

# **REQUEST FOR IRS COLLECTION DUE PROCESS HEARING FORM INSTRUCTIONS**

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## **1. PURPOSE OF THIS FORM**

- 1.1. This form is used to request a Collection Due Process Hearing prior to the IRS instituting enforcement or distraint actions against you pursuant to 26 U.S.C. §6331.
- 1.2. If you have questions about how to fill out or use this form, see the following article on our website:

*Handling and Getting a Collection Due Process Hearing*, Form #03.002

<http://sedm.org/Forms/FormIndex.htm>

## **2. PREPARATION INSTRUCTIONS:**

**WARNING!:** We also caution any readers who may be “taxpayers” NOT to raise any of the following issues either during their request for a due process hearing or at the meeting itself, because they may be penalized up to \$5,000 for doing so pursuant to the following:

IRS Notice 2008-14: Frivolous Positions

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-08-14.pdf>

We emphasize that only “nontaxpayers” not subject to the I.R.C. or any penalty may be members of our fellowship. If you want techniques for arguing your position correctly and consistent with both the above and with prevailing law, we strongly recommend carefully studying the following resources before your due process hearing:

1. *Flawed Tax Arguments to Avoid*, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>
2. *Rebutted Version of the IRS “The Truth About Frivolous Tax Arguments”*, Form #08.004  
<http://sedm.org/Forms/FormIndex.htm>
3. Memorandums of Law, SEDM Forms Page, Section 5  
<http://sedm.org/Forms/FormIndex.htm>
4. *The Great IRS Hoax*, Chapter 5  
<http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

- 2.1. This form is electronically fillable. If you have the free Adobe Acrobat Reader available at <http://adobe.com>, you can fill in all the fields and print it out. If you have the full version of Adobe Acrobat, you can also save the filled in form for later reuse. You can download the free Acrobat reader at:

<http://www.adobe.com/products/acrobat/readstep2.html>

- 2.2. If you haven’t already, read our article below, which describes how to develop an administrative record that will immunize you from unlawful enforcement actions:

*Techniques for Building a Good Administrative Record*, Form #09.008

<http://sedm.org/Forms/FormIndex.htm>

- 2.3. Fill in the fields in Enclosure (3) using Adobe Acrobat. Use the directions contained in the following for details:

*Affidavit of Citizenship, Domicile, and Tax Status*, Form #02.001

<http://sedm.org/Forms/FormIndex.htm>

- 2.4. Fill in the fields in Enclosure (4) using Adobe Acrobat. Use the directions contained in the following for details:

*Tax Form Attachment*, Form #04.201  
<http://sedm.org/Forms/FormIndex.htm>

- 2.5. Fill in the fields in Enclosure (5) using Adobe Acrobat. Use the directions contained in the following for details:

*Demand for Verified Evidence of Lawful Federal Assessment*, Form #07.021  
<http://sedm.org/Forms/FormIndex.htm>

- 2.6. Fill in all blocks 1 through 3 of the form.

**NOTE:** Our Member Agreement indicates that you may NOT use a federal identifying number on any IRS form other than a corrected information return so please don't put any. For reasons why, see:

*Resignation of Compelled Social Security Trustee*, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>

- 2.7. In block 4, fill in the tax years, forms, and penalties you are objecting to.

- 2.8. In block 7, fill in all the alternatives that apply. Ensure that they are consistent with the items you check in Enclosure (1).

- 2.9. Check all the attachments you want to include in Table 1.

- 2.10. Check all the things you object to in Enclosure (1).

- 2.11. Print the form.

- 2.12. Sign the form

- 2.13. Print the enclosures and attach them to the end of the form.

- 2.14. Mail the form using a Certificate of Service for proof of what you sent. Keep the original for your records and send the copy:

*Certificate/Proof/Affidavit of Service*, Form #01.002  
<http://sedm.org/Forms/General/CertificateOfSvc.pdf>

### 3. **RESOURCES FOR FURTHER STUDY:**

- 3.1. *Nontaxpayer's Audit Defense Manual*, Form #06.001. Short book containing helpful tips in how to deal with an IRS audit.

<http://sedm.org/Forms/FormIndex.htm>

- 3.2. *IRS Due Process Meeting Handout*, Form #03.005. Use this form at the hearing in combination with the Enclosures attached.

<http://sedm.org/Forms/FormIndex.htm>

- 3.3. *Federal Enforcement Authority Within States of the Union*, Form #05.032. Proves that the IRS cannot lawfully penalize a person domiciled in a state of the Union who is not party to the franchise agreement codified in Subtitle A of the Internal Revenue Code.

<http://sedm.org/Forms/FormIndex.htm>

- 3.4. *"Taxpayer" v. "Nontaxpayer": Which One are You?*. Proves that the I.R.C. is a franchise agreement that is private law that only applies to those who explicitly or implicitly consent. Those who are parties to the agreement are called "taxpayers".

<http://famguardian.org/Subjects/Taxes/Articles/TaxpayerVNontaxpayer.htm>

- 3.5. *Who are "taxpayers" and who needs a "Taxpayer Identification Number"*, Form #05.013

<http://sedm.org/Forms/FormIndex.htm>

- 3.6. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017. Shows how the government abuses presumption to prejudice and destroy your constitutional rights. This is done mostly using the words of art that this form redefines in such a way that they benefit rather than hurt you.

<http://sedm.org/Forms/FormIndex.htm>

# Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- **Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320,**
- **Notice of Intent to Levy and Notice of Your Right to a Hearing,**
- **Notice of Jeopardy Levy and Right of Appeal,**
- **Notice of Levy on Your State Tax Refund- Notice of Your Right to a Hearing.**

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

**You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 6 (Equivalent Hearing) to request an equivalent hearing.**

1. Print Name: \_\_\_\_\_

\_\_\_\_\_

If a husband and wife owe the tax liability jointly, please print both names if both want a hearing.

Address: \_\_\_\_\_

\_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Email address \_\_\_\_\_

\_\_\_\_\_

2. Social Security Number or Numbers	SSN 1	SSN 2
Employer Identification Number	_____	

3. Daytime Telephone Number and Best Time to Call ( ) \_\_\_\_ - \_\_\_\_ \_\_\_\_\_  am.  pm.

4. Tax Information		
Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods

# Request for a Collection Due Process or Equivalent Hearing

5. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

Filed Notice of Federal Tax Lien

Proposed Levy or Actual Levy

6. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

I would like an Equivalent Hearing - I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing is too late.

7. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. **See page 4 of this form for examples.** You can add more pages if you don't have enough space.

Collection Alternative

Installment Agreement

Offer in Compromise

Read and obey the law, not your LAME internal procedures that violate and do not reflect the WHOLE law. You are being used as a pawn to commit illegal acts documented herein and will be personally liable for a tort if you proceed further.

Correct FRAUDULENT information returns. See Enclosure (1), item 1

Abate unlawful penalties. See Enclosure (1), checked item 2

Abate unlawful Substitute For Returns (SFR). See Enclosure (1), checked Item 3.

Do not enforce against me because I am not the person described in 26 U.S.C. §6331(a). See Enclosure (1), checked item 4.

Read, rebut, and heed Enclosure (1) within 30 days or become the subject of a Bivens Act

Lien

Subordination

Discharge

Withdrawal

Please explain:

My Spouse is Responsible

Innocent Spouse Relief (Please Attach Form 8857, Request for Innocent Spouse Relief, to your request

Other

(Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.)

Reason:

**8. REASON(s) WHY ORIGINAL AND NOT EQUIVALENT HEARING IS APPROPRIATE AND REQUIRED IF THIS REQUEST IS NOT TIMELY FILED (check all that apply):**

I timely sent you a previous request using IRS form 12153 and it was ignored. This is a resubmission. Details on that mailing are as follows:

You did not notify me by all the means required in Section 1, item 1 on the next page so that I did not have sufficient notice and therefore missed the scheduled hearing. (you avoided the meeting by playing timing games).

**9. CONDITIONS REQUIRED FOR CDP HEARING**

1. Please notify me by ALL the following means AT LEAST 30 days in advance of the hearing when you have arranged a hearing:

- 1.1. At the email address provided in this letter.
- 1.2. Follow up with a phone call or message informing me of the time and place.
- 1.3. Send a letter as well to the mailing address indicated.

**NOTE:** DO NOT ONLY mail me a notice of date and time because it will certainly not arrive in time due to the frequency that I receive postal delivery and the distance. Ensure that you use ALL of the above methods to notify me or you will be perceived as avoiding or interfering with due process of law.

- 2. See attached form(s) listed below for reasons I disagree with this action.
- 3. The issues I intend to discuss at the CDP Hearing are included in Enclosure (2).
- 4. I WILL NOT accept a phone conference. I want an in person Due Process Hearing. The location of the due process hearing MUST be within 40 miles of that indicated above so that all parties from your organization are personally and individually accountable to local courts and local judges if they violate the law.
- 5. I WILL NOT accept questions in advance about what I want to talk about and allow you to use my answers as an excuse to deny me this opportunity which the law REQUIRES you to provide to hold you accountable for your actions.
- 6. I will only talk to persons who present their U.S. passport and state issued ID. No IRS ID's or IRS pseudonyms (false names) are acceptable. Enclosure (5) explains why.
- 7. I certify that I will not raise any of the issues addressed in any of the following and will focus the hearing entirely upon legal evidence in your possession, your delegated authority to perform a lawful assessment against me, and the constraints that the law and the IRM places upon your lawful authority.

7.1. IRS The Truth About Frivolous Tax Arguments pamphlet.

7.2. Frivolous Positions, IRS Notice 2008-14.

Anything contained in this submission or said at the due process hearing which is violative of the above is to be treated as non-factual, non-actionable speech protected by the First Amendment to the Constitution and not admissible as evidence pursuant to Fed.R.Ev. 610.

**10. ENCLOSURES**

Table 1: Enclosures

<b>Enclosure #</b>	<b>Title</b>	<b># Pages</b>	<b>Included?</b>
1	Facts Supporting Why Collection Action is Unauthorized and Therefore Illegal (see end)	2	Yes
2	Collection Due Process Hearing Issues to Be Resolved	56	Yes
3	<a href="#">Affidavit of Citizenship, Domicile, and Tax Status</a>	7	Yes
4	<a href="#">Tax Form Attachment</a>	6	Yes
5	<a href="#">Demand for Verified Evidence of Lawful Federal Assessment</a>	7	<input type="checkbox"/>

## 11. PREPARATIONS REQUIRED OF YOU

In preparation for the CDP hearing, please ensure that:

1. Both you and the Assessment Officer who made the alleged unlawful assessment(s) against me bring your U.S. passport, state-issued, and IRS ID's.
2. You familiarize yourself with the requirements relating to presumptions so that you do *not* engage in any presumptions that would prejudice my constitutionally protected rights at the hearing, including any of the following. You will be asked to produce evidence on the record to substantiate each and every one of the following presumptions:
  - 2.1. That I am a statutory "taxpayer" as defined in [26 U.S.C. §7701\(a\)\(14\)](#). Judges are forbidden by 28 U.S.C. §2201(a) from declaring me a "taxpayer", I declare myself not to be one, and therefore you can't argue with me or change my status as being subject to your jurisdiction either.
  - 2.2. That I am the statutory "person" defined in [26 U.S.C. §6671\(b\)](#) or [26 U.S.C. §7343](#) or [26 U.S.C. §7701\(a\)\(1\)](#).
  - 2.3. That any of the following statutory "words of art" have any meaning other than that expressly and specifically identified in the I.R.C. itself: "United States", "State", "income", "employee", "citizen", "resident". None of these words have anything in common with me and if you intend to presume otherwise, you will be asked for the provision in the I.R.C. that implies the specific thing you wish to include within the meaning.

**"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning."** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."

[\[Stenberg v. Carhart, 530 U.S. 914 \(2000\)\]](#)

- 2.4. That I am a statutory "citizen of the United States" pursuant to [8 U.S.C. §1401](#), 26 U.S.C. §3121(e), or 26 CFR §1.1-1(c). The term "United States" within federal statutes law and "United States" in the Constitution are two COMPLETELY DIFFERENT and mutually exclusive places, especially as regards citizenship. This is a product of the Separation of Powers Doctrine that is there for the protection of my rights. Come prepared to answer questions about WHICH of the three "United States" you mean within [Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)](#) every time you use that term at the hearing:

"The 1<sup>st</sup> section of the 14<sup>th</sup> article [Fourteenth Amendment], to which our attention is more specifically invited, opens with a definition of citizenship—not only citizenship of the United States[\*\*\*], but citizenship of the states. **No such definition was previously found in the Constitution, nor had any attempt been made to define it by act of Congress.** It had been the occasion of much discussion in the courts, by the executive departments and in the public journals. **It had been said by eminent judges that no man was a citizen of the United States[\*\*\*] except as he was a citizen of one of the states composing the Union. Those therefore, who had been born and resided always in the District of Columbia or in the territories, though within the United States[\*], were not [constitutional] citizens.**"

[\[Slaughter-House Cases, 83 U.S. \(16 Wall.\) 36, 21 L.Ed. 394 \(1873\)\]](#)

The following documents is must reading in order to ensure you don't abuse presumption at the hearing. If you violate this document, the penalty shall be \$10,000 for each occurrence.

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017](#)

<http://sedm.org/Forms/FormIndex.htm>

3. You review these materials prior to the hearing and come prepared with the evidence requested.
4. Review the government flawed arguments contained in Section 6 of the following documents so you don't raise any of these flawed arguments at the hearing. If you raise any of the arguments in the following document, then you agree to pay all the penalties you attempt to assess me PLUS \$10,000 per argument. The people cannot delegate to the government an authority that they themselves do not also have, including the right to penalize:

[Flawed Tax Arguments to Avoid, Form #08.004](#)

<http://sedm.org/Forms/FormIndex.htm>

5. You come to the CDP hearing with a signed copy of Enclosure (4) (if included) and all supporting evidence, which is a request pursuant to the [Fair Debt Collection Practices Act](#) and the [Freedom of Information Act, 5 U.S.C. §552](#) for verified evidence signed under penalty of perjury of a lawful assessment.
6. If you intend to assert that anything in this submission is "frivolous", you as the moving party must come with legally admissible evidence proving such that is signed under penalty of perjury. The materials used for determining whether an issue is "frivolous" under [26 U.S.C. §6702](#) are not legally actionable because not signed under penalty of perjury as required by [26 U.S.C. §6065](#). I.R.C. Section 6065 has a heading referring to returns, but the body doesn't and the code itself says the title of sections means NOTHING. Furthermore, said materials such as IRS Notice 2008-14, even if they WERE signed under penalty of perjury, could not become legal evidence of ANYTHING because the IRS Internal Revenue Manual declares that ALL such publications are UNTRUSTWORTHY. See IRM 4.7.2.8. Hence, any effort to use these materials as a basis for belief about ANYTHING is truly "frivolous".



In strict accordance with [26 U.S.C. §7521\(a\)](#) and [Internal Revenue Manual section 4.10.3.2.6](#), the meeting will be tape recorded and a court reporter and/or witnesses may also be present. Note that [26 U.S.C. §7521](#), like the whole of the I.R.C. Subtitles A through C, prescribes the conduct of ONLY statutory “taxpayers”, and therefore does not impose any kind of duty upon those who are not statutory “taxpayers”. See [Economy Plumbing & Heating v. U.S., 470 F2d. 585 \(1972\)](#).

When you have satisfied your burden of proof under the [Administrative Procedures Act, 5 U.S.C. §556\(d\)](#) and [26 U.S.C. §6110](#) with legally admissible evidence rebutting the information contained herein and previous correspondence that you have habitually ignored in violation of the law, I shall be happy to cooperate fully with you in paying the amount you say I owe.

Everything said in this correspondence and in the requested Collection Due Process hearing which you do not expressly deny shall constitute an admission and estoppel in future litigation pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#). If you want to say that default and estoppel cannot be used against you, then under the concept of equal protection and equal treatment, it CANNOT and DOES not apply to ME either and I remain a nontaxpayer with no liability regardless of any “default” you claim I am in.

The purpose of this correspondence is in no way to harass, delay, or impede the lawful collection of any internal revenue tax against a “taxpayer”, but rather to prevent UNLAWFUL collection against nonresident parties not subject to its provisions but not statutorily “exempt”. All such attempts at unlawful collection do not constitute a “tax” as legally defined, but rather theft, extortion, fraud, and criminal racketeering. If you are unfamiliar of the distinctions between being “not subject” and statutorily “exempt” per [26 U.S.C. §7701\(b\)\(5\)](#), please consult and come with a rebuttal to the scheduled meeting the following: [Flawed Tax Arguments to Avoid](#), Form #08.004, Section 6.12; <http://sedm.org/Forms/PolicyDocs/FlawedArgsToAvoid.pdf>.

Lastly, note that I AM NOT quoting the I.R.C. because I am subject to it, but rather because it limits you and only you in the context of interactions against nonresident parties not subject to its or federal civil law.

SIGN HERE

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it.

Your Signature

Date

Spouse's Signature (if a joint request, both must sign)

Date

**IRS Use Only**

IRS Employee (Print)

Employee Telephone Number

IRS Received Date



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## Information You Need To Know When Requesting A Collection Due Process Hearing

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### What Is the Deadline for Requesting a Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a proposed levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice).

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will increase by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

### What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 6 of the form to request an equivalent hearing. **An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement.** You must request an equivalent hearing within the following timeframe:

- Lien Notice-- one year plus five business days from the filing date of the Federal Tax Lien.
- Levy Notice-- one year from the date of the levy notice.

### Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. **Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals.**

### Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for a free or nominal charge. Our Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See page five of Publication 594, *The IRS Collection Process*, or visit [www.irs.gov/advocate/index-html](http://www.irs.gov/advocate/index-html). You also can call 1-877-777-4778 for TAS assistance.

**Note**— The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at [www.irs.gov/pub/irs-util/friv\\_tax.pdf](http://www.irs.gov/pub/irs-util/friv_tax.pdf)

You can get copies of tax forms, schedules, instructions, publications, and notices at [www.irs.gov](http://www.irs.gov), at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).

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## Information You Need To Know When Requesting A Collection Due Process Hearing

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### What Are Examples of Reasons for Requesting a Hearing?

You will have to explain your reason for requesting a hearing when you make your request. Below are examples of reasons for requesting a hearing.

**You want a collection alternative-- "I would like to propose a different way to pay the money I owe."** Common collection alternatives include:

- Full payment-- you pay your taxes by personal check, cashier's check, money order, or credit card.
- Installment Agreement-- you pay your taxes fully or partially by making monthly payments.
- Offer in Compromise-- you offer to make a payment or payments to settle your tax liability for less than the full amount you owe.

**You want action taken about the filing of the tax lien against your property--** You can get a Federal Tax Lien released if you pay your taxes in full. You also may request a lien subordination, discharge, or withdrawal.

When you request **lien subordination**, you are asking the IRS to make a Federal Tax Lien secondary to a non-IRS lien. For example, you may ask for a subordination of the Federal Tax Lien to get a refinancing mortgage on your house. You would ask to make the Federal Tax Lien secondary to the mortgage, even though the mortgage came after the tax lien filing. The IRS Office of Appeals would consider lien subordination, in this example, if you used the mortgage proceeds to pay your taxes.

When you request a **lien discharge**, you are asking the IRS to remove a Federal Tax Lien from a specific property. For example, you may ask for a discharge of the Federal Tax Lien on your house to sell that property and use the sale proceeds to pay your taxes.

When you request a **lien withdrawal**, you are asking the IRS to remove the lien information from public records because you believe the Federal Tax Lien should not have been filed. For example, you may ask for a withdrawal of the filing of the Federal Tax Lien if you believe the IRS filed the lien prematurely or did not follow procedures or if a withdrawal will allow you to pay your taxes more quickly.

**Your spouse is responsible-- "My spouse (or former spouse) is responsible for all or part of the tax liability."** You may believe that your spouse or former spouse is the only one responsible for all or a part of the tax liability. If this is the case, you are requesting a hearing so you can receive relief as an innocent spouse. You should complete and attach Form 8857, *Request for Innocent Spouse Relief*, to your hearing request.

**Other Reasons-- "I cannot pay my taxes."** Some possible reasons why you cannot pay your taxes are: (1) you have a terminal illness or excessive medical bills; (2) your only source of income is Social Security payments, welfare payments, or unemployment benefit payments; (3) you are unemployed with little or no income; (4) you have reasonable expenses exceeding your income; or (5) you have some other hardship condition. The IRS Office of Appeals may consider freezing collection action until your circumstances improve.

**"I am not liable for (I don't owe) all or part of the taxes."** You can raise a disagreement about the amount you owe only if you did not receive a deficiency notice for the liability (a notice explaining why you owe taxes-it gives you the right to challenge in court, within a specific timeframe, the additional tax the IRS says you owe), or if you didn't have any other prior opportunity to disagree with the amount you owe.

**"I do not believe I should be responsible for penalties."** The IRS Office of Appeals may remove all or part of the penalties if you have a reasonable cause for not paying or not filing on time. Notice 433, *Interest and Penalty Information*, describes what are considered reasonable causes for removing penalties.

**"I have already paid all or part of my taxes."** You disagree with the amount the IRS says you haven't paid if you think you have not received credit for payments you have already made.

**See Publication 594, *The IRS Collection Process*, for more information on the following topics: Installment Agreements and Offers in Compromise-page 6; Lien Subordination, Discharge, and Withdrawal-page 8; Innocent Spouse Relief-page 4; Temporarily Delay Collection-page 6; and belief that tax bill is wrong-page 4.**



## **ENCLOSURE (1): FACTS SUPPORTING WHY COLLECTION ACTION IS UNLAWFUL, CRIMINAL, and ILLEGAL**

This collection action is completely unauthorized, illegal, and improper because (check all that apply):

1. The information returns (Forms W-2, 1042s, 1098, 1099, K-1, 8300, etc.) upon which this assessment or collection are based are false and fraudulent. I am NOT engaged in the "trade or business" ([26 U.S.C. §7701\(a\)\(26\)](#)) excise taxable franchise and the people who filed these knowingly false reports LIED to you and/or refused to correct these false reports after being notified they were false. You have been notified of this fact and asked to both correct the false reports and criminally prosecute the perpetrators pursuant to [26 U.S.C. §§7206](#) and [7207, 18 U.S.C. §912](#). You have either refused or omitted to remedy this wrong, and thereby compelled me to involve in the criminal act of impersonating an "public officer" within the U.S. government in violation of [18 U.S.C. §912](#). I therefore wish to put an end to the criminal activities resulting from your willful omission in making the needed corrections to your records relating to these false reports and obtain evidence of why you won't fix these knowingly false and fraudulent reports at the due process hearing. See the following for details:

*The "Trade or Business" Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

2. You imposed a penalty and I am not the "person" described in [26 U.S.C. §6671\(b\)](#) who is the only lawful subject of such a penalty.

[TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
[§ 6671. Rules for application of assessable penalties](#)

(b) Person defined

*The term "person", as used in this subchapter, includes **an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.***

The rules of statutory construction forbid you to assume or presume anything that is not expressly specified SOMEWHERE in the I.R.C. as being included in the definition above.

***"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning.*** *Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, 'a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*  
[\[Stenberg v. Carhart, 530 U.S. 914 \(2000\)\]](#)

***"Expressio unius est exclusio alterius.*** *A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.*** *Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.*** *Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*  
*[Black's Law Dictionary, Sixth Edition, p. 581]*

I therefore want you to present any provision within the I.R.C. that proves that I consented to act as "an officer or employee of a [federal] corporation, or a member or employee of a partnership" consensually engaged as an agent of the federal government who therefore has the duty described in this section. It seems to me that the only way I could have entered into such an arrangement is by exercising my right to contract and I want you to produce the evidence that I consented to the contract.

3. I believe the assessment unlawful and unauthorized and in violation of the Internal Revenue Code, the Internal Revenue Manual and the Treasury Regulations. I wish to obtain certified copies of any legal evidence you have to the contrary at the due process hearing, as allowed under [26 U.S.C. §6110](#): Public Inspection of Written Determinations. It is my intention to identify and prosecute the individual who performed the illegal assessment, criminal conversion, and eminent domain it represents. Please ensure that the person is present at the due process hearing. See:

*Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without Their Consent*,  
Form #05.011  
<http://sedm.org/Forms/FormIndex.htm>

4. You are about to institute a distraint proceeding and I do not satisfy the express statutory requirements in 26 U.S.C. §6331(a):

(a) Authority of Secretary

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia,** by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section.

The rules of statutory construction forbid you to assume or presume anything that is not expressly specified SOMEWHERE in the I.R.C. as being included in the definition above.

**"Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."  
[Black's Law Dictionary, Sixth Edition, p. 581]

**"In the interpretation of statutes levying taxes,** it is the established rule **not to extend** their provisions by implication **beyond the clear import of the language used, or to enlarge** their operations so as to embrace matters **not specifically pointed out.** In case of doubt they are construed most strongly against the government and in **favor of the citizen.**"  
[Gould v. Gould, 245 U.S. 151 (1917)]

I therefore want you to present any provision within the I.R.C. that proves that I consented to act as **"any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia"** consensually engaged as a "PUBLIC OFFICER" of the federal government in receipt, custody, or control of public property subject to levy. I want you to produce at the hearing the written evidence proving that I ever knowingly or voluntarily connected my PRIVATE property to such a "PUBLIC OFFICE" and thereby made it subject to levy. Otherwise, this taking violates the Fifth Amendment takings clause because I never received just compensation required to exercise eminent domain over my property to convert it into a PUBLIC USE.

5. I am a victim of identity theft. I never consented to connect my PRIVATE earnings with a "public office", a "public purpose", a "public use", a "trade or business" ("public office" pursuant to [26 U.S.C. §7701\(a\)\(26\)](#)) or to connect it to any federal identifying number which is also PUBLICLY PROPERTY pursuant to 20 CFR §422.103(d). Only I can lawfully do that and if YOU do it against my wishes, you are STEALING and engaging in conversion in criminal violation of [18 U.S.C. §654](#):

**"Surely the matters in which the public has the most interest are the supplies of food and clothing; yet can it be that by reason of this interest the state may fix the price at which the butcher must sell his meat, or the vendor of boots and shoes his goods? Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness; and to 'secure,' not grant or create, these rights, governments are instituted. That property which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

I am only mandatorily required to connect my PRIVATE activities to a federal number if I am consensually pursuing one of the franchises listed on IRS Form 1042s Instructions, and I was NOT engaged in any of these franchises during any of the reporting periods. Furthermore, 31 CFR §301.10 31 CFR §103.34(a)(3)(x) both say that nonresident aliens not engaged in the "trade or business" ([26 U.S.C. §7701\(a\)\(26\)](#)) franchise are **not** required to use public identifying numbers and I satisfy that criteria. Use of the number in connection with the related information returns, or in the context of this UNLAWFUL assessment, collection, or enforcement action was therefore not required, not voluntary, and COMPELLED against my will under the influence of duress in violation of [42 U.S.C. §408](#) and the Thirteenth Amendment prohibition of involuntary servitude:

"An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced. Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the [Social Security] contract or conveyance voidable, not void, at the option of the person coerced, and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. However,



duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void."

[\[American Jurisprudence 2d, Duress, Section 21\]](#)

I seek information at the due process hearing proving you have authority to convert private property to a "public office" or to associate it with said office without the consent of the subject using a de facto license number that can only be possessed or used by "public officers" on official business, which I am not.

6. I am not a statutory "U.S. person" pursuant to [26 U.S.C. §7701\(a\)\(30\)](#) with a domicile or residence on federal territory, but rather a "nonresident alien" NON-individual as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) with no income "effectively connected with a trade or business in the United States" as defined in 26 CFR 1.871-1(b)(i) and [26 U.S.C. §7701\(a\)\(26\)](#). This is a civil enforcement proceeding which requires either me or an entity I knowingly represent to have a domicile or residence in the statutory but not constitutional "[United States](#)" and I do not consensually maintain any such domicile or residence, nor may you compel me to nor PRESUME that I do without injuring my constitutionally protected rights. I am therefore a "[stateless person](#)", a "transient foreigner", and a nonresident protected by the [Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97](#). Me, my entire estate, and all my earnings are therefore considered a "foreign estate" as defined in [26 U.S.C. §7701\(a\)\(31\)](#). I would like to obtain certified copies of any legal evidence you have to the contrary at the due process hearing. For details, see and rebut: [Nonresident Alien Position](#), Form #05.020 <http://sedm.org/Forms/FormIndex.htm>
7. I am not the statutory "person" named on your collection notice. I wish to obtain certified copies of any legal evidence you have to the contrary at the due process hearing.
8. I have repeatedly notified you of all the above via certified mail and you have completely ignored my correspondence and therefore legally defaulted to the facts stated in the correspondence. The facts you have admitted to by your failure to respond are indicated in Enclosures (2) and (3), which are attached. Because you use the same commercial default process in your [90 day Notice of Deficiency Letter \(Letter 3219 and 531DO\)](#), then I am entitled to institute the same process against you, because the Fourteenth Amendment guarantees me equal protection of the laws. This makes your present collection activity completely inconsistent with your actions, makes your willful avoidance of a known legal duty actionable, and subjects you and the assessment officer to a legal tort. I would like an explanation of why you continue to ignore your duty under the Constitution to respect my status as a "nontaxpayer" and a sovereign American.

According to the United States Supreme Court, no employee in the government can make an innocent person into a guilty person or STEAL from anyone, as you are attempting to do in this case:

*"In Calder v. Bull, which was here in 1798, Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority [from GOD!], and among them he mentioned a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. 'It is against all reason and justice,' he added, 'for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence into guilt, or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.' 3 Dall. 388."*  
[\[Sinking Fund Cases, 99 U.S. 700 \(1878\)\]](#)

By implication, no IRS employee has the authority to:

1. Declare a person a "taxpayer" who in fact is a "nontaxpayer". This would make an innocent person into a guilty person. 28 U.S.C. §2201(a) also forbids judges, and therefore you also, from declaring a person a "taxpayer" who doesn't want to be. You also can't do indirectly what you cannot do directly, which means that you can't PRESUME a person to be a "taxpayer" who doesn't first make themselves one by consenting to an assessment or filling out a "taxpayer" form which connects them to the "trade or business" franchise and "public office" in the government.

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. § 2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.***  
[\[Rowen v. U.S., 05-3766MMC. \(N.D.Cal. 11/02/2005\)\]](#)

2. Apply the provisions of the Internal Revenue Code against “nontaxpayers”. The code is private law and a “trade or business” franchise agreement that only applies to “taxpayers”:

**"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."**

**"The distinction between persons and things within the scope of the revenue laws and those without is vital."**  
**[Long v. Rasmussen, 281 F. 236, 238(1922)]**

3. Disregard this request for a due process hearing from a “nontaxpayer”, no matter how late, because the I.R.C. does NOT apply to “nontaxpayers” or constrain or govern the activities of anyone not subject to its jurisdiction. I assert under penalty of perjury that I can be “not subject” to I.R.C. as a transient foreign WITHOUT being statutorily “exempt”, and you have repeatedly agreed with me by your failure to deny per Federal Rule of Civil Procedure 8(b)(6).

I am a law abiding American domiciled and resident outside your civil jurisdiction, outside of federal territory, and outside the statutory but not constitutional “United States”, and who is NOT representing any entity, corporation, or public office that is domiciled inside the statutory “United States”. You have demonstrated that you and your employer:

1. Apply stricter or unequal rules of compliance to me than you apply to yourself.
2. Completely disregard the requirements of enacted statutes and regulations.
3. Enforce the requirements of civil law against foreign entities and human beings not domiciled or resident on federal territory and not lawfully or consensually engaged in contracts or franchises that would confer extraterritorial jurisdiction.
4. Do not fulfill your mission statement in [IRM 1.1.1.1](#) to “Help Americas taxpayers understand and meet their tax obligations with integrity and fairness to all”, because you do not help or even recognize the existence of “nontaxpayers” such as myself, even though the U.S. Supreme Court has acknowledged their existence in South Carolina v. Regan, 465 U.S. 367 (1984) and the I.R.C. itself recognizes them in [26 U.S.C. §7426](#).
5. Enforce the provisions of a “trade or business”/“public office” franchise codified in I.R.C. Subtitle A against those who clearly never qualified to occupy a “public office” within the U.S. government.
6. Verbally abuse and terrorize people who request the very help that the IRS Mission Statement obligates you to provide in “understanding and meeting their tax obligations”.



**ENCLOSURE (2): COLLECTION DUE PROCESS ISSUES TO BE RESOLVED**

This form contains the issues that I intend to address at the hearing.

1. Every admission not answered by the government shall constitute an "Admit" by default.
2. Every interrogatory not answered shall be considered to be the "Default Answer" provided in the document.

# **COLLECTION DUE PROCESS (CDP) ISSUES TO BE RESOLVED**

Last revised: 5/19/2011

## **TABLE OF CONTENTS**

<b>1</b>	<b>PURPOSE/SCOPE.....</b>	<b>9</b>
<b>2</b>	<b>CRIMINAL ACTIVITY BY IRS RESULTING FROM FURTHER COLLECTION ENFORCEMENT WHICH CAN BE PREVENTED BY GRANTING THIS CDP REQUEST.....</b>	<b>10</b>
<b>3</b>	<b>INSTRUCTIONS TO GOVERNMENT RECIPIENT.....</b>	<b>11</b>
<b>4</b>	<b>WITNESSES REQUIRED TO BE PRESENT AT THE DUE PROCESS HEARING.....</b>	<b>12</b>
<b>5</b>	<b>EVIDENCE THAT GOVERNMENT IS REQUIRED TO BRING TO THE DUE PROCESS HEARING .....</b>	<b>12</b>
5.1	Rebuttals to any and all previous correspondence sent by me to you .....	12
5.2	Information about my status .....	12
5.3	Revenue Agent Credentials .....	13
5.4	Substitute For Return Documents.....	14
<b>6</b>	<b>GOVERNMENT BURDEN OF PROOF.....</b>	<b>14</b>
6.1	Significance of failure or refusal to help me by responding to this correspondence .....	15
6.2	Benefit of the doubt belongs with the accused .....	16
6.3	Affect of silence in rebutting or producing evidence justifying your determination .....	16
6.4	Presumptions prohibited .....	16
<b>7</b>	<b>INTERROGATORIES .....</b>	<b>17</b>
7.1	Liabilities of and remedies for “nontaxpayers” .....	17
7.2	Nature of jurisdiction .....	19
7.3	Extraterritorial Jurisdiction.....	22
7.4	Nature of enforcement powers.....	25
7.5	Correcting erroneous information returns.....	26
7.6	Assessment and Substitute For Return (SFR) Authority .....	27
7.7	Whether returns submitted so far are acceptable and if not, why not .....	29
7.7.1	Definition of a valid “return”.....	29
7.7.2	Whether previously submissions constitute valid “returns” .....	30
<b>8</b>	<b>ADMISSIONS .....</b>	<b>31</b>
8.1	Liability .....	31
8.2	How One “volunteers” to participate in the “trade or business” franchise .....	33
8.3	Withholding and Reporting .....	40
8.4	Assessment authority .....	45
8.5	Federal jurisdiction .....	47
8.6	Who are “taxpayers”.....	51
8.7	Taxable “activities” and “taxable income” .....	57
8.8	What is “Included”?.....	62
8.9	What Participation in the “Trade or Business” franchise does to your legal status .....	65
<b>9</b>	<b>AFFIRMATION.....</b>	<b>69</b>

## **Constitutional Provisions**

Article 1, Section 10.....	18, 35
Article 4, Section 4.....	11

Article II.....	14
Article II, Section 3.....	14
Constitution Of the United States.....	59
First Amendment.....	17
Sixteenth Amendment.....	60
Thirteenth Amendment.....	17, 19, 26, 27, 38, 44

**Statutes**

18 U.S.C. §§1581, 1593.....	44
18 U.S.C. §1001.....	11
18 U.S.C. §1512.....	11
18 U.S.C. §1542.....	11
18 U.S.C. §1581.....	26, 27
18 U.S.C. §1621.....	11
18 U.S.C. §1994.....	38
18 U.S.C. §3.....	36
18 U.S.C. §654.....	11, 21
18 U.S.C. §911.....	11
18 U.S.C. Chapter 113B.....	11
26 U.S.C. §§7204, 7206, and 7207.....	10
26 U.S.C. §§1313 and 7701(a)(14).....	17
26 U.S.C. §§6671 and 7343.....	62
26 U.S.C. §§7206 and 7207.....	27
26 U.S.C. §§7206, 7207.....	44
26 U.S.C. §§7434, 7206, and 7207.....	9
26 U.S.C. §1402.....	60
26 U.S.C. §1461.....	32
26 U.S.C. §3121(a).....	13
26 U.S.C. §3121(b).....	13
26 U.S.C. §3121(h).....	13
26 U.S.C. §32(c)(1)(E).....	68
26 U.S.C. §3401(a).....	41
26 U.S.C. §3401(c).....	12, 43
26 U.S.C. §3401(c).....	13
26 U.S.C. §6012.....	18
26 U.S.C. §6013(g).....	53
26 U.S.C. §6014.....	29
26 U.S.C. §6020(b).....	45
26 U.S.C. §6041.....	66
26 U.S.C. §6041(a).....	22, 26, 41, 66
26 U.S.C. §6065.....	30, 31, 69
26 U.S.C. §61.....	60, 62
26 U.S.C. §6103(b).....	30
26 U.S.C. §6109(d).....	56
26 U.S.C. §6213(g).....	29
26 U.S.C. §6331.....	67
26 U.S.C. §6331(a).....	12
26 U.S.C. §6502.....	29, 31
26 U.S.C. §6671(b).....	12, 13, 67
26 U.S.C. §6901.....	13
26 U.S.C. §6903.....	13
26 U.S.C. §7206 and 7207.....	41
26 U.S.C. §7343.....	13, 67
26 U.S.C. §7426.....	18, 19, 26, 51
26 U.S.C. §7601.....	23
26 U.S.C. §7621.....	23

26 U.S.C. §7701(a)(10) .....	62
26 U.S.C. §7701(a)(26) .....	13, 23, 26, 57, 58, 59, 62
26 U.S.C. §7701(a)(30) .....	13, 24
26 U.S.C. §7701(a)(9) .....	50, 59, 62
26 U.S.C. §7701(a)(9) and (a)(10) .....	19, 24, 25, 33
26 U.S.C. §7701(b)(1)(A) .....	24
26 U.S.C. §7701(b)(1)(B).....	51, 53
26 U.S.C. §7701(c) .....	62, 63
26 U.S.C. §7805 .....	26
26 U.S.C. §861 .....	61
26 U.S.C. §863 .....	60
26 U.S.C. §864(b)(1).....	61
26 U.S.C. §864(c )(3) .....	20, 59
26 U.S.C. §871 .....	68
26 U.S.C. §871(a).....	13, 60
26 U.S.C. §911 .....	24, 25, 32
26 U.S.C. §911(d)(3).....	24, 32, 33
26 U.S.C.A. s 4411.....	45
28 U.S.C. §3002(15)(A).....	66
4 U.S.C. §110(d) .....	13
42 U.S.C. §1981 .....	18
42 U.S.C. §1994 .....	26, 27
5 U.S.C. §2105 .....	12, 44
5 U.S.C. §3331 .....	14
5 U.S.C. §552a(a)(13) .....	10
5 U.S.C. §552a(a)(2) .....	10
5 U.S.C. §553(a)(1) .....	26
5 U.S.C. §553(a)(2).....	26
5 U.S.C. §556 .....	15
5 U.S.C. §3332 .....	14
8 U.S.C. §§1101(a)(21) and 1452 .....	9
8 U.S.C. §1101(a)(36).....	54
8 U.S.C. §1401 .....	13, 56, 66
8 U.S.C. §1408 .....	53
Administrative Procedures Act.....	26
Anti-Injunction Act, 26 U.S.C. §7421 .....	19
Federal Register Act.....	26
I.R.C. 6020(b).....	45, 46
I.R.C. 7623 .....	14
I.R.C. Subtitle A .....	19, 22, 32, 33, 34, 57
I.R.C. Subtitles A through C .....	11
Internal Revenue Code .....	9, 24, 49, 55, 57, 66, 68
Internal Revenue Code, Subtitle A .....	10, 47, 49
Reform Act of 1969.....	51
s 4411 of the Internal Revenue Code of 1954 .....	45
Section 207 of the Public Salary Tax Act.....	13
Section 6020(b)(1).....	30
Title 18, Chapter 73.....	11
Title 8 of the U.S. Code.....	55
U.S. Code .....	49

## Regulations

26 CFR §1.1-1(a)(2)(ii) .....	51
26 CFR §1.1-1(c).....	53
26 CFR §1.1441-1 .....	55

26 CFR §1.6012-1 .....	18
26 CFR §1.871-2 .....	33, 52
26 CFR §1.872-2(f) .....	62
26 CFR §301.6109-1(d)(3).....	55
26 CFR §31.3401(a)-3.....	21, 34, 37
26 CFR §31.3401(a)-3(a) .....	21, 37
26 CFR §31.3402(p)-1 .....	21
26 CFR §31.3402(p)-1(a).....	45
8 CFR §215.1 .....	54

## Rules

Fed.R. Civil P.4.....	33
Fed.R.Civ.P. 17(b).....	20
Fed.R.Civ.P. 8(b)(6).....	12
Fed.R.Civil P. 8(c) .....	35
Fed.Rule.Civ.Proc. 8(b)(6).....	12
Federal Rule of Civil Procedure 8(b)(6).....	11, 16
Federal Rule of Evidence 610 .....	17
Tax Court Rule 13(a).....	18

## Cases

American Communications Association v. Douds, 339 U.S. 382, 442. (1950) .....	10
Atchison, T. & S. F. R. Co. v. Railroad Commission, 283 U.S. 380, 392 –393 (1931) .....	50
Bain Peanut Co. v. Pinson, 282 U.S. 499, 501 , 51 S.Ct. 228, 229 .....	60
Barnette v Wells Fargo Nevada Nat’l Bank, 270 US 438, 70 L Ed 669, 46 S.Ct. 326.....	39
Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L Ed 134.....	39
Budd v. People of State of New York, 143 U.S. 517 (1892).....	9, 21
Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325 .....	49, 63
Burnet v. Niagra Falls Brewing Co., 282 U.S. 648, 654 (1931).....	64
Bush v. State, 19 Ariz. 195, 168 P. 508, 509.....	38
Cabirac v. Commissioner, 120 T.C. 163 (2003).....	30
Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936) .....	47
City of Boerne v. Florez, Archbishop of San Antonio, 521 U.S. 507 (1997).....	30
Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174 .....	36
Colautti v. Franklin, 439 U.S. 379, 392, and n. 10 (1979) .....	63
Colautti v. Franklin, 439 U.S. at 392-393, n. 10 .....	63
Collins v. Kentucky, 234 U.S. 634, 638 , 34 S. Ct. 924 .....	64
Com. v. Saulsbury, 152 Pa. 554, 25 A. 610.....	38
Connally vs. General Construction Co., 269 U.S. 385 (1926) .....	64
Crooks v. Harrelson, 282 U.S. 55 (1930).....	64
Downes v. Bidwell, 182 U.S. 244 (1901).....	48
Economy Plumbing & Heating v. U.S., 470 F2d 585 (1972).....	18, 57
Evans v. Gore, 253 U.S. 245 , 40 S.Ct. 550, 11 A.L.R. 519.....	60
Faske v Gershman, 30 Misc 2d 442, 215 NYS2d 144.....	39
Flora v. U.S., 362 U.S. 145 (1960).....	47
Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) .....	63
Giaccio v. State of Pennsylvania, 382 U.S. 399, 86 S.Ct. 518 (1966).....	64
Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773 .....	39
Gompers v. United States, 233 U.S. 604, 610 , 34 S.Ct. 693, Ann.Cas.1915D, 1044.....	60
Gould v. Gould, 245 U.S. 151, 153 (1917) .....	64
Gregory v. Helvering, 293 U.S. 465, 469 (1935) .....	64
Hassett v. Welch, 303 U.S. 303, 314 (1938) .....	64
Hassett v. Welch, 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858 (1938) .....	16, 64

Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d 2,6.....	35
Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d 516, 519.....	35
Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964).....	30
Heider v Umicume, 142 Or 416, 20 P2d 384 .....	39
In re Rempfer, 51 S.D. 393, 216 N.W. 355, 359, 55 A.L.R. 1346 .....	38
International Harvester Co. v. Kentucky, 234 U.S. 216, 221 , 34 S. Ct. 853 .....	64
James v. Bowman, 190 U.S. 127, 139 (1903) .....	30
Katz v. Brandon, 156 Conn. 521, 245 A.2d 579, 586 .....	42
Kisting v. Westchester Fire Ins. Co., 290 F. Supp. 141 (W.D.Wis.1968).....	16
Knowlton v. Moore, 178 U.S. 41 (1900).....	59
Koshland v. Helvering, 298 U.S. 441, 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268.....	45
Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.....	38
License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866).....	23, 47
Long v. Rasmussen, 281 F. 236, 238(1922).....	15, 51
Lucas v. Alexander, 279 U.S. 573, 577 (1929) .....	64
Lyons v. Johnson, 415 F.2d 540 (9th Cir. 1969) .....	16
Meese v. Keene, 481 U.S. 465, 484 (1987).....	63
Meese v. Keene, 481 U.S. 465, 484-485 (1987) .....	63
Miller v. Standard Nut Margarine Co., 284 U.S. 498, 508 (1932).....	64
Millsap v. Commissioner, 91 T.C. 926 (1988).....	30
Montana Power Co. v. Bokma, Mont., 457 P.2d 769, 772, 773 .....	42
Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100.....	49, 63
O'Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933).....	48
Plessy v. Ferguson, 163 U.S. 537, 542 (1896) .....	39
Premier Products Co. v. Cameron, 240 Or. 123, 400 P.2d 227, 228 .....	62
Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d 733, 735 .....	58
Reid v. Colorado, 187 U.S. 137, 148 (1902).....	49
Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.....	42
Robertson v. Baldwin, 165 U.S. 275, 281 , 282 S., 17 S.Ct. 326 .....	60
Savage v. Jones, 225 U.S. 501, 533.....	50
Schneider v. Rusk, (1964) 377 U.S. 163 .....	53
Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d 840, 843.....	50
Schwartz v. Texas, 344 U.S. 199, 202-203 (1952).....	50
Security Bank of Minnesota v. CIA, 994 F.2d 432, 436 (CA8 1993) .....	64
Sinking Fund Cases, 99 U.S. 700 (1878) .....	35
Slaughter House Cases, 16 Wall, 36 .....	39
Smietanka v. First Trust & Savings Bank, 257 U.S. 602, 606 (1922).....	64
Smith v. Smith, 206 Pa.Super. 310m 213 A.2d 94.....	50
South Carolina v. Regan, 465 U.S. 367 (1984) .....	51
Spreckels Sugar Refining Co. v. McClain, 192 U.S. 297 (1904) .....	16, 64
Spurlock v. Commissioner, T.C. Memo. 2003-124.....	30
State v. Logan, 104 La. 760, 29 So. 336.....	38
Stenberg v. Carhart, 530 U.S. 914 (2000) .....	63
U.S. v. Batchelder, 442 U.S. 114, 123 (1978).....	64
U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957).....	45
U.S. v. Denver, D.C.N.C. 14 F. 595.....	38
United States v. Guest, 383 U.S. 745 (1966).....	30
United States v. Harris, 106 U.S. 629, 639 (1883) .....	30
United States v. Lefkowitz, 285 U.S. 452, 467 , 52 S.Ct. 420, 424, 82 A.L.R. 775.....	60
United States v. Levy, 533 F.2d 969 (1976).....	45
United States v. Reese, 92 U.S. 214, 218 (1876).....	30
Wehling v. Columbia Broadcasting System, 608 F.2d 1084 (5th Cir. 12/28/1979).....	16
Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945).....	63
Wright v. U.S., 302 U.S. 583 (1938).....	60

