Revenue Service laws on taxation are municipal laws of the United States, and the imposition of these municipal laws within the territory of the Hawaiian Kingdom is the war crime of *usurpation of sovereignty*. Paragraph 130 of the amended complaint states:

Municipal laws of the Defendant UNITED STATES OF AMERICA being imposed in the HAWAIIAN KINGDOM constitute a violation of the law of occupation, which, according to Professor Schabas, is the war crime of *usurpation of sovereignty*. The actus reus of the offense “would consist of the imposition of legislation or administrative measures by the occupying power that go beyond those required by what is necessary for military purposes of the occupation.” All war crimes committed in the HAWAIIAN KINGDOM have a direct nexus and extend from the war crime of *usurpation of sovereignty*.

In its filings, the United States has not provided any rebuttable evidence, whether factual or legal, that the Hawaiian Kingdom was extinguished as a State under international law. Rather it pled that “The United States annexed Hawaii in 1898, and Hawaii entered the union as a state in 1959.”¹⁰ Both the 1898 Joint Resolution of annexation and the 1959 Hawai‘i Admissions Act are municipal laws and cannot “extend beyond [U.S. territory] except so far as regards [U.S.] citizens. They can have no force to control the sovereignty or rights of any other nation within its own jurisdiction.”¹¹

The Department of Justice’s Office of Legal Counsel, in its legal opinion “Legal Issues Raised by Proposed Presidential Proclamation To Extend the Territorial Sea,” also stated “we doubt that Congress has constitutional authority to assert either sovereignty over an extended territorial sea or jurisdiction over it under international law on behalf of the United States. ... It is therefore unclear which constitutional power of Congress exercised when it acquired Hawaii by joint resolution.”¹² Furthermore, the United States pleading of reliance on its municipal laws is an admission of the war crime of *usurpation of sovereignty* and would appear to satisfy the *actus reus*—imposition of American municipal laws, and *mens rea*—awareness of the factual circumstances that established the existence of the armed conflict and subsequent occupation.

Until you or your department can provide rebuttable evidence against the presumption that the Hawaiian Kingdom continues to exist under international law, you and your department are committing war crimes against [*insert me or us*] and [*insert my or our*] personal property. [*Insert I am or We are*] only obligated to pay Hawaiian Kingdom taxes.

Consider this letter as evidence that you and your department have been made aware that your actions constitute the war crime of *usurpation of sovereignty*.

¹⁰ *Id.*, *Federal Government Defendants’ Memorandum in Opposition to Plaintiff’s Motion for Judicial Notice and in Support of Defendants’ Cross-Motion to Dismiss the First Amended Complaint* [ECF 188] (January 14, 2022), 2

¹¹ *The Apollon*, 22 U.S. 362, 370 (1824).

¹² Douglas W. Kmiec, “Legal Issues Raised by Proposed Presidential Proclamation To Extend the Territorial Sea,” 12 *Op. O.L.C.* 238, 242, 252 (1988).

Sincerely,

Name of Person