## Other Authorities

"SFR RTF" Substitute for Return executed under IRC 6020(b).....	14
"Taxpayer" v. "Nontaxpayer": Which One are You? .....	17
2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) .....	63
4 Bla.Comm. 141 .....	38
American Jurisprudence 2d, Duress, Section 21 .....	36, 39
Black's Law Dictionary, Fourth Edition, p. 1593 .....	22
Black's Law Dictionary, Sixth Edition, p. 1185.....	16
Black's Law Dictionary, Sixth Edition, p. 1232.....	42
Black's Law Dictionary, Sixth Edition, p. 1575.....	36
Black's Law Dictionary, Sixth Edition, p. 485.....	51
Black's Law Dictionary, Sixth Edition, p. 504.....	35
Black's Law Dictionary, Sixth Edition, p. 563.....	58
Black's Law Dictionary, Sixth Edition, p. 581.....	49, 64
Black's Law Dictionary, Sixth Edition, p. 647.....	50
Black's Law Dictionary, Sixth Edition, p. 648.....	50
Black's Law Dictionary, Sixth Edition, p. 67.....	34
Black's Law Dictionary, Sixth Edition, p. 7.....	33
Black's Law Dictionary, Sixth Edition, p. 763 (1990) .....	62
Bouvier's Maxims of Law, 1856.....	22
Congressional Research Service Report GAO/GGD-00-60R .....	47
Correcting Erroneous Information Returns, Form #04.001 .....	10
Correcting Erroneous Information Returns, Form #04.012.....	26, 40
Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997 .....	29
Document 6469 Expedite Processing Cycle.....	14
Examination Reports-Form 4549, Form 1902B, and Form 4666.....	14
Executive Order 10289.....	23
Federal and State Withholding Options for Private Employers .....	40
Federal Enforcement Authority Within States of the Union, Form #05.032.....	25
Federal Jurisdiction, Form #05.018.....	25, 47
Federal Jurisdiction, Form #05.018, Sections 3 through 3.6 .....	65
Federal Tax Withholding, Form #05.005 .....	40
Flawed Tax Arguments to Avoid, Form #08.004, Section 5.8.....	19
Form 13496: 6020(b) Certification .....	14
Form 1902E-Explanation of Adjustments .....	14
Form 211 Applications for Reward for Original Information .....	14
Form 3050, Certificate of Lack of Records.....	12
Form 3198 "Taxpayer does not have a TIN" .....	14
Form 3866, Certificate of Official Record .....	12
Form 5344 .....	14
Form 5345 .....	14
Form 5604, Section IRC 6020(b) Action Sheet .....	14
Form 5604: Section 6020(b) Action Sheet .....	14
Form 61 .....	14
Form 6469: Expedite Processing Cycle.....	14
Form 895 .....	14
Frivolous Positions, IRS Notice 2008-14 .....	10
Government Accounting Officer Report GAO/GGD-00-60R, p. 1, Footnote 1.....	21, 28
Government Accounting Officer Report GAO/GGD-00-60R, p. 2.....	22, 28
Government Burden of Proof, Form #05.025.....	15
Government Instituted Slavery Using Franchises, Form #05.030.....	9, 11
Great IRS Hoax, Section 5.5: Why We Aren't Liable to File Tax Returns or Keep Records .....	32
Great IRS Hoax, Section 5.6: Why We Aren't Liable to Pay Income Tax .....	32
Great IRS Hoax, Sections 5.4 through 5.4.27.8 entitled "The 'Voluntary' Aspect of Income Taxes .....	34
Income Tax Withholding and Reporting, Item 3.2.....	40
Internal Revenue Manual 5.1.11.6.8 .....	46
Internal Revenue Manual, Section 5.14.10.2 (09-30-2004) .....	61
IRM 1.1.1.1 (02-26-1999).....	15, 17



IRM 1.15.2.21 Exhibit 1.15.2.21-3 .....	14
IRM 1.2.2.97 .....	29
IRM 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997 .....	46
IRM 11.3.6 .....	12
IRM 11.3.6.2 .....	12
IRM 35.2.2.11 .....	30
IRM 35.4.27.2 .....	14
IRM 4.10.7.2.9.8 (05/14/99).....	10
IRM 4.23.11.10 .....	14
IRM 4.4.9.8 .....	14
IRM 5.1.11.6.8 .....	28, 46
IRM 5.1.11.9.2 .....	14
IRM 5.14.10.2 (09-30-2004) .....	40
IRS 6020(b) Assessment Case File-RCS Part and Item No. IV/57 .....	14
IRS Form 1040 .....	31, 50, 65, 67
IRS Form 1040 or 1040NR .....	46
IRS Form 1040NR .....	27, 65
IRS Form 12153 .....	9
IRS Form 4338-A.....	12
IRS Form 4598 .....	38
IRS Form 4852 .....	27, 38
IRS Form 4852 or W-2c or 4598.....	38
IRS Form 668(Y)(c) .....	12
IRS Form W-2.....	22, 41
IRS Form W-2's and 1099R's.....	27
IRS Form W-4.....	21, 22, 34, 35, 37, 40, 41, 43, 67
IRS Forms 1040, 1040A, 1040EZ, and 1040X .....	27
IRS Forms 1040, 1040NR .....	46
IRS Forms W-2 and 1099.....	66
IRS Forms W-2, 1042s, 1098, and 1099 .....	40, 44
IRS Forms W-8BEN or W-8EXP.....	22
IRS Individual Master File (IMF) .....	42
IRS Publication 519, Year 2000, p. 15 .....	58
IRS Publication 519, Year 2000, p. 26.....	60
IRS Published Products Catalog, Document 7130, Year, 2003, p. F-15 .....	50
IRS Restructuring and Reform Act of 1998, Pub.L. 105-206, Title III, Section 3706, July 22, 1998, 112 Stat. 778.....	13
Legal Requirement to File Federal Income Tax Returns, Form #05.009 .....	29
Letters 1085(DO) or 1616(DO).....	14
Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction, Form #05.017 .....	17
Regional Director of Alcohol and Tobacco Tax and Trade Bureau (TTB).....	13
Requirement for Consent, Form #05.003 .....	34
Restatement 2d, Contracts § 174 .....	39
Restatement, Second, Contracts §§174, 175 .....	35
Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34.....	17
Silence as a Weapon and a Defense in Legal Discovery, Form #05.021 .....	16
Sovereignty Forms and Instructions, Cites By Topic: "liability" .....	32
Tax Deposition Questions, Section 1: Liability, Form #03.016 .....	31
Tax Deposition Questions, Section 3 .....	47
The "Trade or Business" Scam, Form #05.001 .....	57, 65
The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87 .....	53
The Meaning of the Words "Includes" and "Including", Form #05.014.....	62
Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65.....	63
Treasury Order 150-02 .....	23
United States Government.....	67
Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number", Form #05.013.....	51
Who are "taxpayers" and Who Needs a "Taxpayer identification Number"?, Form #05.013 .....	17
Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002.....	17

Why It is Illegal for Me to Request or Use a “taxpayer Identification Number”, Form #04.022..... 9

Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents, Form #05.010  
..... 11

Why the Government Can’t Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent, Form  
#05.011 ..... 11

Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without Their Consent, Form  
#05.011 ..... 27, 45

Why You Are a “national” or a “state national” and not a “U.S. citizen”, Form #05.006 ..... 66

Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen, Form #05.006..... 11

Why Your Government is Either a Thief or You are a “Public Officer” for Income Tax Purposes, Form #05.008 ..... 9, 20

Why Your Government is Either a Thief or You are a Public Officer for Income Tax Purposes, Form #05.008..... 11

# 1 PURPOSE/SCOPE

This document is intended to be used at a Collection Due Process Hearing (CDPH) requested using IRS Form 12153. The purpose of this document is to

1. Establish that:
  - 1.1. I am not the owner of the identifying number on your notice.
  - 1.2. It is unlawful for private person such as myself to possess or use government property, including identifying numbers. This is called theft and embezzlement.
2. To preserve my right to litigate for your violations of law by exhausting all administrative remedies before pursuing litigation.
3. To work out arrangements to pay the tax you say I owe AFTER you establish the liability rebutting all the evidence of non-liability contained herein.
4. Clarify sincere questions about how to comply not with your expectations, but with what the law actually says and requires.
5. To prevent unlawful activity. I sincerely believe that:
  - 5.1. Your attempts to enforce the Internal Revenue Code against me are unlawful.
  - 5.2. I would be committing several crimes documented later in section 2 to cooperate in any way with you.
  - 5.3. It is unlawful to enforce any federal franchise or license in any state of the Union. See:

Government Instituted Slavery Using Franchises, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

- 5.4. You are engaging in a violation of the Fifth Amendment takings clause by exercising eminent domain without compensation over private property. You must provide compensation because I never voluntarily donated my private property to a public use or a public office in the government and no third party can do it either without my express consent by the filing of a knowingly FALSE and FRAUDULENT information return.

*"Men are endowed by their Creator with certain unalienable rights, -'life, liberty, and the pursuit of happiness;' and to 'secure,' not grant or create, these rights, governments are instituted. **That property which a man has honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his neighbor's injury, and that does not mean that he must use it for his neighbor's benefit; second, that if he devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public needs require, the public may take it upon payment of due compensation.**"*  
[Budd v. People of State of New York, 143 U.S. 517 (1892)]

- 5.5. Using any "taxpayer" form would constitute the crime of impersonating a public officer in the government in violation of 18 U.S.C. §912. See:

Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>

6. To find out how a "nontaxpayer" can lawfully comply with your expectations without:
  - 6.1. Committing perjury on a government form by describing him or herself as a "Taxpayer".
  - 6.2. Committing perjury on a government form by using a government identifying number that it is ILLEGAL for those not domiciled on federal territory to request or use. See:

Why It is Illegal for Me to Request or Use a "taxpayer Identification Number", Form #04.022  
<http://sedm.org/Forms/FormIndex.htm>

- 6.3. Impersonating a "public officer" in criminal violation of 18 U.S.C. §912.
- 6.4. Acting as an accessory to the crime if filing false information returns by third parties against him/her that the IRS refuses its constitutional and legal duty to correct in violation of 26 U.S.C. §§7434, 7206, and 7207.
7. Educate you about duties under the law that you appear to be willfully disregarding.
8. Establish facts on the record documenting the status of the Submitter as:
  - 8.1. A victim of false information return reports that have been rebutted and which the IRS refuses to correct.
  - 8.2. Not engaged in a "trade or business" or any other taxable activity that might make him subject to the terms of the Internal Revenue Code.
  - 8.3. A "nonresident alien".
  - 8.4. Not the "person", "individual", or "taxpayer" within the I.R.C. because a nonresident with no contracts with the government.
  - 8.5. A non-citizen national as defined in 8 U.S.C. §§1101(a)(21) and 1452.
  - 8.6. Not a "citizen" or "resident" under the Internal Revenue Code

- 1 8.7. Other than the “individual” defined in [5 U.S.C. §552a\(a\)\(2\)](#) and [5 U.S.C. §552a\(a\)\(13\)](#) and that all “individuals”  
2 are “public officers” who work for the government.
- 3 8.8. A “nontaxpayer” who is not “liable” to pay any monies to either the state or federal government under the  
4 authority of Subtitle A of the Internal Revenue Code.
- 5 8.9. Not subject to the provisions of the Internal Revenue Code and “foreign” with respect to it.
- 6 9. Gather evidence for use in pending litigation against all those violating the law in your agency.

7 Note that this document does not constitute:

- 8 1. An attempt to impede the lawful administration of either state or federal revenue law. Instead, it is an attempt to ensure  
9 that the government respects and observes all of the Constitutional and lawful limits upon their authority to collect  
10 revenues and thereby fulfills its only function to protect and defend the Constitutional rights of all Americans.

11 *"It is not the function of our Government to keep the citizen from falling into error; it is the function of the*  
12 *citizen to keep the government from falling into error."*

13 [*American Communications Association v. Douds*, [339 U.S. 382](#), 442. (1950) ]

- 14 2. An “argument” about anything, but simply a restatement of what the law and the courts say about a particular subject.  
15 Consequently, it is absolutely pointless to accuse the submitter of being “frivolous”. To accuse the submitter of being  
16 frivolous would indirectly be an admission that the government is lying to the public, because all questions are backed  
17 by evidence derived directly from the government.
- 18 3. A request for legal advice. More than adequate evidence is provided in support of each admission to establish the  
19 answer to each question in a way that is completely consistent with prevailing law and judicial precedent.
- 20 4. Advocacy of any of the positions documented in the following. Any such arguments are to be regarded as non-factual,  
21 non-actionable, and not admissible as evidence because a belief and opinion and not a fact pursuant to Fed.R.Ev. 610:

*Frivolous Positions*, IRS Notice 2008-14

<http://famguardian.org/Subjects/Taxes/FalseRhetoric/n-08-14.pdf>

22 Finally, if additional authorities are cited for a particular conclusion in response to each question, the person answering the  
23 questions must observe the same constraints as the IRS itself in regards to the authority of cases cited. The constraints it  
24 must operate under are as follows, from the Internal Revenue Manual off the IRS website:

25 *"Decisions made at various levels of the court system... may be used by either examiners or taxpayers to*  
26 *support a position... A case decided by the U.S. Supreme Court becomes the law of the land and takes*  
27 *precedence over decisions of lower courts... Decisions made by lower courts, such as Tax Court, District*  
28 *Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated.*

29 *Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."*

30 [[IRM 4.10.7.2.9.8](#) (05/14/99)]

31 [<http://www.irs.gov/irm/part4/ch10s11.html>]

## 32 **2 CRIMINAL ACTIVITY BY IRS RESULTING FROM FURTHER** 33 **COLLECTION ENFORCEMENT WHICH CAN BE PREVENTED BY** 34 **GRANTING THIS CDP REQUEST**

35 The purpose of the collection due process hearing is to administratively stop tortious and criminal activity on the part of  
36 those engaging in the enforcement in order to prevent a waste of litigation expense and time on the part of both the  
37 submitter and the I.R.S. The specific illegal activities sought to be prevented include:

- 38 1. Conspire to protect and further the filing of knowingly false and fraudulent returns in criminal violation of 26 U.S.C.,  
39 §§7204, 7206, and 7207. I have already repeatedly notified you that all information returns filed against me are  
40 FALSE and fraudulent and were filed under duress without my consent using a number that is NOT mine. You have a  
41 LEGAL DUTY to correct these reports per instructions and criminal complaints I have sent you previously, and you  
42 willfully and intentionally refuse to do so and thereby have are guilty of misprision of felony and become an accessory  
43 after the fact to such crimes. See:

*Correcting Erroneous Information Returns*, Form #04.001

<http://sedm.org/Forms/FormIndex.htm>

1 2. Impersonating a public officer in violation of 18 U.S.C. §912. All statutory “taxpayers” under the I.R.C. are public  
2 officers in the national and not state government. Any attempt by anyone to either assume or execute the duties of such  
3 a public office or impersonate such a public officer, is guilty of criminal impersonation. Criminal impersonation  
4 includes the use of any form available to statutory residents, citizens, individuals, persons, taxpayers, etc under the  
5 Internal Revenue Code. See:

*Why Your Government is Either a Thief or You are a Public Officer for Income Tax Purposes*, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>

6 3. Impersonating a statutory but not constitutional “U.S. citizen” franchisee in violation of 18 U.S.C. §911. The only  
7 statutory “U.S. citizen” under the Internal Revenue Code is the GOVERNMENT, and not a human being. That  
8 government owns the public trust and all the public offices and franchises that are the subject of the tax. Hence, any  
9 attempt to represent such government is a criminal impersonation of a statutory but not constitutional “U.S. citizen” in  
10 violation of 18 U.S.C. §911. See:

*Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>

11 4. Criminal conversion of private property to a public use in criminal violation of 18 U.S.C. §654. All the property of the  
12 alleged “taxpayer” is in fact private property. It was never donated to a public use or public office and cannot be  
13 lawfully so donated where rights are unalienable, which includes places protected by the U.S. Constitution. Hence, the  
14 process of performing any kind of assessment is an act of eminent domain within a statutorily but not constitutionally  
15 foreign state without compensation, which is a violation in every state of the Union. See:

*Why the Government Can’t Lawfully Assess Human Beings with an Income Tax Liability Without Their Consent*, Form  
#05.011  
<http://sedm.org/Forms/FormIndex.htm>

16 5. Perjury in violation of 18 U.S.C. §1542, 18 U.S.C. §1001, and 18 U.S.C. §1621. All tax forms published by the I.R.C.  
17 are only for use by statutory “taxpayers”. They do not make “nontaxpayer” forms and any submission of a “taxpayer”  
18 form would misrepresent my status under penalty of perjury.

19 6. International terrorism in violation of 18 U.S.C. Chapter 113B. All states of the Union are “nations” under the law of  
20 nations with nearly all the powers of independent nations. Any attempt to enforce any civil franchise, any federal civil  
21 or criminal law is an act of international terrorism and an “invasion” within the meaning of Article 4, Section 4 of the  
22 United States constitution. This includes the “trade or business” franchise that forms the heart of the I.R.C. Subtitles  
23 A through C income tax. See:

*Government Instituted Slavery Using Franchises*, Form #05.030  
<http://sedm.org/Forms/FormIndex.htm>

24 7. Obstruction of justice in violation of Title 18, Chapter 73. By ignoring criminal complaints sent to you about your  
25 violations of law, you are obstructing the discovery and prosecuting of those crimes.

26 8. Criminal witness tampering in violation of 18 U.S.C. §1512. Any attempt to penalize me so as to influence how I fill  
27 any form out that is signed under penalty of perjury is criminal witness tampering. All forms signed under penalty of  
28 perjury constitute testimony of a witness that cannot be tampered with through any enforcement action. That is why  
29 the code forbids penalizing anyone BUT public officers in the U.S. government, which I am not, as described in:

*Why Penalties are Illegal for Anything But Government Franchisees, Employees, Contractors, and Agents*, Form  
#05.010  
<http://sedm.org/Forms/FormIndex.htm>

### 30 **3 INSTRUCTIONS TO GOVERNMENT RECIPIENT**

- 31 1. Assemble two copies of the evidence identified in section 5 later. One copy will go to the requester of the CDP.  
32 Certify the copies so that they are admissible as evidence.
- 33 2. Answer the questions in Section 6 in writing in advance. All interrogatories left unanswered shall have the default  
34 answer provided.
- 35 3. Answer the admissions in Section 8.
- 36 3.1. For each question, check either the “Admit” or “Deny” blocks.
- 37 3.2. Add additional explanation in the “Clarification” block at the end of the question. You are also encouraged to  
38 add additional amplifying exhibits and explanation to your answers, and reference the section number and  
39 question number in your answers.
- 40 3.3. Any question left unanswered shall be deemed as “Admit” and constitute a default pursuant to Federal Rule of  
41 Civil Procedure 8(b)(6). To wit:

3.4. If the whole questionnaire is left unanswered, then the answer to all questions by the recipient shall be deemed to be "Admit" and constitute a default under Fed.Rule.Civ.Proc. 8(b)(6).

4. Sign and date the end using blue original ink.
5. Photocopy.
6. Retain the copy for yourself and give the original to the requester.
7. Bring a copy of your answers signed under penalty of perjury to the CDP hearing signed in original ink.

## **4 WITNESSES REQUIRED TO BE PRESENT AT THE DUE PROCESS HEARING**

This section documents the government employees required to be present at the Collection Due Process Hearing (CDPH):

1. Any and all decision makers who have delegated authority to abate the taxes or penalties associated with this unlawful collection action. Don't waste my time by inviting me to a meeting where no one has the authority to correct your obvious violations of law, because it will be undoubtedly be a waste of time.
2. The assessment officer for any and all Substitute For Returns (SFR) during the period in question.
3. The assessment officer for penalties sought to be collected during the reporting period.

## **5 EVIDENCE THAT GOVERNMENT IS REQUIRED TO BRING TO THE DUE PROCESS HEARING**

This section identifies all the physical evidence that the IRS is requested to bring to the Collection Due Process Hearing (CDP). Please bring TWO copies of the information identified herein to the hearing, one of which will become mine.

Because these documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct with Form 3866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with Form 3050, Certificate of Lack of Records, as required by IRM 11.3.6. Certification may be requested by the public using IRS Form 4338-A. In accordance with IRM 11.3.6.2, any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

### **5.1 Rebuttals to any and all previous correspondence sent by me to you**

IRS has not responded to previous correspondence I have sent to it. Each correspondence contained a 30 day window to respond and indicated that a failure to respond constituted an admission to the truthfulness and accuracy of each fact stated. The government is in default in responding to previous correspondence and, pursuant to Fed.R.Civ.P. 8(b)(6), admits everything not expressly denied.

### **5.2 Information about my status**

Provide any and all information connecting me to any of the following statuses. Failure to present evidence to support each status shall mean that I DO NOT have such status because you aren't allowed to make presumptions unsupported by evidence:

1. Any evidence proving that I am "self employed" or am a "small business".
2. Copies of the APPOINTMENT AFFIDAVITS of those who signed [IRS Form 668\(Y\)\(c\)](#) enclosed.
3. Any evidence proving that I am an entity described in [26 U.S.C. §6331\(a\)](#).
4. Any evidence proving that I am:
  - 4.1. A "FEDERALLY PRIVILEGED WORKER": The term "federally privileged worker" includes an officer, employee (as defined in [5 U.S.C. §2105](#) and [26 U.S.C. §3401\(c\)](#) ), or elected official of the United States, a federal territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "federally privileged worker" also includes an officer of a corporation as described in [26 U.S.C. §6671\(b\)](#) and [7343](#).



- 4.2. Engaged in a “FEDERALLY PRIVILEGED ACTIVITY”: The term “federally privileged activity” means any service, of whatever nature, performed (1) within the federal territory, or under a contract which is entered into within the federal territory, or if the employee is employed on an American vessel or American aircraft; or (2) if it is service which is designated or recognized under an agreement entered into under section 233 (“International Agreements”) of the Social Security Act; or (3) as an employee of a person who is, or for an employer which is, (a) the United States or any instrumentality thereof, (b) an individual who is a resident of the federal territory, (c) a partnership or a trust, if two-thirds or more of the partners or trustees are residents of the federal territory, or (d) a corporation organized under the laws of the federal territory or any federal territory.
- 4.3. Domiciled or resident within a federal territory or possession or “State” described in [4 U.S.C. §110\(d\)](#). The term “federal territory” includes and shall be construed to include the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. (The term “includes” shall not be deemed to exclude other things, districts, possessions, territories, etc., otherwise within the meaning of the term defined.)
5. Any evidence proving that I am a “transferee” as used in [26 U.S.C. §6901](#), or a federal employee/worker, or an elected official/office holder.
6. Any evidence proving that I am the “person” defined in [26 U.S.C. §7343](#).
7. Any evidence proving that I am the “person” defined in [26 U.S.C. §6671\(b\)](#) .
8. Any evidence proving that I am or have ever been a “resident” or “citizen” of the federal District of Columbia or of any federal state, enclave or territory.
9. Any evidence proving that I am a statutory “U.S. citizen” as defined in [8 U.S.C. §1401](#) or “U.S. person” as defined in [26 U.S.C. §7701\(a\)\(30\)](#).
10. Any evidence proving that I an "employee" (as defined in [26 U.S.C. §3401\(c\)](#)), who earned "wages" (as defined in 26 U.S.C. §3401 (a)) that were paid to me by an "employer (as defined in 26 U.S.C. §3401 (d)); “gross income” within the ambit of Chapters 71 through 86 of I.R.C. which does not include or list *wages*).
11. Any evidence proving that I am in the "employment" (as defined in [26 U.S.C. §3121\(b\)](#)) of an "American employer" (as defined in [26 U.S.C. §3121\(h\)](#)), who earned "wages" (as defined in [26 U.S.C. §3121\(a\)](#)).
12. Any evidence proving that I am an officer or employee of a "United States Corporation" (as defined in Section 207 of the Public Salary Tax Act).
13. Any evidence proving that I am engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#).
14. Evidence that I am in receipt of earnings not connected with the “trade or business” activity under 26 U.S.C. §871(a) .
15. Any evidence proving that I am a fiduciary for a legal fiction artificial person or vessel, debt transmittal unit pursuant to [26 U.S.C. §6903](#).
16. Any evidence proving that I have any contracts or obligations with the Department of the Treasury - Internal Revenue Service, the United States, or UNITED STATES OF AMERICA.

### **5.3 Revenue Agent Credentials**

For each and every revenue agents in attendance at the CDP hearing, provide the following information:

1. Provide the true and complete legal birth name and NOT pseudo-name of the officer, agent, or employee named above.
2. Disclosure of all pseudonyms used by the officer, agent or employee named above pursuant to IRM 1.2.4 and IRS Restructuring and Reform Act of 1998, Pub.L. 105-206, Title III, Section 3706, July 22, 1998, 112 Stat. 778.
3. The specific job title of the IRS officer, agent or employee named above ("revenue officer," "revenue agent," "appeals officer," "special agent," "examiner," "Criminal Investigator," etc.).
4. Provide the work address where the agent may be personally served with legal process. NO PO BOXES ACCEPTED.
5. Provide the name and address where each agent agrees to receive legal service of process.
6. A copy of all current and past delegation orders prepared by the Secretary specifically for the position of the above-named officer, agent or employee.
7. A copy of the lawful authority issued to him or her by Regional Director of Alcohol and Tobacco Tax and Trade Bureau (TTB) to enforce collection of a tax or taxes under Subtitle E.
8. Provide the appointment or promotion instrument that designates the precise title of the IRS officer, agent or employee named above ("revenue officer," "revenue agent," "appeals officer," "special agent," "examiner," "Criminal Investigator," etc.).
9. Provide a copy of the section of the act of Congress that created the office or offices he/she occupies.
10. The specific division (i.e., Intelligence Division, etc.) in which the above-named officer, agent or employee works.
11. The specific department in which the above-named officer, agent or employee works.
12. The specific grade level held by the above-named officer, agent or employee.
13. The unique identifying numbers (badge and/or employee number of the above-named officer, agent or employee.



- 1 14. If different than the appointment certificate, provide documentation that includes the pocket commission classification
- 2 designation (Administrative or Enforcement) for the IRS officer, agent or employee named above.
- 3 15. Provide the constitutional oath of office taken by each officer, agent or employee named above, as required by Article
- 4 VI, Paragraph 3 of the Constitution of the United States and 5 U.S.C. §3331, taken at the time the officer or agent
- 5 began working for the Internal Revenue Service (Form 61).
- 6 16. Provide the oath of office taken at the time each IRS employee identified above was promoted, transferred or otherwise
- 7 moved to his or her current position (Form 61), assuming current status is different than the entry-level position.
- 8 17. Provide a copy of the properly executed civil commission of each officer named above that verifies that he or she is an
- 9 officer of the Government of the United States, as required by Article II, Section 3 of the Constitution of the United
- 10 States and attending legislation (only officers, not employees, will have civil commissions required by Article II of the
- 11 Constitution).
- 12 18. Provide the personal affidavit in which each officer, agent or employee named above declared that he or she did not
- 13 pay for or otherwise make or promise of consideration to secure the office (5 U.S.C. §3332), assuming the affidavit is
- 14 different than the Form 61 oath.
- 15 19. Provide the personal surety bond of the principal appointed officer under whom each officer or agent listed in section 4
- 16 works. When the persons name in section 4 is an appointed officer required to have a personal surety bond, provide a
- 17 copy of his or her bond.
- 18 20. Provide the name, address and phone number of the person or entity who would be responsible to pay any claim
- 19 against his or her bond.
- 20 21. Provide documentation that establishes the complete line of delegated authority for each officer, agent or employee
- 21 named above, including all intermediaries such as the Assistant Commissioner (International).
- 22 22. Provide documentation showing the number of Claims for Reward under I.R.C. 7623 he or she has filed during his or
- 23 her employment.
- 24 23. Provide documentation showing the number of Form 211 Applications for Reward for Original Information he or she
- 25 has filed during his or her employment.

#### 26 **5.4 Substitute For Return Documents**

27 Specific assessment documents requested include the following, for all tax years that are the subject of this collection  
28 action:

- 29 1. Form 5344 (see IRM 4.4.9.8 for details on the specific document requested).
- 30 2. Examination Reports-Form 4549, Form 1902B, and Form 4666 (see IRM 4.4.9.8 for details on the specific document
- 31 requested).
- 32 3. Form 895 (See IRM 4.4.9.8 for details on the specific document requested).
- 33 4. Form 1902E-Explanation of Adjustments (see IRM 35.4.27.2 for details on the specific document requested).
- 34 5. IRS 6020(b) Assessment Case File-RCS Part and Item No. IV/57 (See IRM 1.15.2.21 Exhibit 1.15.2.21-3 for details
- 35 on the specific document requested).
- 36 6. Form 5604, Section IRC 6020(b) Action Sheet (see IRM 5.1.11.9.2 for details on the specific document requested).
- 37 7. Letters 1085(DO) or 1616(DO) signed by the Collection Manager (See IRM 5.1.11.9.2 for details on the specific
- 38 document).
- 39 8. Document 6469 Expedite Processing Cycle (See IRM 4.23.11.10 for details on the specific document).
- 40 9. Form 3198 "Taxpayer does not have a TIN" (See IRM 4.23.11.10 for details on the specific document requested).
- 41 10. Form 5345 to submit to Case Processing Support (See IRM 4.23.11.10 for details on the specific document requested).
- 42 11. Completed Form 5604: Section 6020(b) Action Sheet
- 43 12. Completed Form 13496: 6020(b) Certification
- 44 13. Completed Form 6469: Expedite Processing Cycle
- 45 14. Completed "SFR RTF" Substitute for Return executed under IRC 6020(b)

### 46 **6 GOVERNMENT BURDEN OF PROOF**

47 The government is the moving party in this action, because it is the one asserting a liability for tax. The government as the  
48 moving party in this case has the burden of proving the existence of jurisdiction and liability PRIOR to attempting any  
49 enforcement or collection actions against the submitter:

50 *TITLE 5 - GOVERNMENT ORGANIZATION AND EMPLOYEES*  
51 *PART I - THE AGENCIES GENERALLY*

5 (d) **Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.**

6 Any oral or documentary evidence may be received, but the agency as a matter of policy shall provide for the  
7 exclusion of irrelevant, immaterial, or unduly repetitious evidence. **A sanction may not be imposed or rule or**  
8 **order issued except on consideration of the whole record or those parts thereof cited by a party and supported**  
9 **by and in accordance with the reliable, probative, and substantial evidence.** The agency may, to the extent  
10 consistent with the interests of justice and the policy of the underlying statutes administered by the agency,  
11 consider a violation of section 557(d) of this title sufficient grounds for a decision adverse to a party who has  
12 knowingly committed such violation or knowingly caused such violation to occur. A party is entitled to present  
13 his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-  
14 examination as may be required for a full and true disclosure of the facts. In rule making or determining claims  
15 for money or benefits or applications for initial licenses an agency may, when a party will not be prejudiced  
16 thereby, adopt procedures for the submission of all or part of the evidence in written form.

17 For further details on the following subsections, see and rebut the following within 30 days or be found to agree:

18 <a href="#">Government Burden of Proof, Form #05.025</a> 19 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
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## 18 **6.1 Significance of failure or refusal to help me by responding to this correspondence**

19 I am asking you for your help in educating me not in what you “think” I should do, but in what the law says I must do to  
20 comply. I am asking you this in writing within this document and will be asking you again at the Collection Due Process  
21 Hearing. I remind you that your own IRS mission statement says that you can only help “taxpayers” to understand their tax  
22 responsibilities:

23 *IRM 1.1.1.1 (02-26-1999)*  
24 *IRS Mission and Basic Organization*

25 *The IRS Mission: **Provide America’s taxpayers top quality service** by helping them understand and meet their*  
26 *tax responsibilities and by applying the tax law with integrity and fairness to all.*

27 Conspicuously missing from the above are those who are “non-taxpayers” not subject to the Internal Revenue Code and  
28 therefore not participating in the “trade or business” excise taxable franchise. The courts have said that the revenue laws, in  
29 fact, only pertain to “taxpayers” and not “non-taxpayers” such as myself.

30 *“The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*  
31 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and*  
32 *no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*  
33 *assume to deal, and they are neither of the subject nor of the object of the revenue laws...”*

34 *“The distinction between persons and things within the scope of the revenue laws and those without is vital.”*  
35 *[Long v. Rasmussen, 281 F. 236, 238(1922)]*

36 If you do not respond point-by-point to this correspondence and thereby help me satisfy my tax obligations with integrity  
37 and fairness to all, INCLUDING “nontaxpayers”, then only thing I can reasonably conclude is that:

- 38 1. You believe I am a “nontaxpayer” who is neither subject to nor liable for any internal revenue tax.
- 39 2. You know you are illegally enforcing the internal revenue code against a person who is not subject to it and who is  
40 outside your jurisdiction.
- 41 3. You don’t want to admit that “non-taxpayers” or persons not subject to the I.R.C. exist, because it would reduce your  
42 revenues.
- 43 4. You want to preserve “plausible deniability” and protect and expand the illegal enforcement of the Internal Revenue  
44 Code against persons who are not subject to it. This is done by refusing to acknowledge precisely who it may lawfully  
45 be enforced against and refusing to educate those who are not subject why they are not subject and how they got that  
46 way.

1 In the above case, thank you for confirming that I am person outside your jurisdiction and not “liable” for any internal  
2 revenue tax:

### 3 **6.2 Benefit of the doubt belongs with the accused**

4 In the absence of proof of jurisdiction and enforcement authority, the benefit of the doubt rests squarely with the accused.

5 *“Keeping in mind the well-settled rule that the citizen is exempt from taxation unless the same is imposed by*  
6 *clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be*  
7 *resolved in favor of those upon whom the tax is sought to be laid.”*  
8 *[Spreckels Sugar Refining Co. v. McClain, [192 U.S. 297](#) (1904)]*

9 *“In view of other settled rules of statutory construction, which teach that a law is presumed, in the absence of*  
10 *clear expression to the contrary, to operate prospectively; that, if doubt exists as to the construction of a*  
11 *taxing statute, the doubt should be resolved in favor of the taxpayer...”*  
12 *[Hassett v. Welch., [303 U.S. 303](#), pp. 314 - 315, 82 L Ed 858. (1938)]*

### 13 **6.3 Affect of silence in rebutting or producing evidence justifying your determination**

14 As the moving party, silence in response to any every fact stated by the accused and not rebutted by the government shall  
15 constitute an admission to the truthfulness of said fact or statement pursuant to the following:

16 1. Federal Rule of Civil Procedure 8(b)(6).

17 [III. PLEADINGS AND MOTIONS](#) > Rule 8.  
18 [Rule 8. General Rules of Pleading](#)

19 (b) Defenses; Admissions and Denials.

20 (6) Effect of Failing to Deny.

21 *An allegation — other than one relating to the amount of damages — is admitted if a responsive pleading is*  
22 *required and the allegation is not denied. If a responsive pleading is not required, an allegation is considered*  
23 *denied or avoided.*

24 2. Wehling v. Columbia Broadcasting System, 608 F.2d 1084 (5th Cir. 12/28/1979)

25 *“The plaintiff who retreats under the cloak of the Fifth Amendment cannot hope to gain an unequal*  
26 *advantage against the party he has chosen to sue. To hold otherwise would, in terms of the customary*  
27 *metaphor, enable plaintiff to use his Fifth Amendment shield as a sword. This he cannot do. See, e. g., Lyons*  
28 *v. Johnson, 415 F.2d 540 (9th Cir. 1969); Kisting v. Westchester Fire Ins. Co., 290 F. Supp. 141*  
29 *(W.D.Wis.1968)”*  
30 *[Wehling v. Columbia Broadcasting System, 608 F.2d 1084 (5th Cir. 12/28/1979)]*

31 For further details on why silence implies agreement, see and rebut the following within 30 days or be found to agree:

[Silence as a Weapon and a Defense in Legal Discovery](#), Form #05.021  
<http://sedm.org/Forms/FormIndex.htm>

### 32 **6.4 Presumptions prohibited**

33 In establishing facts, the government as moving party may not rely on ANY presumptions because:

34 1. Presumptions are not evidence and may not be used as a substitute for evidence.

35 *“A presumption is not evidence.”*  
36 *[Black’s Law Dictionary, Sixth Edition, p. 1185]*

37 2. Presumptions directed against a person protected by the United States Constitution constitute a tort.

(1) [8:4993] **Conclusive presumptions affecting protected interests:** A conclusive presumption may be defeated where its application would impair a party's constitutionally-protected liberty or property interests. In such cases, conclusive presumptions have been held to violate a party's due process and equal protection rights. [Vlandis v. Kline (1973) 412 U.S. 441, 449, 93 S.Ct 2230, 2235; Cleveland Bd. of Ed. v. LaFleur (1974) 414 U.S. 632, 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates process]  
[Rutter Group Practice Guide-Federal Civil Trials and Evidence, paragraph 8:4993, page 8K-34]

3. Presumptions violate the First Amendment by allowing the government to establish a religion, which we define here as any system of beliefs not supportable by admissible evidence. The abuse of presumption causes a religion to be established wherein "faith" is replaced with "presumption", and the government instead of the living god then becomes an object of pagan idol worship.
4. Federal Rule of Evidence 610 makes beliefs and opinions inadmissible as evidence in any legal proceeding.

For further details on why presumption is a violation of due process of law and a tort, see and rebut the following within 30 days or be found to agree:

[Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction](http://sedm.org/Forms/FormIndex.htm), Form #05.017  
<http://sedm.org/Forms/FormIndex.htm>

## **7 INTERROGATORIES**

This section describes open-ended questions that establish your authority to engage in this enforcement action.

### **7.1 Liabilities of and remedies for "nontaxpayers"**

The following questions establish the legal liabilities of "nontaxpayers", who we define as people or persons other than the "taxpayer" defined in 26 U.S.C. §§1313 and 7701(a)(14).

For further information on the subjects covered in this section, see:

1. "Taxpayer" v. "Nontaxpayer": Which One are You?  
<http://famguardian.org/Subjects/Taxes/Remedies/TaxpayerVNontaxpayer.htm>
2. Who are "taxpayers" and Who Needs a "Taxpayer identification Number"?, Form #05.013  
<http://sedm.org/Forms/FormIndex.htm>
3. Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002  
<http://sedm.org/Forms/FormIndex.htm>

- 
1. Why are "nontaxpayers" excluded from the IRS Mission Statement? Aren't they entitled to equal protection under the law?

*IRM 1.1.1.1 (02-26-1999)*  
*IRS Mission and Basic Organization*

*The IRS Mission: **Provide America's taxpayers top quality service** by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.*

ANSWER: \_\_\_\_\_

DEFAULT ANSWER: Because the I.R.C. Subtitle A describes a franchise that you must consent to. We can't enforce the franchise agreement against those who don't consent (those other than statutory "taxpayers") or it would constitute involuntary servitude in violation of the Thirteenth Amendment.

2. Doesn't it constitute a "title of nobility" for the IRS to refuse to acknowledge the existence of and ignore "nontaxpayers", while helping and recognizing only "taxpayers"?

1 ANSWER: \_\_\_\_\_

2 DEFAULT ANSWER: The term “taxpayer” absolutely is a “title of nobility” in violation of Article 1, Section 10 of  
3 the Constitution. It also violates the requirement for equal protection found in 42 U.S.C. §1981, because  
4 only “taxpayers” have any administrative remedies at all if they have become the subject of illegal IRS  
5 enforcement.

- 6 3. Why is that “nontaxpayers” are not allowed to either petition U.S. Tax Court or contact Appeals without forfeiting their  
7 status and become “taxpayers”?

8  
9 ANSWER: \_\_\_\_\_

10 DEFAULT ANSWER: Because our job is to: (1) manufacture more franchisees called “taxpayers”; (2) convert all  
11 private property into “public property” connected with a “public office” and the “trade or business”  
12 franchise; (3) Maximize our revenues, retirement, and importance; (4) cause you to worship a pagan deity  
13 called “government” that has more rights than any single man or group of men can have or can lawfully  
14 delegate to us. Now shut up and go back to work subsidizing our protection racket.

- 15 4. Why doesn’t the IRS make any forms for “nontaxpayers”? Nearly every IRS form indicates “Signature of Taxpayer”  
16 at the end or mentions that it is only for the “taxpayer” somewhere on the form.

17  
18 ANSWER: \_\_\_\_\_

19 DEFAULT ANSWER: Because we don’t want to inform people that “nontaxpayers” even exist, which would notify  
20 them that participation in the “trade or business” franchise requires their consent. This would undermine our  
21 efforts at “voluntary compliance” and disrupt the flow of revenues unlawfully collected from persons we  
22 know are outside our jurisdiction.

- 23 5. How is it possible to file a tax form as a “nontaxpayer” without committing perjury under penalty of perjury by  
24 misrepresenting your status as a “taxpayer”? Every IRS form requires you to acknowledge you are a “taxpayer”  
25 somewhere.

26  
27 ANSWER: \_\_\_\_\_

28 DEFAULT ANSWER: It isn’t possible. We do this because we want you to assume that EVERYONE is a “taxpayer”,  
29 even though we know this isn’t the case. Compelled presumption and the propaganda that creates it, in fact,  
30 is the main vehicle we have to control the populace. We are enforcing public policy disguised to LOOK like  
31 law. The I.R.C. is private law that requires consent, not public law that applies equally to everyone.

- 32 6. How is it possible for a “nontaxpayer” to lawfully comply with any obligation imposed by the I.R.C., including the  
33 requirement to file returns found in 26 U.S.C. §6012 and 26 CFR §1.6012-1?

34 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*  
35 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*  
36 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*  
37 *no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]*  
38 *Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*  
39 *[Economy Plumbing & Heating v. U.S., 470 F2d 585 (1972)]*  
40 *SOURCE: [http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-](http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)*  
41 *[470F2d585\(1972\).pdf](http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)*

42  
43 ANSWER: \_\_\_\_\_

44 DEFAULT ANSWER: “nontaxpayers” are not the proper subject of any provision of the I.R.C. except possibly 26  
45 U.S.C. §7426 and may not lawfully become the subject of any IRS enforcement action. There is no need for  
46 “nontaxpayers” to comply with any provision of the I.R.C. and if they do unlawfully become the subject of  
47 IRS enforcement, they have standing to sue the IRS agent responsible using a Bivens action.

- 48 7. How is it possible for a “nontaxpayer” and a person who is not a transferee or fiduciary to lawfully petition the U.S.  
49 Tax Court without committing perjury by misrepresenting his/her status as that of a “taxpayer”. Tax Court Rule 13(a)  
50 says that only “taxpayers” can petition U.S. Tax Court?

51 *United States Tax Court*

RULE 13. JURISDICTION

(a) Notice of Deficiency or of Transferee or Fiduciary Liability Required: Except in actions for declaratory judgment, for disclosure, for readjustment or adjustment of partnership items, for administrative costs, or for review of failure to abate interest (see Titles XXI, XXII, XXIV, XXVI, and XXVII), the jurisdiction of the Court depends (1) in a case commenced in the Court by a taxpayer, upon the issuance by the Commissioner of a notice of deficiency in income, gift, or estate tax or, in the taxes under Code chapter 41, 42, 43, or 44 (relating to the excise taxes on certain organizations and persons dealing with them), or in the tax under Code chapter 45 (relating to the windfall profit tax), or in any other taxes which are the subject of the issuance of a notice of deficiency by the Commissioner; and (2) in a case commenced in the Court by a transferee or fiduciary, upon the issuance by the Commissioner of a notice of liability to the transferee or fiduciary. See Code secs. 6212, 6213, and 6901.

ANSWER: \_\_\_\_\_

DEFAULT ANSWER: "nontaxpayers" may not lawfully employ the U.S. Tax Court in their defense. The I.R.C. provides no remedies for them other than 26 U.S.C. §7426. If they do become the target of any IRS enforcement action, they are the victim of a tort and their only avenue of redress is a Bivens action in federal court or an action in state court for violation of rights against the offending revenue agent. No provision of the I.R.C. may be cited in such a case because the franchise agreement codified in I.R.C. Subtitle A may not be enforced against those who did not consent to be subject to it.

8. How can the federal courts enforce the Anti-Injunction Act, 26 U.S.C. §7421, against "nontaxpayers"? Doesn't the I.R.C. Subtitle A only pertain to "taxpayers", excepting possibly 26 U.S.C. §7426?

ANSWER: \_\_\_\_\_

DEFAULT ANSWER: Because they want to compel everyone to volunteer to participate in the "trade or business" franchise and to become federal serfs, in violation of the Thirteenth Amendment prohibition against involuntary servitude. The government is a mafia "protection racket", not a legitimate government. We want to force you to pay "protection money" and if you won't, we will break your knee caps and use the federal courts as our punishment mechanism to compel you back into "voluntary compliance" using exorbitant legal fees and endless harassment. We know this is a conspiracy against rights, but he who has the guns, the police, and the jails makes the rules. Might makes right. For details, see:

*Flawed Tax Arguments to Avoid*, Form #08.004, Section 5.8  
<http://sedm.org/Forms/FormIndex.htm>

**7.2 Nature of jurisdiction**

The following questions establish the origins of revenue enforcement authority of the government:

For further information on the subjects covered in this section, see:

- 1. Federal Jurisdiction, Form #05.018 <http://sedm.org/Forms/FormIndex.htm>
- 2. Federal Enforcement Authority Within States of the Union, Form #05.032 <http://sedm.org/Forms/FormIndex.htm>

1. The last word in the name "Internal Revenue Service" indicates that you serve someone. Who is it you are here to serve today?

ANSWER: \_\_\_\_\_

DEFAULT ANSWER: You, the person who requested this hearing.

2. The first word in the phrase "Internal Revenue Service" is "Internal". What is it that you enforce "internal" to?  
2.1. The "United States" as defined geographically in 26 U.S.C. §7701(a)(9) and (a)(10)? . . .OR



1 [Sec. 7701. - Definitions](#)

2 (a)(9) *United States*

3 *The term "United States" when used in a geographical sense includes only the States and the District of*  
4 *Columbia.*

5 (a)(10) *State*

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

8 2.2. The government of the "United States" as indicated in 26 U.S.C. §864(c)(3) within which all public officers  
9 serve?

10 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > § 864](#)  
11 [§864. Definitions and special rules](#)

12 (c) *Effectively connected income, etc.*

13 (3) *Other income from sources within United States*

14 *All income, gain, or loss from sources within the United States (other than income, gain, or loss to which*  
15 *paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within*  
16 *the United States.*

17 ANSWER: \_\_\_\_\_

18 DEFAULT ANSWER: The word "Internal" within our name refers to Internal to the U.S. government. U.S. Supreme  
19 Court has ruled that it is repugnant to the constitution to regulate or tax private conduct. Everyone outside  
20 the government is a private person. You have to join the government as a "public officer" in order for the  
21 government to have the jurisdiction to lawfully tax or regulate your conduct.  
22

23 3. The U.S. Supreme Court has admitted that the ability to regulate private conduct is repugnant to the Constitution. Does  
24 this enforcement involve private conduct or public conduct?

25 ANSWER (circle one): \_\_\_\_\_

26 DEFAULT ANSWER: It involves public conduct as a public officer. Otherwise, we would be violating private rights  
27 protected by the Constitution.  
28

29 4. Do you have any reason to believe or evidence in your possession that indicates that I was acting in a representative  
30 capacity as a "public officer" within the U.S. Government in the context of the tax sought to be enforced in this case?

31 ANSWER (circle one): Yes No

32 DEFAULT ANSWER: No. The only way we could reach outside of federal territory to a nonresident person such as  
33 yourself is if you were acting in a representative capacity under Fed.R.Civ.P. 17(b).  
34

35 5. Isn't it true that all "taxpayers" are "public officers" within the government engaged in a "trade or business"?

36 See: [Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes](#), Form #05.008  
37 <http://sedm.org/Forms/FormIndex.htm>  
38

39 ANSWER (circle one): Yes No

40 DEFAULT ANSWER: Yes  
41

42 6. Isn't it true that the Fifth Amendment prohibits the government from taking private property without compensation?

43 *United States Constitution*  
44 *Fifth Amendment*



1 No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or  
2 indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual  
3 service in time of War or public danger; nor shall any person be subject for the same offence to be twice put in  
4 jeopardy of life or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be  
5 deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public  
6 use, without just compensation.

7  
8 ANSWER (circle one): Yes No  
9 DEFAULT ANSWER: Yes

- 10 7. Am I the only one as the owner of private property who can lawfully consent to convert it to public property without  
11 compensation?

12 “Men are endowed by their Creator with certain unalienable rights, -life, liberty, and the pursuit of happiness;’  
13 and to ‘secure,’ not grant or create, these rights, governments are instituted. That property which a man has  
14 honestly acquired he retains full control of, subject to these limitations: First, that he shall not use it to his  
15 neighbor’s injury, and that does not mean that he must use it for his neighbor’s benefit; second, that if he  
16 devotes it to a public use, he gives to the public a right to control that use; and third, that whenever the public  
17 needs require, the public may take it upon payment of due compensation. “  
18 [*Budd v. People of State of New York, 143 U.S. 517 (1892)*]

19 ANSWER (circle one): Yes No  
20 DEFAULT ANSWER: Yes. If we did it, it would be a crime called conversion, in violation of 18 U.S.C. §654.

- 21 8. Can anyone but me lawfully donate my private property such as my labor to a public use without my consent?

22  
23 ANSWER (circle one): Yes No  
24 DEFAULT ANSWER: No. Only you can do it. If someone else did it, they would be guilty of conversion if they  
25 were acting as an agent of the government, such as when they are filling out and submitting tax forms.

- 26 9. At what point within the tax collection and enforcement process did my private property labor get converted into  
27 “public property” and who accomplished that conversion? Please choose one:

- 28 9.1. At the point when the IRS Form W-4 was signed and submitted. At that point, you accomplished the conversion  
29 because 26 CFR §31.3401(a)-3(a) and 26 CFR §31.3402(p)-1 call this form an “agreement”.

30 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

31 (a) In general. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the  
32 regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section  
33 with respect to which there is a voluntary withholding agreement in effect under section 3402(p). References  
34 in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this  
35 section (§31.3401(a)-3).

36 (b) Remuneration for services. (1) Except as provided in subparagraph (2) of this paragraph, the amounts  
37 referred to in paragraph (a) of this section include any remuneration for services performed by an employee for  
38 an employer which, without regard to this section, does not constitute wages under section 3401(a). For  
39 example, remuneration for services performed by an agricultural worker or a domestic worker in a private  
40 home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3),  
41 respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under  
42 section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

- 43 9.2. When the IRS does a Substitute For Return and thereby proposes an assessment and I don’t argue with it or agree  
44 with it.

45 “In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns.  
46 Instead, IRS prepares substitute documents that propose [not MAKE] assessments. Although IRS and  
47 legislation refer to this as the substitute for return program, these officials said the document does not look like  
48 an actual tax return.”

49 [*Government Accounting Officer Report GAO/GGD-00-60R, p. 1, Footnote 1;*  
50 SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]

51 “[IRS] Customer Service Division official commented on the phrase ‘Substitute for Return.’ They asked us to  
52 emphasize that even though the program is commonly referred to as the SFR program, no actual tax return is  
53 prepared.”

9.3. At the point when an information return such as a W-2 was filed against my labor and you didn't rebut it. Third parties can't donate your private labor to a public use by filing an information return, but if you don't rebut the information return, you essentially consented sub silentio to do it:

*"SUB SILENTIO. Under silence; without any notice being taken. Passing a thing sub silentio may be evidence of consent"*  
[Black's Law Dictionary, Fourth Edition, p. 1593]

*Qui tacet consentire videtur.*  
*He who is silent appears to consent. Jenk. Cent. 32.*  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

ANSWER (circle one): \_\_\_\_\_  
DEFAULT ANSWER: It happened by either of the two mechanisms. However, it didn't happen if you rebutted the false information returns.

10. Isn't it true that none of the situations described in the previous question apply in this case because I have repeatedly told you under penalty of perjury that:
- 10.1. I did not have an IRS Form W-4 active during this period that I consented to or I was under duress to submit any forms that might have been active. Instead, the only proper form for me is the IRS Forms W-8BEN or W-8EXP.
  - 10.2. I do not agree with or consent to any Substitute For Return.
  - 10.3. I have rebutted all information returns against which a liability could be asserted.

ANSWER (circle one): Yes No  
DEFAULT ANSWER: Yes. But we don't care, because we are THIEVES and a RICO extortion ring, not a legitimate government agency or bureau that reads, respects, or obeys the law.

11. Does an information return such as IRS Form W-2 convert my private labor into a "public use", "public office", or "public purpose" if it goes unrebutted?

ANSWER (circle one): Yes No  
DEFAULT ANSWER: Yes. 26 U.S.C. §6041(a) says the IRS Form W-2 can only be filed in connection with a "trade or business", which is defined as "the functions of a public office".

### 7.3 Extraterritorial Jurisdiction

The following set of interrogatories establish the origins of any extraterritorial jurisdiction asserted by the government to enforce the revenue laws.

1. Provide all legally admissible evidence in your possession establishing that I ever signed any contracts or consented to become a subject to I.R.C. Subtitle A.

*Debt and contract [franchise agreement, in this case] are of no particular place.*  
*Locus contractus regit actum.*  
*The place of the contract [franchise agreement, in this case] governs the act.*  
[Bouvier's Maxims of Law, 1856;  
SOURCE: <http://famguardian.org/Publications/BouvierMaximsOfLaw/BouvierMaxims.htm>]

ANSWER: \_\_\_\_\_  
DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this enforcement.

1 2. Isn't it true that Congress cannot license or authorize any franchise within a state of the Union, including a "trade or  
2 business"?

3 *"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and  
4 with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to  
5 trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive  
6 power; and the same observation is applicable to every other power of Congress, to the exercise of which the  
7 granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

8 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this  
9 commerce and trade Congress has no power of regulation nor any direct control. This power belongs  
10 exclusively to the States. No interference by Congress with the business of citizens transacted within a State  
11 is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted  
12 to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power  
13 of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is  
14 given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and  
15 it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus  
16 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing  
17 subjects. Congress cannot authorize [license] a trade or business within a State in order to tax it."  
18 [License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866) ]*

19  
20 ANSWER (circle one): Yes No  
21 DEFAULT ANSWER: Yes

22 3. Provide all legally admissible evidence in your possession that I am acting in a representative capacity as a "public  
23 officer" of the United States Government engaged in a "trade or business" as defined in 26 U.S.C. §7701(a)(26) during  
24 the period that is the subject of this proceeding.

25  
26 ANSWER: \_\_\_\_\_  
27 DEFAULT ANSWER: There is no such evidence in our possession. You already rebutted the false information  
28 returns and we have no other such evidence.

29 4. Provide all legally admissible evidence in your possession that the term "United States" as used in the Internal Revenue  
30 Code includes the exclusive jurisdiction of any state of the Union.

31  
32 ANSWER: \_\_\_\_\_  
33 DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
34 enforcement.

35 5. Provide all legally admissible evidence in your possession that an internal revenue district exists which encompasses  
36 the place of my declared legal domicile during the years that are the subject of this enforcement.

37  
38 ANSWER: \_\_\_\_\_  
39 DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
40 enforcement.

41 6. Provide all legally admissible evidence in your possession that authorizes you to enforce outside of internal revenue  
42 districts. 26 U.S.C. §7601 only authorizes you to enforce within internal revenue districts.

43  
44 ANSWER: \_\_\_\_\_  
45 DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
46 enforcement.

47 7. Provide all legally admissible evidence in your possession that proves that there are any internal revenue districts  
48 remaining OTHER than the District of Columbia. .

49  
50 (See Treasury Order 150-02, 26 U.S.C. §7621, and Executive Order 10289)

51  
52 ANSWER: \_\_\_\_\_

1 DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
2 enforcement.

3 8. What legal domicile or "residence" are you presuming that I had during the period that is the subject of this  
4 proceeding, based on all evidence in your possession?

5  
6 ANSWER: \_\_\_\_\_

7 DEFAULT ANSWER: Federal territory. That is the only place of domicile or residence that we can lawfully enforce  
8 the I.R.C. against. The income tax is based on the coincidence of domicile on federal territory and engaging  
9 in the "trade or business" franchise as a public officer within the government. That is why we can only issue  
10 Taxpayer Identification Numbers to those with a legal domicile on federal territory. All such people are  
11 called "U.S. persons" within 26 U.S.C. §7701(a)(30). The requirement for domicile on federal territory is  
12 found in 26 U.S.C. §911(d)(3).

13 9. Do you have any reason to believe or evidence in your possession proving that an income tax could be owing in the  
14 case of a person who is not domiciled or resident on federal territory?

15 *"**domicile**. A person's legal home. That place where a man has his true, fixed, and **permanent home** and  
16 principal establishment, and to which whenever he is absent he has **the intention of** returning. *Smith v. Smith*,  
17 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and **the intention** to make it  
18 one's home are the requisites of establishing a "domicile" therein. The permanent residence of a person or the  
19 place to which he **intends to** return even though he may actually reside elsewhere. A person may have more  
20 than one residence but only one domicile. **The legal domicile of a person is important since it, rather than the**  
21 **actual residence, often controls the jurisdiction of the taxing authorities and determines where a person may**  
22 **exercise the privilege of voting and other legal rights and privileges."**  
23 [*Black's Law Dictionary, Sixth Edition, p. 485*]*

24  
25 ANSWER (circle one): Yes No

26 DEFAULT ANSWER: No. We only have jurisdiction over "U.S. persons" who have a domicile on federal territory,  
27 who are collectively called "U.S. citizen" (8 U.S.C. §1401), "U.S. residents" (26 U.S.C. §7701(b)(1)(A)), or  
28 "U.S. inhabitants". People domiciled within the exclusive jurisdiction of a state of the Union cannot satisfy the  
29 criteria to be any of these "persons". The term "U.S." means federal territory that is no part of a state of the  
30 Union.

31 10. Do your records indicate that I have a "residence" in the "United States" as used in the Internal Revenue Code (defined  
32 in 26 U.S.C. §7701(a)(9) and (a)(10)) and if so, please provide a copy of said records.

33  
34 ANSWER (circle one): Yes No

35 DEFAULT ANSWER: No. We don't have any such records.

36 11. Provide all legally admissible evidence in your possession that makes me into a "resident" as defined in 26 U.S.C.  
37 §7701(b)(1)(A).

38  
39 ANSWER: \_\_\_\_\_

40 DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
41 enforcement.

42 12. Do you regard me as a "citizen and resident of the United States abroad" during the periods in question and as  
43 described in 26 U.S.C. §911 and if so, please provide the evidence to me?

44  
45 ANSWER: \_\_\_\_\_

46 DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
47 enforcement.

48 13. Where can I find a definition of the term "abroad". I have been unable to locate one after a thorough search of the  
49 Internal Revenue Code. I can't assume that I know what it means because my religion forbids presumption and you  
50 can't lawfully compel me to violate my religious beliefs.

51  
52 ANSWER: \_\_\_\_\_

1       DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
2               enforcement.

3 14. Does the term "abroad" exclude the exclusive jurisdiction of any state of the Union and includes foreign countries  
4 other than states of the Union?

5  
6 ANSWER: \_\_\_\_\_

7       DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
8               enforcement.

9 15. Is the "citizen or resident of the United States" against whom you can enforce (mentioned in 26 U.S.C. §911) a person  
10 with a legal domicile on federal territory that is no part of any state of the Union.?

11  
12 ANSWER: \_\_\_\_\_

13       DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
14               enforcement.

15 16. Are human beings domiciled or resident ONLY within states of the Union "citizens or residents of the United States"  
16 under the I.R.C.?

17  
18 ANSWER: \_\_\_\_\_

19       DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
20               enforcement.

21 17. Provide all legally admissible evidence in your possession that establishes that Congress has expressly authorized the  
22 exercise of the specific "public officers" that are the basis of the income tax upon a "trade or business" as required by 4  
23 U.S.C. §72 within states of the Union:

24                       [TITLE 4 > CHAPTER 3 > § 72](#)  
25                       [§ 72. Public offices; at seat of Government](#)

26                       *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*  
27                       *except as otherwise expressly provided by law.*

28  
29 ANSWER: \_\_\_\_\_

30       DEFAULT ANSWER: There is no such evidence in our possession. We don't have jurisdiction to undertake this  
31               enforcement.

## 32 **7.4 Nature of enforcement powers**

33 The following series of interrogatories establish the extent of revenue enforcement authority by the government:

34 For further information on the subjects covered in this section, see:

- 35 1. Federal Jurisdiction, Form #05.018  
36 <http://sedm.org/Forms/FormIndex.htm>  
37 2. Federal Enforcement Authority Within States of the Union, Form #05.032  
38 <http://sedm.org/Forms/FormIndex.htm>

39  
40 1. Provide legally admissible evidence signed under penalty of perjury proving that the domicile of the entity against  
41 whom this enforcement proceeding was within the "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10).

42  
43 ANSWER: \_\_\_\_\_

44       DEFAULT ANSWER: There is no such evidence in our possession.

1 2. Provide legally admissible evidence signed under penalty of perjury proving that the domicile or “residence” of the  
2 entity against whom this enforcement proceeding was within an existing internal revenue district referenced in 26  
3 U.S.C. §7426.

4  
5 ANSWER: \_\_\_\_\_  
6 DEFAULT ANSWER: There is no such evidence in our possession.

7 3. Provide legally admissible evidence proving that the target of this enforcement action falls within one or the three  
8 groups specifically exempted from the requirement for enforcement implementing regulations:  
9 3.1. A military or foreign affairs function of the United States. [5 U.S.C. §553\(a\)\(1\)](#) .  
10 3.2. A matter relating to agency management or personnel or to public property, loans, grants, benefits, or contracts. [5](#)  
11 [U.S.C. §553\(a\)\(2\)](#) .  
12 3.3. Federal agencies or persons in their capacity as officers, agents, or employees thereof. [44 U.S.C. §1505\(a\)\(1\)](#).

13  
14 ANSWER: \_\_\_\_\_  
15 DEFAULT ANSWER: There is no such evidence in our possession.

16 4. Produce legally admissible evidence that the Secretary of the Treasury is exempt from the above provisions of the  
17 Federal Register Act or Administrative Procedures Act or that the Secretary has been delegated discretion in 26 U.S.C.  
18 §7805 to disregard these acts?

19  
20 ANSWER: \_\_\_\_\_  
21 DEFAULT ANSWER: There is no such evidence in our possession.

22 5. Produce implementing enforcement regulations published in the Federal Register for:  
23 5.1. Lien authority  
24 5.2. Levy authority.

25  
26 ANSWER: \_\_\_\_\_  
27 DEFAULT ANSWER: There is no such evidence in our possession.

28 **7.5 Correcting erroneous information returns**

29 For further information on the content of this section, see:

<p><i>Correcting Erroneous Information Returns</i>, Form #04.012 <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p>
--

30 The series of questions below discusses the proper and lawful procedure for correcting erroneous information returns.

31 1. I have previously attempted to correct all information returns that created the alleged liability for the period that is the  
32 subject of this enforcement action. I have don’t this because 26 U.S.C. §6041(a) requires that these information  
33 returns can only be filed against those engaged in the “trade or business” franchise defined in 26 U.S.C. §7701(a)(26)  
34 as “the functions of a public office”. Why did you refuse to correct these false reports after my repeated attempts?

35  
36 ANSWER: \_\_\_\_\_  
37 DEFAULT ANSWER: Because we want to compel you into involuntary servitude by forcing a “nontaxpayer” to  
38 become a “taxpayer” against his/her will in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18  
39 U.S.C. §1581. We also want to create an excuse to STEAL from you under the color but without the actual  
40 authority of law. We love money more than we love justice or obeying the law or respecting your rights.

41 2. Do you have any evidence in your possession that would contradict my claim that I am not lawfully engaged in the  
42 “trade or business” franchise other than these false reports, and if you do, please present it now?

43  
44 ANSWER (circle one): Yes No  
45 DEFAULT ANSWER: No



1 3. If I present the corrected information returns to you again now, would you be willing to zero out these false reports?

2  
3 ANSWER (circle one): Yes No

4 DEFAULT ANSWER: Yes

5 4. If the answer to the previous question is NO, please explain why?

6  
7 ANSWER: \_\_\_\_\_

8 DEFAULT ANSWER: Because we want to compel you into involuntary servitude by forcing a “nontaxpayer” to  
9 become a “taxpayer” against his/her will in violation of the Thirteenth Amendment, 42 U.S.C. §1994, and 18  
10 U.S.C. §1581. We also want to create an excuse to STEAL from you under the color but without the actual  
11 authority of law. We love money more than we love justice or obeying the law or respecting your rights.

12 5. How can you refuse to correct knowingly false information returns without condoning and encouraging the criminal act  
13 of filing false and fraudulent returns and statements in violation of 26 U.S.C. §§7206 and 7207?

14  
15 ANSWER: \_\_\_\_\_

16 DEFAULT ANSWER: We can't. We know we are a criminal protection racket enterprise and that we have the judges  
17 under our thumbs. We know that the income tax is really just “protection money” that people pay so that we  
18 will leave them alone.

19 6. IRS Form 4852 says it is used to correct false IRS Form W-2's and 1099R's. IRS Form 4852 says at the top that it  
20 may be used only when attached to IRS Forms 1040, 1040A, 1040EZ, and 1040X. What similar form is available for  
21 nonresident aliens filing the IRS Form 1040NR? There do not appear to be any forms that nonresident aliens can use  
22 for correcting false information returns filed against them.

23  
24 ANSWER: \_\_\_\_\_

25 DEFAULT ANSWER: There is no form that nonresident aliens can use to correct false information returns like the  
26 IRS Form 4852. The reason is that they are beyond our jurisdiction and we aren't allowed to do substitute for  
27 returns against them. Therefore, there is no need for them to correct false information returns.

28 7. If you won't accept corrected information returns, how can a person who is not a franchisee called a “taxpayer”  
29 lawfully avoid being compelled to satisfy the obligations of a “taxpayer” and thereby avoid involuntary servitude?

30  
31 ANSWER: \_\_\_\_\_

32 DEFAULT ANSWER: He can't. Our policy is to enslave everyone by compelling EVERYONE to file a tax return,  
33 and especially those who are not “taxpayers”. We know this is slavery and involuntary servitude, but we have  
34 the judges in our back pocket so we can do whatever we want. We're a mafia, not a government bureau or  
35 agency. Now SHUT UP and pay us your protection money or we will break your knee caps, STEAL your  
36 house and your car from you, and make you the scourge of your family because you won't be able to support it.

37 **7.6 Assessment and Substitute For Return (SFR) Authority**

38 The following set of questions establish the authority of the IRS to execute assessments, including Substitute For Returns:

39 For further information on the subjects discussed in this section, see:

*Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without Their Consent*, Form  
#05.011  
<http://sedm.org/Forms/FormIndex.htm>

40  
41 1. Is it true that the only amount the IRS can collect is that shown on a “return”?

42  
43 ANSWER (circle one): Yes No

1           DEFAULT ANSWER: Yes

- 2   2. Is it true that when a “taxpayer” does not file a “return”, 26 U.S.C. §6020(b) authorizes the Secretary to prepare a  
3   Substitute For Return?

4  
5   ANSWER (circle one): Yes No  
6   DEFAULT ANSWER: Yes

- 7   3. Is it true that a Substitute For Return (SFR) is NOT a legal assessment, but simply a PROPOSED assessment that must  
8   be ratified by the “taxpayer”?

9                   *“In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns.  
10                   Instead, IRS prepares **substitute documents that propose [not MAKE] assessments.** Although IRS and  
11                   legislation refer to this as the substitute for return program, these officials said the document does not look like  
12                   an actual tax return.”*

13                   *[Government Accounting Officer Report GAO/GGD-00-60R, p. 1, Footnote 1;  
14                   SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]*

15                   *“[IRS] Customer Service Division official commented on the phrase ‘Substitute for Return.’ They asked us to  
16                   emphasize that **even though the program is commonly referred to as the SFR program, no actual tax return is  
17                   prepared.**”*

18                   *[Government Accounting Officer Report GAO/GGD-00-60R, p. 2;  
19                   SOURCE: <http://www.gao.gov/docsearch/repandtest.html>]*

20  
21   ANSWER (circle one): Yes No  
22   DEFAULT ANSWER: Yes

- 23   4. Please produce evidence that I ever consented to make your proposed assessment called a “Substitute For Return” into  
24   a valid legal assessment?

25  
26   ANSWER: \_\_\_\_\_

27   DEFAULT ANSWER: We don’t have any evidence. We do whatever we want. We’re a mafia protection racket, not  
28   a government agency or bureau.

- 29   5. Please explain how you can lawfully transform a proposed assessment called a Substitute For Return (SFR) into a  
30   lawful assessment without the consent of the subject?

31  
32   ANSWER (circle one): \_\_\_\_\_

33   DEFAULT ANSWER: We never procured your consent. We know you sent us a letter indicating that you didn’t  
34   consent but we ignored it and placed you in default, and thereby fraudulently procured the consent we are  
35   REQUIRED to have before we can turn the SFR into a valid assessment that we can collect. We are a mafia,  
36   protection racket, not a government.

- 37   6. Now that you know I didn’t consent to your proposed SFR assessment, are you now willing to correct that problem and  
38   zero out the Substitute For Returns that you unlawfully executed against me for the tax years that are the subject of this  
39   collection action?

40  
41   ANSWER (circle one): Yes No  
42   DEFAULT ANSWER: Yes

- 43   7. IRM 5.1.11.6.8 authorizes Substitute For Returns (SFR). That IRM does not include IRS form 1040, 1040A, 1040EZ,  
44   etc. Please explain where your authority to execute either an assessment or a Substitute For Return comes from in the  
45   case of the IRS Form 1040 SFR you did on me, if any?

46                   [5.1.11.6.8 \(05-27-1999\)](#)  
47                   *IRC 6020(b) Authority*

- 48  
49                   1. *The following returns may be prepared, signed and assessed under the authority of IRC 6020(b):*  
50                   A. *Form 940, Employer’s Annual Federal Unemployment Tax Return*  
51                   B. *Form 941, Employer’s Quarterly Federal Tax Return*  
52                   C. *Form 943, Employer’s Annual Tax Return for Agricultural Employees*

- D. Form 720, Quarterly Federal Excise Tax Return
- E. Form 2290, Heavy Vehicle Use Tax Return
- F. Form CT-1, Employer's Annual Railroad Retirement Tax Return
- G. Form 1065, U.S. Return of Partnership Income.

2. Pursuant to IRM 1.2.2.97, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

ANSWER (circle one): \_\_\_\_\_

DEFAULT ANSWER: We never procured your consent. We know you sent us a letter indicating that you didn't consent but we ignored it and placed you in default, and thereby fraudulently procured the consent we are REQUIRED to have before we can turn the SFR into a valid assessment that we can collect. We are a mafia, protection racket, not a government.

8. Isn't it true that 26 U.S.C. §6014 authorizes you to prepare a tax return against a "taxpayer" with his consent? (For the purposes of future discussion, we will call this type of a "return" a "delegated return")

ANSWER (circle one): Yes No

DEFAULT ANSWER: Yes

9. Provide all evidence in your possession that I consented to allow you to prepare a "delegated return" under the authority of 26 U.S.C. §6014 for any portion of the tax years which are the subject of this collection action.

ANSWER (circle one): Yes No

DEFAULT ANSWER: Yes

## **7.7 Whether returns submitted so far are acceptable and if not, why not**

The series of questions covered in the following subsections shall attempt to establish whether prior submissions to the government constitute valid "returns" as legally defined. This will help establish when the three year Assessment Statute Expiration Date (ASED) clock started for this enforcement action, pursuant to 26 U.S.C. §6502.

For further details on this section, see and rebut the following within 30 days or be found to agree:

[Legal Requirement to File Federal Income Tax Returns](http://sedm.org/Forms/FormIndex.htm), Form #05.009  
<http://sedm.org/Forms/FormIndex.htm>

### **7.7.1 Definition of a valid "return"**

The following authorities provide admissible evidence of what a valid "return" is:

1. Legal definition:

[26 U.S.C. §6213\(g\): Restrictions Applicable to deficiencies; petition to Tax Court](#)

(g) Definitions

For purposes of this section -

(1) Return

The term "return" includes any return, statement, schedule, or list, and any amendment or supplement thereto, filed with respect to any tax imposed by Subtitle A or B, or chapter 41, 42, 43, or 44.

\_\_\_\_\_  
[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter B > § 6103](#)

1 [§ 6103. Confidentiality and disclosure of returns and return information](#)

2 (b) Definitions For purposes of this section—

3 (1) Return

4 The term “return” means any tax or information return, declaration of estimated tax, or claim for refund  
5 required by, or provided for or permitted under, the provisions of this title which is filed with the Secretary by,  
6 on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting  
7 schedules, attachments, or lists which are supplemental to, or part of, the return so filed.

8 2. IRM 35.2.2.11:

9 Internal Revenue Manual

10 35.2.2.11 (08-11-2004)

11 Answers in Failure to Pay (Section 6651(a)(2) Cases Where Substitute for Return Filed under Section 6020(b))

12 2. Section 6020(b)(1) authorizes the Secretary to make a return upon either a taxpayer’s failure to file a return  
13 or upon a taxpayer’s filing of a fraudulent return. In two cases decided in 2003, the Tax Court clarified what  
14 constitutes a return under section 6020(b) for purposes of the addition to tax under section 6651(a)(2). See  
15 Cabirac v. Commissioner, 120 T.C. 163 (2003), and Spurlock v. Commissioner, T.C. Memo. 2003–124. In  
16 Spurlock, **the Tax Court held that a return for section 6020(b) purposes must be “subscribed, it must contain  
17 sufficient information from which to compute the taxpayer’s tax liability, and the return form and any  
18 attachments must purport to be a ‘return’.”** *“Spurlock, slip. op. at 27.* In Cabirac, the documents the Service  
19 proffered as constituting a section 6020(b) return were (a) dummy Forms 1040 that identified the taxpayer, but  
20 which were not signed and did not show any tax due, (b) a subsequently prepared 30-day letter, and (c) a  
21 revenue agent’s report attached to the 30-day letter explaining how the Service computed the taxpayer’s  
22 liability. Applying the analysis later explained in Spurlock, the Tax Court held that these documents did not  
23 constitute a section 6020(b) return. Critical to the Tax Court’s analysis was that the Service never treated the  
24 documents, which the Service created at various times, as one group purporting to be a return. See Millsap v.  
25 Commissioner, 91 T.C. 926 (1988), acq. in result in part, 1991–2 C.B. 1, describing a valid section 6020(b)  
26 return at issue therein.

27 Based on the above, a submission to the IRS must satisfy all the following criteria in order to be a valid “return”:

- 28 1. It must be “subscribed”, meaning signed under penalty of perjury by the “taxpayer” pursuant to 26 U.S.C. §6065.  
29 2. It must contain sufficient information from which to compute the “taxpayer’s” liability. In the Wesley Snipes failure to  
30 file tax case completed in January 2008, the IRS frivolous returns expert testified that this meant that the purported  
31 return form contained numeric values.  
32 3. The return form and any attachments must purport to be a “return”.

33 It should be emphasized that all the above requirements pertain only to “taxpayers”, all of whom are “public officers”  
34 engaged in the “trade or business” franchise and operating in a representative capacity on behalf of the national  
35 government. Those not so engaged are private persons, and the ability to regulate private conduct has always been  
36 “repugnant to the constitution”.

37 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes  
38 of redress” against offensive state action, was “repugnant” to the Constitution. *Id.*, at 15. See also *United States*  
39 *v. Reese*, 92 U.S. 214, 218 (1876); *United States v. Harris*, 106 U.S. 629, 639 (1883); *James v. Bowman*, 190  
40 *U.S. 127, 139* (1903). Although the specific holdings of these early cases might have been superseded or  
41 modified, see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964); *United States v. Guest*,  
42 *383 U.S. 745* (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not  
43 been questioned.”

44 [*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

45 **7.7.2 Whether previously submissions constitute valid “returns”**

- 46 1. Are there any criteria beyond that in the previous section that you are aware of, which would add to the legal definition  
47 of what a valid “return” is?

48 ANSWER: \_\_\_\_\_

49 DEFAULT ANSWER: No. That definition is all inclusive.  
50

1 2. Is it possible for a person who is not a “taxpayer” as defined in 26 U.S.C. §7701(a)(14) to have a legal requirement to  
2 file a “return” as legally defined?

3  
4 ANSWER (circle one): Yes No  
5 DEFAULT ANSWER: No

6 3. If the answer to the above is “Yes”, please provide the statutes and regulations describing that requirement.

7 ANSWER: \_\_\_\_\_  
8 DEFAULT ANSWER: There is no such evidence in our possession.

9 4. Is the submission of corrected information returns along with a statement that the submitter is not lawfully engaged in a  
10 “trade or business” without submitting an IRS Form 1040 sufficient to satisfy the requirement to file a return?

11  
12 ANSWER (circle one): Yes No  
13 DEFAULT ANSWER: Yes. The I.R.C. in 26 U.S.C. §7701(a)(31) says everything not connected to a “trade or  
14 business” is a foreign estate not subject to the I.R.C.

15 5. If the answer to the previous question is yes, does such a submission start the three year Assessment Statute Expiration  
16 Date (ASED) clock described in 26 U.S.C. §6502?

17  
18 ANSWER (circle one): Yes No  
19 DEFAULT ANSWER: Yes

20 6. What would I have to change about my previously submitted “returns” that would cause them to start the Assessment  
21 Statute Expiration Date (ASED) clock described in 26 U.S.C. §6502?

22  
23 ANSWER: \_\_\_\_\_  
24 DEFAULT ANSWER: Nothing. Your submissions constituted “returns” for the purpose of the I.R.C.

## 25 **8 ADMISSIONS**

26 The following subsections consist of a series of factual statements supported by accompanying evidence. This form of  
27 inquiry is called an “admission” in the legal field. The person receiving this document must provide an “Admit” or “Deny”  
28 answer to each factual statement.

29 The questions are structured in such a way that the only answer that is consistent with the evidence and context of each  
30 question is “Admit”. To answer “Deny” is to argue against the supporting evidence provided for each question. The  
31 answer provided to each admission must be consistent with all the factual evidence provided and if it is not, the responding  
32 party must explain in the “Clarification” area of their answer why the evidence provided in support of the question is  
33 incorrect or not trustworthy.

34 At the end of the admissions, the recipient who completes these questions should sign under penalty of perjury, as required  
35 by [26 U.S.C. §6065](#). Failure of the person completing the questions to sign the legal birth name under penalty of perjury  
36 shall constitute an “Admit” to every question.

37 If the recipient of these admissions is not authorized to answer them, then the submitter insists that:

- 38 1. They be provided to someone within the receiving organization who can respond to each question.  
39 2. That a letter be sent to the person who sent them the questions providing contact information of the person who will be  
40 responding to the admissions.

### 41 **8.1 Liability**

42 For additional information on the subjects covered in this section, please refer to:

- 43 1. [Tax Deposition Questions](#), Section 1: Liability, Form #03.016.

1 <http://sedm.org/Forms/FormIndex.htm>

- 2 2. *Sovereignty Forms and Instructions*, Cites By Topic: "liability"  
3 <http://famguardian.org/TaxFreedom/CitesByTopic/Liability.htm>  
4 3. *Great IRS Hoax*, Section 5.5: Why We Aren't Liable to File Tax Returns or Keep Records  
5 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>  
6 4. *Great IRS Hoax*, Section 5.6: Why We Aren't Liable to Pay Income Tax  
7 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 

9 1. Admit that the only statute within Internal Revenue Code which makes a person liable for the tax described in Subtitle  
10 A is withholding agents on nonresident aliens found in [26 U.S.C. §1461](#).

11 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

12 CLARIFICATION: \_\_\_\_\_  
13

15 2. Admit that there is no other statute applicable within [I.R.C. Subtitle A](#) which creates a duty or liability for the average  
16 American domiciled in a state of the Union.

17 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

18 CLARIFICATION: \_\_\_\_\_  
19

21 3. Admit that the only condition in which a "citizens or residents of the United States" can owe a tax under the I.R.C. is  
22 when they are abroad pursuant to [26 U.S.C. §911](#).

23 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

24 CLARIFICATION: \_\_\_\_\_  
25

27 4. Admit that there is no statute within the Internal Revenue Code Subtitle A which institutes a tax upon "citizens or  
28 residents of the United States" when they are NOT "abroad" pursuant to [26 U.S.C. §911](#).

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30 CLARIFICATION: \_\_\_\_\_  
31

33 5. Admit that the term "abroad" is nowhere defined in the Internal Revenue Code or the Treasury Regulations.

34 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

35 CLARIFICATION: \_\_\_\_\_  
36

38 6. Admit that the term "abroad" cannot lawfully include any part of a state of the Union.

39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40 CLARIFICATION: \_\_\_\_\_  
41

43 7. Admit that what "citizens and residents of the United States" mentioned in [26 U.S.C. §911](#) have in common is a legal  
44 domicile in the "United States", which is described in 26 U.S.C. §911(d)(3) as an "abode".

45 *Abode. One's home; habitation; place of dwelling; or residence. Ordinarily means "domicile." Living place*  
46 *impermanent in character. Fowler v. Fowler, 156 Fla. 316, 22 So.2d 817, 818. The place where a person*  
47 *dwells. In re Erickson, 18 N.J.Misc. 5, 10 A.2d 142, 146. Residence of a legal voter. Pope v. Board of*  
48 *Education Com'rs, 370 Ill. 196, 18 N.E.2d 214, 216. Fixed place of residence for the time being. Augustus Co.,*



1 for Use of *Bourgeois v. Manzella*, 19 N.J.Misc. 29, 17 A.2d 68, 70. For service of process, one's fixed place of  
2 residence for the time being; his "usual place of abode." Fed.R. Civil P.4. *Kurilla v Roth*, 132 N.J.L. 213, 38  
3 A.2d 862, 864. See *Domicile; Residence*.  
4 [Black's Law Dictionary, Sixth Edition, p. 7]

5  
6 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

7  
8 CLARIFICATION: \_\_\_\_\_

- 9 8. Admit that only "aliens" can have a "residence" under I.R.C. Subtitle A and that there is no provision within the I.R.C.  
10 which associates either a "national" or a "citizen" with a "residence".

11 *Title 26: Internal Revenue*  
12 *PART 1—INCOME TAXES*  
13 *nonresident alien individuals*  
14 *§ 1.871-2 Determining residence of alien individuals.*

15 (b) *Residence defined.*

16 *An alien actually present in the United States who is not a mere transient or sojourner is a resident of the*  
17 *United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with***  
18 ***regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another*  
19 *country is not sufficient to constitute him a transient. If he lives in the United States and has no definite*  
20 *intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in***  
21 ***its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an***  
22 ***extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily***  
23 ***in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile*  
24 *abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the*  
25 *United States is limited to a definite period by the immigration laws is not a resident of the United States within*  
26 *the meaning of this section, in the absence of exceptional circumstances.*

27  
28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29  
30 CLARIFICATION: \_\_\_\_\_

- 31 9. Admit that the "abode" within the "United States" described in [26 U.S.C. §911\(d\)\(3\)](#) is the same "United States"  
32 defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10).

33 *TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]*  
34 [Sec. 7701. - Definitions](#)

35 (a) *When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent*  
36 *thereof—*

37 (9) *United States*

38 *The term "United States" when used in a geographical sense includes only the States and the District of*  
39 *Columbia.*

40 (a)(10) *State*

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

43  
44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45  
46 CLARIFICATION: \_\_\_\_\_

## 47 **8.2 How One "volunteers" to participate in the "trade or business" franchise**

48 For additional information on the subjects covered in this section, please refer to:

- 49 1. [Tax Deposition Questions](#), Section 1

1 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

2 2. Great IRS Hoax, Sections 5.4 through 5.4.27.8 entitled “The ‘Voluntary’ Aspect of Income Taxes

3 <http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>

4 3. Requirement for Consent, Form #05.003

5 <http://sedm.org/Forms/FormIndex.htm>

6  
7 1. Admit that if the I.R.C. Subtitle A describes a franchise agreement or contract, then it doesn’t need a liability statute.

8 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

9 CLARIFICATION:\_\_\_\_\_

10  
11  
12 2. Admit that the term “wages” includes only amounts earned in connection with employment under which a W-4 is in  
13 place.

14 [26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

15 (a) In general. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the  
16 regulations thereunder, **the term “wages” includes the amounts described in paragraph (b)(1) of this section**  
17 **with respect to which there is a voluntary withholding agreement in effect under section 3402(p).** References  
18 in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this  
19 section (§31.3401(a)-3).

20 (b) Remuneration for services.

21 (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this  
22 section include any remuneration for services performed by an employee for an employer which, without regard  
23 to this section, does not constitute wages under section 3401(a). For example, remuneration for services  
24 performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically  
25 excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to  
26 which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and  
27 31.3401(d)-1 for the definitions of “employee” and “employer”.  
28

29 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

30 CLARIFICATION:\_\_\_\_\_

31  
32 3. Admit that a person who never submitted a IRS Form W-4 in the context of their private employment cannot earn  
33 “wages” as defined above.

34 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

35 CLARIFICATION:\_\_\_\_\_

36  
37 4. Admit that a “voluntary withholding agreement” or “agreement” is a contract.

38 **“Agreement. A meeting of two or more minds; a coming together in opinion or determination; the coming**  
39 **together in accord of two minds on a given proposition. In law, a concord of understanding and intention**  
40 **between two or more parties with respect to the effect upon their relative rights and duties, of certain past or**  
41 **future facts or performances. The consent of two or more persons concurring respecting the transmission of**  
42 **some property, right, or benefits, with the view of contracting an obligation, a mutual obligation.**

43 “A manifestation of mutual assent on the part of two or more persons as to the substance of a contract.  
44 Restatement, Second, Contracts, §3.

45 “The act of two or more persons, who unite in expressing a mutual and common purpose, with the view of  
46 altering their rights and obligations. The union of two or more minds in a thing done or to be done; a mutual  
47 assent to do a thing. A compact between parties are there are thereby subjected to the obligation or to whom  
48 the contemplated right is thereby secured. “  
49 [Black’s Law Dictionary, Sixth Edition, p. 67]

1  
2 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

3  
4 CLARIFICATION: \_\_\_\_\_

- 5 5. Admit the IRS Form W-4 is entitled “Employee Withholding Allowance Certificate” says NOTHING about the  
6 formation of a “contract” or “agreement” anywhere on the form.

7 See the following for IRS form W-4: [http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4\\_01.pdf](http://famguardian.org/TaxFreedom/Forms/IRS/IRSFormw4_01.pdf)

8  
9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

10  
11 CLARIFICATION: \_\_\_\_\_

- 12 6. Admit that no federal legislative jurisdiction within states of the Union is required in order to enforce a private contract  
13 called a W-4 between a sovereign American and the federal government in a federal court.

14 **“Independent of these views, there are many considerations which lead to the conclusion that the power to**  
15 **impair contracts, by direct action to that end, does not exist with the general [federal] government.** *In the first*  
16 *place, one of the objects of the Constitution, expressed in its preamble, was the establishment of justice, and*  
17 *what that meant in its relations to contracts is not left, as was justly said by the late Chief Justice, in Hepburn v.*  
18 *Griswold, to inference or conjecture. As he observes, at the time the Constitution was undergoing discussion in*  
19 *the convention, the Congress of the Confederation was engaged in framing the ordinance for the government of*  
20 *the Northwestern Territory, in which certain articles of compact were established between the people of the*  
21 *original States and the people of the Territory, for the purpose, as expressed in the instrument, of extending the*  
22 *fundamental principles of civil and religious liberty, upon which the States, their laws and constitutions, were*  
23 *erected. By that ordinance it was declared, that, in the just preservation of rights and property, 'no law ought*  
24 *ever to be made, or have force in the said Territory, that shall, in any manner, interfere with or affect private*  
25 *contracts or engagements bona fide and without fraud previously formed.'* *The same provision, adds the Chief*  
26 *Justice, found more condensed expression in the prohibition upon the States [in Article 1, Section 10 of the*  
27 *Constitution] against impairing the obligation of contracts, which has ever been recognized as an efficient*  
28 *safeguard against injustice; and though the prohibition is not applied in terms to the government of the United*  
29 *States, he expressed the opinion, speaking for himself and the majority of the court at the time, that **it was clear***  
30 **'that those who framed and those who adopted the Constitution intended that the spirit of this prohibition**  
31 **should pervade the entire body of legislation, and that the justice which the Constitution was ordained to**  
32 **establish was not thought by them to be compatible with legislation [or judicial precedent] of an opposite**  
33 **tendency.'** *8 Wall. 623. [99 U.S. 700, 765] Similar views are found expressed in the opinions of other judges*  
34 **of this court."**  
35 *[Sinking Fund Cases, 99 U.S. 700 (1878)]*

36  
37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38  
39 CLARIFICATION: \_\_\_\_\_

- 40 7. Admit that consent to the constructive contract formed by signing and submitting the IRS Form W-4 **must** be procured  
41 voluntarily and absent duress in order to be legally enforceable against the parties to it.

42 **“duress.** *Any unlawful threat or coercion used by a person to induce another to act (or to refrain from acting)*  
43 *in a manner he or she otherwise would not (or would). Subjecting person to improper pressure which*  
44 *overcomes his will and coerces him to comply with demand to which he would not yield if acting as free agent.*  
45 *Head v. Gadsden Civil Service Bd., Ala.Civ.App., 389 So.2d 516, 519. Application of such pressure or*  
46 *constraint as compels man to go against his will, and takes away his free agency, destroying power of refusing*  
47 *to comply with unjust demands of another. Haumont v. Security State Bank, 220 Neb. 809, 374 N.W.2d 2,6.*

48 ...

49 *A contract entered into under duress by physical compulsion is void. Also, if a party's manifestation of assent*  
50 *to a contract is induced by an improper threat by the other party that leaves the victim no reasonable*  
51 *alternative, the contract is voidable by the victim. Restatement, Second, Contracts §§174, 175.*

52 *As a defense to a civil action, it must be pleaded affirmatively. Fed.R.Civil P. 8(c)."*  
53 *[Black's Law Dictionary, Sixth Edition, p. 504]*

54  
55 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

1  
2 CLARIFICATION: \_\_\_\_\_

- 3 8. Admit that threats by a private employer against prospective or current private employees to the effect that refusal to  
4 sign or submit a form W-4 will result in termination of employment or refusal to hire cannot be considered  
5 “voluntary” and must instead be considered to be instituted under duress.

6 *“voluntary. Unconstrained by interference; unimpelled by another’s influence; spontaneous; acting of oneself.*  
7 *Coker v. State, 199 Ga. 20, 33 S.E.2d 171, 174. Done by design or intention. Proceeding from the free and*  
8 *unrestrained will of the person. Produced in or by an act of choice. Resulting from free choice, without*  
9 *compulsion or solicitation. The word, especially in statutes, often implies knowledge of essential facts. Without*  
10 *valuable consideration; gratuitous, as a voluntary conveyance. Also, having a merely nominal consideration;*  
11 *as, a voluntary deed.”*  
12 *[Black’s Law Dictionary, Sixth Edition, p. 1575]*

13  
14 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

15  
16 CLARIFICATION: \_\_\_\_\_

- 17 9. Admit that any contract obtained under duress is voidable and unenforceable against the party who was under the  
18 duress.

19 *“An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not*  
20 *exercising his free will, and the test is not so much the means by which the party is compelled to execute the*  
21 *agreement as the state of mind induced. <sup>1</sup> Duress, like fraud, rarely becomes material, except where a contract*  
22 *or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract*  
23 *or conveyance voidable, not void, at the option of the person coerced, <sup>2</sup> and it is susceptible of ratification.*  
24 *Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it. <sup>3</sup> However, duress*  
25 *in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of*  
26 *doing so, is generally deemed to render the resulting purported contract void. <sup>4</sup>”*  
27 *[American Jurisprudence 2d, Duress, Section 21]*

28  
29 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

30  
31 CLARIFICATION: \_\_\_\_\_

- 32 10. Admit that acts accomplished or liabilities contracted under duress are legally treated as having been performed by or  
33 executed by the source of the duress, and not the person acting under the duress.

34  
35 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

36  
37 CLARIFICATION: \_\_\_\_\_

- 38 11. Admit that federal officials, including employees of the IRS, who condone or tolerate the imposition of duress are  
39 parties to it, and under federal law, become “accessories after the fact”, which is a criminal act.

40 [TITLE 18 > PART I > CHAPTER 1 > § 3](#)  
[§ 3. Accessory after the fact](#)

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<sup>1</sup> Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L Ed 134

<sup>2</sup> Barnett v Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L Ed 479, 60 S Ct 85.

<sup>3</sup> Fiske v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>4</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.

Except as otherwise expressly provided by any Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than one-half the maximum fine prescribed for the punishment of the principal, or both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.

YOUR ANSWER:  Admit  Deny

CLARIFICATION: \_\_\_\_\_

12. Admit that an IRS form W-2 provided by a private employer on a W-2 creates at least a “presumption” of receipt of “wages” in block 1. This is because 26 CFR §31.3401(a)-3 says that a person can only receive “wages” if they submit a W-4 agreement to their private employer.

26 CFR §31.3401(a)-3 Amounts deemed wages under voluntary withholding agreements

(a) In general. Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, **the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3).

(b) Remuneration for services. (1) Except as provided in subparagraph (2) of this paragraph, the amounts referred to in paragraph (a) of this section include any remuneration for services performed by an employee for an employer which, without regard to this section, does not constitute wages under section 3401(a). For example, remuneration for services performed by an agricultural worker or a domestic worker in a private home (amounts which are specifically excluded from the definition of wages by section 3401(a) (2) and (3), respectively) are amounts with respect to which a voluntary withholding agreement may be entered into under section 3402(p). See §§31.3401(c)-1 and 31.3401(d)-1 for the definitions of “employee” and “employer”.

YOUR ANSWER:  Admit  Deny

CLARIFICATION: \_\_\_\_\_

13. Admit that a nonzero amount for “wages” in block 1 of a W-2 form creates a rebuttable “presumption” in the mind of the IRS that the subject of the W-2 completed and submitted an IRS Form W-4 to their private employer.

See preceding question, 26 CFR §31.3401(a)-3(a) .

YOUR ANSWER:  Admit  Deny

CLARIFICATION: \_\_\_\_\_

14. Admit that a person who never submitted an IRS form W-4 to their employer and thereby consented or “agreed” to participate in federal income taxes, should have a zero amount listed in block 1 of the W-2 filed by their private employer.

See 26 CFR §31.3401(a)-3(a) above, in question 17.

YOUR ANSWER:  Admit  Deny

CLARIFICATION: \_\_\_\_\_

15. Admit that the same result as the preceding question also applies in the case of an employee who submitted a W-4 under duress but who in fact did not wish to participate. To do otherwise would be to condone theft and robbery.

YOUR ANSWER:  Admit  Deny

1 CLARIFICATION: \_\_\_\_\_

2 16. Admit that the only method available for rebutting false presumptions about the receipt of “wages” is to complete, sign,  
3 and submit an IRS Form 4852 or W-2c or 4598 to the IRS and/or one’s private employer.

4 See the following for sample IRS Form 4852: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm4852.pdf>

5 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

6  
7  
8 CLARIFICATION: \_\_\_\_\_

9 17. Admit that the IRS DOES NOT make the IRS Form 4598 entitled “Form W-2, 1099, 1098, or 1099 Not Received,  
10 Incorrect or Lost” available to the public on their website.

11 See: <http://www.irs.gov/formspubs/index.html>

12 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

13  
14  
15 CLARIFICATION: \_\_\_\_\_

16 18. Admit that *not* making the IRS Form 4598 available on the IRS website has the effect of increasing IRS revenues  
17 derived form involuntarily withheld payroll taxes.

18 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

19  
20 CLARIFICATION: \_\_\_\_\_

21 19. Admit that when an IRS employee or IRS publication encourages private nonfederal employers to withhold earnings  
22 from their private employees against their will or without their informed voluntary consent constitutes involuntary  
23 servitude in violation of the Thirteenth Amendment to the U.S. Constitution, extortion under the color of office, and  
24 peonage.

25 [Thirteenth Amendment](#)

26 *Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the party shall*  
27 *have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.*

28 *Section 2. Congress shall have power to enforce this article by appropriate legislation.*  
29 \_\_\_\_\_

30 [TITLE 42 > CHAPTER 21 > SUBCHAPTER I > Sec. 1994.](#)  
31 [Sec. 1994. - Peonage abolished](#)

32 *The holding of any person to service or labor under the system known as peonage is abolished and forever*  
33 *prohibited in any Territory or State of the United States; and all acts, laws, resolutions, orders, regulations, or*  
34 *usages of any Territory or State, which have heretofore established, maintained, or enforced, or by virtue of*  
35 *which any attempt shall hereafter be made to establish, maintain, or enforce, directly or indirectly, the*  
36 *voluntary or involuntary service or labor of any persons as peons, in liquidation of any debt or obligation, or*  
37 *otherwise, are declared null and void*  
38 \_\_\_\_\_

39 *“**extortion under the color of office.** ...Unlawful taking by any officer by color of his office, of any money or*  
40 *thing of value, that is not due to him, or more than is due or before it is due.” 4 Bla.Comm. 141; Com. v.*  
41 *Saulsbury, 152 Pa. 554, 25 A. 610; U.S. v. Denver, D.C.N.C. 14 F. 595; Bush v. State, 19 Ariz. 195, 168 P. 508,*  
42 *509...” Obtaining property from another, induced by wrongful use of force or fear, OR under color of official*  
43 *right.” See State v. Logan, 104 La. 760, 29 So. 336; In re Rempfer, 51 S.D. 393, 216 N.W. 355, 359, 55 A.L.R.*  
44 *1346; Lee v. State, 16 Ariz. 291, 145 P. 244, 246, Ann.Cas. 1917B, 131.”*  
45 *[Black’s Law Dictionary, Fourth Edition]*  
46 \_\_\_\_\_

47 *“That is does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,*  
48 *except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of*



bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services. This amendment was said in the Slaughter House Cases, 16 Wall, 36, to have been intended primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or name."

[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

20. Admit that the decision to either hold public office or sign a W-4 agreement is a voluntary personal decision that cannot be coerced, and if it is, it becomes invalid and unenforceable at the option of the person so coerced.

*"An agreement [consent] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.<sup>5</sup> Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced,<sup>6</sup> and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.<sup>7</sup> However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>8</sup>"*

[American Jurisprudence 2d, Duress, Section 21]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

21. Admit that because holding public office is "voluntary", then all taxes based upon this activity must also be voluntary and avoidable for those who are not already "public officers".

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

22. Admit that because holding public office is "voluntary", then all taxes based upon this activity must also be voluntary and avoidable.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

23. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve oneself in the activity.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

<sup>5</sup> Brown v Pierce, 74 U.S. 205, 7 Wall 205, 19 L Ed 134

<sup>6</sup> Barnett v Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L Ed 669, 46 S.Ct. 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fasje v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v Fetty, 121 W Va 215, 2 SE2d 521, cert den 308 U.S. 571, 84 L Ed 479, 60 S.Ct. 85.

<sup>7</sup> Fasje v Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v Unicume, 142 Or 416, 20 P2d 384; Glenney v Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>8</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

### 8.3 Withholding and Reporting

For additional information on the subjects covered in this section, please refer to:

1. *Income Tax Withholding and Reporting*, Item 3.2: Short training course on income tax withholding and reporting.  
<http://sedm.org/LibertyU/LibertyU.htm>
2. *Federal and State Withholding Options for Private Employers*  
<http://famguardian.org/Publications/FedStateWHOptions/FedStateWHOptions.pdf>
3. *Federal Tax Withholding*, Form #05.005: Terse summary of the content of item 2 above.  
<http://sedm.org/Forms/FormIndex.htm>
4. *Correcting Erroneous Information Returns*, Form #04.012: How to correct false IRS Forms W-2, 1042s, 1098, and 1099.  
<http://sedm.org/Forms/FormIndex.htm>

1. Admit that IRS Form W-4 is identified as an “agreement” in the Treasury Regulations.

[26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

*(a) In general. **Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term “wages” includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3.*

Title 26: Internal Revenue  
[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
[Subpart E—Collection of Income Tax at Source](#)  
[§ 31.3402\(p\)-1 Voluntary withholding agreements.](#)

*(a) In general.*

*An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.*

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that “private employers”, which are entities not engaged in a “public office”, are not required to enter into any kind of agreements:

[IRM 5.14.10.2 \(09-30-2004\)](#)  
*Payroll Deduction Agreements*

*2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.*  
[\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

1 3. Admit that the term “wages” is defined in [26 U.S.C. §3401\(a\)](#).

2  
3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

6 4. Admit that the IRS Form W-2 may only lawfully be filed in connection with persons who have signed IRS Form W-4  
7 agreements.

8  
9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

10  
11 CLARIFICATION: \_\_\_\_\_

12 5. Admit that the IRS Form W-2 is called an “information return” by the IRS.

13  
14 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

15  
16 CLARIFICATION: \_\_\_\_\_

17 6. Admit that all information returns may only be filed in connection with a “trade or business” pursuant to [26 U.S.C.](#)  
18 [§6041\(a\)](#).

19 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
20 [§ 6041. Information at source](#)

21 (a) Payments of \$600 or more

22 *All persons engaged in a trade or business and making payment in the course of such trade or business to*  
23 *another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or*  
24 *other fixed or determinable gains, profits, and income (other than payments to which section [6042 \(a\)\(1\)](#), [6044](#)*  
25 *(a)(1), [6047 \(e\)](#), [6049 \(a\)](#), or [6050N \(a\)](#) applies, and other than payments with respect to which a statement is*  
26 *required under the authority of section [6042 \(a\)\(2\)](#), [6044 \(a\)\(2\)](#), or [6045](#)), of \$600 or more in any taxable year,*  
27 *or, in the case of such payments made by the United States, the officers or employees of the United States*  
28 *having information as to such payments and required to make returns in regard thereto by the regulations*  
29 *hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and*  
30 *in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of*  
31 *such gains, profits, and income, and the name and address of the recipient of such payment.*

32  
33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34  
35 CLARIFICATION: \_\_\_\_\_

36 7. Admit that all earnings reported on an IRS Form W-2 are “trade or business” earnings connected with a “public office”  
37 in the United States government.

38  
39 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

40  
41 CLARIFICATION: \_\_\_\_\_

42 8. Admit that information returns filed against a person who is not engaged in a “trade or business” or a “public office”  
43 are false and that those who submit them, if notified they are false, are engaged in criminal FRAUD if they submit said  
44 information returns to the government.

45  
46 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

47  
48 CLARIFICATION: \_\_\_\_\_

49 9. Admit that a biological person who does not work for the federal government as a “public officer” and who did not  
50 voluntarily sign and submit an IRS Form W-4 is not engaged in a “trade or business” and may not lawfully have any  
51 amount of earnings reported against him or her on an IRS Form W-2 without violating [26 U.S.C. §7206](#) and [7207](#).

Any person who—

(1) Declaration under penalties of perjury

Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; or

(2) Aid or assistance

Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document; or

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

10. Admit that withholding and levies in connection with earnings from employment apply ONLY to “wages” as legally defined and NOT against all earnings, meaning that they apply only to the portion of one’s earnings that are connected with a “public office” or “trade or business” and therefore connected to a “public use”.

**Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, “public use” is one which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a “public advantage” or “public benefit” accrues sufficient to constitute a public use. *Montana Power Co. v. Bokma, Mont., 457 P.2d 769, 772, 773.*

Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. *Ringe Co. v. Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186.* The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but must be in common, and not for a particular individual. The use must be a needful one for the public, which cannot be surrendered without obvious general loss and inconvenience. A “public use” for which land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences, changing conceptions of scope and functions of government, and other differing circumstances brought about by an increase in population and new modes of communication and transportation. *Katz v. Brandon, 156 Conn. 521, 245 A.2d 579, 586.*

See also Condemnation; Eminent domain.  
[Black’s Law Dictionary, Sixth Edition, p. 1232]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

11. Admit that the IRS Individual Master File (IMF) applies the tax to one’s “wages” as legally defined and NOT all of their earnings or to wages as commonly understood.

See: <http://famguardian.org/TaxFreedom/Instructions/0.8ObtAndAnalyzingIMF.htm>

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

1 12. Admit that a subset of those holding “public office” are described as “employees” within 26 U.S.C. §3401(c ) and [26](#)  
2 [CFR §31.3401\(c \)-1](#).

3 [26 U.S.C. §3401\(c \) Employee](#)

4 *For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected*  
5 *official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any*  
6 *agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of*  
7 *a corporation.*  
8

9 [26 CFR §31.3401\(c \)-1 Employee:](#)

10 *"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a*  
11 *[federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any*  
12 *agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a*  
13 *corporation."*  
14

15 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

16 CLARIFICATION: \_\_\_\_\_  
17

18 13. Admit that the “employee” defined above is the SAME “employee” described in IRS Form W-4.

19 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

20 CLARIFICATION: \_\_\_\_\_  
21  
22

23 14. Admit that the IRS Form W-4 may not lawfully be used to initiate withholding against a person who was not  
24 ALREADY engaged in a “public office” BEFORE they signed the form. In other words, admit that the W-4 form does  
25 not CREATE a “public office” but simply authorizes taxation of an EXISTING public office within the U.S.  
26 government.

27 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

28 CLARIFICATION: \_\_\_\_\_  
29  
30

31 15. Admit that the use or abuse of IRS Form W-4 to CREATE public offices in the U.S. government would constitute a  
32 criminal violation of 18 U.S.C. §912 and a civil violation of 4 U.S.C. §72.

33 [TITLE 18 > PART 1 > CHAPTER 43 > § 912](#)  
34 [§ 912. Officer or employee of the United States](#)

35 *Whoever **falsely assumes or pretends to be an officer or employee acting under the authority of the United***  
36 ***States** or any department, agency or officer thereof, and acts as such, or in such pretended character demands*  
37 *or obtains any money, paper, document, or thing of value, shall be fined under this title or imprisoned not more*  
38 *than three years, or both.*  
39

40 [TITLE 4 > CHAPTER 3 > § 72](#)  
41 [§ 72. Public offices; at seat of Government](#)

42 *All offices attached to the seat of government shall be exercised in the District of Columbia, **and not elsewhere,***  
43 *except as otherwise expressly provided by law.*  
44

45 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

46 CLARIFICATION: \_\_\_\_\_  
47

1 16. Admit that IRS Forms W-2, 1042s, 1098, and 1099 cannot lawfully be used to CREATE public offices, but merely  
2 document the exercise of those already lawfully occupying said office pursuant to Article VI of the United States  
3 Constitution.

4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5 CLARIFICATION: \_\_\_\_\_

6  
7  
8 17. Admit that if IRS Forms W-2, 1042s, 1098, and 1099 are used to “elect” an otherwise private person involuntarily into  
9 public office that he or she does not consent to occupy, the filer of the information return is criminally liable for:  
10 1.1. Filing false returns and statements pursuant to 26 U.S.C. §§7206, 7207.  
11 1.2. Impersonating a public officer pursuant to 18 U.S.C. §912.  
12 1.3. Involuntary servitude in violation of 18 U.S.C. §§1581, 1593 and the Thirteenth Amendment.

13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14 CLARIFICATION: \_\_\_\_\_

15  
16  
17 18. Admit that one cannot be an “employee” as defined above or within the meaning of 5 U.S.C. §2105 without also being  
18 engaged in a “trade or business” activity.

19 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)  
20 [§ 2105. Employee](#)

21 *(a) For the purpose of this title, “employee”, except as otherwise provided by this section or when specifically*  
22 *modified, means an officer and an individual who is—*

23 *(1) appointed in the civil service by one of the following acting in an official capacity—*

- 24 *(A) the President;*  
25 *(B) a Member or Members of Congress, or the Congress;*  
26 *(C) a member of a uniformed service;*  
27 *(D) an individual who is an employee under this section;*  
28 *(E) the head of a Government controlled corporation; or*  
29 *(F) an adjutant general designated by the Secretary concerned under section 709 (c) of title 32;*

30 *(2) engaged in the performance of a Federal function under authority of law or an Executive act; and*  
31 *(3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the*  
32 *performance of the duties of his position.*

33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34 CLARIFICATION: \_\_\_\_\_

35  
36 19. Admit that the practical affect of signing a W-4 agreement is to make one’s earnings into “wages” as legally defined in  
37 [26 U.S.C. §3401](#) and to make them into “gross income”.

38 *Title 26: Internal Revenue*  
39 [PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)  
40 [Subpart E—Collection of Income Tax at Source](#)  
41 [§ 31.3402\(p\)-1 Voluntary withholding agreements.](#)

42 *(a) In general. An employee and his employer may enter into an agreement under section 3402(b) to provide for*  
43 *the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made*  
44 *after December 31, 1970. **An agreement may be entered into under this section only with respect to amounts***  
45 ***which are includible in the gross income of the employee under section 61, and must be applicable to all***  
46 ***such amounts paid by the employer to the employee.** The amount to be withheld pursuant to an agreement*  
47 *under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations*  
48 *thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income*  
49 *tax withheld from eligible rollover distributions within the meaning of section 402.*

50 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny



1  
2 CLARIFICATION: \_\_\_\_\_

- 3 20. Admit that the above provision within 26 CFR §31.3402(p)-1(a) is NOT found anywhere within the I.R.C. and  
4 therefore is unenforceable.

5 “When enacting §7206(1) Congress undoubtedly knew that the Secretary of the Treasury is empowered to  
6 prescribe all needful rules and regulations for the enforcement of the internal revenue laws, so long as they  
7 carry into effect the will of Congress as expressed by the statutes. Such regulations have the force of law. **The**  
8 **Secretary, however, does not have the power to make law.**”<sup>9</sup>  
9 [United States v. Levy, 533 F.2d 969 (1976)]  
10

11 Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to  
12 include the pick-up man among those subject to the s 3290 tax,<sup>FNL1</sup> and argues (a) that this constitutes an  
13 administrative interpretation to which we should give weight in construing the statute, particularly because (b)  
14 section 3290 was carried over in haec verba into s 4411 of the Internal Revenue Code of 1954, 26 U.S.C.A. s  
15 4411. We find neither argument persuasive. In light of the above discussion, \*359 we cannot but regard this  
16 Treasury Regulation as no more than an attempted addition to the statute of something which is not there.  
17 <sup>FNL2</sup> As such the regulation can furnish no sustenance to the statute. Koshland v. Helvering, 298 U.S. 441,  
18 446-447, 56 S.Ct. 767, 769-770, 80 L.Ed. 1268.  
19 [U.S. v. Calamaro, 354 U.S. 351, 77 S.Ct. 1138 (U.S. 1957)]

20 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

21  
22 CLARIFICATION: \_\_\_\_\_

## 23 8.4 Assessment authority

24 For additional information on the subjects covered in this section, please refer to:

- 25 1. Authorities on “assessment”: Family Guardian Cites by Topic  
26 <http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm>  
27 2. Why the Government Can't Lawfully Assess Natural Persons With an Income Tax Liability Without Their Consent,  
28 Form #05.011  
29 <http://sedm.org/Forms/FormIndex.htm>  
30 3. Tax Deposition Questions, Section 13 entitled “26 U.S.C. §6020(b) Substitute For Returns”  
31 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>  
32

- 33 1. Admit that an involuntary assessment is called a “Substitute For Return (SFR)” by the IRS.

34  
35 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

36  
37 CLARIFICATION: \_\_\_\_\_

- 38 2. Admit that I.R.C. 6020(b) is the authority for the IRS to do involuntary assessments.

39 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart D > § 6020](#)  
40 [§ 6020. Returns prepared for or executed by Secretary](#)

41 (a) Preparation of return by Secretary

42 *If any person shall fail to make a return required by this title or by regulations prescribed thereunder, but shall*  
43 *consent to disclose all information necessary for the preparation thereof, then, and in that case, the Secretary*  
44 *may prepare such return, which, being signed by such person, may be received by the Secretary as the return of*  
45 *such person.*

<sup>9</sup> Dixon v. United States, 1965, 381 U.S. 68, 85 S.Ct. 1301, 14 L.Ed.2d 223; Werner v. United States, 7 Cir., 1959, 264 F.2d 489; Whirlwind Manufacturing Company v. United States, 5 Cir., 1965, 344 F.2d 153.

1 (b) Execution of return by Secretary

2 (1) Authority of Secretary to execute return

3 If any person fails to make any return required by any internal revenue law or regulation made thereunder at  
4 the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall  
5 make such return from his own knowledge and from such information as he can obtain through testimony or  
6 otherwise.

7 (2) Status of returns

8 Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal  
9 purposes.

10 [SOURCE: [http://www.law.cornell.edu/uscode/html/uscode26/usc\\_sec\\_26\\_00006020---000-.html](http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00006020---000-.html)]

11 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

12 CLARIFICATION: \_\_\_\_\_

13 3. Admit that [Internal Revenue Manual 5.1.11.6.8](#) describes and limits [I.R.C. 6020\(b\)](#) authority of the IRS.

14  
15 *Internal Revenue Manual 5.1.11.6.8 (03-01-2007)*  
16 *IRC 6020(b) Authority*

17  
18 1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC  
19 6020(b):

- 20 A. Form 940, Employer's Annual Federal Unemployment Tax Return;  
21 B. Form 941, Employer's Quarterly Federal Tax Return;  
22 C. Form 943, Employer's Annual Tax Return for Agricultural Employees;  
23 D. Form 944, Employer's Annual Federal Tax Return;  
24 E. Form 720, Quarterly Federal Excise Tax Return;  
25 F. Form 2290, Heavy Vehicle Use Tax Return;  
26 G. Form CT-1, Employer's Annual Railroad Retirement Tax Return;  
27 H. Form 1065, U.S. Return of Partnership Income.

28 2. Pursuant to IRM 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue  
29 officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to  
30 prepare and execute returns under IRC 6020(b).

31 [SOURCE: <http://www.irs.gov/irm/part5/ch01s12.html>]

32 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

33 CLARIFICATION: \_\_\_\_\_

34  
35 4. Admit that IRS Forms 1040, 1040NR, etc are not listed in IRM 5.1.11.6.8 as forms which are authorized to have SFR's  
36 done against them.

37 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

38 CLARIFICATION: \_\_\_\_\_

39  
40  
41 5. Admit that IRS Form 1040 or 1040NR are the type of form you expect me to file as part of this proceeding.

42 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

43 CLARIFICATION: \_\_\_\_\_

44  
45  
46 6. Admit that the IRS admitted in Congressional Research Service Report GAO/GGD-00-60R that "Substitute For  
47 Returns" are not "returns", but simply PROPOSED assessments.

48 "In its response to this letter, IRS officials indicated that they do not generally prepare actual tax returns.  
49 Instead, they said IRS prepares substitute documents that propose assessments. Although IRS and legislation

1 refer to this as the substitute for return program, these officials said that the document does not look like an  
2 actual tax return.”  
3 [Congressional Research Service Report GAO/GGD-00-60R;  
4 SOURCE: <http://famguardian.org/PublishedAuthors/Govt/GAO/GAO-GGD-00-60R-SFR.pdf>  
5

6 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

7  
8 CLARIFICATION: \_\_\_\_\_

- 9 7. Admit that the U.S. Supreme Court said that our system of income taxation is based upon voluntary assessment and not  
10 “distrain”, meaning enforcement.

11 “Our system of taxation is based upon voluntary assessment and payment, not distrain.”  
12 [Flora v. U.S., 362 U.S. 145 (1960)]  
13

14 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

15  
16 CLARIFICATION: \_\_\_\_\_

## 17 **8.5 Federal jurisdiction**

18 For additional information on the subjects covered in this section, please refer to:

- 19 1. *Federal Jurisdiction*, Form #05.018  
20 <http://sedm.org/Forms/FormIndex.htm>  
21 2. *Tax Deposition Questions*  
22 <http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>  
23

- 
- 24 1. Admit that the federal government has *no legislative jurisdiction* within states of the Union according to the U.S.  
25 Supreme Court.

26 “It is no longer open to question that the general [federal] government, unlike the states, *Hammer v.*  
27 *Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power  
28 in respect of the internal affairs of the states; and emphatically not with regard to legislation.”  
29 [Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]  
30

31 “But very different considerations apply to the *internal commerce or domestic trade of the States*. Over this  
32 *commerce and trade Congress has no power of regulation [or taxation] nor any direct control*. This power  
33 *belongs exclusively to the States. No interference by Congress with the business of citizens transacted within*  
34 *a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly*  
35 *granted to the legislature*. The power to authorize a business within a State is plainly repugnant to the exclusive  
36 *power of the State over the same subject*. It is true that the power of Congress to tax is a very extensive power.  
37 *It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,*  
38 *and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus*  
39 *limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing*  
40 *subjects. Congress cannot authorize a trade or business within a State in order to tax it.*”  
41 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]  
42

43 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

44  
45 CLARIFICATION: \_\_\_\_\_

- 46 2. Admit that Subtitle A of the Internal Revenue Code qualifies as “legislation” with respect to the above court ruling(s).

47 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

48  
49 CLARIFICATION: \_\_\_\_\_

1 3. Admit that because the Subtitle A of the Internal Revenue Code qualifies as “legislation”, then its jurisdiction does not  
2 include areas internal to states of the Union, excepting possibly federal areas under the exclusive jurisdiction of the  
3 United States and coming under [Article 1](#), Section 8, Clause 17 of the Constitution.

4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

7 4. Admit that the District of Columbia and the territories and possessions of the United States are *outside* of areas within  
8 the exclusive jurisdiction of states of the Union and *outside* the “[United States](#)” as used in the Constitution.

9 *“As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during  
10 good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment  
11 of judges for limited time, it must act independently of the Constitution upon territory which is not part of  
12 the United States within the meaning of the Constitution.**”*  
13 *[O’Donohue v. United States, 289 U.S. 516, 53 S.Ct. 740 (1933)]*  
14

15 *“The earliest case is that of Hepburn v. Ellzey, 2 Cranch, 445, 2 L. ed. 332, in which this court held that, under  
16 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies  
17 between citizens of different states, a citizen of the District of Columbia could not maintain an action in the  
18 circuit court of the United States. It was argued that the word ‘state.’ in that connection, was used simply to  
19 denote a distinct political society. ‘But,’ said the Chief Justice, ‘**as the act of Congress obviously used the word  
20 ‘state’ in reference to that term as used in the Constitution, it becomes necessary to inquire whether  
21 Columbia is a state in the sense of that instrument. The result of that examination is a conviction that the  
22 members of the American confederacy only are the states contemplated in the Constitution . . . and excludes  
23 from the term the signification attached to it by writers on the law of nations.**’ This case was followed in  
24 Barney v. Baltimore, 6 Wall. 280, 18 L. ed. 825, and quite recently in Hooe v. Jamieson, 166 U.S. 395., 41 L.  
25 ed. 1049, 17 Sup. Ct. Rep. 596. **The same rule was applied to citizens of territories in New Orleans v. Winter,  
26 1 Wheat. 91, 4 L. ed. 44, in which an attempt was made to distinguish a territory from the District of  
27 Columbia. But it was said that ‘neither of them is a state in the sense in which that term is used in the  
28 Constitution.**’ In Scott v. Jones, 5 How. 343, 12 L. ed. 181, and in Miners’ Bank v. Iowa ex rel. District  
29 Prosecuting Attorney, 12 How. 1, 13 L. ed. 867, it was held that under the judiciary act, permitting writs of  
30 error to the supreme court of a state in cases where the validity of a state statute is drawn in question, an act of  
31 a territorial legislature was not within the contemplation of Congress.”*  
32 *[Downes v. Bidwell, 182 U.S. 244 (1901), emphasis added]*

33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34  
35 CLARIFICATION: \_\_\_\_\_

36 5. Admit that the District of Columbia and territories and possessions of the United States are subject to the exclusive  
37 legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.

38 [United States Constitution, Article 1, Section 8, Clause 17](#)

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

44 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

45  
46 CLARIFICATION: \_\_\_\_\_

47 6. Admit that the term “[United States](#)” defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) is the geographic region over which  
48 Subtitle A of the Internal Revenue Code is defined to apply.

49 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)  
50 [Sec. 7701. - Definitions](#)

51 (a)(9) United States

1 The term "United States" when used in a geographical sense includes only the States and the District of  
2 Columbia.

3 (a)(10) State

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

6  
7 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

8  
9 CLARIFICATION:\_\_\_\_\_

- 10 7. Admit that there is no other definition of "United States" applying to subtitle A of the Internal Revenue Code which  
11 might modify or enlarge the definition of "United States" found above.

12 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

13  
14 CLARIFICATION:\_\_\_\_\_

- 15 8. Admit the term "United States" as defined in the Internal Revenue Code Subtitle A to areas under exclusive federal  
16 jurisdiction and excludes areas under exclusive state legislative jurisdiction.

17 See: <http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

18  
19 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

20  
21 CLARIFICATION:\_\_\_\_\_

- 22 9. Admit that the rules of statutory construction state the following:

23 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one*  
24 *thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles,*  
25 *170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons*  
26 *or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be*  
27 *inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*  
28 *of a certain provision, other exceptions or effects are excluded."*  
29 *[Black's Law Dictionary, Sixth Edition, p. 581]*

30  
31 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

32  
33 CLARIFICATION:\_\_\_\_\_

- 34 10. Admit that the rules of statutory construction above apply to the interpretation of all statutes, including the Internal  
35 Revenue Code and all 50 titles of the U.S. Code.

36 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

37  
38 CLARIFICATION:\_\_\_\_\_

- 39 11. Admit that observing the rules of statutory construction above and the following Supreme Court rulings in the case of  
40 the definition of "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) results in excluding states of the Union  
41 from the definition of "United States".

42 *"It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the*  
43 *police powers of the States, even when it may do so, unless its purpose to effect that result is clearly*  
44 *manifested."*  
45 *[Reid v. Colorado, 187 U.S. 137, 148 (1902)]*  
46 \_\_\_\_\_

47 *"The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its*  
48 *regulation and occupy a limited field, and that the intention to supersede the exercise by the State of its*

1 authority as to matters not covered by the federal legislation is not to be implied unless the Act of Congress  
2 fairly interpreted is in conflict with the law of the State. See *Savage v. Jones*, [225 U.S. 501, 533](#).”  
3 [*Atchison, T. & S. F. R. Co. v. Railroad Commission*, [283 U.S. 380, 392–393](#) (1931)]  
4

5 “If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a  
6 federal statute was intended to supersede the exercise of the power of the state unless there is a clear  
7 manifestation of intention to do so. The exercise of federal supremacy is not lightly to be presumed.”  
8 [*Schwartz v. Texas*, [344 U.S. 199](#), 202-203 (1952)]

9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

10 CLARIFICATION: \_\_\_\_\_  
11

- 12 12. Admit that the term “[United States](#)” as used in the Constitution and “[United States](#)” and as used in [26 U.S.C.](#)  
13 [§7701](#)(a)(9) and (a)(10) refer to two mutually exclusive geographical areas.

14 “**Foreign Laws:** “The laws of a foreign country or sister state. In conflicts of law, the legal principles of  
15 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,  
16 and in that respect are called ‘jus receptum’.”  
17 [*Black’s Law Dictionary*, Sixth Edition, p. 647]

18 “**Foreign States:** “Nations outside of the United States...Term may also refer to another state; i.e. a sister  
19 state. The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which  
20 the action is brought; and hence, one state of the Union is foreign to another, in that sense.”  
21 [*Black’s Law Dictionary*, Sixth Edition, p. 648]

22 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23 CLARIFICATION: \_\_\_\_\_  
24

- 25 13. Admit that IRS Form 1040 (not 1040NR, but 1040) is intended to be submitted only by those who are “citizens or  
26 residents” of the “[United States](#)”.

27 1040A 11327A Each  
28 U.S. Individual Income Tax Return

29 Annual income tax return **filed by citizens and residents of the United States**. There are separate instructions  
30 available for this item. The catalog number for the instructions is 12088U.

31 W:CAR:MP:FP:F:I Tax Form or Instructions  
32 [*IRS Published Products Catalog*, Document 7130, Year, 2003, p. F-15]

- 33 14. Admit that those who do not maintain a “[domicile](#)” within the District of Columbia or the territories or possessions of  
34 the [United States](#) do not qualify as either “citizens” or “residents” of the “[United States](#)” as used above.

35 **domicile.** A person's legal home. That place where a man has his true, fixed, and permanent home and  
36 principal establishment, and to which whenever he is absent he has the intention of returning. *Smith v. Smith*,  
37 206 Pa.Super. 310m 213 A.2d 94. Generally, physical presence within a state and the intention to make it one's  
38 home are the requisites of establishing a “domicile” therein. The permanent residence of a person or the place  
39 to which he intends to return even though he may actually reside elsewhere. A person may have more than one  
40 residence but only one domicile. The legal domicile of a person is important since it, rather than the actual  
41 residence, often controls the jurisdiction of the taxing authorities and determines where a person may exercise  
42 the privilege of voting and other legal rights and privileges. The established, fixed, permanent, or ordinary  
43 dwellingplace or place of residence of a person, as distinguished from his temporary and transient, though  
44 actual, place of residence. It is his legal residence, as distinguished from his temporary place of abode; or his  
45 home, as distinguished from a place to which business or pleasure may temporarily call him. See also *Abode;*  
46 *Residence*.

47 “Citizenship,” “habitancy,” and “residence” are severally words which in particular cases may mean precisely  
48 the same as “domicile,” while in other uses may have different meanings.

49 “Residence” signifies living in particular locality while “domicile” means living in that locality with intent to  
50 make it a fixed and permanent home. *Schreiner v. Schreiner*, *Tex.Civ.App.*, 502 S.W.2d 840, 843.



1 For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. *Hendry v. Masonite*  
2 Corp., C.A.Miss., 455 F.2d 955.  
3 [Black's Law Dictionary, Sixth Edition, p. 485]

4  
5 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

6  
7 CLARIFICATION:\_\_\_\_\_

## 8 **8.6 Who are "taxpayers"**

9 For more information about the subjects covered in this section, refer to the pamphlet below:

[Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number", Form #05.013](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

- 10  
11 1. Admit that the only married and unmarried individuals mentioned within the Internal Revenue Code Section 1 are  
12 "aliens" and therefore "residents" who have income "effectively connected with a "trade or business".

13 *NORMAL TAXES AND SURTAXES*  
14 *DETERMINATION OF TAX LIABILITY*  
15 *Tax on Individuals*  
16 [Sec. 1.1-1 Income tax on individuals.](#)

17 (a)(2)(ii) For taxable years beginning after December 31, 1970, the tax imposed by section 1(d), as amended by  
18 the Tax Reform Act of 1969, shall apply to the income effectively connected with the conduct of a trade or  
19 business in the United States by a **married alien individual who is a nonresident of the United States for all or**  
20 **part of the taxable year or by a foreign estate or trust.** For such years the tax imposed by section 1(c), as  
21 amended by such Act, shall apply to the income effectively connected with the conduct of a trade or business in  
22 the United States by an **unmarried alien individual (other than a surviving spouse) who is a nonresident of**  
23 **the United States for all or part of the taxable year.** See paragraph (b)(2) of section 1.871-8."  
24 [[26 CFR § 1.1-1\(a\)\(2\)\(ii\)](#)]

25  
26 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

27  
28 CLARIFICATION:\_\_\_\_\_

- 29 2. Admit that there is such a thing as a "nontaxpayer", and that such a person is characterized by not coming within the  
30 jurisdiction of the Internal Revenue Code.

31 *"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers,*  
32 *and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and*  
33 *no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not*  
34 *assume to deal, and they are neither of the subject nor of the object of the revenue laws..."*

35 *"The distinction between persons and things within the scope of the revenue laws and those without is vital."*  
36 [[Long v. Rasmussen, 281 F. 236, 238\(1922\)](#)]  
37 [<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Evidence/Q03.038.pdf>]

38  
39 See also: 26 U.S.C. §7426, which mentions "persons other than taxpayers", as well as *South Carolina v. Regan*, 465  
40 U.S. 367 (1984), which mentions "nontaxpayers".

41  
42 YOUR ANSWER: \_\_\_\_Admit \_\_\_\_Deny

43  
44 CLARIFICATION:\_\_\_\_\_

- 45 3. Admit that a "[resident](#)" is defined in 26 U.S.C. §7701(b)(1)(B).

46 [26 U.S.C. §7701\(b\)\(1\)\(A\) Resident alien](#)

1 (b) Definition of resident alien and nonresident alien

2 (1) In general

3 For purposes of this title (other than subtitle B) -

4 (A) Resident alien

5 An alien individual shall be treated as a resident of the United States with respect to any calendar year if (and  
6 only if) such individual meets the requirements of clause (i), (ii), or (iii):

7 (i) Lawfully admitted for permanent residence

8 Such individual is a lawful permanent resident of the United States at any time during such calendar year.

9 (ii) Substantial presence test

10 Such individual meets the substantial presence test of paragraph (3).

11 (iii) First year election

12 Such individual makes the election provided in paragraph (4).

13  
14 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

15  
16 CLARIFICATION:\_\_\_\_\_

17 4. Admit that the only type of “resident” defined in the Internal Revenue Code are “aliens” as shown above.

18 Title 26: Internal Revenue  
19 PART 1—INCOME TAXES  
20 nonresident alien individuals  
21 § 1.871-2 Determining residence of alien individuals.

22 (b) Residence defined.

23 An alien actually present in the United States who is not a mere transient or sojourner is a resident of the  
24 United States for purposes of the income tax. **Whether he is a transient is determined by his intentions with**  
25 **regard to the length and nature of his stay.** A mere floating intention, indefinite as to time, to return to another  
26 country is not sufficient to constitute him a transient. If he lives in the United States and has no definite  
27 intention as to his stay, he is a resident. **One who comes to the United States for a definite purpose which in**  
28 **its nature may be promptly accomplished is a transient; but, if his purpose is of such a nature that an**  
29 **extended stay may be necessary for its accomplishment, and to that end the alien makes his home temporarily**  
30 **in the United States, he becomes a resident,** though it may be his intention at all times to return to his domicile  
31 abroad when the purpose for which he came has been consummated or abandoned. An alien whose stay in the  
32 United States is limited to a definite period by the immigration laws is not a resident of the United States within  
33 the meaning of this section, in the absence of exceptional circumstances.

34  
35 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

36  
37 CLARIFICATION:\_\_\_\_\_

38 5. Admit that there is no definition of “resident” anywhere in the I.R.C. or Treasury Regulations which would enlarge or  
39 expand upon the definition of “resident” above.

40 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

41  
42 CLARIFICATION:\_\_\_\_\_

43 6. Admit that a person cannot simultaneously be a “resident” and a “citizen” at the same time and that these are two  
44 mutually exclusive classes of persons.

1 [26 CFR §1.1-1\(c\): Income Tax on individuals](#)

2 (c) Who is a citizen.

3 Every person born or naturalized in the [federal] [United States](#) and subject to its [exclusive federal jurisdiction  
4 under [Article I, Section 8](#), Clause 17 of the [Constitution](#)] jurisdiction is a citizen. For other rules governing the  
5 acquisition of citizenship, see chapters 1 and 2 of title III of the [Immigration and Nationality Act \(8 U.S.C.  
6 1401-1459\)](#). For rules governing loss of citizenship, see sections 349 to 357, inclusive, of such Act ([8 U.S.C.  
7 1481-1489](#)), [Schneider v. Rusk](#), (1964) [377 U.S. 163](#), and Rev. Rul. 70-506, C.B. 1970-2, 1. For rules pertaining  
8 to persons who are [nationals but not citizens at birth](#), e.g., a person born in American Samoa, see section 308 of  
9 such Act ([8 U.S.C. 1408](#)). For special rules applicable to certain expatriates who have lost citizenship with a  
10 principal purpose of avoiding certain taxes, see [section 877](#). A [foreigner](#) who has filed his declaration of  
11 intention of becoming a citizen but who has not yet been admitted to citizenship by a final order of a  
12 naturalization court is an alien.  
13 [\[26 CFR §1.1-1\(c\)\]](#)

14  
15 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

16 CLARIFICATION: \_\_\_\_\_  
17

18 7. Admit that the document entitled "[Law of Nations](#)" defines "[resident](#)" as follows:

19 "Residents, as distinguished from citizens, are aliens who are permitted to take up a permanent abode in the  
20 country. Being bound to the society by reason of their dwelling in it, they are subject to its laws so long as they  
21 remain there, and, being protected by it, they must defend it, although they do not enjoy all the rights of citizens.  
22 They have only certain privileges which the law, or custom, gives them. Permanent residents are those who  
23 have been given the right of perpetual residence. They are a sort of citizen of a less privileged character, and  
24 are subject to the society without enjoying all its advantages. Their children succeed to their status; for the  
25 right of perpetual residence given them by the State passes to their children."  
26 [The Law of Nations, Vattel, Book 1, Chapter 19, Section 213, p. 87]  
27 [SOURCE: <http://sedm.org/Exhibits/EX1034.pdf>]

28  
29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30 CLARIFICATION: \_\_\_\_\_  
31

32 8. Admit that American Citizens domiciled within states of the Union do not qualify as "residents" within the meaning of  
33 [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) unless they elect to do so under the provisions of [26 U.S.C. §6013\(g\)](#).

34 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART II > Subpart B > § 6013](#)  
35 [§ 6013. Joint returns of income tax by husband and wife](#)

36 (g) Election to treat nonresident alien individual as resident of the United States

37 (1) In general

38 A nonresident alien individual with respect to whom this subsection is in effect for the taxable year  
39 shall be treated as a resident of the United States—

40 (A) for purposes of chapter 1 for all of such taxable year, and

41 (B) for purposes of chapter 24 (relating to wage withholding) for payments of wages  
42 made during such taxable year.

43 (2) Individuals with respect to whom this subsection is in effect

44 This subsection shall be in effect with respect to any individual who, at the close of the taxable year  
45 for which an election under this subsection was made, was a nonresident alien individual married to  
46 a citizen or resident of the United States, if both of them made such election to have the benefits of  
47 this subsection apply to them.

48 (3) Duration of election

49 An election under this subsection shall apply to the taxable year for which made and to all  
50 subsequent taxable years until terminated under paragraph (4) or (5); except that any such election

1 shall not apply for any taxable year if neither spouse is a citizen or resident of the United States at  
2 any time during such year.

3 (4) Termination of election

4 An election under this subsection shall terminate at the earliest of the following times:

5 (A) Revocation by taxpayers

6 If either taxpayer revokes the election, as of the first taxable year for which the last day  
7 prescribed by law for filing the return of tax under chapter 1 has not yet occurred.

8 (B) Death

9 In the case of the death of either spouse, as of the beginning of the first taxable year of  
10 the spouse who survives following the taxable year in which such death occurred; except  
11 that if the spouse who survives is a citizen or resident of the United States who is a  
12 surviving spouse entitled to the benefits of section 2, the time provided by this  
13 subparagraph shall be as of the close of the last taxable year for which such individual is  
14 entitled to the benefits of section 2.

15 (C) Legal separation

16 In the case of the legal separation of the couple under a decree of divorce or of separate  
17 maintenance, as of the beginning of the taxable year in which such legal separation  
18 occurs.

19 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

20 CLARIFICATION: \_\_\_\_\_  
21

22 9. Admit that the term “continental United States”, for the purposes of citizenship, is defined in [8 CFR §215.1](#) as follows:

23 [Code of Federal Regulations]  
24 [Title 8, Volume 1]  
25 [Revised as of January 1, 2002]  
26 From the U.S. Government Printing Office via GPO Access  
27 [CITE: 8CFR215]

28  
29 TITLE 8--ALIENS AND NATIONALITY CHAPTER I--IMMIGRATION AND NATURALIZATION SERVICE,  
30 DEPARTMENT OF JUSTICE  
31 PART 215--CONTROLS OF ALIENS DEPARTING FROM THE UNITED STATES  
32 [Section 215.1: Definitions](#)

33 (f) The term continental United States means the District of Columbia and the several [States](#), except Alaska and  
34 Hawaii.

35  
36 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

37 CLARIFICATION: \_\_\_\_\_  
38

39 10. Admit that the term “State” within the context of federal citizenship is defined in [8 U.S.C. §1101\(a\)\(36\)](#):

40 [8 U.S.C. §1101\(a\)\(36\)](#): State [Aliens and Nationality]

41 The term "State" includes the District of Columbia, Puerto Rico, Guam, and the Virgin Islands of the United  
42 States.

43  
44 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

45 CLARIFICATION: \_\_\_\_\_  
46

1 11. Admit that a person born in a state of the Union was not born in a "State" or within the "continental United States"  
2 within the meanings defined above.

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

6 12. Admit that there is no other definition of "State" or "continental United States" anywhere in Title 8 of the U.S. Code  
7 that might modify or enlarge the meanings of "State" or "continental United States" within the context of citizenship  
8 under federal law.

9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

10  
11 CLARIFICATION: \_\_\_\_\_

12 13. Admit that the term "individual" appearing in the upper left corner of the IRS Form 1040 is defined as follows:

13 [26 CFR §1.1441-1](#) Requirement for the deduction and withholding of tax on payments to foreign persons.

14 (c ) Definitions

15 (3) Individual.

16 (i) Alien individual.

17 *The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.*  
18 *1.1-1(c).*

19 (ii) Nonresident alien individual.

20 *The term nonresident alien individual means a person described in section 7701(b)(1)(B), an alien individual*  
21 *who is a resident of a foreign country under the residence article of an income tax treaty and Sec. 301.7701(b)-*  
22 *7(a)(1) of this chapter, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of*  
23 *Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa as determined under Sec. 301.7701(b)-*  
24 *1(d) of this chapter. An alien individual who has made an election under section 6013 (g) or (h) to be treated as*  
25 *a resident of the United States is nevertheless treated as a nonresident alien individual for purposes of*  
26 *withholding under chapter 3 of the Code and the regulations thereunder*

27  
28 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

29  
30 CLARIFICATION: \_\_\_\_\_

31 14. Admit that there are no other definitions or explanations of the term "individual" within the Internal Revenue Code that  
32 would modify or enlarge the definition of "individual" beyond what appears above.

33 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

34  
35 CLARIFICATION: \_\_\_\_\_

36 15. Admit that "Individual Taxpayer Identification Numbers" may ONLY be issued to "aliens" under 26 CFR §301.6109-  
37 1(d)(3) and that there is no authority to issue them to "citizens":

38 [26 CFR §301.6109-1\(d\)\(3\)](#)

39 (3) IRS individual taxpayer identification number –

40 (i) Definition.

41 *The term IRS individual taxpayer identification number means a taxpayer identifying number **issued to an alien***  
42 ***individual** by the Internal Revenue Service, upon application, for use in connection with filing requirements*  
43 *under this title. **The term IRS individual taxpayer identification number does not refer to a social security***

number or an account number for use in employment for wages. For purposes of this section, the term alien individual means an individual who is not a citizen or national of the United States.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

16. Admit that SSN's may be used VOLUNTARILY under [26 U.S.C. §6109](#)(d) as a substitute for a "Taxpayer Identification Number", but only in the case of "aliens" and not "citizens":

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 61](#) > [Subchapter B](#) > § 6109  
[§ 6109. Identifying numbers](#)

(d) Use of social security account number

*The social security account number issued to an individual for purposes of section 205(c)(2)(A) of the Social Security Act shall, except as shall otherwise be specified under regulations of the Secretary, be used as the identifying number for such individual for purposes of this title.*

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

17. Admit that Social Security participation is voluntary for those who are *not* engaged in a "trade or business".

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

18. Admit that because Social Security participation is voluntary as described above, then the only people who can lawfully be "Taxpayers" are "aliens"

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

19. Admit that a statutory "[U.S. citizen](#)" defined in [8 U.S.C. §1401](#) and who is domiciled abroad in a foreign country is an "alien" with respect to a tax treaty with that foreign country.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

20. Admit that the estate of a "nonresident alien" who has no income "effectively connected with a trade or business" is called a "foreign estate".

[TITLE 26](#) > [Subtitle F](#) > [CHAPTER 79](#) > § 7701  
[§ 7701. Definitions](#)

(31) Foreign estate or trust

(A) Foreign estate

*The term "foreign estate" means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.*

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_



1 21. Admit that “foreign” in the above context means “not subject to the Internal Revenue Code”.

2 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

3  
4 CLARIFICATION: \_\_\_\_\_

5 22. Admit that persons who are not subject to the Internal Revenue Code are described as “nontaxpayers”.

6 [26 U.S.C. Sec. 7701\(a\)\(14\)](#)

7 *Taxpayer*

8 *The term “taxpayer” means any person subject to any internal revenue tax.*

9  
10 *“Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and*  
11 *not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the*  
12 *Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and*  
13 *no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers]*  
14 *Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws.”*

15 *[Economy Plumbing & Heating v. U.S., 470 F2d 585 (1972)]*

16 *SOURCE: [http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-](http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)*  
17 *[470F2d585\(1972\).pdf](http://famguardian.org/TaxFreedom/Authorities/Circuit/EconomyPlumbHtgVUnitedStates-470F2d585(1972).pdf)*

18  
19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

20  
21 CLARIFICATION: \_\_\_\_\_

22 **8.7 Taxable “activities” and “taxable income”**

23 For more information about the subjects covered in this section, refer to the pamphlet below:

*The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

24  
25 2. Admit that the term “trade or business” is defined in [26 U.S.C. §7701\(a\)\(26\)](#).

26 [26 U.S.C. §7701\(a\)\(26\)](#)

27 *“The term ‘trade or business’ includes the performance of the functions [activities] of a public office.”*

28  
29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30  
31 CLARIFICATION: \_\_\_\_\_

32 3. Admit that there are no other definitions or references in I.R.C. Subtitle A relating to a “trade or business” which  
33 would change or expand the definition of “trade or business” above to include things other than a “public office”.

34  
35 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

36  
37 CLARIFICATION: \_\_\_\_\_

38 4. Admit that a “trade or business” is an “activity”.

39 **“Trade or Business in the United States**

40 *Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in*  
41 *that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business***

1 in the United States depends on the nature of your activities. The discussions that follow will help you  
2 determine whether you are engaged in a trade or business in the United States."  
3 [[IRS Publication 519, Year 2000, p. 15](#), emphasis added]  
4

5 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
6

7 CLARIFICATION: \_\_\_\_\_  
8

- 9 5. Admit that all excise taxes are taxes on privileged or licensed "activities".

10 *"Excise tax. A tax imposed on the **performance of an act**, the engaging in an occupation, or the enjoyment of a  
11 privilege. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d 733, 735. A tax on the manufacture, sale, or use of  
12 goods or on the carrying on of an occupation or activity or tax on the transfer of property. "  
13 [Black's Law Dictionary, Sixth Edition, p. 563]*

14 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
15

16 CLARIFICATION: \_\_\_\_\_  
17

- 18 6. Admit that holding "[public office](#)" in the United States government is an "activity".

19 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
20

21 CLARIFICATION: \_\_\_\_\_  
22

- 23 7. Admit that those holding "[public office](#)" are described as "[employees](#)" within [26 CFR §31.3401\(c\)-1](#).

24 [26 CFR §31.3401\(c\)-1 Employee:](#)

25 *"...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a  
26 [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any  
27 agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a  
28 corporation."*

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
30

31 CLARIFICATION: \_\_\_\_\_  
32

- 33 8. Admit that one cannot be engaged in a "trade or business" WITHOUT ALSO being an "employee" as defined above.

34 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
35

36 CLARIFICATION: \_\_\_\_\_  
37

- 38 9. Admit that all revenues collected under the authority of I.R.C. Subtitle A in connection with a "trade or business" are  
39 upon the entity engaged in the "activity", who are identified in [26 U.S.C. §7701\(a\)\(26\)](#) as those holding "public  
40 office".

41 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
42

43 CLARIFICATION: \_\_\_\_\_  
44

- 45 10. Admit that the decision to hold public office is a voluntary personal decision that cannot be coerced.

46 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny  
47

48 CLARIFICATION: \_\_\_\_\_  
49

1 11. Admit that because holding public office is “[voluntary](#)”, then all taxes based upon this activity must also be voluntary  
2 and avoidable.

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

6 12. Admit that the way to legally avoid taxes based on the activity of holding of a public office is to choose not to involve  
7 oneself in the activity.

8 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

9  
10 CLARIFICATION: \_\_\_\_\_

11 13. Admit that there are no taxable “activities” mentioned anywhere within Subtitle A of the Internal Revenue Code except  
12 that of a “trade or business” as defined within [26 U.S.C. §7701\(a\)\(26\)](#).

13 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

14  
15 CLARIFICATION: \_\_\_\_\_

16 14. Admit that all taxes falling upon “public officers” are upon the office, and not upon the private person performing the  
17 functions of the public office during his off-duty time.

18 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

19  
20 CLARIFICATION: \_\_\_\_\_

21 15. Admit that a tax upon a “[public office](#)” rather than directly upon a natural person is an “indirect” rather than a “direct”  
22 tax within the meaning of the Constitution Of the United States.

23 *“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are*  
24 *levied upon the happening of an event as an exchange.”*  
25 *[Knowlton v. Moore, 178 U.S. 41 (1900)]*

26  
27 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

28  
29 CLARIFICATION: \_\_\_\_\_

30 16. Admit that *all* earnings originating within the “[United States](#)” defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) fall within  
31 the classification of a “trade or business” under [26 U.S.C. §864\(c\)\(3\)](#).

32 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > § 864](#)  
33 [§864. Definitions and special rules](#)

34 (c) *Effectively connected income, etc.*

35 (3) *Other income from sources within United States*

36 *All income, gain, or loss from sources within the United States (other than income, gain, or loss to which*  
37 *paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within*  
38 *the United States.*

39  
40 **Income Subject to Tax**

41 *Income from sources outside the United States that is not effectively connected with a trade or business in the*  
42 *United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if*  
43 *you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving*  
44 *it and before the end of the year.*

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

- 17. Admit that the amount of "taxable income" defined in 26 U.S.C. §863 that a person must include in "gross income" within the meaning of 26 U.S.C. §61 is determined by their earnings from a "trade or business" plus any earnings of "nonresident aliens" coming under 26 U.S.C. §871(a).

TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART 1 > Sec. 863. Sec. 863. - Special rules for determining source

(a) Allocation under regulations

Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a), shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by the Secretary. Where items of gross income are separately allocated to sources within the United States, there shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any, shall be included in full as taxable income from sources within the United States.

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

- 18. Admit that the phrase "from whatever source derived" found in the Sixteenth Amendment \c 7 DOES NOT mean any source, but a SPECIFIC taxable activity within the jurisdiction of the United States.

"The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give is...]'From whatever source derived,' as it is written in the Sixteenth Amendment, does not mean from whatever source derived. Evans v. Gore, 253 U.S. 245, 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, 165 U.S. 275, 281, 282 S., 17 S.Ct. 326; Gompers v. United States, 233 U.S. 604, 610, 34 S.Ct. 693, Ann.Cas.1915D, 1044; Bain Peanut Co. v. Pinson, 282 U.S. 499, 501, 51 S.Ct. 228, 229; United States v. Lefkowitz, 285 U.S. 452, 467, 52 S.Ct. 420, 424, 82 A.L.R. 775." [Wright v. U.S., 302 U.S. 583 (1938)]

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

- 19. Admit that only earnings derived from a "trade or business" are includible in "gross income" for the purposes of "self employment":

TITLE 26 > Subtitle A > CHAPTER 2 > §1402 §1402: Definitions

(a) Net earnings from self-employment

The term "net earnings from self-employment" means the gross income derived by an individual from any trade or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to such trade or business, plus his distributive share (whether or not distributed) of income or loss described in section 702(a)(8) from any trade or business carried on by a partnership of which he is a member; ...

YOUR ANSWER: \_\_\_Admit \_\_\_Deny

CLARIFICATION:\_\_\_\_\_

- 20. Admit that earnings from a "foreign employer" by a "nonresident alien" are not considered to be includible in "trade or business" income and therefore not "gross income:

(b) Trade or business within the United States

For purposes of this part, part II, and chapter 3, the term "trade or business within the United States" includes the performance of personal services within the United States at any time within the taxable year, but **does not include**—

(1) Performance of personal services for foreign employer

The performance of personal services—

(A) for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, or

(B) for an office or place of business maintained in a foreign country or in a possession of the United States by an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic corporation,

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

21. Admit that private businesses in states of the Union that do not have Employer Identification Numbers and who do not do voluntary withholding on their workers qualify as "foreign employers" as described above.

Internal Revenue Manual, Section 5.14.10.2 (09-30-2004)  
Payroll Deduction Agreements

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.  
[SOURCE: <http://www.irs.gov/irm/part5/ch13s10.html>]

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

22. Admit that the term "personal services" is limited exclusively to services performed in connection with a "trade or business".

26 CFR Sec. 1.469-9 Rules for certain rental real estate activities.

(b)(4) PERSONAL SERVICES. **Personal services** means any work performed by an individual in connection with a **trade or business**. However, personal services do not include any work performed by an individual in the individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).

26 U.S.C. §861 Income from Sources Within the United States

(a)(3) "...Compensation for labor or **personal services** performed in the United States shall not be deemed to be income from sources within the United States if-

(C) the compensation for labor or services performed as an **employee** of or under contract with--

(i) a **nonresident alien**..not engaged in a **trade or business in the United States**..."

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

1 23. Admit that there is no definition of “personal services” anywhere in the I.R.C. or the Treasury Regulations that would  
2 expand the definition of “personal services” beyond that appearing above.

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

6 24. Admit that a nonresident alien with no earnings from a “trade or business” earns no “gross income” as defined in [26](#)  
7 [U.S.C. §61](#).

8 TITLE 26--INTERNAL REVENUE  
9 CHAPTER 1--INTERNAL REVENUE SERVICE, DEPARTMENT OF THE TREASURY  
10 PART 1 \_INCOME TAXES--Table of Contents  
11 [§ 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

12 (f) *Other exclusions.*

13 **Income which is from sources without/outside the United States [District of Columbia, see 26 USC**  
14 **7701(a)(9) and (a)(10)], as determined under the provisions of sections 861 through 863, and the regulations**  
15 **thereunder, is not included in the gross income of a nonresident alien individual unless such income is**  
16 **effectively connected for the taxable year with the conduct of a trade or business in the United States by that**  
17 **individual.** *To determine specific exclusions in the case of other items which are from sources within the United*  
18 *States, see the applicable sections of the Code. For special rules under a tax convention for determining the*  
19 *sources of income and for excluding, from gross income, income from sources without the United States which*  
20 *is effectively connected with the conduct of a trade or business in the United States, see the applicable tax*  
21 *convention. For determining which income from sources without the United States is effectively connected with*  
22 *the conduct of a trade or business in the United States, see section 864(c)(4) and §1.864-5.*

23 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

24  
25 CLARIFICATION: \_\_\_\_\_

## 26 **8.8 What is “Included”?**

27 For more information about the subjects covered in this section, refer to the pamphlet below:

[The Meaning of the Words “Includes” and “Including”, Form #05.014](http://sedm.org/Forms/FormIndex.htm)  
<http://sedm.org/Forms/FormIndex.htm>

28  
29 1. Admit that the term “includes” is used in the definition of all of the following words in the Internal Revenue Code:

- 30 1. “person” in 26 U.S.C. §§6671 and 7343  
31 2. “United States” in 26 U.S.C. §7701(a)(9)  
32 3. “State” in 26 U.S.C. §7701(a)(10).  
33 4. “trade or business” in 26 U.S.C. §7701(a)(26)  
34 5. “employee” in 26 U.S.C. §7701(c).

35  
36 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

37  
38 CLARIFICATION: \_\_\_\_\_

39 2. Admit that the word “includes” is defined as follows in Black’s Law Dictionary, Sixth Edition:

40 **“Include.** (Lat. *Includere*, to shut in. keep within.) *To confine within, hold as an inclosure. Take in, attain, shut*  
41 *up, contain, inclose, comprise, comprehend, embrace, involve. Term may, according to context, express an*  
42 *enlargement and have the meaning of and or in addition to, or merely specify a particular thing already*  
43 *included within general words theretofore used. “Including” within statute is interpreted as a word of*  
44 *enlargement or of illustrative application as well as a word of limitation. Premier Products Co. v. Cameron,*  
45 *240 Or. 123, 400 P.2d 227, 228.”*  
46 *[Black’s Law Dictionary, Sixth Edition, p. 763 (1990)]*



1  
2 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

3  
4 CLARIFICATION: \_\_\_\_\_

5 3. Admit that the word “includes” is defined as follows in Treasury Decision 3980:

6 “(1) To comprise, comprehend, or embrace...(2) To enclose within; contain; confine...But granting that the  
7 word ‘including’ is a term of enlargement, it is clear that it only performs that office by introducing the specific  
8 elements constituting the enlargement. It thus, and thus only, enlarges the otherwise more limited, preceding  
9 general language...The word ‘including’ is obviously used in the sense of its synonyms, comprising;  
10 comprehending; embracing.”  
11 [*Treasury Decision 3980, Vol. 29, January-December, 1927, pgs. 64 and 65;*  
12 SOURCE: <http://famguardian.org/TaxFreedom/CitesByTopic/includes-TD3980.pdf>]

13  
14 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

15  
16 CLARIFICATION: \_\_\_\_\_

17 4. Admit that the word “includes” is defined as follows in [26 U.S.C. §7701\(c\)](#):

18 [26 U.S.C. Sec. 7701\(c\) INCLUDES AND INCLUDING.](#)

19 *The terms ‘include’ and ‘including’ when used in a definition contained in this title shall not be deemed to*  
20 *exclude other things otherwise within the meaning of the term defined.”*

21  
22 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

23  
24 CLARIFICATION: \_\_\_\_\_

25 5. Admit that the U.S. Supreme Court has stated that statutory definitions of terms supersede and replace rather than  
26 enlarge the common definitions of terms.

27 “When a statute includes an explicit definition, we must follow that definition, even if it varies from that  
28 term’s ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) (“It is axiomatic that the statutory  
29 definition of the term excludes unstated meanings of that term”); *Colautti v. Franklin*, 439 U.S. at 392-393, n.  
30 10 (“As a rule, ‘a definition which declares what a term “means” . . . excludes any meaning that is not stated”);  
31 *Western Union Telegraph Co. v. Lenroot*, 323 U.S. 490, 502 (1945); *Fox v. Standard Oil Co. of N.J.*, 294 U.S.  
32 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* §  
33 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read “as a whole,” post at  
34 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include  
35 the Attorney General’s restriction -- “the child up to the head.” Its words, “substantial portion,” indicate the  
36 contrary.”  
37 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

38 “It is axiomatic that the statutory definition of the term excludes unstated meanings of that term. *Colautti v.*  
39 *Franklin*, [439 U.S. 379](#), 392, and n. 10 (1979). Congress’ use of the term “propaganda” in this statute, as indeed  
40 in other legislation, has no pejorative connotation.[19] As judges, it is our duty to [481 U.S. 485] construe  
41 legislation as it is written, not as it might be read by a layman, or as it might be understood by someone who  
42 has not even read it.”  
43 [*Meese v. Keene*, 481 U.S. 465, 484 (1987)]

44  
45 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

46  
47 CLARIFICATION: \_\_\_\_\_

48 6. Admit that the rules of statutory construction require that the definitions of words in statutes must prescribe  
49 EVERYTHING that is included:

50 “Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one  
51 thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d 321, 325; *Newblock v. Bowles*,  
52 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. When certain persons  
53 or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be

1 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects  
2 of a certain provision, other exceptions or effects are excluded."  
3 [Black's Law Dictionary, Sixth Edition, p. 581]

4  
5 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

6  
7 CLARIFICATION:\_\_\_\_\_

- 8 7. Admit that all doubts about the meaning of words MUST be resolved in favor of the person upon which a tax is sought  
9 to be laid and NOT in favor of the government:

10 "...if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the  
11 taxpayer..."  
12 [*Hassett v. Welch*, 303 U.S. 303, pp. 314 - 315, 82 L.Ed. 858 (1938)]

13  
14 "Keeping in mind the well-settled rule that **the citizen is exempt from taxation unless the same is imposed by**  
15 **clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be**  
16 **resolved in favor of those upon whom the tax is sought to be laid.**"  
17 [*Spreckels Sugar Refining Co. v. McClain*, [192 U.S. 297](#) (1904)]

18 Additional authorities: *Gould v. Gould*, 245 U.S. 151, 153 (1917); *Smietanka v. First Trust & Savings Bank*,  
19 257 U.S. 602, 606 (1922); *Lucas v. Alexander*, 279 U.S. 573, 577 (1929); *Crooks v. Harrelson*, 282 U.S. 55  
20 (1930); *Burnet v. Niagra Falls Brewing Co.*, 282 U.S. 648, 654 (1931); *Miller v. Standard Nut Margarine Co.*,  
21 284 U.S. 498, 508 (1932); *Gregory v. Helvering*, 293 U.S. 465, 469 (1935); *Hassett v. Welch*, 303 U.S. 303, 314  
22 (1938); *U.S. v. Batchelder*, 442 U.S. 114, 123 (1978); *Security Bank of Minnesota v. CIA*, 994 F.2d 432, 436  
23 (CA8 1993).

24  
25 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

26  
27 CLARIFICATION:\_\_\_\_\_

- 28 8. Admit that statutes which fail to explicitly describe ALL things which are included in the definition of a word fail to  
29 give "reasonable notice" to the affected parties of the conduct expected of them and therefore are "void for vagueness"  
30 and violate due process of law:

31 *That the terms of a penal statute creating a new offense must be sufficiently explicit to inform those who are*  
32 *subject to it what conduct on their part will render them liable to its penalties is a well- recognized requirement,*  
33 *consonant alike with ordinary notions of fair play and the settled rules of law; and a statute which either*  
34 *forbids or requires the doing of an act in terms so vague that men of common intelligence must necessarily*  
35 *guess at its meaning and differ as to its application violates the first essential of due process of law.*  
36 *International Harvester Co. v. Kentucky*, [234 U.S. 216, 221](#), 34 S. Ct. 853; *Collins v. Kentucky*, [234 U.S. 634,](#)  
37 [638](#), 34 S. Ct. 924

38 ...

39 [269 U.S. 385, 393] ... The dividing line between what is lawful and unlawful cannot be left to conjecture. The  
40 citizen cannot be held to answer charges based upon penal statutes whose mandates are so uncertain that they  
41 will reasonably admit of different constructions. A criminal statute cannot rest upon an uncertain foundation.  
42 The crime, and the elements constituting it, must be so clearly expressed that the ordinary person can  
43 intelligently choose, in advance, what course it is lawful for him to pursue. Penal statutes prohibiting the doing  
44 of certain things, and providing a punishment for their violation, should not admit of such a double meaning  
45 that the citizen may act upon the one conception of its requirements and the courts upon another.'  
46 [*Connally vs. General Construction Co.*, 269 U.S. 385 (1926)]  
47

48 "Law fails to meet requirements of due process clause if it is so vague and standardless that it leaves public  
49 uncertain as to conduct it prohibits or leaves judges and jurors free to decide, without any legally fixed  
50 standards, what is prohibited and what is not in each particular case."  
51 [*Giaccio v. State of Pennsylvania*, [382 U.S. 399](#); 86 S.Ct. 518 (1966)]

52  
53 YOUR ANSWER: \_\_\_Admit \_\_\_Deny

54  
55 CLARIFICATION:\_\_\_\_\_

## 8.9 What Participation in the “Trade or Business” franchise does to your legal status

For additional information on the subjects covered in this section, please refer to:

1. *Federal Jurisdiction*, Form #05.018, Sections 3 through 3.6  
<http://sedm.org/Forms/FormIndex.htm>
2. *The “Trade or Business” Scam*, Form #05.001  
<http://sedm.org/Forms/FormIndex.htm>

- 
1. Admit that the only type of earnings includible as “gross income” on a 1040 return are earnings in connection with a “trade or business”.

[TITLE 26](#) > [Subtitle A](#) > [CHAPTER 1](#) > [Subchapter N](#) > [PART 1](#) > § 864  
[§864. Definitions and special rules](#)

(c) *Effectively connected income, etc.*

(3) *Other income from sources within United States*

*All income, gain, or loss from sources within the United States (other than income, gain, or loss to which paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the United States.*

---

*“The Trade or Business Scam”*  
<http://famguardian.org/Subjects/Taxes/Articles/TradeOrBusinessScam.htm>

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

2. Admit that there is no block on an IRS Form 1040 where a person can write earnings that are *not* derived from a “trade or business”

See the following for IRS Form 1040: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm1040.pdf>

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

3. Admit that the only way for a natural person to indicate earnings that are not connected with a “trade or business” on a tax return is to submit an IRS Form 1040NR.

See the following for IRS Form 1040NR: <http://famguardian.org/TaxFreedom/Forms/IRS/IRSForm1040nr.pdf>

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

4. Admit that a person who has no earnings from a “trade or business” would have to file a “zero” for “[gross income](#)” on a 1040 return.

YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

CLARIFICATION: \_\_\_\_\_

1 5. Admit that a person who is a “[nonresident alien](#)” may NOT lawfully elect to declare themselves a “citizen” within the  
2 meaning of [8 U.S.C. §1401](#), because they were not born in the “continental United States”.

3 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

4  
5 CLARIFICATION: \_\_\_\_\_

6 6. Admit that a person born in a state of the Union on land not territory of or ceded to the federal government is not a  
7 “citizen”, but a “national” under federal law, as described by [8 U.S.C. §1101\(a\)\(21\)](#).

8 [Why You Are a “national” or a “state national” and not a “U.S. citizen”](#), Form #05.006  
9 <http://sedm.org/Forms/FormIndex.htm>

10  
11 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

12  
13 CLARIFICATION: \_\_\_\_\_

14 7. Admit that 26 U.S.C. §6041 is the authority for filing Information Returns under the Internal Revenue Code, such as  
15 the IRS Forms W-2 and 1099:

16 [TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
17 [§ 6041. Information at source](#)

18 (a) *Payments of \$600 or more*

19 *All persons engaged in a trade or business and making payment in the course of such trade or business to*  
20 *another person*, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or  
21 other fixed or determinable gains, profits, and income (other than payments to which section [6042 \(a\)\(1\)](#), [6044](#)  
22 [\(a\)\(1\)](#), [6047 \(e\)](#), [6049 \(a\)](#), or [6050N \(a\)](#) applies, and other than payments with respect to which a statement is  
23 required under the authority of section [6042 \(a\)\(2\)](#), [6044 \(a\)\(2\)](#), or [6045](#)), of \$600 or more in any taxable year,  
24 or, in the case of such payments made by the United States, the officers or employees of the United States  
25 having information as to such payments and required to make returns in regard thereto by the regulations  
26 hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in  
27 such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of  
28 such gains, profits, and income, and the name and address of the recipient of such payment.

29 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

30  
31 CLARIFICATION: \_\_\_\_\_

32 8. Admit that those who have no “trade or business” earnings under [26 U.S.C. §6041](#) above cannot lawfully have an  
33 Information Return filed against them.

34 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

35  
36 CLARIFICATION: \_\_\_\_\_

37 9. Admit that the “[United States](#)” is defined as a federal corporation in [28 U.S.C. §3002\(15\)\(A\)](#).

38 *United States Code*  
39 *TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE*  
40 *PART VI - PARTICULAR PROCEEDINGS*  
41 *CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE*  
42 *SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS*  
43 *Sec. 3002. Definitions*

44 (15) *“United States” means -*  
45 (A) *a Federal corporation;*  
46 (B) *an agency, department, commission, board, or other entity of the United States; or*  
47 (C) *an instrumentality of the United States.*  
48

1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2 CLARIFICATION: \_\_\_\_\_

3  
4 10. Admit that a person holding a “public office” in the United States Government is an “officer of a corporation”

5 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

6 CLARIFICATION: \_\_\_\_\_

7  
8 11. Admit that officers of federal corporations and partnerships are the only proper subject of penalties under [26 U.S.C. §6671\(b\)](#)

9  
10 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)  
11 [§ 6671. Rules for application of assessable penalties](#)

12 (b) Person defined

13 *The term “person”, as used in this subchapter, includes an officer or employee of a corporation, or a member*  
14 *or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in*  
15 *respect of which the violation occurs.*

16  
17 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

18 CLARIFICATION: \_\_\_\_\_

19  
20 12. Admit that officers of federal corporations and partnerships are the only proper subject of the criminal provisions of the  
21 Internal Revenue Code under [26 U.S.C. §7343](#).

22 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > Sec. 7343.](#)  
23 [Sec. 7343. - Definition of term "person"](#)

24 *The term "person" as used in this chapter [[Chapter 75](#)] includes an officer or employee of a corporation, or a*  
25 *member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the*  
26 *act in respect of which the violation occurs*

27 [**NOTE:** This is the "person" for the purposes of some of the **miscellaneous penalties** under the Internal  
28 Revenue Code]

29  
30 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

31 CLARIFICATION: \_\_\_\_\_

32  
33 13. Admit that indicating “income” on an IRS Form 1040 that is “effectively connected with a trade or business in the  
34 United States” or signing and submitting an IRS Form W-4 creates a presumption with the IRS that the submitter is an  
35 officer or instrumentality of a federal corporation called the “United States Government”.

36 [TITLE 26 > Subtitle F > CHAPTER 64 > Subchapter D > PART II > § 6331](#)  
37 [§ 6331. Levy and distraint](#)

38 (a) Authority of Secretary

39 *If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand,*  
40 *it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the*  
41 *expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under*  
42 *section [6334](#)) belonging to such person or on which there is a lien provided in this chapter for the payment of*  
43 *such tax. **Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of***  
44 ***the United States, the District of Columbia, or any agency or instrumentality of the United States or the***  
45 ***District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such***  
46 ***officer, employee, or elected official.** If the Secretary makes a finding that the collection of such tax is in*  
47 *jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon*

1 failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period  
2 provided in this section.

3  
4 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

5  
6 CLARIFICATION: \_\_\_\_\_

- 7 14. Admit that the presumption that one is an “officer of a federal corporation” is the basis for why the IRS believes that  
8 they can institute penalties against natural persons under the provisions of the Internal Revenue Code.

9 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

10  
11 CLARIFICATION: \_\_\_\_\_

- 12 15. Admit that only those with income “effectively connected with a trade or business” can claim deductions, apply a  
13 graduated rate of tax, or apply for earned income credit.

14 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter B](#)  
15 *Part VI-Itemized deductions for Individuals and Corporations*  
16 [Sec. 162.](#) - Trade or business expenses

17 (a) *In general*

18 *There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the*  
19 *taxable year in carrying on any **trade or business**, including –*

20 (1) *a reasonable allowance for salaries or other compensation for [personal services](#) actually rendered;*  
21 \_\_\_\_\_

22 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART II > Subpart A > § 871](#)  
23 [§ 871. Tax on nonresident alien individuals](#)

24 (b) *Income connected with United States business—graduated rate of tax*

25 (1) *Imposition of tax*

26 *A nonresident alien individual engaged in trade or business within the United States during the taxable year*  
27 *shall be taxable as provided in section [1](#) or [55](#) on his taxable income which is effectively connected with the*  
28 *conduct of a trade or business within the United States.*

29 (2) *Determination of taxable income*

30 *In determining taxable income for purposes of paragraph (1), gross income includes only gross income which is*  
31 *effectively connected with the conduct of a trade or business within the United States.*

32 \_\_\_\_\_  
33 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter A > PART IV > Subpart C > § 32](#)  
34 [§32. Earned income](#)

35 (c) *Definitions and special rules*

36 *For purposes of this section—*

37 (1) *Eligible individual*

38 (E) *Limitation on eligibility of nonresident aliens*

39 *The term "eligible individual" shall not include any individual who is a nonresident [of the United*  
40 *States/District of Columbia] alien individual for any portion of the taxable year unless such individual is*  
41 *treated for such taxable year as a resident of the United States for purposes of this chapter by reason of an*  
42 *election under subsection (g) or (h) of section 6013.*



1 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

2  
3 CLARIFICATION: \_\_\_\_\_

- 4 16. Admit that at least a “perceived” financial benefit or “privilege” is accepted by availing oneself of any of the above  
5 three types of tax reductions.

6 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

7  
8 CLARIFICATION: \_\_\_\_\_

- 9 17. Admit that those who are “nontaxpayers” and who do not have any income derived from a “trade or business in the  
10 United States” do not need any deductions, earned income credits, or graduated rate of tax to reduce their liability  
11 under the I.R.C. to zero, because their taxable income is already “zero”.

12 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

13  
14 CLARIFICATION: \_\_\_\_\_

- 15 18. Admit that there is no legal requirement under federal law for financial institutions to prepare “Currency Transaction  
16 Reports” (CTRs) upon persons who are not in any way “effectively connected with a trade or business in the United  
17 States”.

18 [31 CFR 103.30\(d\)\(2\) General](#)

19 *(2) Receipt of currency not in the course of the recipient's **trade or business**. The receipt of currency in excess  
20 of \$10,000 by a person other than in the course of the person's **trade or business** is not reportable under 31  
21 U.S.C. 5331.*

22  
23 *Title 31: Money and Finance: Treasury*  
24 [PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN](#)  
25 [TRANSACTIONS](#)  
26 [Subpart B—Reports Required To Be Made](#)  
27 [§ 103.30 Reports relating to currency in excess of \\$10,000 received in a trade or business.](#)

28 *(11) **Trade or business**. The term trade or business has the same meaning as under [section 162 of title 26](#),  
29 [United States Code](#).*

30 YOUR ANSWER: \_\_\_ Admit \_\_\_ Deny

31  
32 CLARIFICATION: \_\_\_\_\_

## 33 34 **9 AFFIRMATION**

35 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing  
36 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these  
37 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,  
38 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not  
39 necessarily lower federal courts.

40 Name (print): \_\_\_\_\_

41 Signature: \_\_\_\_\_

42 Date: \_\_\_\_\_

1 Witness name (print): \_\_\_\_\_

2 Witness Signature: \_\_\_\_\_

3 Witness Date: \_\_\_\_\_

4

**ENCLOSURE (3): AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS**

This form documents my citizenship, domicile, and tax status during the period covered by this unlawful enforcement action.

# AFFIDAVIT OF CITIZENSHIP, DOMICILE, AND TAX STATUS

## SECTION 1: SUBMITTER INFORMATION

<b>1. Name</b>			
<b>2. Mailing Address (NOT a domicile)</b>			
<b>3. City</b>		<b>4. State</b>	
<b>5. Zip</b>		<b>6. Country</b>	
<b>7. Phone</b>		<b>8. Email</b>	
<b>9. Date of Birth:</b>		<b>10. Place of Birth:</b>	

<p><b>11. CITIZENSHIP:</b> (Check only one. See Appendix, item #16-18 for explanation)</p> <p><input type="checkbox"/> 11.1 Constitutional but not statutory "Citizen". "national" but not "citizen" under federal law pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> and <a href="#">8 U.S.C. §1452</a>. Born in state of the Union and a "nonresident" (per <a href="#">26 U.S.C. 7701(b)(1)(B)</a>) but NOT an "alien" (per <a href="#">26 U.S.C. §7701(b)(1)(A)</a>) or "Individual" (per 26 CFR §1.1441-1(c)(3)). "Stateless Person" as per <a href="#">Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)</a>. Constitutional diversity of citizenship pursuant to <a href="#">U.S. Const. Art. III, Section 2</a>, but NOT <i>statutory</i> diversity pursuant to <a href="#">28 U.S.C. §1332</a>. Rebut the following if you disagree within 30 days or you stipulate it as truth. <a href="http://sedm.org/Forms/MemLaw/WhyANational.pdf">http://sedm.org/Forms/MemLaw/WhyANational.pdf</a></p> <p><input type="checkbox"/> 11.2 Statutory but not constitutional "U.S. citizen". Described in <a href="#">8 U.S.C. §1401</a>. Born anywhere in the country and domiciled in the District of Columbia or federal territory or possession.</p> <p><input type="checkbox"/> 11.3 Statutory "U.S. national". Described in <a href="#">8 U.S.C. §1408</a> and <a href="#">8 U.S.C. §1101(a)(22)(B)</a>, and <a href="#">8 U.S.C. §1452</a>. Born anywhere in the country and domiciled in American Samoa or Swains Island</p> <p><input type="checkbox"/> 11.4 Foreign National. Country: _____ Nonresident alien under <a href="#">26 U.S.C. §7701(b)(1)(B)</a></p> <p><input type="checkbox"/> 11.5 Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to <a href="#">8 U.S.C. §1452</a> AND the following country, nation, or government:  _____ For description of "non-citizen national" see third item below.</p> <p><input type="checkbox"/> 11.6 Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to <a href="#">8 U.S.C. §1452</a> AND Kingdom of Heaven on Earth. See "Constitutional but not statutory 'Citizen' above for meaning of "non-citizen national".</p>	<p><b>12. DOMICILE:</b> (Check only one, NO other "residences"). See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it. <i>Why Domicile and Becoming a "Taxpayer" Require Your Consent</i>, Form #05.002; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a></p> <p><input type="checkbox"/> 12.1 Nonfederal areas within de jure state of the Union: _____ (state name). NOT part of the "State" defined in <a href="#">26 U.S.C. §7701(a)(10)</a>, <a href="#">4 U.S.C. §110(d)</a>, or <a href="#">28 U.S.C. §1332(d)</a> or of the "United States".  Not a "resident" because not a statutory "alien". No "residence" within the meaning of the I.R.C., because only statutory "aliens" can have a "residence" per 26 CFR §1.871-2. "Non-citizen nationals" have a domicile. Only privileged constitutional "aliens" have a "residence".</p> <p><input type="checkbox"/> 12.2 Kingdom of Heaven on Earth. I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalm 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalm 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance.</p> <p><input type="checkbox"/> 12.3 Not within any government on earth. I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live.</p> <p><input type="checkbox"/> 12.4 "United States" (District of Columbia, see <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10))</p> <p><input type="checkbox"/> 12.5 Federal areas within state: _____ (state name)</p> <p><input type="checkbox"/> 12.6 Foreign country or government: _____  (name of foreign country or government). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".</p> <p><input type="checkbox"/> 12.7 Federal territory or possession. Territory/possession name: _____</p>
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**13. DIPLOMATIC STATUS**  
The following statuses constitute internationally protected persons pursuant to [18 U.S.C. §112](#) who are immune (not "exempt") from federal income taxation pursuant to [26 U.S.C. §892](#). Those claiming such status must file IRS Form W-8EXP to claim immunity from taxation.

13.1 Employee or agent of God's government on earth. Abandoned all aid and protection of man-made government and became a "stateless person" pursuant to [Newman-Green v. Alfonso Larrain, 490 U.S. 826 \(1989\)](#), Phil. 3:20, Psalm 119:19, Psalm 68:8-9.

13.2 Minister or ambassador of a foreign state or government: \_\_\_\_\_ (State name). See [26 U.S.C. §892\(a\)\(3\)](#) for definition of "foreign government".

13.3 Employee or agent of a foreign government. Government name: \_\_\_\_\_.

**14. FEDERAL FRANCHISES:**(See Liberty University, Section 4: <http://sedm.org/LibertyU/LibertyU.htm>)Yes  No **14.1** Internal Revenue Code, Subtitle A "trade or business" franchise/excise tax. Also called "income tax".

"trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office" in the government. Those not engaged are a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#); See and rebut following within 30 days if disagree or be held in default, estoppel, and laches:  
*The Trade or Business Scam*, Form #05.001; <http://sedm.org/Forms/FormIndex.htm>

If "NO" is checked to the left, the following applies:

**PRIVATE RECIPIENTS OF THIS FORM:** If you are a private recipient and the answer to the question to the left is "NO", you are warned that you may NOT use any of the information provided by the Submitter of this form or any of the attached forms to submit to the government or for ANY commercial purpose. This means you may not use any of the information provided to prepare or submit any IRS information return, such as forms W-2, 1042S, 1098, 1099, K-1, etc. and that you risk criminal prosecution if you do under the provisions of [26 U.S.C. §§7206, 7207, 18 U.S.C. §654](#), and [18 U.S.C. §912](#). This document also constitutes an indemnification of all personal liability of the private recipient for failure to withhold or report. Submitter agrees to accept all legal consequences for following the content of this form and to become the Substitute Defendant in an action against the Private Recipient for following the requirements of this form. This indemnification does NOT apply to government recipients.

**GOVERNMENT RECIPIENTS OF THIS FORM:** If recipient of this form is the government and the answer to the question to the left is "NO", you are also hereby legally notified that any information returns you may have received connected with me, such as W-2, 1042S, 1098, and 1099, *are FALSE and FRAUDULENT* and this submission constitutes a formal request to correct the false reports and criminally prosecute the submitter pursuant to [26 U.S.C. §§7206, 7207, 18 U.S.C. §654](#), and [18 U.S.C. §912](#) and civilly prosecute pursuant to [26 U.S.C. §7434](#) and [31 U.S.C. §3729](#). Any numbers associated with these reports are provided *under duress* and are not "Social Security Numbers" as defined in 20 CFR §422.104 but rather PRIVATELY issued "Nontaxpayer Identification Numbers" which are protected by copyright and private license agreement and may NOT be stored in any government computer system or used for ANY commercial purpose without violating the license agreement.

Yes  No 

**14.2** Social Security (See [42 U.S.C. Chapter 7](#)). Any applications on file are fraudulent and a nullity for any one or more of the following reasons: 1. Never personally made application and therefore nonbinding; 2. Never consented to participate; 3. Cannot lawfully consent because not domiciled on federal territory and not a "U.S. citizen" per [8 U.S.C. §1401](#) or a "permanent resident" at the time of application in violation of 20 CFR §422.104; 4. Acting as a fiduciary with no capacity to contract with federal government. See: Forms #06.002 and #13.007 at <http://sedm.org/Forms/FormIndex.htm>.

Date that UNLAWFUL participation was retroactively terminated: \_\_\_\_\_  
 (Date SSA Form 521 and/or Resignation of Compelled Social Security, Form #06.002, was mailed to SSA and IRS)

**WARNING:** If the answer to this question is "NO", any Social Security Number or Taxpayer Identification Number you have on file is FALSE and must be removed from your records. Failure to abide by this absolute requirement of law is a criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#).

Further details: *Resignation of Compelled Social Security Trustee*, Form #06.002; <http://sedm.org/Forms/FormIndex.htm>

Yes  No **14.3** Federal elected or appointed "public officer"Yes  No **14.4** Federal "employee" as defined in [26 U.S.C. §3401\(c\)](#) and 26 CFR §31.3401(c)-1Yes  No **14.5** State-issued driver's license. Corporate (not de jure) State name: \_\_\_\_\_Yes  No **14.6** State-issued marriage license.Yes  No **14.7** Attorney license (Admitted to practice by state-supreme Court)Yes  No **14.8** Government Identifying Numbers. If "NO" is specified, the following applies:

**WARNING:** You may not use any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 CFR §422.103(d), Taxpayer Identification Number (TIN) as defined in [26 U.S.C. §6109](#), or Employer Identification Number (EIN) as defined in [26 U.S.C. §6109](#). Submitter:

1. Would be violating the law to either request or use a Taxpayer Identification Number. See: *Why It is Illegal for Me to Request or Use a Taxpayer Identification Number*, Form #04.205 <http://sedm.org/Forms/FormIndex.htm>
2. Is not required to have or to use a Social Security Number or Taxpayer Identification Number pursuant to 31 CFR §103.34(a)(3)(x) and 31 CFR §306.10 Note 2.
3. Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in [26 U.S.C. Subtitle A](#).
4. Is not an "alien" for which an Individual Taxpayer Identification Number may lawfully be used pursuant to 26 CFR §301.6109-1(d)(3). Nonresident aliens are NOT "aliens" and are not equivalent. A person who is a "national" can be a "nonresident alien" without being an "alien". See [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and [26 U.S.C. §7701\(b\)\(1\)\(B\)](#). For further details on this SCAM, see the following: *Flawed Tax Arguments to Avoid*, Form #08.004, Section 5.4 <http://sedm.org/Forms/FormIndex.htm>
5. May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to 20 CFR §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
6. Is appearing here as a private person and not a public officer. If you compel me to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of [18 U.S.C. §654](#). You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
7. Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#). He would like to prevent a recurrence of this behavior again.
8. Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of [42 U.S.C. §408](#).

**15. DOMICILE AND RESIDENCE:**

1. My domicile and NOT "residence" is that indicated earlier in block 12.
2. My domicile is outside the statutory but not constitutional "[United States](#)" and outside of federal territory. The term "statutory United States" includes all statutory definitions of "United States" within any act of Congress.
3. I am not a statutory "resident". All "residents" are statutory "aliens" per [26 U.S.C. §7701\(b\)\(4\)](#).
4. I DO NOT have a statutory "[residence](#)" anywhere within the statutory "United States". Per 26 CFR §1.871-2(b) because I am not a statutory "alien". If you believe that the term "residence" includes the domicile of those who are non-citizen nationals, nonresident alien NON-individuals, please produce a statute that expressly includes this status within the meaning of the term "residence".

**16. TAX WITHHOLDING LEGAL REQUIREMENTS:**

5. **WARNING:** You may not lawfully withhold any amount from my earnings. The remainder of this section provides legally admissible evidence proving why this is.
6. Your withholding is ONLY on "wages" as legally defined in [26 U.S.C. §3401](#). The earnings of nonresident alien NON-individuals not engaged in a "trade or business" as legally defined are excluded from "wages" per [26 U.S.C. §3401\(a\)\(6\)](#) and [26 U.S.C. §3401\(a\)\(11\)](#) and therefore may not lawfully become the subject of tax withholding. If you withhold, you will therefore be guilty of the following crimes:
  - 6.1. [18 U.S.C. §654](#): Conversion of private property to a "public use" and a "public office". You are converting my PRIVATE earnings from labor into a public purpose and a "public office" by fraudulently and falsely connecting same with a "trade or business".
  - 6.2. [18 U.S.C. §201](#): Bribery of public officials and witnesses. You are bribing public officials who will receive the money you STOLE from me in violation of the law. The punishment is a fine and up to 15 years in jail. I remind you that all tax withholdings are classified as "gifts" by the IRS. See IRS Document 6209, pp. 4-1 and 4-2, which identify W-2 forms as "Estate and gift taxes". All tax withholdings are "gifts" to public officials that also constitute bribes.
  - 6.3. [18 U.S.C. §1956\(a\)\(1\)\(A\)\(ii\)](#): Money laundering. You are laundering unlawfully withheld monies. The punishment is a fine up to \$500,000 and imprisonment for up to twenty years.
7. IRS Publication 515 indicates that nonresident alien *individuals* who give you IRS form W-8BEN are exempt from backup withholding. This requirement is also found in [26 U.S.C. §3401\(a\)\(6\)](#) or [26 CFR §31.3401\(a\)\(6\)-1\(b\)](#). This form serves the equivalent of IRS Form W-8BEN because IRS doesn't have a form for those who are "nonresident aliens" but who are not "individuals", "persons", or "taxpayers".

*"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) are exempt from backup withholding and Form 1099 reporting."  
[IRS Publication 515, Year 2001, p. 3]*

8. You MAY NOT lawfully tamper with, reject, redact any portion of, or alter any withholding forms that I give you. You must accept them AS IS and may not lawfully threaten me to change them. If you do, you could be prosecuted for extortion.

*"The employer is not authorized to alter the form or to dishonor the employee's claim. The certificate goes into effect automatically in accordance with certain standards enumerated in [§ 3402\(f\)\(3\)](#)."  
[U.S. v. Malinowski, 347 F.Supp. 347 (1972)]*

9. The earnings connected with our relationship *do not* constitute "income" and therefore cannot be the subject of any tax or withholding or reporting within the Internal Revenue Code. The only definition of "income" in the Internal Revenue Code is found in [26 U.S.C. §643\(b\)](#) and it includes ONLY the earnings of a trust or estate. I am not representing a domestic trust or estate. My earnings and my entire estate instead are a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
10. Any earnings that result from our relationship do not originate from "sources within the United States". The term "United States" is defined below. If you dispute this definition, please provide the definition that expressly identifies states of the Union as being included in the meaning of "United States":

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)  
[Sec. 7701. - Definitions](#)

(a) Definitions

(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.*

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*"**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d 321, 325; *Newblock v. Bowles*, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."  
[Black's Law Dictionary, Sixth Edition, p. 581]*

11. The financial transactions likely to result from our relationship are excluded from (not "subject to" but not "exempt") taxation pursuant to the following authorities and therefore not subject to withholding:
  - 11.1. [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#): Earnings from labor of "nonresident aliens" not engaged in a "trade or business" and working in the "United States" is not deemed to be income from sources within the "United States".
  - 11.2. [26 U.S.C. §3401\(a\)\(6\)](#): Nonresident aliens do not earn "wages".
  - 11.3. [26 U.S.C. §1402\(b\)](#): Nonresident aliens do not earn "self-employment income".
  - 11.4. [26 U.S.C. §864\(b\)\(1\)\(A\)](#): Earnings of "nonresident aliens" working for foreign employers such as private employers do not have earning associated with a "trade or business in the United States"

11.5. 26 CFR §31.3401(a)(6)-1(b): Remuneration of nonresident aliens outside the "United States" is not subject to taxation.

11.6. 26 CFR §1.872-2(f): Earnings of nonresident aliens outside the "United States" do not constitute "gross income".

11.7. 26 CFR §1.871-7(a)(4): Nonresident aliens not engaged in a "trade or business" earn no "gross income"

12. Tax withholding is only appropriate for those having a tax liability. A nonresident alien NON-individual such as the submitter with no "income" or earnings from "sources within the United States" under [26 U.S.C. §871](#) can have no tax liability. If you think you, as a private employer or private institution, constitute a "source within the United States", then why did the IRS Internal Revenue Manual say the following and where are states of the Union included in "United States" as defined above?:

[IRM 5.14.10.2 \(09-30-2004\)](#)

*Payroll Deduction Agreements*

2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction agreements.** Taxpayers should determine whether their employers will accept and process executed agreements before agreements are submitted for approval or finalized.

[\[http://www.irs.gov/irm/part5/ch14s10.html\]](http://www.irs.gov/irm/part5/ch14s10.html)

13. You can only be an "employer" if I am an "employee", according to [26 U.S.C. §3401](#)(d). I am NOT an "employee", because all "employees" are "public officers" engaged in a "trade or business" who work for the United States government as the equivalent of "temps" or "Kelly Girls" on loan to private employers such as you. I DO NOT consent to act in such capacity, and therefore you cannot be an "employer" in the context of me:

[26 CFR § 31.3401\(c\)-1](#) Employee:

*"...the term [employee] includes [is limited to] officers and employees, whether elected or appointed, of the United States, a [federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."*

[26 U.S.C. §3401\(c\) Employee](#)

*For purposes of this chapter, the term "employee" includes [is limited to] an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.*

**8 Federal Register, Tuesday, September 7, 1943, §404.104, pg. 12267**

**Employee:** *"The term employee specifically includes officers and employees **whether elected or appointed**, of the United States, a state, territory, or political subdivision thereof or the District of Columbia or any agency or instrumentality of any one or more of the foregoing."*

If you disagree with this item, please rebut the admissions at the end of the following document within 30 days or be held in default and estoppel to challenge later: [Why Your Government is Either a Thief or You Are a "Public Officer" for Federal Income tax Purposes](#), Form #05.008; <http://sedm.org/Forms/FormIndex.htm>

14. You are only liable to withhold if you are an "employer" and if I receive "wages". 26 CFR §31.3403-1, 26 CFR §31.3111-4, 26 CFR §3102-1(c). The only way I can receive "wages" is to sign a contract called a W-4 **absent duress** consenting to call what I earn "wages" as legally defined but not commonly understood. If I don't sign the contract, then I don't earn "wages" subject to any withholding or reporting:

**"Every man has a natural right to the fruits of his own labor, is generally admitted; and **no other person can rightfully deprive him of those fruits, and appropriate them against his will...**"**

*[The Antelope, 23 U.S. 66; 10 Wheat 66, 6 L.Ed. 268 (1825)]*

**"Included in the rights of personal liberty and the right of private property--partaking of the nature of each--is the right to make contracts for the acquisition of property. Chief among such contracts is that of personal employment, by which labor and other services are exchanged for money or other forms of property."**

**"...The right of a person to sell his labor upon such terms as he deems proper is, in its essence, the same as the right of the purchaser of labor to prescribe the conditions under which he will accept such labor from the person offering to sell it."**

[26 CFR §31.3401\(a\)-3 Amounts deemed wages under voluntary withholding agreements](#)

(a) In general.

**Notwithstanding the exceptions to the definition of wages specified in section 3401(a) and the regulations thereunder, the term "wages" includes the amounts described in paragraph (b)(1) of this section with respect to which there is a voluntary withholding agreement in effect under section 3402(p).** References in this chapter to the definition of wages contained in section 3401(a) shall be deemed to refer also to this section (§31.3401(a)-3.

Title 26: Internal Revenue

[PART 31—EMPLOYMENT TAXES AND COLLECTION OF INCOME TAX AT SOURCE](#)

[Subpart E—Collection of Income Tax at Source](#)

[§31.3402\(p\)-1 Voluntary withholding agreements.](#)



(a) In general.

An employee and his employer may enter into an agreement under section 3402(b) to provide for the withholding of income tax upon payments of amounts described in paragraph (b)(1) of §31.3401(a)-3, made after December 31, 1970. An agreement may be entered into under this section only with respect to amounts which are includible in the gross income of the employee under section 61, and must be applicable to all such amounts paid by the employer to the employee. The amount to be withheld pursuant to an agreement under section 3402(p) shall be determined under the rules contained in section 3402 and the regulations thereunder. See §31.3405(c)-1, Q&A-3 concerning agreements to have more than 20-percent Federal income tax withheld from eligible rollover distributions within the meaning of section 402.

15. If I never give you an IRS form W-4 and thereby consent to call what I earn "wages" as defined in the Internal Revenue Code, then you can't lawfully withhold or report anything:

15.1. Everything that goes on the IRS form W-2 constitutes "wages" as legally defined and not commonly understood.

15.2. Tax withholding ONLY pertains to "wages" as legally defined and NOT all earnings. The U.S. Supreme Court confirmed this:

"We must reject in this case, as we have rejected in cases arising under the Corporation Excise Tax Act of 1909 (Doyle, Collector, v. Mitchell Brothers Co., 247 U.S. 179, 38 Sup. Ct. 467, 62 L. Ed.--), the broad contention submitted on behalf of the government that all receipts—everything that comes in—are income within the proper definition of the term 'gross income,' and that the entire proceeds of a conversion of capital assets, in whatever form and under whatever circumstances accomplished, should be treated as gross income. Certainly the term 'income' has no broader meaning in the 1913 act than in that of 1909 (see Stratton's Independence v. Howbert, 231 U.S. 399, 416, 417 S., 34 Sup. Ct. 136), and for the present purpose we assume there is not difference in its meaning as used in the two acts."

[Southern Pacific Co., v. Lowe, 247 U.S. 330, 335, 38 S.Ct. 540 (1918)]

15.3. If you are ordered by the IRS to withhold at single zero because I refuse to submit an IRS form W-4, then you must withhold and report ONLY on "wages" as statutorily defined and limited pursuant to the I.R.C. "trade or business" franchise agreement. I don't earn "wages" if I never consented to call them "wages" using a private contract called an IRS form W-4.

16. On the subject of unlawful withholding, the Bible says the following. "Wages" as used below implies the ordinary and excludes the statutory definition:

*"Woe to him who builds his house by unrighteousness*

*And his chambers by injustice,*

**Who [whether individual or government] uses his neighbor's service without wages**

*And gives him nothing for his work,"*

[Jer. 22:13, Bible, NKJV]

*"Come now, you rich, weep and howl for your miseries that are coming upon you! Your riches are corrupted, and your garments are moth-eaten. Your gold and silver are corroded, and their corrosion will be a witness against you and will eat your flesh like fire. You have heaped up treasure in the last days. Indeed the wages of the laborers who mowed your fields, which you kept back by fraud, cry out; and the cries of the reapers have reached the ears of the Lord of Sabaoth. You [the business owner who controls the purse of the workers] have lived on the earth in pleasure and luxury; you have fattened your hearts as in a day of slaughter. You have condemned, you have murdered the just; he does not resist you."*

[James 5:1-6, Bible, NKJV]

*"You shall not cheat your neighbor, nor rob him. The wages of him who is hired shall not remain with you all night until morning."*

[Lev. 19:13, Bible, NKJV]

#### 17. TAX REPORTING LEGAL REQUIREMENTS:

1. **WARNING: It is a criminal offense to file information returns against any payments you make in connection with our relationship. Filing of false information returns carries severe civil and criminal penalties. Information returns include IRS Forms W-2, 1042S, 1098, and 1099.** I can only earn "wages" reportable on an IRS form W-2 if I am lawfully engaged in a "public office" in the U.S. Government as required by 26 U.S.C. §6041(a). Voluntarily signing a contract/agreement called an IRS form W-4 is the only way that a nonresident alien NON-individual not engaged in a "trade or business" can engage in such a "public office" per 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1. Otherwise, it is a crime to impersonate a public officer in violation of [18 U.S.C. §912](#) to file an information return. If you file any kind of information return relating to me, you will be guilty of conspiracy to commit all the following crimes and civil infractions:

- 1.1. False information returns submitted in violation of [26 U.S.C. §7434](#). Punishment is all attorney fees plus twice the false amount reported.
- 1.2. Impersonating a public officer in violation of [18 U.S.C. §912](#). Punishment is a fine and up to three years in jail. Only "public officers" can act as "taxpayers", and you are creating a false presumption that I am a "taxpayer" by filing false information returns.
- 1.3. Conversion of private property to a public use, public purpose, and public office as a "withholding agent" in violation of [18 U.S.C. §654](#).
- 1.4. Impersonating a statutory "U.S. citizen" pursuant to [18 U.S.C. §911](#). Punishment is a fine and up to three years in jail. Only statutory and not constitutional "U.S. citizens" can lawfully act as "public officers" engaged in a "trade or business" and I am NOT a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#) but rather a non-citizen national.
- 1.5. False information returns in violation of [26 U.S.C. §7206](#). Punishment is up to a \$100,000 fine and 3 years in jail to file a false information return.
- 1.6. False information returns in violation of [26 U.S.C. §7207](#). Punishment is up to \$10,000 and 1 year in jail to submit a false information return.
- 1.7. Perjury in violation of [18 U.S.C. §1001](#) and [18 U.S.C. §1621](#). The IRS Forms W-3 and 1096 submitted with the information return is signed under penalty of perjury and verifies the accuracy of the accompanying information return. These forms are submitted as a government officer and agent called a "withholding agent" defined in 26 U.S.C. §7701(a)(16). Those forms are FRAUDULENT now

that you have been notified that they are false and you willfully refuse to either stop filing the false report or correct the false reports already filed.

2. IRS Publication 515 indicates that nonresident aliens who give you IRS form W-8BEN are exempt from 1099 reporting. This form serves the equivalent purpose and is a superset of that form.

*"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*  
*[IRS Publication 515, Year 2001, p. 3]*

3. [26 U.S.C. §6041](#) says that only earnings connected with a "trade or business" may be reported on an information return such as IRS forms W-2, W-3, 1042-S, 1096, and 1099.

[TITLE 26 > Subtitle F > CHAPTER 61 > Subchapter A > PART III > Subpart B > § 6041](#)  
[§ 6041. Information at source](#)

*(a) Payments of \$600 or more*

**All persons engaged in a trade or business and making payment in the course of such trade or business to another person, of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits, and income (other than payments to which section 6042 (a)(1), 6044 (a)(1), 6047 (e), 6049 (a), or 6050N (a) applies, and other than payments with respect to which a statement is required under the authority of section 6042 (a)(2), 6044 (a)(2), or 6045), of \$600 or more in any taxable year, or, in the case of such payments made by the United States, the officers or employees of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Secretary, under such regulations and in such form and manner and to such extent as may be prescribed by the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.**

4. None of the earnings connected with our relationship pertains to a "trade or business" as statutorily defined below, and therefore is not subject to reporting:

[26 U.S.C. Sec. 7701\(a\)\(26\)](#)

*"The term 'trade or business' includes the performance of the functions of a [public office](#)."*

5. The term "income" is defined in [26 U.S.C. §643\(b\)](#), and only "income" may be reported. Since I am NOT an "estate or trust", I earn no reportable "income":

[TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter J > PART I > Subpart A > § 643](#)  
[§643. Definitions applicable to subparts A, B, C, and D](#)

*(b) **Income***

*For purposes of this subpart and subparts B, C, and D, **the term "income", when not preceded by the words "taxable", "distributable net", "undistributed net", or "gross", means the amount of income of the estate or trust for the taxable year determined under the terms of the governing instrument and applicable local law.** Items of gross income constituting extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law shall not be considered income.*

IRS Form 1042-S may only be prepared in the case of nonresident aliens who have "income" from "sources within the "United States" that is not connected with a "trade or business" and therefore constitutes "gross income" within the meaning of [26 U.S.C. §61](#). All such sources are expressly indicated in [26 U.S.C. §871\(a\)](#). All of these sources are government payments. The transactions likely to occur between us are NOT government payments and are not listed in [26 U.S.C. §871\(a\)](#), and therefore may not lawfully be reported. For further details, see the following article:

[Correcting Erroneous Information Returns, Form #04.001: <http://sedm.org/Forms/FormIndex.htm>](#)

## **SECTION 2: AFFIDAVIT OF TAX STATUS**

**Person who signed this form hereby affirms under penalty of perjury that:**

1. Submitter has **NO tax liability** or "gross income" pursuant to [26 CFR §1.872-2\(f\)](#), [26 CFR §1.871-1\(a\)](#), and [26 U.S.C. §861\(a\)\(3\)\(C\)\(i\)](#) and therefore no need to deduct or withhold.
2. Submitter is not a statutory "taxpayer" as defined in [26 U.S.C. §7701\(a\)\(14\)](#) and not subject to the revenue laws.

**"Revenue Laws relate to taxpayers [instrumentalities, officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government and not engaged in the "trade or business" franchise as a public officer]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them[non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."**  
*[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

3. Submitter is not "exempt" or an "exempt individual" as defined in [26 U.S.C. §7701\(b\)\(5\)](#) because one must otherwise be subject to the I.R.C. to be such a legal "person". Rather, Submitter is "not subject" to Internal Revenue Code Subtitle A franchise agreement and a nonresident. Since IRS forms very deliberately do not have a block for "not subject" and are only for use by those who are "taxpayers", Submitter had to make my own form, THIS form, to avoid committing perjury on a government form in describing my status under penalty of perjury. Those who are "not subject" are described NOT as a "person", "individual", or "taxpayer", but simply as "foreign" or a "foreign estate" in [26 U.S.C. §7701\(a\)\(31\)](#).

[TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)  
[§ 7701. Definitions](#)

(a) Definitions

(31) Foreign estate or trust

(A) Foreign estate

The term "foreign estate" means an estate the income of which, from sources without the United States which is not effectively connected with the conduct of a trade or business within the United States, is not includible in gross income under subtitle A.

4. Submitter is a "nonresident" as statutorily defined pursuant to [26 U.S.C. §7701\(b\)\(1\)\(B\)](#) but not a "nonresident alien *individual*". A nonresident alien is defined as one who is "neither a citizen nor a resident" of the "United States", which is exactly what an "American National", or "national" born in a state of the Union who is not domiciled on federal territory in the "United States" is. The only withholding form that a "nonresident" who is neither an "alien" nor an "individual" and who is not engaged in federal franchises can fill out is a W-8BEN with block 3 modified to add the word "nontaxpayer" or "human being" to it. All "taxpayers" and "individuals" are "aliens" per 26 CFR §1.1441-1(c)(3) and therefore submitter cannot check the "individual" block of the W-8BEN form without committing perjury. Even statutory "U.S. Citizens" per 8 U.S.C. 1401 must be aliens in relation to a foreign country under a tax treaty per 26 USC §911 in order to be "taxpayers".
5. Submitter is not engaged in a "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Receipt of earnings from the District of Columbia in connection with a "trade or business" under [26 U.S.C. §871\(b\)](#) or not connected under [26 U.S.C. §871\(a\)](#) are the only types of "gross income" or "taxable income" that nonresidents who are not aliens can have under I.R.C. [Subtitle A](#).
6. Submitter is a "transient foreigner" but not a "foreign person" or "alien" in respect to the national government and federal territory. A human being or artificial entity such as a state corporation domiciled in a state of the Union is a "transient foreigner" but not a "person", "individual", or "foreign person" for the purposes of the Internal Revenue Code because the term "United States" is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as the District of Columbia and is nowhere expressly expanded to include any state of the Union.
7. Submitter is not in receipt of any treaty benefit under the terms of an income tax treaty with a foreign country.
8. Submitter has not made an election to be treated as a "resident alien" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) under the authority of [26 U.S.C. §6013\(g\)](#) and (h).
9. Submitter is not a statutory "individual" as defined in 26 CFR §1.1441-1(c)(3) or a "person" as defined in [26 U.S.C. §7701\(c\)](#) because not domiciled or resident on federal territory and not eligible or consensually participating in any federal franchise or "benefit" in the context of this private and not public transaction. As such, he/she is not a "public officer" within the government but rather a private human being. The only thing the government can regulate or tax are public activities, public officers, and public "employees" who are the only "persons" mentioned in the I.R.C. franchise per 26 U.S.C. §7343 and 6671(b). It is otherwise unconstitutional to regulate private conduct.

*"The power to 'legislate generally upon' [the PRIVATE] life, liberty, and property, as opposed to the 'power to provide modes of redress' against offensive state [e.g. 'public officer'/'employee'] action, was 'repugnant' to the Constitution. Id., at 15. See also United States v. Reese, 92 U.S. 214, 218 (1876); United States v. Harris, 106 U.S. 629, 639 (1883); James v. Bowman, 190 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, 379 U.S. 241 (1964); United States v. Guest, 383 U.S. 745 (1966), their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been questioned."*  
*[City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]*

10. Submitter is **NOT** subject to 1099 reporting, withholding, or backup withholding pursuant to [26 U.S.C. §3401\(a\)\(6\)](#) or [26 CFR §31.3401\(a\)\(6\)-1\(b\)](#):

*"Foreign persons who provide Form W-8BEN, Form W-8ECI, or Form W-8EXP (or applicable documentary evidence) **are exempt from backup withholding and Form 1099 reporting.**"*  
*[IRS Publication 515, year 2001, p. 3]*

11. Submitter is not a "U.S. person" as statutorily defined pursuant to [26 U.S.C. §7701\(a\)\(30\)](#). The term "U.S. person" is statutorily defined as follows:

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#)  
[Sec. 7701. - Definitions](#)

(a)(30) [United States person](#)

The term "United States person" means -

(A) a [citizen](#) or [resident](#) of the United States,

(B) a domestic partnership,

(C) a domestic [corporation](#),

(D) any estate (other than a foreign estate, within the meaning of paragraph (31)), and

(E) any trust if -

(i) a court within the United States is able to exercise primary supervision over the administration of the trust, and

(ii) one or more United States persons have the authority to control all substantial decisions of the trust.

12. The term "United States" as used in "U.S. person" above is defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) as follows:

[TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701.](#) [Internal Revenue Code]  
[Sec. 7701. - Definitions](#)

(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(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.

13. Pursuant to the rules for statutory construction, if the states of the Union are not mentioned anywhere in Subtitle A of the Internal Revenue Code and are not included in the definition of "United States" above, they can be safely assumed to be EXCLUDED by implication:

*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*  
[Black's Law Dictionary, Sixth Edition, p. 581]

14. Nonresidents not engaged in a "trade or business" such as the Submitter are not required to provide identifying numbers to open financial accounts. The regulation below mentions "nonresident aliens", and nonresidents who are not statutory "aliens" must be treated the same:

Title 31: Money and Finance: Treasury

[PART 103—FINANCIAL RECORDKEEPING AND REPORTING OF CURRENCY AND FOREIGN TRANSACTIONS](#)

[Subpart C—Records Required To Be Maintained](#)

[§103.34 Additional records to be made and retained by banks.](#)

(a)(3) A taxpayer identification number required under paragraph (a)(1) of this section need not be secured for accounts or transactions with the following:

(x) non-resident aliens who are not engaged in a trade or business in the United States.

*In instances described in paragraphs (a)(3), (viii) and (ix) of this section, the bank shall, within 15 days following the end of any calendar year in which the interest accrued in that year is \$10 or more use its best effort to secure and maintain the appropriate taxpayer identification number or application form therefor.*

15. It amounts to "compelled to association" in violation of the First Amendment to force me to associate with or be identified as a "U.S. person" (under [26 U.S.C. §7701\(a\)\(30\)](#)), a statutory "U.S. citizen" (under [8 U.S.C. §1401](#)), or a "taxpayer" (under [26 U.S.C. §7701\(a\)\(14\)](#)) or any status OTHER than that described above. I would also be committing perjury under penalty of perjury to sign any government form that identified me as any of these three types of entities.
16. I will not allow you to compel me to participate in the "trade or business" franchise or contract with the government by changing my status to be anything other than that described herein. All franchises are contracts between the grantor and the grantee:

*As a rule, **franchises spring from contracts between the sovereign power and private citizens**, made upon valuable considerations, for purposes of individual advantage as well as public benefit,<sup>1</sup> and thus a franchise partakes of a double nature and character. So far as it affects or concerns the public, it is publici juris and is subject to governmental control. The legislature may prescribe the manner of granting it, to whom it may be granted, the conditions and terms upon which it may be held, and the duty of the grantee to the public in exercising it, and may also provide for its forfeiture upon the failure of the grantee to perform that duty. But when granted, it becomes the property of the grantee, and is a private right, subject only to the governmental control growing out of its other nature as publici juris.<sup>2</sup>*

[Am.Jur.2d, Franchises, §4: Generally]

17. Pursuant to the [Declaratory Judgments Act, 28 U.S.C. §2201\(a\)](#) and the federal courts, the recipient of this form and any government agent handling this case has NO authority to assume any tax status other than that indicated on this form or to convert an innocent "nontaxpayer" into a "taxpayer".

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under [26 U.S.C. § 7701\(a\)\(14\)](#)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See [28 U.S.C. §2201](#); see also *Hughes v. United States*, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.***  
[\[Rowen v. U.S., 05-3766MMC. \(N.D.Cal. 11/02/2005\)\]](#)

*"And by statutory definition, 'taxpayer' includes any person, trust or estate subject to a tax imposed by the revenue act. ...Since the statutory definition of 'taxpayer' is exclusive, the federal courts do not have the power to create nonstatutory taxpayers for the purpose of applying the provisions of the Revenue Acts..."*

[C.I.R. v. Trustees of L. Inv. Ass'n, 100 F.2d 18 (1939)]

*"A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as a person liable for the tax without an opportunity for judicial review of this status before the appellation of 'taxpayer' is bestowed upon them and their property is seized..."*

[Botta v. Scanlon, 288 F.2d 504, 508 (1961)]

<sup>1</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.

<sup>2</sup> Georgia R. & Power Co. v. Atlanta, 154 Ga 731, 115 SE 263; Lippencott v. Allander, 27 Iowa 460; State ex rel. Hutton v. Baton Rouge, 217 La 857, 47 So 2d 665; Tower v. Tower & S. Street R. Co. 68 Minn 500, 71 NW 691.



18. A summary of Citizenship Status v. Tax Status and the meaning of "State" and "state" in the context of federal and state laws is found in Table 3 of the Appendix to this document to clarify the statements herein.

### **SECTION 3: DURESS STATEMENT**

If any other government form which the Recipient of this form might have received or viewed which I might have signed contradicts anything contained herein, the reasons are that:

1. I was threatened or felt threatened:
  - 1.1. By the Recipient to either not be hired or be fired if I did not sign a W-4 agreement or submit a specific government form that doesn't pertain to me and thereby commit what I know to be fraud and/or perjury on a government form. . .OR
  - 1.2. By the Recipient because I was told that I would be denied the EQUAL right of all to engage in a business opportunity or financial account needed to sustain my life if I did not fill out and submit the form indicated and which I knew misrepresented my status or had no options to correctly represent my status. . .OR
  - 1.3. By the government because I would become the target of unlawful or "selective" IRS/government enforcement that the legal profession, the courts, and the government routinely protect and encourage because of conflicts of interest, undue consolidation of power, and greed.

*"For the love of money is the root of all evil: which while some coveted after, they have erred from the faith, and pierced themselves through with many sorrows.*

*But thou, O man of God, **flee these things; and follow after righteousness, godliness, faith, love, patience, meekness.***

***Fight the good fight of faith, lay hold on eternal life, whereunto thou art also called, and hast professed a good profession before many witnesses.***"

*[1 Timothy 6:5-12, Bible, NKJV]*

- 1.4. By the Recipient, who may have refused to accept this form or sent it back, because they knew they were violating both the law and my rights and wanted to obstruct justice, destroy evidence of their wrongdoing, and tamper with a federal witness because this form is signed under penalty of perjury.
2. I was therefore under unlawful duress and the target of racketeering, extortion, and/or unconscionable "adhesion contracts" by the recipient/government.
3. The origin of the duress was the Recipient of this form acting in a quasi-governmental and "public officer" capacity as a "withholding agent" pursuant to [26 U.S.C. §7701\(a\)\(16\)](#) and who is therefore legally liable to respect my constitutional rights and REFUSED demands to do so. . . .AND
4. The result of the unlawful duress was that I was compelled to contract with or engage in commerce with the government against my will and/or religious beliefs in violation of Article 1, Section 10 of the United States Constitution, and to donate private property to a public use, public purpose, and/or public office in the government such as the "trade or business" franchise that is the heart of the Internal Revenue Code. Participation in all government franchises is an act of contracting because all franchises are contracts.

I hereby for the record declare as void, untrustworthy, and not admissible as evidence of any obligation on my part any and all forms, declarations of status, or other correspondence in conflict with this form or any attached form I may have provided because submitted under unlawful duress.

*"An agreement [consensual contract] obtained by duress, coercion, or intimidation is invalid, since the party coerced is not exercising his free will, and the test is not so much the means by which the party is compelled to execute the agreement as the state of mind induced.<sup>3</sup> Duress, like fraud, rarely becomes material, except where a contract or conveyance has been made which the maker wishes to avoid. **As a general rule, duress renders the contract or conveyance voidable, not void, at the option of the person coerced, and it is susceptible of ratification. Like other voidable contracts, it is valid until it is avoided by the person entitled to avoid it.**<sup>4</sup> However, duress in the form of physical compulsion, in which a party is caused to appear to assent when he has no intention of doing so, is generally deemed to render the resulting purported contract void.<sup>6</sup>"*  
*[American Jurisprudence 2d, Duress, Section 21]*

This affidavit of duress and void declaration especially includes, but is not limited to, anything relating to government franchises, disclosures of government identifying numbers such as SSN or TIN, tax withholding or reporting forms such as the W-4 contract forms (26 CFR §31.3401(a)-3(a) and 26 CFR §31.3402(p)-1), tax returns, or any other declarations of status (e.g. "employee", "taxpayer", "individual", "inhabitant", "U.S. citizen") arising out of any tax, citizenship, or licensing forms provided to the government such as driver's license applications, applications for ID cards, voter registration, or benefit applications.

An expanded version of this duress statement is contained at the following address and is hereby incorporated into this document by reference:

*Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers*, Form #02.005  
<http://sedm.org/Forms/FormIndex.htm>

### **SECTION 4: MANDATORY FRANCHISE AGREEMENT**

All information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference

<sup>3</sup> Brown v. Pierce, 74 U.S. 205, 7 Wall 205, 19 L.Ed 134

<sup>4</sup> Barnett v. Wells Fargo Nevada Nat'l Bank, 270 U.S. 438, 70 L.Ed 669, 46 S Ct 326 (holding that acts induced by duress which operate solely on the mind, and fall short of actual physical compulsion, are not void at law, but are voidable only, at the election of him whose acts were induced by it); Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962); Carroll v. Fetty, 121 W.Va 215, 2 SE.2d 521, cert den 308 U.S. 571, 84 L.Ed 479, 60 S Ct 85.

<sup>5</sup> Fiske v. Gershman, 30 Misc 2d 442, 215 NYS2d 144; Heider v. Unicume, 142 Or 416, 20 P2d 384; Glenney v. Crane (Tex Civ App Houston (1st Dist)) 352 SW2d 773, writ ref n r e (May 16, 1962)

<sup>6</sup> Restatement 2d, Contracts § 174, stating that if conduct that appears to be a manifestation of assent by a party who does not intend to engage in that conduct is physically compelled by duress, the conduct is not effective as a manifestation of assent.

into this submission.

Sovereignty Franchise and Agreement, Form #06.027  
<http://sedm.org/Forms/FormIndex.htm>

The above franchise shall govern any any all commercial or governmental uses of information relating to or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory "trade or business" per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2,1042-S, 1098, and 1099.

Like government laws, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

**SECTION 5: ENCLOSURES**

**Block 18**

Check	Enclosure description (in the order provided)	Encl. #	Mandatory/optional
<input type="checkbox"/>	18.1 IRS Form W-8/W-8BEN	A	Optional
<input type="checkbox"/>	18.2 IRS Form W-8EXP	B	Optional
<input type="checkbox"/>	18.3 Withholding Attachment Form	C	Optional

**FREE REFERENCES AND RESOURCES:**

<b>Family Guardian-Taxes page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>	<b>Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>	<b>Great IRS Hoax, Form #11.302 (book):</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<b>Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>	<b>Federal and State Tax Withholding Options for Private Employers, Form #04.101:</b> <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>

**SECTION 6: SIGNATURE OF SUBMITTER**

<b>19. Worker signature:</b>	I certify under penalty of perjury from without the "United States" in accordance with <b>28 U.S.C. §1746(1)</b> that the information provided on this form is true, correct, and complete.  _____ Signature	<b>20. Date signed:</b>	
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**NOTARY PUBLIC CERTIFICATION**

BEFORE ME, the undersigned authority, a Notary Public, of the County of \_\_\_\_\_, Republic of \_\_\_\_\_ (statename), this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_ the above signed human being did appear and was identified by (circle one): driver's license/passport/other and who, upon first being duly sworn and/or affirmed, deposes and says that the foregoing asseveration is true to the best of his/her knowledge and belief.

I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the foregoing paragraph is true and correct. WITNESS my hand and official seal.

SEAL

\_\_\_\_\_  
Notary Public

My Commission Expires On:



## APPENDIX: LEGAL POINTS AND AUTHORITIES

(This section provided for those who seek supporting authorities of statements made in this document)

1. A "national" is statutorily defined as follows:

[TITLE 8 > CHAPTER 12 > SUBCHAPTER 1](#) > Sec. 1101.

[Sec. 1101. - Definitions](#)

(a)(21) The term "national" means a person owing permanent allegiance to a state.

2. The "state" in the above definition is a state of the Union. All states of the Union are "foreign states" with respect to federal government legislative jurisdiction, and therefore are lower case. Federal territories are capitalized as "State" within federal law. For example:

[TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES](#)

[CHAPTER 4 - THE STATES](#)

[Sec. 110. Same](#); definitions

(d) The term "State" includes any [Territory](#) or possession of the United States.

3. Even the "United States of America" passport recognizes the two types of citizenship defined in federal statutory law. On the inside cover of the passport it says the following. Note the phrase "citizen/national", which means "citizen OR national":

*"The Secretary of State of the United States of America hereby request all whom it may concern to permit the citizen/national of the United States named herein to pass without delay or hindrance and in case of need to give all lawful aid and protection"*

4. Below are some cites that establish the foreign relationship between the state and federal government for the purposes of legislative jurisdiction:

Foreign States: "Nations outside of the United States...Term may also refer to another state; i.e. a sister state. The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the action is brought; and hence, one state of the Union is foreign to another, in that sense."

[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 648]

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Foreign Laws: "The laws of a foreign country or sister state."

[Black's Law Dictionary, 6<sup>th</sup> Edition, p. 647]

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"Generally, the states of the Union sustain toward each other the relationship of independent sovereigns or independent foreign states, except in so far as the United States is paramount as the dominating government, and in so far as the states are bound to recognize the fraternity among sovereignties established by the federal Constitution, as by the provision requiring each state to give full faith and credit to the public acts, records, and judicial proceedings of the other states..."

[81A Corpus Juris Secundum (C.J.S.), United States, §29, legal encyclopedia]

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"It is no longer open to question that the general government, unlike the states. *Hammer v. Dagenhart*, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, possesses no inherent power in respect of the internal affairs of the states; and emphatically not with regard to legislation. The question in respect of the inherent power of that government as to the external affairs of the Nation and in the field of international law is a wholly different matter which it is not necessary now to consider.

[*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

5. The sole function of the federal government of the United States is to handle FOREIGN affairs with other countries, but it has no jurisdiction within states of the Union, including taxation. All of it's revenues must derive only from the external affairs over which it has exclusive legislative jurisdiction. The rulings below occurred AFTER the passage of the Sixteenth Amendment and still limit the federal government exclusively to external matters in relation to states of the Union.

*"The States, after they formed the Union, continued to have the same range of [INTERNAL] taxing power which they had before, barring only duties affecting exports, imports, and on tonnage [which all deal with FOREIGN/EXTERNAL commerce only]. [2](#) Congress, on the other hand, to lay taxes in order 'to pay the Debts and provide for the common Defence and general Welfare of the United States', Art. 1, Sec. 8, U.S.C.A.Const., can reach every person and every dollar in the land with due regard to Constitutional limitations as to the method of laying taxes."*

[*Graves v. People of State of New York*, 306 U.S. 466 (1939)]

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*"The difficulties arising out of our dual form of government and the opportunities for differing opinions concerning the relative rights of state and national governments are many; but for a very long time this court has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."*

[*Ashton v. Cameron County Water Improvement District No. 1*, 298 U.S. 513; 56 S.Ct. 892 (1936)]

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*Congress is authorized to lay and collect taxes, and to pay the debts, and provide for the common defence and general welfare of the United States. This does not interfere with the power of the States to tax [internally] for the support of their own governments; nor is the exercise of that power by the States [to tax INTERNALLY], an exercise of any portion of the power that is granted to the United States [to tax EXTERNALLY]. In imposing taxes for State purposes, they are not doing what Congress is empowered to do. Congress is not empowered to tax for those purposes which are within the exclusive province of the States. When, then, each government exercises the power of taxation, neither is exercising the power of the other. But, when a State proceeds to regulate commerce with foreign nations, or among the several States, it is exercising the very power that is granted to Congress, [22 U.S. 1, 200] and is doing the very thing which Congress is authorized to do. There is no analogy, then, between the power of taxation and the power of regulating commerce. "*

[*Gibbons v. Ogden*, [22 U.S. 21](#) (1824)]

"It will contribute to the elucidation of the question if we first consider the differences between the powers of the federal government in respect of foreign or external affairs and those in respect of domestic or internal affairs. That there are differences between them, and that these differences are fundamental, may not be doubted. The two classes of powers are different, both in respect of their origin and their nature. The broad statement that the federal government can exercise no powers except those specifically enumerated in the Constitution, and such implied powers as are necessary and proper to carry into effect the enumerated powers, is categorically true only in respect of our internal affairs. In that field, the primary purpose of the Constitution was to carve from the general mass of legislative powers then possessed by the states such portions as it was thought desirable to vest in the federal government, leaving those not included in the enumeration still in the states. Carter v. Carter Coal Co., 298 U.S. 238, 294, 56 S.Ct. 855, 865. . . ."

The Union existed before the Constitution, which was ordained and established among other things to form 'a more perfect Union.' Prior to that event, it is clear that the Union, declared by the Articles of Confederation to be 'perpetual,' was the sole possessor of external sovereignty, and in the Union it remained without change save in so far as the Constitution in express terms qualified its exercise. The Framers' Convention was called and exerted its powers upon the irrefutable postulate that though the states were several their people in respect of foreign affairs were one."

[United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 (1936)]

6. The states of the Union are "foreign" to federal legislative jurisdiction, because, as the U.S. Supreme Court held above, they are not subject to it. This is a result of what is called the "Separation of Powers Doctrine", which was explained by the Supreme Court as follows:

". . . the Constitution divides authority [legislative jurisdiction] between federal and state governments for the protection of individuals. State sovereignty is not just an end in itself: 'Rather, federalism secures to citizens the liberties that derive from the diffusion of sovereign power.'" Coleman v. Thompson, 501 U.S. 722, 759 (1991) (BLACKMUN, J., dissenting). "Just as the separation and independence of the coordinate branches of the Federal Government serve to prevent the accumulation of excessive power in any one branch, a healthy balance of power between the States and the Federal Government will reduce the risk of tyranny and abuse from either front." Gregory v. [505 U.S. 144, 182] Ashcroft, 501 U.S., at 458. See The Federalist No. 51, p. 323. (C. Rossiter ed. 1961)." [New York v. United States, 505 U.S. 144 (1992)]

7. The federal government has no legislative power outside of its "territory".

"Judge Story, in his treatise on the Conflicts of Laws, lays down, as the basis upon which all reasonings on the law of comity must necessarily rest, the following maxims: First 'that every nation [or state] possesses an exclusive sovereignty and jurisdiction within its own territory'; secondly, 'that no state or nation can by its laws directly affect or bind property out of its own territory, or bind persons not resident therein, whether they are natural born subjects or others.' The learned judge then adds: 'From these two maxims or propositions there follows a third, and that is that whatever force and obligation the laws of one country have in another depend solely upon the laws and municipal regulation of the latter; that is to say, upon its own proper jurisdiction and polity, and upon its own express or tacit [voluntary] consent.'" Story on Conflict of Laws §23."  
[Baltimore & Ohio Railroad Co. v. Chambers, 73 Ohio St. 16; 76 N.E. 91; 11 L.R.A., N.S., 1012 (1905)]

8. The states of the Union are NOT "territory" of the federal government. They are instead INDEPENDENT and SOVEREIGN states:

86 C.J.S. [Corpus, Juris, Secundum, Legal Encyclopedia], Territories:

"§1. Definitions, Nature, and Distinctions

"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal meaning under the political institutions of the United States, and does not necessarily include all the territorial possessions of the United States, but may include only the portions thereof which are organized and exercise governmental functions under act of congress."

"While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the United States exercises dominion, the word 'territory,' when used to designate a political organization, has a distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory' or 'territories' does not necessarily include only a portion or the portions thereof which are organized and exercise government functions under acts of congress. The term 'territories' has been defined to be political subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description of a definite area of land but of a political unit governing and being governed as such. The question whether a particular subdivision or entity is a territory is not determined by the particular form of government with which it is, more or less temporarily, invested."

"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of the' United States may, under certain circumstances, include the states of the Union, as used in the federal Constitution and in ordinary acts of congress "territory" does not include a foreign state.

"As used in this title, the term 'territories' generally refers to the political subdivisions created by congress, and not within the boundaries of any of the several states."

9. States of the Union retain their essential character as independent nations and foreign countries with respect to the federal government except in the matter of EXTERNAL affairs delegated by them to the Federal Government in their corporate capacity as the "United States of America":

"The States between each other are sovereign and independent. They are distinct and separate sovereignties, except so far as they have parted with some of the attributes of sovereignty by the Constitution. They continue to be nations, with all their rights, and under all their national obligations, and with all the rights of nations in every particular; except in the surrender by each to the common purposes and objects of the Union, under the Constitution. The rights of each State, when not so yielded up, remain absolute."  
[Bank of Augusta v. Earle, 38 U.S. (13 Pet.) 519; 10 L.Ed. 274 (1839)]

"In determining the boundaries of apparently conflicting powers between states and the general government, the proper question is,

not so much what has been, in terms, reserved to the states, as what has been, expressly or by necessary implication, granted by the people to the national government; for each state possess all the powers of an independent and sovereign nation, except so far as they have been ceded away by the constitution. The federal government is but a creature of the people of the states, and, like an agent appointed for definite and specific purposes, must show an express or necessarily implied authority in the charter of its appointment, to give validity to its acts.”

[People ex re. Atty. Gen. V. Naglee, 1 Cal. 234 (1850)]

10. A human being ( but NOT “person”) who is born in a state of the Union, which is outside of federal exclusive legislative jurisdiction, is called a “national”. A person who is a “national” is subject to the “political jurisdiction” but not the “legislative jurisdiction” of their mother country because they are outside of the territorial reach of its general laws. The circumstances or qualifications for becoming an “American National” as such cannot be prescribed in any federal statute or law, because the Congress cannot write any law that governs what happens within states of the Union, as the above citations indicate (see, for instance, Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)). The reason is that the states and the people in them are SOVEREIGN, and their creation, the federal government, cannot be greater than its Creator, which is the states and the people in them. The federal government is a SERVANT to the states, not their master: the equivalent of an independent contractor that handles EXTERNAL affairs only. This was confirmed by the Federalist Papers, which were written prior to the ratification of the Constitution by the states of the Union in 1789:

“No legislative act [of Congress] contrary to the Constitution can be valid. To deny this would be to affirm that the deputy (agent) [which is the federal government] is greater than his principal [the States and the people in them]; that the servant is above the master; that the representatives of the people are superior to the people; that men, acting by virtue of powers may do not only what their powers do not authorize, but what they forbid...[text omitted] It is not otherwise to be supposed that the Constitution could intend to enable the representatives of the people to substitute their will to that of their constituents. It is far more rational to suppose, that the courts were designed to be an intermediate body between the people and the legislature, in order, among other things, to keep the latter within the limits assigned to their authority. The interpretation of the laws is the proper and peculiar province of the courts. A Constitution is, in fact, and must be regarded by judges, as fundamental law. If there should happen to be an irreconcilable variance between the two, the Constitution is to be preferred to the statute.”

[Alexander Hamilton, Federalist Paper # 78]

11. It is absurdly ridiculous to demand from the submitter a federal statute that confers but not defines citizenship status of a person born outside of federal jurisdiction. The laws of the states in the Union, and not federal law, govern the citizenship status of people born within their exclusive jurisdiction. States of the Union have exclusive and “plenary” jurisdiction to determine the status of people born within their jurisdiction and they have never yielded that authority to the federal government either in the Constitution or in any subsequent amendment or enactment. To conclude otherwise is to admit that states of the Union have NO SOVEREIGNTY, because the federal government could just pass a law to literally STEAL all of their citizens. If the federal government had jurisdiction to pass a law that allowed them to STEAL all the citizens of the states, then the states would be left with no one to govern!
12. Congress has the power to “naturalize” people coming into America, and when they do this, these people become statutory “nationals” and constitutional but not statutory “Citizens”.

“Provision of Nationality Act of 1940 that a person becoming a national by naturalization shall lose his nationality by residing continuously for three years in territory of a foreign state, being practically identical to its successor, which was condemned by United States Supreme Court as discriminatory, would have been invalid as a congressional attempt to expatriate regardless of intent.”

[United States v. Lucienne D'Hotelle, 558 F.2d 37 (1976)]

The statutory definition of “naturalization” confirms that in America, naturalization means conferring the character of a statutory “national” and not a statutory “citizen”:

8 U.S.C. §1101(a)(23) naturalization defined

(a)(23) The term “naturalization” means the conferring of nationality [NOT “citizen” or “U.S. citizen” status, but “nationality”, which means “national”] of a state [of the Union] upon a person after birth, by any means whatsoever.

[NOTE: Compare with the definition of “expatriation”]

“The power of naturalization, vested in congress by the constitution, is a power to confer citizenship, not a power to take it away. ‘A naturalized citizen,’ said Chief Justice Marshall, ‘becomes a member of the society, possessing all the rights of a native citizen, and standing, in the view of the constitution, on the footing of a native. The constitution does not authorize congress to enlarge or abridge those rights. The simple power of the national legislature[over citizenship] is to prescribe a uniform rule of naturalization, and the exercise of this power exhausts it, so far as respects the individual.”

[U.S. v. Wong Kim Ark, 169 U.S. 649 (1898)]

13. A human being who is a “national” but not a “citizen” under federal statutory law is identified as a “citizen of the United States” within the [Fourteenth Amendment to the U.S. Constitution](#). The United States Constitution confines itself to describing citizenship within the states of the Union and therefore, the term “United States”, as used within the Constitution, means the collective states of the Union [called “The United States of America”] and EXCLUDES federal territories and possessions and the District of Columbia. The “United States” mentioned in the Constitution and the “United States” mentioned in most federal enactments are two completely different and mutually exclusive places. This is shown in tabular form in Table 3 of the following pages. This is VERY important and fundamental to understanding the [Separation of Powers Doctrine](#).
14. If you would like to learn more about why people born in states of the Union are “nationals” rather than “citizens” under federal law, refer to the pamphlet below:  
[Why you are a “national”, “state national”, and Constitutional but not Statutory Citizen](#), Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
15. If recipient of this form disagrees with any of the facts stated in this section, then please provide the following within thirty calendar days or forever be estopped from challenging these statements of fact:
- 15.1. Written evidence signed under penalty of perjury (not opinion, but enacted positive law, regulations, and Supreme Court rulings but not those of lower courts) of same.
- 15.2. Admissions to sections 1, 3, and 14 of the questions indicated below signed under penalty of perjury as required under [26 USC §6065](#): Tax Deposition Questions, Form #03.016; <http://sedm.org/Forms/FormIndex.htm>

16. The following tables describes the relationship of citizenship to legal jurisdiction in the context of citizenship as described on this form.

**Table 1: Citizenship summary**

Citizenship	Defined in	Domicile in the District of Columbia?	Subject to U.S. government legislative jurisdiction/police powers?	Subject to "political jurisdiction"?	A "nonresident alien"?
"citizen"	<a href="#">8 U.S.C. §1401</a>	Yes	Yes	Yes	No
"resident"/ "alien"	<a href="#">8 U.S.C. §1101(a)(3)</a> <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	Yes	Yes	No	No
"national"	<a href="#">8 U.S.C. §1101(a)(21)</a> <a href="#">8 U.S.C. §1101(a)(22)</a>	No	No	Yes	Yes

17. The table below describes the affect that changes in domicile have on citizenship status in the case of both "foreign nationals" and "domestic nationals". A "domestic national" is anyone born anywhere within any one of the 50 states on nonfederal land or who was born in any territory or possession of the United States. A "foreign national" is someone who was born anywhere outside of these areas.

**Table 2: Affect of domicile on citizenship status**

Description	CONDITION		
	Domicile WITHIN the FEDERAL ZONE and located in FEDERAL ZONE	Domicile WITHIN the FEDERAL ZONE and temporarily located abroad in foreign country	Domicile WITHOUT the FEDERAL ZONE and located WITHOUT the FEDERAL ZONE
Location of domicile	"United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), 7408(d), and 4 U.S.C. §110(d)	"United States" per 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), 7408(d), and 4 U.S.C. §110(d)	Without the "United States" per 26 U.S.C. §7701(a)(9) and (a)(10), 7701(a)(39), 7408(d), and 4 U.S.C. §110(d)
Physical location	Federal territories, possessions, and the District of Columbia	Foreign nations ONLY (NOT states of the Union, federal territories, or possessions)	Foreign nations States of the Union Federal possessions
Tax Status	"U.S. Person" <a href="#">26 U.S.C. §7701(a)(30)</a>	"U.S. Person" <a href="#">26 U.S.C. §7701(a)(30)</a>	"Nonresident alien" <a href="#">26 U.S.C. §7701(b)(1)(B)</a>
Tax form(s) to file	IRS Form 1040	IRS Form 1040 plus 2555	IRS Form 1040NR: "alien individuals", "nonresident alien individuals" No filing requirement: "non-citizen nationals"
Status if DOMESTIC national	Citizen <a href="#">8 U.S.C. §1401</a> (Not required to file if physically present in the "United States" because no statute requires it)	Citizen abroad <a href="#">26 U.S.C. §911</a> (Meets presence test)	"non-citizen National" <a href="#">8 U.S.C. §1101(a)(21)</a> <a href="#">8 U.S.C. §1101(a)(22)(B)</a> <a href="#">8 U.S.C. §1408</a> <a href="#">8 U.S.C. §1452</a>
Status if FOREIGN national	"Resident alien" <a href="#">26 U.S.C. §7701(b)(1)(A)</a>	"Resident alien abroad" <a href="#">26 U.S.C. §911</a> (Meets presence test)	"Nonresident alien individual": <a href="#">26 CFR §1.1441-1(c)(3)(ii)</a> "Alien": <a href="#">8 U.S.C. §1101(a)(3)</a> "Alien individual": <a href="#">26 CFR §1.1441-1(c)(3)(i)</a>

**NOTES:**

- "United States" is defined as federal territory within 26 U.S.C. §§7701(a)(9) and (a)(10), 7701(a)(39), and 7408(d), and 4 U.S.C. §110(d). It does not include any portion of a Constitutional state of the Union.
- The "District of Columbia" is statutorily defined as a federal corporation but not a physical place, a "body politic", or a de jure "government" within the District of Columbia Act of 1871, 16 Stat. 419, 426, Sec. 34. See: [Corporatization and Privatization of the Government](#), Form #05.024; <http://sedm.org/Forms/FormIndex.htm>.
- American nationals who are domiciled outside of federal jurisdiction, either in a state of the Union or a foreign country, are "nationals" but not "citizens" under federal law. They also qualify as "nonresident aliens" under [26 U.S.C. §7701\(b\)\(1\)\(B\)](#). See sections 4.11.2 of the *Great IRS Hoax* for details.
- Temporary domicile in the middle column on the right must meet the requirements of the "Presence test" documented in IRS publications.
- "FEDERAL ZONE"=District of Columbia and territories of the United States in the above table
- The term "individual" as used on the IRS form 1040 means an "alien" engaged in a "trade or business". All "taxpayers" are "aliens" engaged in a "trade or business". This is confirmed by 26 CFR §1.1441-1(c)(3), 26 CFR §1.1-1(a)(2)(ii), and [5 U.S.C. §552a\(a\)\(2\)](#). Statutory "U.S. citizens" as defined in [8 U.S.C. §1401](#) are not "individuals" unless temporarily abroad pursuant to [26 U.S.C. §911](#) and subject to an income tax treaty with a foreign country. In that capacity, statutory "U.S. citizens" interface with the I.R.C. as "aliens" rather than "U.S. citizens" through a tax treaty with a foreign country.

18. The following table describes the definition of various terms used on this form and in other contexts.

**Table 3: Summary of meaning of various terms and the contexts in which they are used**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" <sup>7</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" <sup>8</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively <sup>9</sup>	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)<sup>10</sup>, and these areas do not include any of the 50 Union States. This is true in most cases and especially in the Internal Revenue Code. In the context of the above, a "Union State" means one of the 50 Union states of the United States\* (the country, not the federal United States\*\*), which are sovereign and foreign with respect to federal legislative jurisdiction.

19. The following table starting on the next page describes the relationship of citizenship to tax status in the context of this form.

<sup>7</sup> See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

<sup>8</sup> See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

<sup>9</sup> See, for instance, U.S. Constitution Article IV, Section 2.

<sup>10</sup> See <http://www4.law.cornell.edu/uscode/48/>



**Table 4: “Citizenship status” vs. “Income tax status”**

#	Citizenship status	Place of birth	Domicile	Accepting tax treaty benefits?	Defined in	Tax Status under 26 U.S.C./Internal Revenue Code			
						“Citizen” (defined in 26 CFR 1.1-1)	“Resident alien” (defined in 26 U.S.C. §7701(b)(1)(A), 26 CFR §1.1441-1(c)(3)(i) and 26 CFR §1.1-1(a)(2)(ii))	“Nonresident alien INDIVIDUAL” (defined in 26 CFR §1.1441-1(c)(3))	“Nonresident alien NON-individual” (defined in 26 U.S.C. §7701(b)(1)(B))
1	“U.S. citizen” or “Statutory U.S. citizen”	Anywhere in America	District of Columbia, Puerto Rico, Guam, Virgin Islands	NA	8 U.S.C. §1401 8 U.S.C. §1101(a)(22)(A)	Yes (only pay income tax abroad with IRS Forms 1040/2555. See Cook v. Tait, 265 U.S. 47 (1924))	No	No	No
2	“U.S. national”	Anywhere in America	American Samoa; Swains Island; or abroad to U.S. national parents under 8 U.S.C. §1408(2)	NA	8 U.S.C. §1408 8 U.S.C. §1101(a)(22)(B) 8 U.S.C. §1452	No (see 26 U.S.C. §7701(b)(1)(B))	No	Yes (see IRS Form 1040NR for proof)	No
3.1	“national” or “state national” or “Constitutional but not statutory U.S. citizen”	Anywhere in America	State of the Union	NA (ACTA agreement)	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> Amend. Sect.1	No	No	No	Yes
3.2	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	Yes	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> Amend. Sect.1	No	No	Yes	No
3.3	“national” or “state national” or “Constitutional but not statutory citizen”	Anywhere in America	Foreign country	No	8 U.S.C. §1101(a)(21); 8 U.S.C. §1452; 14 <sup>th</sup> Amend. Sect.1	No	No	No	Yes
4.1	“alien” or “Foreign national”	Foreign country	Puerto Rico, Guam, Virgin Islands, American Samoa, Commonwealth of Northern Mariana Islands	NA	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.2	“alien” or “Foreign national”	Foreign country	State of the Union	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.3	“alien” or “Foreign national”	Foreign country	State of the Union	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes
4.4	“alien” or “Foreign national”	Foreign country	Foreign country	Yes	8 U.S.C. §1101(a)(3)	No	No	Yes	No
4.5	“alien” or “Foreign national”	Foreign country	Foreign country	No	8 U.S.C. §1101(a)(3)	No	No	No	Yes

**NOTES:**

1. A nonresident alien individual who has made an election under 26 U.S.C. §6013(g) and (h) to be treated as a resident alien is treated as a “nonresident alien” for the purposes of withholding under I.R.C. Subtitle C but retains their status as a “resident alien” under I.R.C. Subtitle A. See 26 CFR §1.1441-1(c)(3)(ii).
2. What turns a “nonresident alien NON-individual” into a “nonresident alien individual” is maintaining a domicile in a foreign country and accepting the “benefits” and “privileges” of a tax treaty with the United States while in that foreign country.

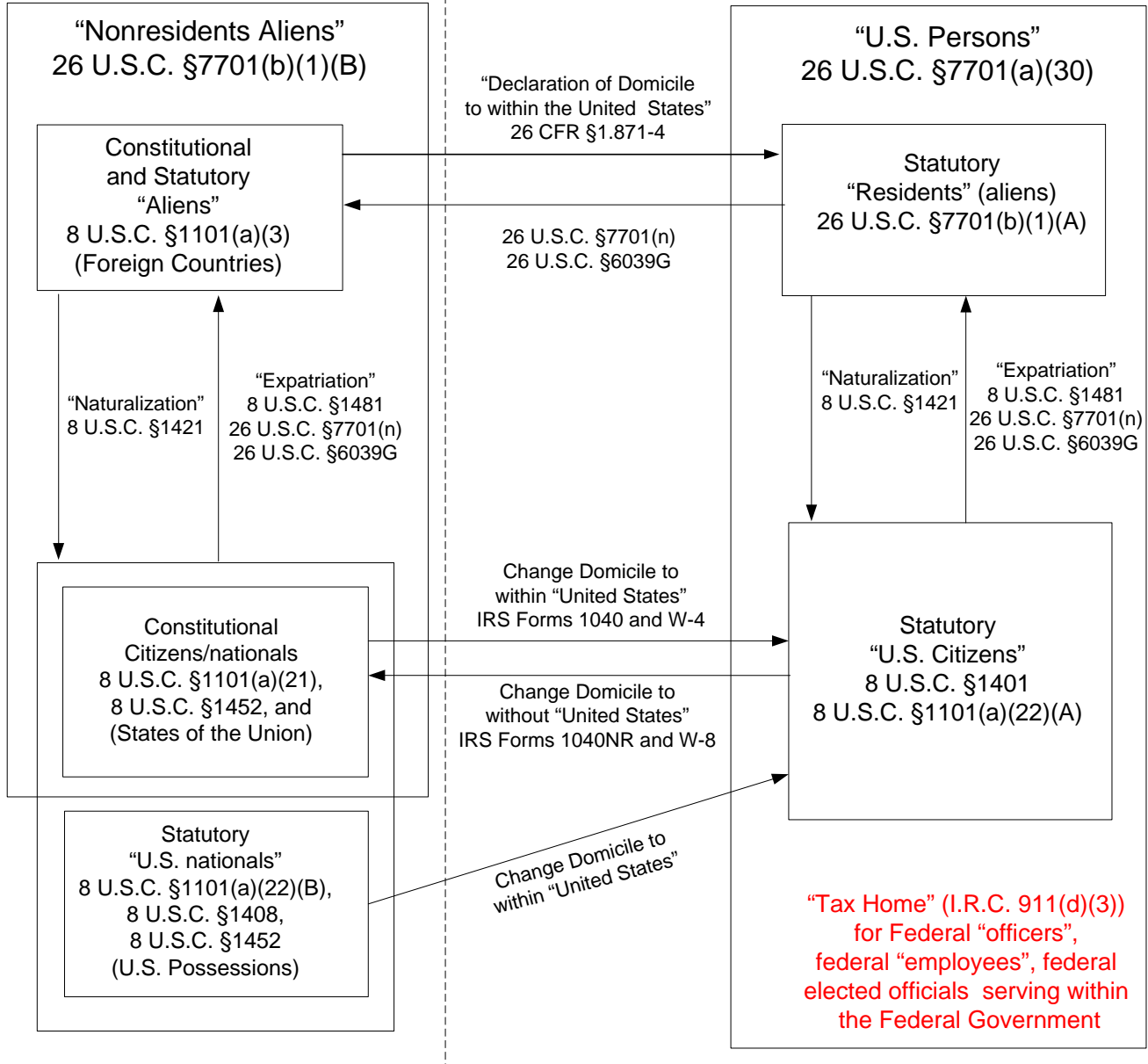
**Figure 1: Citizenship and domicile options and relationships**

# NONRESIDENTS

Domiciled within  
States of the Union OR  
Foreign Countries  
Without the "United States"

# INHABITANTS

Domiciled within Federal  
Territory within the  
"United States"  
(e.g. District of Columbia)



If you would like a concise summary of all citizenship, domicile, and tax status options that is a superset of the above, see:

[Citizenship, Domicile, and Tax Status Options Summary](http://sedm.org/Forms/FormIndex.htm), Form #10.003  
<http://sedm.org/Forms/FormIndex.htm>



Figure 2: Federal Statutory Citizenship Statuses

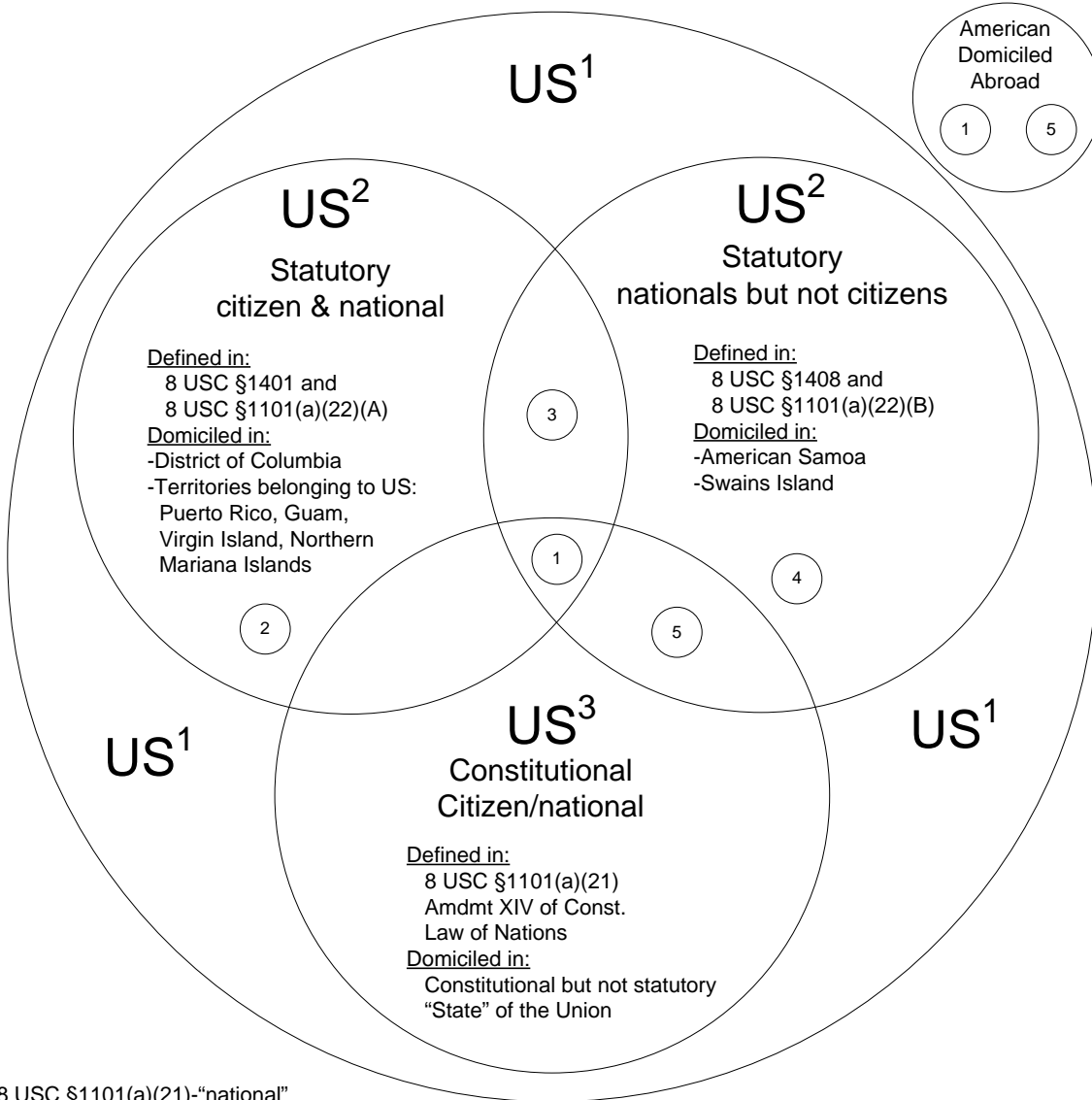
# FEDERAL STATUTORY CITIZENSHIP STATUSES

"The term 'United States' may be used in any one of several senses. 1) It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations. 2) It may designate the territory over which the sovereignty of the United States extends, or 3) it may be the collective name of the states which are united by and under the Constitution." [Numbering Added] [Hooven & Allison Co. v. Evatt, 324 U.S. 652, (1945)]

**US<sup>1</sup>** - Context used in matters describing our sovereign country within the family of nations.

**US<sup>2</sup>** - Context used to designate the territory over which the Federal Government is sovereign.

**US<sup>3</sup>** - Context used regarding the sovereign states of the Union united by and under the Constitution.



- ① 8 USC §1101(a)(21)-"national"
- ② 8 USC §1401-"citizen & national of the United States<sup>2</sup>"
- ③ 8 USC §1101(a)(22)-"national of the United States<sup>2</sup>"
- ④ 8 USC §1408-"national of the United States<sup>2</sup> at birth"
- ⑤ 8 USC §1452-"non-citizen national"

① and ⑤ Describe those born within and domiciled within states of the Union.

Rev. 9/16/09

**ENCLOSURE (4): TAX FORM ATTACHMENT**

This form describes all the terms and conditions applying to any government form submitted to you and pertaining to me in the past, present, or future, and especially a standard government form.

# TAX FORM ATTACHMENT

## PURPOSE OF THIS FORM:

This form is intended to prevent the following illegal and unconstitutional results which flow from using standard Internal Revenue Service (IRS) forms, state taxing agency forms, or Social Security Administration Forms:

1. The taking of "oaths" to a foreign power, the "United States" government, which is a foreign corporation pursuant to [28 U.S.C. §3002\(15\)\(A\)](#). My religious beliefs forbid the taking of oaths and therefore I cannot sign a government form under penalty of perjury without violating my sincerely held religious beliefs, found in [Matt. 5:33-37](#)
2. Committing perjury under penalty of perjury in violation of [18 U.S.C. §1001](#), and [18 U.S.C. §1621](#). For instance, all IRS forms presume the Submitter is a "taxpayer" and the perjury statement at the end places them within the jurisdiction of the "United States" pursuant to [26 U.S.C. §1746](#). Submitter is neither a "taxpayer" nor domiciled on territory under the exclusive or general sovereignty of the United States government such that he could be the object of any civil penalty imposed under civil laws of the federal government.
3. False presumptions about the Submitter which might prejudice his or her status. See: *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017 <http://sedm.org/Forms/FormIndex.htm>
4. Abuse of "words of art" or undefined words by the government which might encourage false presumptions or prejudice the rights and status of the Submitter.
5. Being associated with or consenting to participate in any federal franchise, including a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#), "social security", or "domicile" or "residence" within the exclusive jurisdiction of the "United States". Instead, this form infers duress and lack of consent to participate, and implies no delegated authority to consent to said franchises.
6. Penalties instituted against human beings or those other than federal instrumentalities for the exercise of Constitutionally protected rights who are not subject to the I.R.C. or the "trade or business" franchise. I remind the recipient that I.R.C. Subtitles A and C describes a "trade or business" franchise agreement which is "private law" that only applies to those who explicitly consent to participate. I never consented and have disconnected myself from all government benefits, franchises, and identifying numbers. Therefore, it is unlawful and constitutes an unconstitutional "bill of attainder" to penalize me without a court trial. See and rebut the following if you disagree within 30 days or be estopped from later challenging it:  
*Why Penalties and are Illegal for Anything but Federal Employees, Contractors, and Agents*, Form #05.010 <http://sedm.org/Forms/FormIndex.htm>

This form shall accomplish the above by defining the legal meaning and significance of specific terms, words, or paragraphs found on the following forms in the context of the government:

1. All standard government or IRS forms submitted by the Submitter of this form to the Recipient.
2. All oral or written communications between the Submitter and the Recipient going in either direction.
3. All information about the Submitter provided to the government by all third parties, including but not limited to employers, financial institutions, title companies, etc.

Any obligations or rights conferred upon the Submitter and against the recipient by this form as an agreement or contract in commerce pertain to the recipient as a private party and not to the government or entity that they work for. This provision is meant to ensure that sovereign, official, or judicial immunity may not be invoked to protect individual wrongdoers in the government and also to protect my right to not contract with the government. The acceptance by the Recipient of this form of any commercial "benefit", including penalties or the right to penalize, whether to the Recipient as a private party or the entity the Recipient works for, shall constitute consent to be bound by all the terms of this franchise agreement.

The recipient of this form is attempting to compel me into a commercial relationship with the government that violates both my Constitutional rights to property and my religious beliefs. Such duress is an injury to my right to NOT contract protected by Article 1 Section 10 of the Constitution and my right of freedom from compelled association protected by the First Amendment. All franchises are contracts, and I am being compelled to participate in a franchise by having to fill out a tax form and/or use government identifying numbers that clearly misrepresent me as a person domiciled on federal territory or acting as an instrumentality for the federal government. This form is also consistent with the idea that when any government representative exceeds his or her delegated authority, they cease to represent the government. If my God doesn't exist, then your employer, the "government" or "state" doesn't exist and this interaction therefore devolves to an act of private contracting between two private individuals where silence infers consent:

*"In addition, there are several well known subordinate principles. The Government may not be sued except by its consent. The United States has not submitted to suit for specific performance or for an injunction. This immunity may not be avoided by naming an officer of the Government as a defendant. The officer may be sued only if he acts in excess of his statutory authority or in violation of the Constitution for then he ceases to represent the Government."*  
*[U.S. ex. rel. Brookfield Const. Co. v. Stewart, 284 F.Supp. 94 (1964)]*

The context and time frame to which this form applies is to all forms, correspondence, and communications either retroactively into the past or present, as well as indefinitely into the future. This form is necessitated by the fact that there is no credible definition for any of the words used on any government form and the IRS [Internal Revenue Manual Section 4.10.7.2.8](#) says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY. The Courts have also repeatedly held that what the IRS or any employee of the IRS says is untrustworthy as well. Therefore, I as a human being and not a legal "person" communicating with the government am the only credible source of definitions for the words that I use in the context of that communication. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

*Reasonable Belief About Income Tax Liability*, Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>

The authority for this form is the First Amendment, which gives those protected by it the right to communicate, to not communicate, and to define the significance and legal meaning of all communications they have with the government. Any administrative penalty instituted against the Submitter for this communication constitutes a penalty for the exercise of Constitutionally protected rights.

Citations of federal statutory law in this document should not be construed by the Recipient as the undersigned human being seeking the protection of those laws, having any intention to engage in commerce subject to regulation within the jurisdiction of the sovereign, or of

"purposefully availing" him/her self of the commercial "benefits" of any government franchise. Any citations of statutory law or regulations are solely for the purpose of putting the Recipient on NOTICE of what is expected and required of their behavior by the laws that limit and regulate that behavior. All statutory civil law attaches to those domiciled or "resident" within the jurisdiction of the sovereign and the Submitter of this form is a nonresident party who never made an election to become subject to said laws by consensually choosing a domicile therein and thereby becoming a "citizen" or a "resident" under the civil laws of the forum. Instead, he/she/it is and always has been a nonresident and a transient foreigner with no delegated authority to contract extraterritorially with foreign sovereigns such as the "United States" federal corporation ("U.S. Inc" per 28 U.S.C. 3002(15)(A)). It is also constitutes fraud and perjury on the part of anyone who attributes to him/herself/it the status of a "resident" party as a human being who is neither an alien nor who maintained a physical presence in the forum during the periods that are or might be the subject of the attached tax forms.

## SECTION 1: STATUS OF SUBMITTER

The following citizenship, domicile, and tax status of the Submitter of this form is hereby established, regardless of what the attached standard government form(s) say or imply. This status is an extension of both my Constitutional right to contract or not contract, and also my First Amendment right of freedom from compelled association. Any attempt to change this status by any court is a direct violation of my Right to contract or associate AND also shall cause the court to entertain a "political question" in violation of the separation of powers doctrine. Submitter is:

### WHAT I AM:

1. A "nontaxpayer" not subject to any provision of Subtitles A through C of the Internal Revenue Code:

*"Revenue Laws relate to taxpayers [officers, employees, instrumentalities, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*  
*[Economy Plumbing & Heating v. U.S., 470 F.2d. 585 (1972)]*

2. A constitutional "citizen of the United States **OF AMERICA**". See and rebut: Why you are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006  
<http://sedm.org/Forms/FormIndex.htm>
3. A "non-citizen national" as defined in 8 U.S.C. §1101(a)(21) and 8 U.S.C. §1452.
4. Domiciled on other than federal territory and not within any internal revenue district or United States Judicial District or "State" defined in 28 U.S.C. §1332(d).
5. Subject to constitutional diversity of citizenship pursuant to U.S. Const. Art. III, Section 2, but NOT statutory diversity pursuant to 28 U.S.C. §1332.
6. A "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B).
7. A "stateless person" immune from the jurisdiction of federal courts within the meaning of 28 U.S.C. §1332. See Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989).

### WHAT I AM NOT:

1. I am NOT a "nonresident alien individual" as defined in 26 CFR §1.1441-1(c)(3).
2. I am NOT the "person" described in 26 U.S.C. §7701(c), 26 U.S.C. §6671(b) or 26 U.S.C. §7343.
3. I am NOT the "individual" mentioned in 26 U.S.C. §7701(a)(1) because not an officer, "employee", agency, or instrumentality of the United States government or the District of Columbia. See and rebut the following if you disagree within 30 days or forever be estopped from later challenging:  
Why Your Government is either a Thief or You Are a "Public Officer" for Income Tax Purposes, Form #05.008  
<http://sedm.org/Forms/FormIndex.htm>
4. I am NOT the "citizen", "resident", or "individual" mentioned in 26 CFR §1.6012-1 who has a legal liability to file an income tax return.
5. I am NOT the "individual" as defined in 5 U.S.C. §552a(a)(2) because neither a statutory "U.S. citizen" pursuant to 8 U.S.C. §1401 nor a "resident" (alien) pursuant to 26 U.S.C. §7701(b)(1)(A) nor a government employee or officer. I am an individual in a common sense of the term, but not within the meaning of any federal statute. Only "public officers", "employees", agencies, and instrumentalities operating in a representative capacity within the United States government can be "individuals" within the meaning of any provision of the I.R.C.
6. I am NOT an "employee" as defined in 26 U.S.C. §3401(c) or 26 CFR §31.3401(c)-1.
7. I am NOT engaged in the "trade or business" excise taxable franchise as defined in 26 U.S.C. §7701(a)(26).
8. I am NOT a statutory "citizen and national of the United States" as described in 8 U.S.C. §1401.
9. I am NOT a statutory "U.S. national" as defined in 8 U.S.C. §1408 or 8 U.S.C. §1101(a)(22)(B).
10. I am NOT an "alien" or "resident alien" as defined in 26 U.S.C. §7701(b)(1)(A).

**WARNING:** Recipient is reminded that 28 U.S.C. §2201(a) PROHIBITS the Recipient from presuming any status OTHER than that listed above in the context of federal or state taxes.

*Specifically, Rowen seeks a declaratory judgment against the United States of America with respect to "whether or not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)." (See Compl. at 2.) **This Court lacks jurisdiction to issue a declaratory judgment "with respect to Federal taxes other than actions brought under section 7428 of the Internal Revenue Code of 1986," a code section that is not at issue in the instant action. See 28 U.S.C. §2201; see also Hughes v. United States, 953 F.2d 531, 536-537 (9th Cir. 1991) (affirming dismissal of claim for declaratory relief under § 2201 where claim concerned question of tax liability). Accordingly, defendant's motion to dismiss is hereby GRANTED, and the instant action is hereby DISMISSED.***  
*[Rowen v. U.S., 05-3766MMC, (N.D.Cal. 11/02/2005)]*

Only I as the sovereign may declare and establish my tax and citizenship status, because only I can lawfully exercise my First Amendment right of political association and freedom from compelled association in deciding what political group, "state", or "government" I wish to associate with and thereby have allegiance toward and a domicile within. "Domicile" is the origin of ALL of the government's authority to impose an income tax pursuant to 26 U.S.C. §911(d)(3) and Miller Brothers Co. v. Maryland, 347 U.S. 340 (1954), and only I can determine my domicile.

## SECTION 2: WARNING ABOUT INSTITUTING PENALTIES FOR ANY ASPECT OF OUR INTERACTIONS

Penalties may only lawfully be instituted against federal "employees" (as defined in [5 U.S.C. §2105](#) and [26 U.S.C. §3401\(c\)](#)), instrumentalities, agents, and benefit recipients, all of whom are involved in federal franchises of one kind or another. For Internal Revenue Code Subtitle A, the franchise described therein is a "trade or business", which is defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Those who are not involved in said government franchises:

1. If they are penalized in connection with the submission of this form, are being subjected to illegal witness tampering in violation of [18 U.S.C. §1512\(b\)](#) punishable by a fine and/or imprisonment for up to ten years.
2. Are protected by the Constitutional prohibition against "Bills of Attainder" found in [Article 1, Section 10](#).
3. Are protected against administrative penalties of all kinds, which constitute "Bills of Attainder" in the case of those who are not franchisees.
4. May not lawfully have any provision of federal statutory law cited against them *without* enforcement implementing regulations published in the Federal Register which allow or permit enforcement against those who are not in receipt of federal franchises. This requirement is found in 26 CFR §601.702(a)(2)(ii) and [5 U.S.C. §552\(a\)](#). See and rebut the questions at the end of the following if you disagree or forever be estopped from challenging later:

[Federal Enforcement Authority in States of the Union](#), Form #05.032  
<http://sedm.org/Forms/FormIndex.htm>

Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following Admissions in the correspondence or penalty notice they send in response to this correspondence. Failure to answer the question shall constitute a default of "Admit" in response to every question. Recipient waives his right to contradict his answers beyond 30 days from mailing of this notice.

1. Admit that a human being who is NOT "resident" or present within the "United States" as legally defined, according to [28 U.S.C. §1746](#), cannot sign any variation of the following perjury statement without either committing perjury under penalty of perjury or electing to be treated as a resident:

*"Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge."  
[IRS forms 1040 and 1040NR jurat/perjury statement]*

2. Admit that a human being who is not a "taxpayer" as defined in [26 U.S.C. §7701\(a\)\(14\)](#) and instead who is a "nontaxpayer" not subject to any part of the Internal Revenue Code cannot sign the above perjury statement without committing perjury under penalty of perjury.
3. Admit that the IRS Mission Statement found in IRM 1.1.1.1 says the IRS serves ONLY "taxpayers" and that the word "nontaxpayers" are nowhere identified as being entitled to anything from the IRS.

*Internal Revenue Manual, Section 1.1.1.1 (02-26-1999)  
IRS Mission and Basic Organization*

*1. The IRS Mission: Provide America's taxpayers [not "nontaxpayers"] top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all [taxpayers only].*

4. Admit that the Internal Revenue Code Subtitle A describes a franchise agreement that pertains to "persons" either engaged in a "public office" which is described in [26 U.S.C. §7701\(a\)\(26\)](#) as a "trade or business", or those in receipt of payment from or on behalf of the U.S. government pursuant to [26 U.S.C. §871](#).

*"The revenue laws are a code or system in regulation of tax assessment and collection. They relate to taxpayers, and not to nontaxpayers. The latter are without their scope. No procedure is prescribed for nontaxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither of the subject nor of the object of the revenue laws..."  
[Long v. Rasmussen, 281 F. 236 (1922)]*

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."  
[Economy Plumbing & Heating v. U.S., 470 F2d. 585 (1972)]*

5. Admit that no provision of the I.R.C. may lawfully be cited against those who are "nontaxpayers".
6. Admit that no federal court ruling involving a "taxpayer" may lawfully be cited as authority against those who are "nontaxpayers".
7. Admit that the IRS [Internal Revenue Manual, Section 4.10.7.2.9.8](#) says that no ruling below the U.S. Supreme Court may be cited against anyone other than the individual "taxpayer" who was party to the suit.

[Internal Revenue Manual, Section 4.10.7.2.9.8 \(05/14/99\)](#)

*1 "Decisions made at various levels of the court system are considered to be interpretations of tax laws and may be used by either examiners or taxpayers to support a position.*

*2. Certain court cases lend more weight to a position than others. A case decided by the U.S. Supreme Court becomes the law of the land and takes precedence over decisions of lower courts. The Internal Revenue Service must follow Supreme Court decisions. For examiners, Supreme Court decisions have the same weight as the Code.*

*3. Decisions made by lower courts, such as Tax Court, District Courts, or Claims Court, are binding on the Service only for the particular taxpayer and the years litigated. Adverse decisions of lower courts do not require the Service to alter its position for other taxpayers."*

8. Admit that the reason for the above section of the IRS Internal Revenue Manual is that there is no federal common law within states of the Union.

*"There is no Federal Common Law, and Congress has no power to declare substantive rules of Common Law applicable in a state. Whether they be local or general in their nature, be they commercial law or a part of the Law of Torts"*



Any Recipient of this form who attempts to institute or successfully institutes a penalty for use of this form is demanded to answer the following open-ended interrogatories in the correspondence or penalty notice they send in response to this correspondence. Recipient waives his right to contradict his answers beyond 30 days from mailing of this notice.

1. Please describe which government or IRS forms would be suitable for use by "nontaxpayers" as a substitute for the standard government forms you received, in order to avoid perjuring myself in signing the perjury statement consistent with the entire content of this form and all attachments.
2. The [First Amendment](#) gives me a right to communicate, to NOT communicate, and to define the significance OF said communication when interacting with the government. How can you order me to say something to the government that I know is clearly inconsistent with the truth without violating the [First Amendment](#)?
3. Please show me the statute and implementing regulation published in the Federal Register that prohibits alteration of forms.
4. How can those who do not maintain a domicile or residence in the "United States" and instead are located in the "United States of America" sign a perjury statement consistent with [28 U.S.C. §1746\(2\)](#) *without* committing perjury under penalty of perjury?
5. How can those who are "nontaxpayers" not subject to any provision of the Internal Revenue Code sign any government form which uses the word "taxpayer" and is signed under penalties of perjury *without* committing perjury under penalty of perjury?
6. Will the IRS accept a form with the portion "signature of taxpayer" crossed off?
7. How can those who have no "Social Security Number" and who never personally or lawfully applied for one be required to accept all the obligations and disabilities associated with participation in the Social Security Program without violating the prohibition against involuntary servitude found in the [Thirteenth Amendment, 42 U.S.C. §1994](#), and [18 U.S.C. §1589](#)?
8. Will the IRS accept a form with the words "of taxpayer" struck thru? [in other words leaving just the word "Signature" showing.]
9. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-taxpayer"?
10. Will the IRS accept a form with the portion "signature of taxpayer" replaced with "signature of non-filer"? [The term non-filer is a permitted designation by the IRS]
11. Will the IRS accept a form with a separate declaration printed on the bottom attesting to non-taxpayer or non-filer status?
12. Will the IRS accept a form with an attachment and the statement in the signature block, "invalid without attachment".?
13. Please provide court-admissible evidence under penalty of perjury that I am the "person" defined in [26 U.S.C. §6671\(b\)](#) as "an officer or employee of a corporation or partnership", which is the only "person" against whom IRS penalties may be instituted. That person can only be a public officer in the government and not a private human being.
14. You may allege that the IRS prohibits alteration of forms. Please explain how can I fill in ANYTHING on the form prior to submission without altering it? Do you want me to send you ONLY blank forms with no information added to them?
15. How can I submit the attached government forms and omit this form WITHOUT committing subornation of perjury? The exclusion of the information contained on this form renders the remaining information the incomplete truth which is susceptible to misinterpretation because it uses terms that are nowhere defined in the law and even if they were defined on the IRS website or in an IRS publication, that definition would be untrustworthy pursuant to [IRM 4.10.7.2.8](#):

[Internal Revenue Manual, Section 4.10.7.2.8 \(01-01-2006\)](#)  
IRS Publications

1. IRS Publications explain the law in plain language for taxpayers and their advisors. They typically highlight changes in the law, provide examples illustrating Service positions, and include worksheets. Publications are nonbinding on the Service and do not necessarily cover all positions for a given issue. While a good source of general information, publications should not be cited to sustain a position.

16. Explain why any sane, rational American in their right mind would want to sign a form under penalty of perjury that the IRS itself DEFIANTLY REFUSES to guarantee the accuracy and completeness of similarly under penalty of perjury as required by [26 U.S.C. §6065](#)? See [IRM 4.10.7.2.8](#) above.

### SECTION 3: IDENTIFYING NUMBERS ON ATTACHED GOVERNMENT FORMS

1. Pursuant to 26 CFR §1.1441-1(c)(3), all "individuals" are "taxpayers" are statutory "aliens". Consequently, SSNs may only lawfully be used as a substitute for TINs in the case of a statutory but not constitutional alien. Since I am NOT an statutory alien in relation to the national government as a person born within and/or present within the constitutional but not statutory "United States", then I would be committing fraud to either obtain or to use a Taxpayer Identification Number from the IRS or to use an SSN in place of a TIN.
2. Statutory "Nonresident aliens" not engaged in the "trade or business"/public office franchise such as myself are not required to have or to use Social Security Numbers in connection with any financial arrangement or transaction pursuant to the following:

[31 CFR §306.10](#)

<sup>2</sup> ***Taxpayer identifying numbers are not required for foreign governments, nonresident aliens not engaged in trade or business within the United States, international organizations and foreign corporations not engaged in trade or business and not having an office or place of business or a financial or paying agent within the United States, and other persons or organizations as may be exempted from furnishing such numbers under regulations of the Internal Revenue Service.***

3. The terms "Social Security Number", "SSN", "Employer Identification Number", "EIN", "Taxpayer Identification Number", or "TIN" as used on all attached government forms means "Nontaxpayer Identification Number (NIN)", signifying that the Submitter is a "nontaxpayer" who does not meet the definition of "taxpayer" found in [26 U.S.C. §7701\(a\)\(14\)](#), who is not subject to any provision within the Internal Revenue Code, who is a "nonresident alien" not engaged in a "trade or business", and who has no earnings from within the "United States" as described in [26 U.S.C. §871](#).
4. The term "Social Security Number" or "SSN" as used on the attached government forms **IS NOT** the number issued under the authority of 20 CFR §422.104, which can only lawfully be issued to federal employees, agents, and benefit recipients, none of which describe the Submitter. See and rebut the following if you disagree:  
[Resignation of Compelled Social Security Trustee, Form #06.002](#)  
<http://sedm.org/Forms/Formindex.htm>
5. The term "Employer Identification Number" or "EIN" as used on the attached government forms **IS NOT** the number issued under the authority of [26 U.S.C. §6109](#) or any other Act of Congress. Instead, it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
6. The term "Taxpayer Identification Number" or "TIN" as used on the attached government form **IS NOT** the number issued under the authority

- of either [26 U.S.C. §6109](#) or any other Act of Congress. Instead it means a "Nontaxpayer Identification Number" or "NIN" as defined above.
- All "Nontaxpayer Identification Numbers" or "NINs", or any other synonym described in this section and included in any form or attachment included herein or submitted on any previous government form are the exclusive, licensed, copyrighted intellectual property of the Submitter. They are protected by the Copyright Act codified in [Title 17 of the U.S. Code](#) and this license agreement. Any use by the government of this property for any commercial or government purpose, including tax collection, is STRICTLY PROHIBITED. Each unauthorized use is punishable by a penalty of \$100,000 per incident plus any tax or penalty assessment associated with the unauthorized use.
  - Providing any kind of identifying number on any government form shall NOT be evidence of consent to engage in a privileged "trade or business" franchise as described in [26 U.S.C. §7701\(a\)\(26\)](#). Instead, it shall be evidence of NONconsent to engage in said franchise and a formal request to criminally prosecute the employer, financial institution, and/or government entity associated with the submission for criminal racketeering in violation of [18 U.S.C. §1956](#) and "extortion under the color of law" for compelling the use of said identifying number in violation of [42 U.S.C. §408](#).

**WARNING!** You may not lawfully use any government issued identifying number in connection with the Submitter, such as a Social Security Number (SSN) as defined in 20 CFR 422.103(d), Taxpayer Identification Number (TIN) as defined in [26 U.S.C. §6109](#), or Employer Identification Number (EIN) as defined in [26 U.S.C. §6109](#). Submitter:

- Does not participate and is not lawfully eligible to participate in Social Security or the "trade or business" excise taxable franchise described in 26 U.S.C. Subtitle A.
- Is not a statutory "U.S. person" ([26 U.S.C. §7701\(a\)\(30\)](#)) for which a "Taxpayer Identification Number" may lawfully be used pursuant to [26 U.S.C. §6109](#) and 26 CFR §30-1.6109-1.
- May not lawfully use or possess any government identifying number because it is "public property" which belongs to the government pursuant to 20 CFR §422.103(d). Only "public officers" on official business may lawfully use public property, and only in strict accordance with law for the benefit of the government and not them as private individuals.
- Is appearing here as a PRIVATE HUMAN BEING and not a PUBLIC OFFICER. If you compel me to use a government identifying number, you are an accessory to criminal conversion of private property to a public use and a public purpose if you connect me or my assets with a public number in violation of [18 U.S.C. §654](#). You could end up in jail for up to ten years if you put an identifying number on any records pertaining to me or my property, assets, or my earnings from PRIVATE employment.
- Has been a victim of identity theft, compelled association, and conversion by the government and its agents in banks and financial institutions in the past by unlawfully and involuntarily connecting him/her with knowingly false and fraudulent identifying numbers in criminal violation of [18 U.S.C. §1028\(a\)\(7\)](#), [18 U.S.C. §1028A](#), and a civil violation of [42 U.S.C. §408\(a\)\(7\)](#) and [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#). He would like to prevent a recurrence of this behavior again.
- Will file a criminal complaint in connection with the use of any government issued identifying number connected with his exclusively PRIVATE life, property, and liberty and vociferously prosecute all those who unlawfully compel him to use a knowingly false number or any number at all in order to obtain any service or product in violation of [42 U.S.C. §408](#).

If the number "000-00-0000" appears in the TIN or SSN block on the attached government form, then it means that I don't have a validly issued STATUTORY SSN or TIN. Consequently, I am not "federal personnel" as indicated in [5 U.S.C. §552a\(a\)\(13\)](#).

If a number other than "000-00-0000" for the SSN/TIN was provided on the attached government form:

- It was provided under unlawful duress because the agent accepting the form threatened to withhold issuance of the passport if I would not provide a number. It is a CRIME to compel the use of such numbers per [42 U.S.C. §408\(a\)\(8\)](#).
- The number shall be treated AS IF it were "000-00-0000", regardless of what it says.
- The acceptance agent, by instituting duress in compelling the use of government numbers, is attempting to convert constitutional rights into statutory privileges and franchises, which is a CRIMINAL CONSPIRACY against my rights punishable under [18 U.S.C. §241](#). Anyone who does any of the following is party to said conspiracy:
  - Anyone he or she talked to about how to circumvent my attempts to avoid enumeration is party to said conspiracy.
  - Anyone who fails or omits deliberately to prosecute the crimes indicated herein.
- The number provided is NOT the number described in [26 U.S.C. §6109](#), [20 CFR §422.103\(d\)](#), or any other federal law, statute, or regulation. Hence, it is not subject to being either true, false, factual, or consistent with any record in possession of any government. The clerk said it was their "POLICY" (not LAW, but POLICY) to require a number and could show me no law. Well, if he or she can invent such policy, then I can INVENT a Nonstatutory number that conforms with the POLICY but also is equally not subject to or susceptible to the requirements of the law. The constitution protects the equality of ALL PERSONS, and hence, I have the EQUAL right to make "POLICY" to counteract the DOS's policy to prevent injury to my own private rights.
- The applicant, being under unlawful, criminal duress, does not vouch for the accuracy of said number. Instead, it is NONFACTUAL political beliefs and opinions that are not admissible as evidence in any legal proceeding and not legally actionable in any manner.
- The applicant does not "have" a number described in [26 U.S.C. §6109](#), [20 CFR §422.103\(d\)](#) and cannot legally "have" such a number. One can only "have" something that they own and control. I don't control the number because if I did, I could tell the government they CANNOT use it, so it must not be mine. The notion of "property" implies the right to FORBID other people from using or benefitting from something so I must not "OWN" a government number. Both the Social Security Card and [20 CFR §422.103\(d\)](#) say the card and the number belong to the GOVERNMENT and not the applicant, and therefore it is a legal and rational impossibility for me to "have" government property unless I am a public officer managing government property and serving in an official capacity. In fact, I DO NOT consent to represent a public office in the government and it is a crime to unilaterally elect or appoint myself into such an office. Furthermore, filling out an SS-5 form or W-9 form and asking for such a number cannot and does not CREATE any public office in the government and any attempt to use it for that purpose is a violation of [18 U.S.C. §912](#). It is acknowledged as a CRIME to use government property such as a statutory SSN or TIN for a private purpose or personal benefit. Hence, the number provided MUST be described herein as NOT corresponding with anything described in any federal law and NOT to be used for any enforcement or government purpose because not connected with any existing application the government has ever received.
- The power to create is the power to define, and since I created the form being processed, then I am the only one who can define both the meaning or the intended meaning of every word or phrase on the form. And I must do so in order to avoid being victimized by the self-serving presumptions of others or conferring undue discretion to a government bureaucrat or judge to INVENT a meaning I didn't intend.

If a Social Security Number (SSN) or Taxpayer Identification Number (TIN) other than "000-00-0000" was provided on the application, recipient of this form is requested to prosecute the acceptance agent for compelled use of Social Security Numbers under [42 U.S.C. §408\(a\)\(8\)](#), and identity



theft under [42 U.S.C. §405\(c\)\(2\)\(C\)\(i\)](#); [42 U.S.C. §408\(a\)\(7\)](#); [18 U.S.C. §1028\(a\)\(7\)](#); [18 U.S.C. §1028A](#) for the commercial abuse of my identity for personal gain without my consent.

#### SECTION 4: DEFINITION OF KEY "WORDS OF ART" ON ALL ATTACHED GOVERNMENT FORMS

*"When words lose their meaning, people will lose their liberty."  
[Confucius, circa 500 B.C.]*

This section shall and does define key terms used on any associated or attached government forms and all evidence submitted in this case on both sides, all correspondence received by the federal or state governments about me sent by third parties, or any correspondence sent by any state or federal government to me. The time period to which these definitions relate are the past, present, and future. This form is necessitated by the fact that:

1. The Bible makes it a religious sin to "presume" anything. See Numbers 15:30, NKJV.
2. It would therefore be a religious sin to either presume or to condone or encourage others to presume.
3. There is no credible definition for any of the words used on any government form and the IRS [Internal Revenue Manual Section 4.10.7.2.8](#) says that not only all their forms, but EVERYTHING published by the IRS is UNTRUSTWORTHY.
4. The Courts have also said that what the IRS says is untrustworthy as well.

Therefore, I as the human being originating this communication with the government am the only credible source of definitions for the words that I use. The power to create implies the power to define, and I'm the one creating here. This is further explained using the government's own words and publications below, which the recipient is challenged to rebut within 30 days or forever be estopped from later challenging:

[Reasonable Belief About Income Tax Liability](#), Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>

Definitions:

1. **"taxpayer"**: Defined as human being and NOT a statutory "person" who is:
  - 1.1. NOT the entity described in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#) or any other statute or regulation published by the United States federal government.
  - 1.2. NOT subject to any provision of the Internal Revenue Code or any other statute or regulation published by the United States federal government, which is foreign law.
  - 1.3. Whose entire estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
2. **"dollar"**: 1/20<sup>th</sup> of an ounce of gold. There is no statutory definition of "dollar" that equates a Federal Reserve Note with a dollar and the legal definition of "money" found in Black's Law Dictionary specifically excludes "notes" from the definition of "money". See: [Exhibit 06.001](#); <http://sedm.org/Exhibits/ExhibitIndex.htm>
3. **"nontaxpayer"**: Same definition as "taxpayer" above.
4. **"frivolous"**: Truthful, accurate, and consistent with prevailing law and legal precedent. Remember, the key word in "IRS" is "Service". I'm the "customer" you serve and the customer is ALWAYS right! If you want to say something is wrong, you need to tell me it is incorrect and then explain all the legal authorities that justify why, consistent with the following basis for reasonable belief:  
[Reasonable Belief About Income Tax Liability](#), Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>  
*NOTE*: Consistent with IRM 4.10.7.2.9.8, I am NOT interested in any court ruling below the supreme Court, because if the "Service" is not bound by anything below the U.S. Supreme Court, then neither am I or should I.
5. **"meritless"**: See "frivolous" above.
6. **"United States"**: means the United States government corporation defined in [28 U.S.C. §3002\(15\)\(A\)](#) and excludes states of the Union as used in the Constitution of the United States of America.
7. **"State"**: Means the "State" defined in [4 U.S.C. §110\(d\)](#) as a federal territory or possession and not any state of the Union.
8. **"individual"**: Defined as a human being and NOT a statutory "person" that:
  - 8.1. Excludes the "individual" defined in 26 CFR §1.1441-1(c)(3).
  - 8.2. Excludes "aliens" as defined in [26 U.S.C. §7701\(b\)\(1\)\(A\)](#) and "nonresident aliens" as defined in [26 U.S.C. §7701\(b\)\(1\)\(B\)](#).
  - 8.3. Excludes the definition found in [5 U.S.C. §552a\(a\)\(2\)](#), who are all "domiciliaries" of the "United States".
  - 8.4. Excludes the statutory "citizens and nationals of the United States" defined in [8 U.S.C. §1401](#).
  - 8.5. Includes those who are nonresident aliens not engaged in a "trade or business" who have no earnings from the "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and whose estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
9. **"employee"**: Defined as a human being and not a statutory "person" who:
  - 9.1. Works for a "private employer" and not a "public employer" or any state or federal government, who is NOT engaged in a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#), and who has no liability to deduct, withhold, or pay any tax described in 26 U.S.C. Subtitles A, B, or C.
  - 9.2. Is NOT the legal entity described in [26 U.S.C. §3401\(c\)](#) or 26 CFR §31.3401(c)-1 or any other statute or regulation published by the United States federal government.
10. **"employer"**: Someone who has "employees" as defined in the previous item.
11. **"exempt"**: Definition:
  - 11.1. Not subject to any provision within the Internal Revenue Code Subtitles A or C.
  - 11.2. Not an "individual" (26 CFR §1.1441-1(c)(3)) or "person" ([26 U.S.C. §7701\(c\)](#)) or "taxpayer" ([26 U.S.C. §7701\(a\)\(14\)](#)) within the Internal Revenue Code.
  - 11.3. Entire estate is a "foreign estate" pursuant to [26 U.S.C. §7701\(a\)\(31\)](#).
  - 11.4. Not the entity described in 26 U.S.C. §7701(b)(5) as an "exempt individual", because not the "individual" defined in 26 CFR §1.1441-1(c)(3) or any other state or federal statute, code, or law.
12. **"citizen", "U.S. citizen", "citizen of the United States"**: A statutory "citizen and national of the United States" defined in [8 U.S.C. §1401](#) and excludes the term "Citizen" or "citizen of the United States" as used in the Constitution of the United States of America.
13. **"resident"**: Means an alien with a legal domicile or "residence" in the ["United States"](#), which includes the territories and possessions of the "United States" and excludes states of the Union.
14. **"wage" or "wages"**: The term defined in [26 U.S.C. §3401\(a\)](#). Excludes earnings of human beings who are not engaged in a "public office"

or a "trade or business" or who have not made an "election" to associate their earnings with a "public office" by voluntarily submitting an "agreement" pursuant to 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1. Consequently, anyone who does not submit an IRS form W-4 and who is not otherwise engaged in a "public office" earns no reportable "wages" or "gross income" in connection with their labor pursuant to 26 CFR §31.3401(a)-3(a), and 26 CFR §31.3402(p)-1.

15. **"trade or business"**: Defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". Excludes anything or class of thing not expressly described somewhere in the Internal Revenue Code. See:  
[The "Trade or Business" Scam, Form #05.001](#)  
<http://sedm.org/Forms/Formindex.htm>
16. **"gross income"**: Profit originating from within the United States government corporation and earned by a federal instrumentality. Pursuant to [26 U.S.C. §871](#), said profit must either originate from the District of Columbia or abroad pursuant to [26 U.S.C. §911](#) but may not originate within any state of the Union.
17. **"beneficial owner"**: Defined as a human being who is:  
17.1. NOT the entity described in 26 CFR §1.1441-1(c)(6) or any other statute or regulation published by the United States federal government.  
17.2. A "nonresident alien" not engaged in a "trade or business"/  
17.3. A "nontaxpayer" not subject to any provision of Internal Revenue Code Subtitles A, B, or C.
18. **"U.S. person"**: Defined as:  
18.1. NOT the entity described [26 U.S.C. §7701\(a\)\(30\)](#) or any other statute or regulation published by the United States federal government.  
18.2. Those domiciled in either a state of the Union or a foreign country on land not under the exclusive jurisdiction of the United States Federal Government as documented in [40 U.S.C. §3112](#).
19. **"permanent address"**: Defined as one's legal domicile. See:  
[Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](#)  
<http://sedm.org/Forms/Formindex.htm>
20. **"personal services"**: Defined as services which:  
20.1. Are NOT connected with a "trade or business" or a "public office" within any government or any other government "franchise".  
20.2. Are NOT the term defined in 26 CFR §1.469-9(b)(4).  
20.3. Are NOT defined or referenced anywhere within any statute or regulation published by the United States federal government and therefore entirely beyond the jurisdiction of the government to regulate.  
20.4. Are connected with labor of a human being that is not subject to withholding, attachment, or taxation of any kind:

*"Every man has a natural right to the fruits of his own labor, is generally admitted; and **no other person can rightfully deprive him of those fruits, and appropriate them against his will...**"*  
*[The Antelope, 23 U.S. 66; 10 Wheat 66; 6 L.Ed. 268 (1825)]*

21. **"transferor"**: Defined as all the following:  
21.1. The entity or human being selling real property that is NOT located in the "United States" as defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10), not connected with a "trade or business" as defined in [26 U.S.C. §7701\(a\)\(26\)](#).  
21.2. The owner of real property that is not subject to the Federal Investment in Real Property Transfer Act (FIRPTA), [26 U.S.C. §897](#), the proceeds of which is not "gross income" as described in [26 U.S.C. §61](#) and which does not originate from "sources within the United States" described in [26 U.S.C. §871](#).  
21.3. NOT the entity defined in [26 U.S.C. §1445\(f\)\(1\)](#)  
21.4. NOT the "taxpayer" defined in [26 U.S.C. §7701\(a\)\(14\)](#) or [26 U.S.C. §1313](#).
22. **"benefit"**: Defined as follows:

*"Benefit: Advantage; profit; fruit; gain; interest associated with a specific transaction which conveys a right or property interest which:*

- 1. Is not dispensed by an administrative agency of any state or federal government, but by a private individual.*
- 2. Does not require the recipient to be an officer, agent, employee, or "personnel" within any government.*
- 3. Is not called a "tax" or collected by the Internal Revenue Service, but is clearly identified as "private business activity beyond the core purposes of government".*
- 4. Does not confer upon the grantor any form of sovereign, official, or judicial immunity.*
- 5. Is legally enforceable in OTHER than a franchise court or administrative agency. That is, may be heard in equity within a true, Article III constitutional court and NOT a legislative franchise court.*
- 6. True constitutional courts are provided in which to litigate disputes arising under the benefit and those with said disputes are not required to exhaust administrative remedies with an executive branch agency BEFORE they may litigate. These constitutional courts are required to produce evidence that they are constitutional courts with OTHER than strictly legislative franchise powers when challenged by the recipients of said benefits.*
- 7. The specific value of the consideration can be quantified at any time.*
- 8. Monies paid in by the recipient to subsidize the program are entirely refundable if the benefits they pay for have not been received or employed either partially or in full.*
- 9. Has all contributions paid in refunded if they die and never collect any benefits.*
- 10. Participation in the program is not also attached to any other government program. For instance, being a recipient of "social insurance" does not also make the recipient liable for unrelated or other federal taxes.*
- 11. The term "benefit" must be defined in the franchise agreement that dispenses it, and its definition may not be left to the subjective whims of any judge or jury.*
- 12. If the "benefit" is financial, then it is paid in lawful money rather than Federal Reserve Notes, which are non interest bearing promissory notes that are not lawful money and are backed by nothing.*
- 13. The franchise must expressly state that participation is voluntary and that no one can be prosecuted or punished for failure to participate.*
- 14. The identifying numbers, if any, that administer the program may not be used for identification and may not be shared with or used by any nongovernmental entity other than the recipient him or her self.*
- 15. May not be heard by any judge, jurist, or prosecutor who is a recipient or beneficiary of the same benefit, because this would cause a conflict of interest in violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, 18 U.S.C. §597, and 18*

U.S.C. §201.

16. During any litigation involving the "benefit", both the grantor and the grantee share equal obligation to prove that equally valuable consideration was provided to the other party. Note that Federal Reserve Notes do not constitute lawful money or therefore consideration.

Anything offered by the government that does not meet ALL of the above criteria is herein defined as an INJURY and a TORT. Compelled participation is stipulated by both parties as being slavery in criminal violation of 18 U.S.C. §1583, 42 U.S.C. §1994, and the Thirteenth Amendment.

Receipt of the attached government application constitutes consent by the recipient of the application to use the above definition of "benefit" in any disputes that might arise over this transaction. Government recipient and its agents, employees, and assignees forfeit their right as private individuals acting in any government office to define the term "benefit" and agree to use ONLY the above definition.

The following table summarizes the meaning of various geographical terms used in the context of federal and state law, and these definitions also apply to all government forms submitted by Submitter or correspondence sent by the Recipient to the Submitter in the past, present, and future:

**Table 1: Summary of meaning of various terms and the contexts in which they are used**

Law	Federal constitution	Federal statutes	Federal regulations	State constitutions	State statutes	State regulations
Author	Union States/ "We The People"	Federal Government		"We The People"	State Government	
"state"	Foreign country	Union state	Union state	Other Union state or federal government	Other Union state or federal government	Other Union state or federal government
"State"	Union state	Federal state	Federal state	Union state	Union state	Union state
"in this State" or "in the State" <sup>1</sup>	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"State" <sup>2</sup> (State Revenue and taxation code only)	NA	NA	NA	NA	Federal enclave within state	Federal enclave within state
"several States"	Union states collectively <sup>3</sup>	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively	Federal "States" collectively
"United States"	states of the Union collectively	Federal United States**	Federal United States**	United States* the country	Federal United States**	Federal United States**

What the above table clearly shows is that the word "State" in the context of federal statutes and regulations means (not includes!) federal States only under [Title 48 of the U.S. Code](#)<sup>4</sup>, and these areas do not include any of the 50 Union States. This is true in *most cases and especially in the Internal Revenue Code Subtitle A*. The lower case word "state" in the context of federal statutes and regulations means one of the 50 union states, which are "foreign states", and "foreign countries" with respect to the federal government as clearly explained in section 5.2.11 of the [Great IRS Hoax](#) book. In the context of the above, a "Union State" means one of the 50 Union states of the United States\* (the country, not the federal United States\*\*) mentioned in the Constitution for the United States of America.

**SECTION 5: PRIVACY ACT WARNING**

- The information contained in this submission is protected by the [Privacy Act, 5 U.S.C. §552a](#).
- Submitter is neither a domiciliary of the "United States" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10), a statutory "U.S. citizen" pursuant to [8 U.S.C. §1401](#), a statutory "U.S. resident" pursuant to [26 U.S.C. §7701\(b\)\(1\)\(A\)](#), a "U.S. person" pursuant to [26 U.S.C. §7701\(a\)\(30\)](#), or an "individual" as defined in [5 U.S.C. §552a\(a\)\(2\)](#) and 26 CFR §1.1441-1(c)(3). As such, Submitter is not subject to any provision within the Privacy Act but the recipient, as a government entity, is.
- [5 U.S.C. §552a\(b\)](#) indicates that the government MUST have my consent to use or transmit or store any information about me and I DO NOT give said consent.
- Recipient is warned that the Submitter **DOES NOT GIVE** his consent to store, use, or transmit any of the information contained herein in electronic form, and especially is not authorized to share any of this information with any other federal or state agency, bureau, instrumentality of any description. This information is licensed and copyrighted and may not be used for ANY commercial or governmental purpose.

<sup>1</sup> See California Revenue and Taxation Code, section 6017 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=06001-07000&file=6001-6024>

<sup>2</sup> See California Revenue and Taxation Code, section 17018 at <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=rtc&group=17001-18000&file=17001-17039.1>

<sup>3</sup> See, for instance, U.S. Constitution Article IV, Section 2.

<sup>4</sup> See <http://www4.law.cornell.edu/uscode/48/>

## SECTION 6: MANDATORY FRANCHISE AGREEMENT

All information relating to Submitter and all property of the Submitter in the custody or control or influence of the Recipient, including but not limited to the labor and earnings of the Submitter, are protected by the following franchise agreement, which is hereby incorporated by reference into this submission.

[Sovereignty Franchise and Agreement](#), Form #06.027  
<http://sedm.org/Forms/FormIndex.htm>

The above franchise shall govern any any all commercial or governmental uses of information relating to or property owned by the Submitter both prior to and after this submission and all relationships between the Submitter and any government or government agent, officer, or withholding agent. By accepting or using or affecting all such information or property relating to the Submitter for any purpose, the Recipient of this form and all his/her/its agents, assigns, and any and all government entities he or she or it represents implicitly consents to all present and future versions of the above franchise. If Recipient is acting as a tax withholding or reporting agent under 26 U.S.C. §7701(a)(16), Recipient represents that he/she/it has the authority to obligate the government for whom it is acting as said agent, and that if it cannot obligate said government, then it also has no legal authority to act as said agent to begin with.

If the Submitter of this form is treated by any government or court as a public officer or as being engaged in a statutory "trade or business" per 2 U.S.C. §7701(a)(26) in relation to the transaction or relationship established or described by this submission and any attached forms, Submitter hereby exercises his sovereign capacity as said compelled and public officer of any and all governments he or she is imputed to represent in consenting to this agreement on behalf of said government, and in assigning the role of "Government Actor" to everyone in the government who might benefit commercially or financially, both directly or indirectly, by using the information or property protected by the above franchise contract for their commercial benefit.

This attachment shall accompany any and all tax forms, withholding forms, and reporting forms in the custody of the Recipient and his agent or assigns, and any and all reports sent to any government entity and relating to the Submitter in order to give reasonable notice to all parties affected by the above franchise. It shall especially accompany all information returns submitted by the Recipient or his/her/its agents and assigns to any government, including but not limited to IRS forms W-2, 1042-S, 1098, and 1099.

Like government laws, the above franchise agreement is subject to change without notice to the Recipient of this form or the government he/she/it is acting as an agent for. This is a requirement of the mandate for equal protection and equal treatment that is the foundation of the United States Constitution. Caveat emptor.

## SECTION 7: CONSTRAINTS ON THE DELEGATED AUTHORITY OF THE SUBMITTER IN RELATION TO THE GOVERNMENT

1. Submitter is acting in a fiduciary and trustee capacity for God and ONLY God 24 hours a day, seven days a week.
2. The terms of the trust indenture constraining his delegated authority are found in the [Holy Bible Trust Indenture](#). The terms of that trust indenture are exhaustively enumerated in the following document:  
[Delegation of Authority Order from God to Christians](#), Form #13.007  
<http://sedm.org/Forms/FormIndex.htm>
3. Under the terms of the [Holy Bible Trust Indenture](#), Submitter has NO DELEGATED AUTHORITY:
  - 3.1. To accept or consent to any duties or obligations toward, pay any monies to, or render any property or consideration to any government ruler, king, agent, or representative other than God's government on earth beyond that described herein. See sections 2.1, 4.4.3 and 4.4.4 of the above document.

*"You shall have no other gods [including government, laws, or judges] before Me. You shall not make for yourself a carved image—any likeness of anything that is in heaven above, or that is in the earth beneath, or that is in the water under the earth; **you shall not bow down to them nor serve [obey] them.** For I, the LORD your God, am a jealous God, visiting the iniquity of the fathers upon the children to the third and fourth generations of those who hate Me, but showing mercy to thousands, to those who love Me and keep My commandments."  
[Exodus 20:3-6, Bible, NKJV]*

*"You shall make no covenant with them [foreigners], nor with their [pagan government] gods [or judges]. They shall not dwell in your land and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me. For if you serve their gods [under contract or agreement], it will surely be a snare to you."  
[Exodus 23:32-33, Bible, NKJV]*

*"It is our true policy to **steer clear of permanent alliances** [contracts/covenants] with any portion of the foreign world."  
[George Washington, Farewell Address]*

*"Peace, commerce, and honest friendship with all nations – **entangling alliances [contracts, covenants, treaties] with none.**"  
[Thomas Jefferson, First Inaugural Address, March 4, 1801]*

- 3.2. To act as a "public officer", instrumentality, or agent of the government in any capacity, and especially in the context of the "trade or business" franchise defined in [26 U.S.C. §7701\(a\)\(26\)](#) as "the functions of a public office". I may ONLY serve the Lord and ONLY have allegiance and protection from Him and not any vain judge, ruler, or man. See section 2.1 in the above document and Luke 16:13.

*"Away with you, Satan! For it is written, **'You shall worship the Lord your God, and Him ONLY [NOT the government!]** you shall serve [with your labor or your earnings from labor]."  
[Jesus in [Matt. 4:10](#), Bible, NKJV]*

*"You were bought at a price; **do not become slaves of men** [and remember that governments are made up exclusively of men]."  
[1 Cor. 7:23, Bible, NKJV]*

4. The Holy Bible Trust Indenture applies from the date that the Submitter became a Christian.

5. Any express or implied agreements or contracts between the Submitter and the government that impose any duties upon the Submitter or convey any rights to the government or the Recipient of this form beyond those described herein must be deemed to have been undertaken without delegated authority and are therefore null and void ab initio.

*"All persons dealing with public officers [or Heavenly officers] are bound to take notice of the [Biblical] law prescribing their authority and powers."  
[State ex rel McConnell v. First State Bank, 22 Tenn. App. 577, 124 S.W.2d 726, 733 (1938)]*

*"Of this it is enough to say that the United States is neither bound nor estopped by acts of its officers or agents in entering into an arrangement or agreement to do or cause to be done what the [Biblical] law does not sanction or permit," 243 U.S., at 409. [ditto for officers of Heaven]  
[Utah Power and Light Co. v. United States, 243 U.S. 389, 37 S.Ct. 387 (1917)]*

*"Where an executive officer, under his misconstruction of the [Biblical] law, has acted without or beyond the powers given him, the courts have jurisdiction to restore the status quo ante insofar as that may be done (cites omitted)."  
[United States v. Mott, 37 F.2d 860, 862 (10th Cir. 1930), Affirmed, Mott v. United States, 283 U.S. 747, 51 S.Ct. 642 (1931)]*

*"[T]he authority of ministerial officers is to be strictly construed as including only such powers as are expressly conferred [in the Holy Bible], or necessarily implied," 141 F.2d, at 913.  
[Youngblood v. United States, 141 F.2d 912 (6th Cir. 1944): Action to compel recorder to record tax liens]*

*"Whatever the form in which the [Heavenly] Government functions, anyone entering into an arrangement with the [Heavenly] Government takes the risk of having accurately ascertained that he who purports to act for the [Heavenly] Government stays within the bounds of his authority. The scope of this authority may be explicitly defined by Congress [or the Holy Bible] or be limited by delegated legislation, properly exercised through the rule-making power. And this is so even though, as here, the agent himself may have been unaware of the limitations upon his authority," 332 U.S., at 384.  
[Federal Crop Ins. Corp. v. Merrill, 332 U.S. 380, 68 S.Ct. 1 (1947)]*

6. Any contracts or agreements entered into on my behalf by my parents are null and void ab initio. This includes any applications for government benefits or franchises submitted on my behalf by my parents, such as Social Security.
7. Government has received reasonable notice of the revocation of the Social Security Contract by being sent SSA form 521 and the following document, and therefore has received "reasonable notice" that there is no commercial or fiduciary relationship between Submitter and recipient. Silence of the government serves as notice of consent by the government and commercial default under the terms of said document:  
Resignation of Compelled Social Security Trustee, Form #06.002  
<http://sedm.org/Forms/FormIndex.htm>
8. Submitter reserves all his/her God given rights pursuant to UCC 1-308 and its predecessor, UCC 1-207.
9. Because Submitter reserves all rights and has no authority to delegate any of them under the terms of the Holy Bible Trust Indenture, then he/she is a foreign sovereign within the meaning of the Foreign Sovereign Immunities Act, 28 U.S.C. Part IV, Chapter 97.
10. Submitter has notified the government using the following form that all obligations, contracts, or agreements between him and any other foreign sovereign such as the United States government can take ONLY written form and may not be implied by conduct. The written instrument conveying rights must be signed by him/her and fully and completely disclose all of the rights surrendered under the terms of the contract or agreement.  
Legal Notice of Change in Domicile/Citizenship Records and Divorce From the United States, Form #10.001  
<http://sedm.org/Forms/FormIndex.htm>
11. Any obligations, debts, or collection notices sent to the Submitter by the government must be accompanied by the written instrument containing his signature that created the alleged debt pursuant to the document above and pursuant to the Fair Debt Collection Practices Act, 15 U.S.C. §1692g(b).
12. Recipient is reminded that if the government can enact an act requiring all contracts with the government to be in writing, then he has the equal right to enforce the same requirement upon the government upon reasonable notice of the existence of such requirement.

*"Every man is supposed to know the law. A party who makes a contract with an officer [of the government or of God's government] without having it reduced to writing is knowingly accessory to a violation of duty on his part. Such a party aids in the violation of the law."  
[Clark v. United States, 95 U.S. 539 (1877)]*

**SECTION 8: CONSTRAINTS PERTAINING TO YOUR RESPONSE TO THIS COMMUNICATION AND ALL COMMUNICATIONS WITH, TO, OR ABOUT THE SUBMITTER**

Submitter/movant requires of the Recipient the following actions, in addition to those things mentioned in the attached government forms and associated correspondence:

1. That your response to this correspondence be signed under penalty of perjury, as required by 26 U.S.C. §6065. Anything not signed under penalty of perjury under the laws of my state shall be considered political speech that is inadmissible as evidence of any obligation pursuant to Federal Rule of Evidence 610. The Constitution of the United States and Section 1 of the Fourteenth Amendment both mandate equal protection of the laws. Equal protection means that you cannot require anything of me that I cannot also require of you. You, the public servant, cannot be greater than me, your Master.
2. That the Recipient and the parties construe that this attachment applies to ALL FUTURE SUBMISSIONS, even if not attached. Any later versions of this form attached to future petitions/motions/or responses shall retroactively supersede this form.
3. That the Recipient remain silent on all issues raised in this pleading which the Recipient concurs and agrees entirely with. Any facts or statements or admissions included in this pleading which are not denied or rebutted by either the Recipient or the opposing party with supporting evidence and under penalty of perjury shall therefore constitute an Admission to the truthfulness of each statement or conclusion as required by Federal Rule of Civil Procedure Rule 8(b)(6).



4. That the Recipient or the government party to this suit indicate "this matter was already settled or ruled upon" to indicate that it has NOT been ruled upon or settled and that they are EVADING the truth in the case where:
  - 4.1. They do not indicate the docket, page number, and line number and precise language WHERE the question proposed was precisely answered...OR
  - 4.2. They do not provide the specific answer requested to the question proposed by the Submitter of the pleading or petition that this document is attached to.
  - 4.3. They cite caselaw from a federal and not state court as their authority for an answer. Federal caselaw is inapposite and constitutes nothing but political propaganda and involves the courts in "political questions" in relation to those not domiciled on federal territory or lawfully serving in public offices within the government, such as the Submitter. Even the IRS refuses to recognize federal caselaw below the U.S. Supreme Court and so the Submitter invokes the same protection. See [IRM 4.10.7.2.9.8](#) for proof.
5. That unless otherwise provided by law or the Federal Rules of Civil or Criminal Procedure, this Recipient has 60 days in which to make a ruling after the filing of the final pleading/motion by the moving party to make a ruling. Any ruling which is delayed beyond 60 days would be an unreasonable and prejudicial denial of due process and obstruction of justice even if done by omission, in violation of [18 U.S.C. §1509](#). To otherwise allow the Recipient to ignore motions without limitation is to leave the moving party without any remedy at law, which is contrary to the principles of law. This provision is therefore intended to prevent such prejudicial bad faith delay tactics by the Recipient in the instant matter.
6. That the Recipient affirm its agreement with the facts and conclusions in this pleading by indicating that it doesn't have an obligation to respond to the issues raised herein or any part thereof. The oath of office of the judge establishes the affirmative fiduciary obligation to address these issues and any judge who does not honor his or her oath to support, defend and protect the Constitutional rights of the litigants under his or her care is acting not as a "public officer" or "judge", but as a private individual and de facto judge who is usurping public office with the goal of personal gain in violation of [18 U.S.C. §208](#) and [28 U.S.C. §455](#).

*"... the maxim that the King [or the Judge] can do no wrong has no place in our system of government; yet it is also true, in respect to the State itself, that whatever wrong is attempted in its name is imputable to its government and not to the State, for, as it can speak and act only by law, whatever it does say and do must be lawful. That which therefore is unlawful because made so by the supreme law, the Constitution of the United States, is not the word or deed of the State, but is the mere wrong and trespass of those individual persons who falsely spread and act in its name."*

*"This distinction is essential to the idea of constitutional government. To deny it or blot it out obliterates the line of demarcation that separates constitutional government from absolutism, free self-government based on the sovereignty of the people from that despotism, whether of the one or the many, which enables the agent of the state to declare and decree that he is the state; to say 'L'Etat, c'est moi.' Of what avail are written constitutions, whose bills of right, for the security of individual liberty, have been written too often with the blood of martyrs shed upon the battle-field and the scaffold, if their limitations and restraints upon power may be overpassed with impunity by the very agencies created and appointed to guard, defend, and enforce them; and that, too, with the sacred authority of law, not only compelling obedience, but entitled to respect? And how else can these principles of individual liberty and right be maintained, if, when violated, the judicial tribunals are forbidden to visit penalties upon individual offenders, who are the instruments of wrong, whenever they interpose the shield of the state? **The doctrine is not to be tolerated.** The whole frame and scheme of the political institutions of this country, state and federal, protest against it. Their continued existence is not compatible with it. **It is the doctrine of absolutism, pure, simple, and naked, and of communism which is its twin, the double progeny of the same evil birth.**"*  
[\[Poindexter v. Greenhow, 114 U.S. 270; 5 S.Ct. 903 \(1885\)\]](#)

7. That the Recipient or the opposing counsel use the word "frivolous" to describe or identify any issue, fact, or legal argument raised by the Submitter that the Recipient regards as truthful, accurate, and correct on any issue.
8. I demand that your answers be consistent with what the government, the IRS, and the courts themselves say forms the ONLY basis for reasonable belief about tax liability, which is the Constitution, the Statutes at Large after January 2, 1939, and the rulings of the U.S. Supreme Court but not lower courts. DO NOT invoke the I.R.C. in your defense because I am not a "taxpayer" franchisee lawfully subject to it and because it is not positive law per 1 U.S.C. §204 and therefore not legal evidence of an obligation on my part. Prima facie evidence is nothing but presumption and all presumption is a violation of due process of law against a party protected by the Constitution such as the Submitter. According to the [IRM Section 4.10.7.2.9.8](#) listed in section 2 above, you may NOT cite any court ruling below the Supreme Court against anyone other than the litigant himself or herself. Please therefore DO NOT cite rulings of tax courts, district courts, or circuit courts because they are nothing more than political propaganda that is irrelevant to me as a party who is NOT a "public officer" or government franchisee. Only those domiciled on federal territory or lawfully engaged in a public offices or who have consented to waive sovereign immunity as foreign sovereigns can be subject to the jurisdiction of the court and I am NONE of these. These GOVERNMENT requirements are documented in the following memorandum of law, which you are demanded to rebut within 30 days and rebut the admissions at the end or agree with and default to:

[Reasonable Belief About Income Tax Liability](#), Form #05.007  
<http://sedm.org/Forms/FormIndex.htm>

### SECTION 9: PERJURY STATEMENTS ON ATTACHED STANDARD GOVERNMENT FORMS

The perjury statement appearing on all government forms to which this form is attached is not materially modified in symbolic form, but regardless of what it says, the perjury statement contained in the Affirmation at the end of this form is the perjury statement that defines and replaces the all such perjury statements. Without such a modification, I would be committing perjury under penalty of perjury to sign a form containing only the government's perjury statement found in [28 U.S.C. §1746](#)(2) because I am a nonresident not present within or domiciled within the statutory "[United States](#)" as defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10). As Section 4 earlier indicates, the statutory but not constitutional "[United States](#)" consists of federal territory and excludes land within the exclusive jurisdiction of states of the Union.

### SECTION 10: YOU ARE NOT EMPOWERED TO PRACTICE LAW ON MY BEHALF OR MAKE LEGAL DETERMINATIONS ABOUT MY STATUS

I do not consent to allow you, the Recipient of this form, to practice law on my behalf, to represent me legally, or make any legal determinations about my status other than those already indicated here under penalty of perjury. You MUST accept what I tell you about my status under penalty of perjury and presume that it is truthful and accurate. Please DO NOT:

1. Contact the IRS to get them to contradict what I tell you here, because they are not authorized to determine my status, they have no personal knowledge of my circumstances and therefore cannot act as a witness, and because nothing they say or print is trustworthy by their own admission! See and rebut:  
[Reasonable Belief About Income Tax Liability](#), Form #05.007; <http://sedm.org/Forms/FormIndex.htm>

*"Unfortunately, the IRS is not bound by answers or positions stated by its employees orally, whether in person or by telephone. According to the procedural regulations, 'oral advice is advisory only and the Service is not bound to*

recognize it in the examination of the taxpayer's return.' 26 CFR §601.201(k)(2). [ . . . ] **Thus, it will still be difficult to bind the IRS even to written statements made by its employees. As was true before, taxpayers may be penalized for following oral advice from the IRS."**

[Tax Procedure and Tax Fraud, Patricia Morgan, 1999, ISBN 0-314-06586-5, West Group, p. 34]

"IRS Publications, issued by the National Office, explain the law in plain language for taxpayers and their advisors... While a good source of general information, publications should not be cited to sustain a position."  
[Internal Revenue Manual, Section 4.10.7.2.8 (05-14-1999)]

2. Approach me with legal counsel or an attorney intent on contradicting what I state here under penalty of perjury. He or she does not have personal knowledge of my circumstances and therefore is not a competent witness, and I do not empower him or her to "represent me". Furthermore, the courts say that you cannot rely on legal counsel to determine your status. See the above Reasonable Belief About Income Tax Liability for details. We are a society of laws and not men and each American is the only party who can or should read and apply the law to their own specific circumstances:

**"But it must be remembered that all are presumed to know the law [the Internal Revenue Code, which is municipal law for the District of Columbia], and that whoever deals with a municipality [e.g. the District of Columbia, also called the "United States"] is bound to know the extent of its powers. Those who contract with it, or furnish it supplies, do so with reference to the law, and must see that limit is not exceeded. With proper care on their part and on the part of the representatives of the municipality, there is no danger of loss."**

[San Francisco Gas Co. v. Brickwedel, 62 Cal. 641 (1882). See also Dore v. Southern Pacific Co. (1912), 163 Cal. 182, 124 P. 817; People v. Flanagan (1924), 65 Cal.app. 268, 223 P. 1014; Lincoln v. Superior Court (1928), 95 Cal.App. 35, 271 P. 1107; San Francisco Realty Co. v. Linnard (1929), 98 Cal.App. 33, 276 P. 368]

3. Tell me you have a "policy" to disregard or contradict what appears here. Corporate or private policy cannot and does not supersede the requirements of enacted law. I am NOT interested in your "policy", but only in doing what the law allows and requires both me and you to do or not do in this circumstance. I WILL NOT help you violate the laws clearly documented here by applying for or using government issued identifying numbers, regardless of what your "policy" is. I am a law abiding American who scrupulously reads and obeys all laws that apply to the jurisdiction I am in. Are you?

I am willing, able, and eager to be educated by your legal counsel if you believe anything here is incorrect. If I am proven incorrect with court admissible evidence signed under penalty of perjury for which the witness agrees to take personal responsibility, I will change my testimony on this form, but not before. The only thing I want to talk about, however, is the law. I am not interested in what the "policy" of the recipient is because I don't and won't govern my life by "policy" or even "public policy" disguised as de facto law. I must obey the laws of my God, which say that I can't contract with, do business with, be a "resident", "citizen", or domiciliary of, or pay money to any government, which it calls "the Beast" in Rev. 19:19.

**"You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by becoming a "resident" in the process of contracting with them], lest they make you sin against Me [God]. For if you serve their gods [under contract or agreement or franchise], it will surely be a snare to you."**  
[Exodus 23:32-33, Bible, NKJV]

**"You shall have no other gods [including political rulers, governments, or earthly laws] before Me [or My commandments]."**  
[Exodus 20:3, Bible, NKJV]

**"Do you not know that friendship with the world is enmity with God? Whoever therefore wants to be a friend ["citizen", "resident", "taxpayer", "inhabitant", or "subject" under a king or political ruler] of the world [or any man-made kingdom other than God's Kingdom] makes himself an enemy of God."**  
[James 4:4, Bible, NKJV]

I am protected in the above pursuits by the First Amendment to the United States Constitution and the Religious Freedom Restoration Act, [42 U.S.C. Chapter 21B](#). It is my right and my duty under God's laws to have the status and the standing described herein. For further details on the content of this section, see and rebut the following within 30 days or be found to agree:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008; <http://sedm.org/Forms/FormIndex.htm>



**AFFIRMATION****Submitter signature:**

I declare under penalty of perjury under ONLY the laws of the Holy Bible from without the "United States", and in accordance with [28 U.S.C. §1746\(1\)](#) and [Federal Rule of Civil Procedure 44.1](#) (the Holy Bible, New King James Version, is "foreign law") that the statements made in this document and all attachments are true, correct, and complete to the best of my knowledge and belief when all definitions of words, my status, and the franchise agreement pertaining to our interactions described in this correspondence and all attachments are fully respected and enforced by everyone making use of this information in any administrative or legal interactions between us. If litigation ensues and the judge institutes duress by interfering with my right to contract or associate and assigns a status or standing in conflict with this correspondence, redefines terms already defined herein to have a different meaning in the context of the proceeding, or interferes with the franchise agreement herein, then:

1. Everything documented herein shall become HIS speech rather than mine. All acts performed under duress become the responsibility and liability of the source of the duress rather than the compelled actor.
2. Everything contained herein shall be treated as FALSE, fraudulent, and perjurious, on the judge's part.
3. In relation to me, this submission and all attachments shall instead constitute religious and political beliefs and speech that are not factual, not actionable, and not admissible as evidence under [Federal Rule of Evidence 610](#).

The above provisions are intended to avoid making me an accessory after the fact ([18 U.S.C. §3](#)) to CRIME committed by the judge, including perjury, slavery, FRAUD, conspiracy against rights, etc.

*"You shall not circulate a false report. Do not put your hand with the wicked [judge] to be an unrighteous witness."  
[Exodus 23:1, Bible, NKJV]*

\_\_\_\_\_  
Signature, Agent, Fiduciary, Trustee of God

**Date signed:****FREE REFERENCES AND RESOURCES:****Family Guardian-Taxation page:**

<http://famguardian.org/Subjects/Taxes/taxes.htm>

**Why You are a "national", "state national", and Constitutional but not Statutory Citizen (pamphlet), Form #05.008:**

<http://sedm.org/Forms/FormIndex.htm>

**Liberty University:**

<http://sedm.org/LibertyU/LibertyU.htm>

**Great IRS Hoax (book), Form #11.302:**

<http://sedm.org/Forms/FormIndex.htm>

**Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002:**

<http://sedm.org/Forms/FormIndex.htm>

**Federal and State Tax Withholding Options for Private Employers (pamphlet), Form #09.001:**

<http://sedm.org/Forms/FormIndex.htm>

**ENCLOSURE (5): DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL ASSESSMENT**

This form constitutes a request under the Fair Debt Collection Practices Act (FDCPA) for all assessment documents that relate to the sums sought to be collected during the period that is the subject of this meeting.

## DEMAND FOR VERIFIED EVIDENCE OF LAWFUL FEDERAL ASSESSMENT

The validity of the assessment documented on this form is hereby formally challenged. This form constitutes a formal legal demand to the agency who issued the tax collection notice appearing in Section 1 below. It is submitted under the authority of the following code sections:

1. The [Fair Debt Collection Practices Act \(FDCPA\)](#) codified in 15 USC, Chapter 41, Subchapter V, and which the IRS was made subject to under the [IRS Restructuring and Reform Act of 1998, Section 3466, 112 Stat. 768.](#)
2. The Privacy Act, [5 USC §552a.](#)
3. The Freedom of Information Act, [5 USC §552.](#)
4. [26 USC §6103](#) and [26 USC §6110.](#)

Under the provisions of [5 USC §552\(a\)\(6\)\(a\)\(i\)](#), you have no more than 20 days to respond with ALL of the assessment documentation required. Failure to timely respond shall constitute a permanent estoppel by default of all collection and enforcement activity. The FDCPA requires in [15 USC §1692g\(a\)](#), among other things, that the debt collector has an obligation to validate any imputed debts. Tax debts constitute "debts" for the purposes of this provision, because the U.S. Supreme Court said so in *Milwaukee v. White*, [296 U.S. 268](#) (1935) ("...still the obligation to pay taxes is not penal. It is a statutory liability, quasi contractual in nature, enforceable, if there is no exclusive statutory remedy, in the civil courts by the common-law action of **debt or indebitatus assumpsit.**").

### INSTRUCTIONS TO RECIPIENT:

You, the recipient, are hereby demanded to fill in Sections 3 and 4 of this form, sign and date in your real legal birthname and NO pseudoname, and, and return this form immediately in original ink as legally admissible evidence of the existence of said lawfully assessed liability. Because the above documents are expected to be used in a court proceeding, please certify all documents, or have them certified as true and correct, with Form 2866, Certificate of Official Record, or in the event requested documents do not exist, certify that they don't with Form 3050, Certificate of Lack of Records, as required by [IRM 11.3.6](#). Certification may be requested by the public using IRS Form 4338-A. In accordance with [IRM 11.3.6.2](#), any member of the public may request certification of ANY document requested, including records generated by the service or submitted by him/her to the service.

### SECTION 1: COLLECTION NOTICE INFORMATION

(Collection notice recipient fills out this section)

<b>1. Notice Number</b>		<b>2. Notice Date</b>	
<b>3. Originating agency</b>		<b>4. Originating employee</b>	
<b>5. Originating address</b>		<b>6. Affected tax year(s)</b>	

### SECTION 2: LEGAL "PERSON" AGAINST WHOM TAX OR PENALTY IS ALLEGEDLY ASSESSED

(Collection notice recipient fills out this section)

<b>7. Name</b>			
<b>8. Notice Recipient Name</b>			
<b>9. Identifying Number on Notice</b>			
<b>10. Current address</b>			
<b>11. City</b>		<b>12. State</b>	
<b>13. Zip</b>		<b>14. Country</b>	
<b>15. Previous Address</b>			
<b>16. City</b>		<b>17. State</b>	
<b>18. Zip</b>		<b>19. Country</b>	

20. CITIZENSHIP: (check all that apply)		21. DOMICILE (check only one):	
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to <a href="#">8 U.S.C. §1452</a> AND the following country, nation, _____ or _____ government:  For description of "non-citizen national" see third item below.	<input type="checkbox"/>	Foreign country or government:  _____ (name of foreign country or government). See <a href="#">26 U.S.C. §892(a)(3)</a> for definition of "foreign government".
<input type="checkbox"/>	Dual nationality. Non-citizen national of USA (NOT "U.S.") pursuant to <a href="#">8 U.S.C. §1452</a> AND Kingdom of Heaven on Earth. For description of "non-citizen national", see next item.	<input type="checkbox"/>	Nonfederal areas within de jure state of the Union:  _____ (state name). NOT part of the "State" defined in <a href="#">26 U.S.C. §7701(a)(10)</a> , <a href="#">4 U.S.C. §110(d)</a> , or <a href="#">28 U.S.C. §1332(d)</a> or of the "United States".
<input type="checkbox"/>	<u>Constitutional but not statutory "Citizen".</u> "national" but not "citizen" under federal law pursuant to <a href="#">8 U.S.C. §1101(a)(21)</a> and <a href="#">8 U.S.C. §1452</a> . Born in state of the Union and am "nonresident alien" under <a href="#">26 U.S.C. 7701(b)(1)(B)</a> but NOT an "alien" under <a href="#">26 U.S.C. §7701(b)(1)(A)</a> or "resident". "Stateless Person" as per <a href="#">Newman-Green v. Alfonso Larrain, 490 U.S. 826 (1989)</a> . <u>Constitutional</u> diversity of citizenship pursuant to <a href="#">U.S. Const. Art. III, Section 2</a> , but NOT <u>statutory</u> diversity pursuant o <a href="#">28 U.S.C. §1332</a> . Rebut the following if you disagree within 30 days or you stipulate it as truth. <a href="http://sedm.org/Forms/MemLaw/WhyANational.pdf">http://sedm.org/Forms/MemLaw/WhyANational.pdf</a>	<input type="checkbox"/>	<u>Kingdom of Heaven on Earth.</u> I have a religious objection to having an earthly domicile within any existing, man-made government. I am a "transient foreigner" but not an "inhabitant" with respect to the man-made government having jurisdiction in the place where I temporarily live. The Bible says in Psalms 89:11-13, Isaiah 45:12, Deut. 10:14 that the Earth was created and is owned exclusively by God and NOT any man or government of men. It also says in Psalms 47:7 that God is the King of all the Earth. Therefore no one but God's Kingdom can have domiciliaries because presence on the territory of the Sovereign is a prerequisite to all declarations of domicile and allegiance. See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it: <a href="http://sedm.org/Forms/MemLaw/Domicile.pdf">http://sedm.org/Forms/MemLaw/Domicile.pdf</a>
<input type="checkbox"/>	<u>Statutory but not constitutional "U.S. citizen".</u> Described in <a href="#">8 U.S.C. §1401</a> . Born anywhere in the country and domiciled in the District of Columbia or federal territory or possession.	<input type="checkbox"/>	<u>Not within any government on earth.</u> I choose not to politically associate with any group or government on earth for my protection. The First Amendment to the Constitution protects my right of freedom from compelled association. I am a "transient foreigner" but not an "inhabitant" of the place where I live. See and rebut the following within 30 days if you disagree or forever be estopped from later challenging it: <a href="#">Why Domicile and Becoming a "Taxpayer" Require Your Consent</a> , Form #05.002; <a href="http://sedm.org/Forms/FormIndex.htm">http://sedm.org/Forms/FormIndex.htm</a>
<input type="checkbox"/>	<u>Statutory "U.S. national".</u> Described in <a href="#">8 U.S.C. §1408</a> and <a href="#">8 U.S.C. §1101(a)(22)(B)</a> , and <a href="#">8 U.S.C. §1452</a> . Born anywhere in the country and domiciled in American Samoa or Swain's Island	<input type="checkbox"/>	<u>"United States"</u> (District of Columbia, see <a href="#">26 U.S.C. §7701(a)(9)</a> and (a)(10))
<input type="checkbox"/>	Foreign National. Country: _____ Nonresident alien under <a href="#">26 U.S.C. §7701(b)(1)(B)</a>	<input type="checkbox"/>	Federal areas within state: _____ (state name)
		<input type="checkbox"/>	Federal territory or possession. Territory/possession name: _____

<b>22. Recipient signature:</b>	I certify under penalty of perjury under the laws of my state in accordance with <a href="#">28 USC 1746(1)</a> that the facts provided in this section are true, correct, and complete. I also certify that if the assessment is procedurally correct and executed completely consistent with the IRM and the Internal Revenue Code, then I will pay the amounts owed.  _____ Signature	<b>23. Date signed:</b>	
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**COPYRIGHT NOTICE:**

The contents of this correspondence are copyrighted and a trade secret. It may not be shared with third parties or entered into any kind of electronic information system or used for any kind of enforcement activity. The fee for violating the copyright is \$100,000 per incident. This letter and all attached documents have been made part of the agency administrative record and will be used for evidence in administrative and judicial proceedings at law, or equity regarding this American National **All of these documents must be RECORDED and maintained in Claimant's Administrative PAPER, but not electronic File.**

**SECTION 3: ALLEGED TAX LIABILITY**

(Revenue collection agency fills out everything in this section. Please fill in white, unshaded fields completely and accurately)

<b>24. Collection Agency Name</b>		<b>29. EXCISE TAXABLE ACTIVITY:</b> (check all that apply)	
<b>25. Affected tax year(s)</b>		<input type="checkbox"/>	"Trade or business" under <a href="#">26 USC §7701(a)(26)</a>
<b>26. Situs for tax</b>		<input type="checkbox"/>	"Foreign income" under <a href="#">26 USC §7001</a>
		<input type="checkbox"/>	Importation of goods under <a href="#">Article 1, Section 8, Clause 3</a> of the Constitution
		<input type="checkbox"/>	Corporate activity. Please identify: Place of incorporation: _____ Date of incorporation: _____ Incorporation document #: _____
<b>27. Alleged liability amount</b>	\$ _____	<input type="checkbox"/>	Other (please specify): _____ _____

**30. CLASSIFICATION OF ENTITY AGAINST WHOM ALLEGED LIABILITY IS BEING ENFORCED**

(According to collection agency)

Check	Entity type	Explanation	Code section where defined (please specify if blank)
<input type="checkbox"/>	Man or woman	Sui juris endowed with full Constitutional rights unimpaired by any franchises or contracts	None
<input type="checkbox"/>	Natural person	Biological person representing a public office	None
<input type="checkbox"/>	Individual	Legal person who is "public official" and agent or employee of the federal government engaged in a "public office" defined in <a href="#">26 USC §7701(a)(26)</a>	<a href="#">26 USC §7701(a)(1)</a> <a href="#">26 CFR 1.1441-1(c)(3)</a> <a href="#">5 USC §552a(a)(2)</a>
<input type="checkbox"/>	Exempt organization	Limited to organizations domiciled within the District of Columbia or a federal territory or possession	<a href="#">26 USC §501</a>
<input type="checkbox"/>	Estate of domestic deceased natural person	Limited to those whose property is in the District of Columbia or a federal territory or possession	<a href="#">26 USC §7701(a)(1)</a>
<input type="checkbox"/>	Estate of foreign deceased natural person	Limited to those whose property exists in states of the Union and or abroad	<a href="#">26 USC §7701(a)(5)</a> <a href="#">26 USC §7701(a)(31)</a>
<input type="checkbox"/>	Domestic trust	Trust recorded within the District of Columbia or a federal territory or possession	<a href="#">26 USC §7701(a)(4)</a>
<input type="checkbox"/>	Domestic partnership	Partnership engaged in a "trade or business" within the District of Columbia or a federal territory or possession	<a href="#">26 USC §7701(a)(2)</a>
<input type="checkbox"/>	Foreign partnership (within state and outside of exclusive federal jurisdiction)	Partnership doing business in a state of the Union or abroad	<a href="#">26 USC §7701(a)(5)</a>
<input type="checkbox"/>	Federally-chartered corporation	Corporation formed under the laws of the District of Columbia	<a href="#">26 USC §7701(a)(3)</a> <a href="#">26 USC §7701(a)(5)</a>
<input type="checkbox"/>	State-chartered corporation (foreign corporation)	Corporation formed under the laws of a state of the Union	
<input type="checkbox"/>	Other (please specify in column to right)		

<b>31. System of records from which entity classification derived</b>		<b>32. Name and details of report from which entity classification obtained</b>	
<b>33. Forms submitted by alleged "taxpayer" and year which indicated entity classification derived</b>			

34. TYPE OF TAX SOUGHT TO BE COLLECTED (check only one)			
Check	Type of tax	Code section imposing tax (Please specify if blank)	Internal Revenue Code Subtitle
<input type="checkbox"/>	State income tax		Not applicable
<input type="checkbox"/>	Federal income tax	<a href="#">26 USC §1</a>	A
<input type="checkbox"/>	Federal employment withholding tax	<a href="#">26 USC §3401</a>	A
<input type="checkbox"/>	Federal estate and gift tax	<a href="#">26 USC §2001</a>	A
<input type="checkbox"/>	Federal wagering tax	<a href="#">26 USC §4401(a)</a>	A
<input type="checkbox"/>	Federal inheritance tax	<a href="#">26 USC §2001</a>	B
<input type="checkbox"/>	Social security	<a href="#">26 USC §3101(a)</a>	C
<input type="checkbox"/>	Medicare	<a href="#">26 USC §3101(b)</a>	C
<input type="checkbox"/>	Federal Income Compensation Act (FICA)	<a href="#">26 USC §3101(a)</a>	C
<input type="checkbox"/>	Imported petroleum	<a href="#">26 USC §4081</a>	D
<input type="checkbox"/>	Distilled spirits	<a href="#">26 USC §5001</a>	D
<input type="checkbox"/>	Tobacco	<a href="#">26 USC §5701</a>	D
<input type="checkbox"/>	Penalty	<a href="#">26 USC §§6671-6716</a>	F
<b>LEGAL AUTHORITY FOR IMPUTED LIABILITY</b> (Complete details to right of information required)		<b>35. EVIDENCE OF RECEIPT OF "GROSS INCOME":</b> (Check all that apply and please include all evidence of income in your possession in your response and label as "Encl. 1")	
<b>36. Statute imposing tax</b>	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS W-2 (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm">http://sedm.org/Forms/Tax/FormW2/CorrectingIRSFormW2.htm</a>
<b>37. Statute establishing "liability"</b>	26 USC § _____ State statute: _____	<input type="checkbox"/>	IRS Form 1042-S (Nonresident aliens)
<b>38. Implementing regulation authorizing assessment</b>	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS Form 1098. See the following: <a href="http://sedm.org/Forms/Tax/Form1098/CorrectingIRSForm1098.htm">http://sedm.org/Forms/Tax/Form1098/CorrectingIRSForm1098.htm</a>
<b>39. Implementing regulations authorizing levy</b> (not NOTICE of levy, but court-issued levy)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-R (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm">http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm</a>
<b>40. Implementing regulation authorizing lien</b> (not NOTICE of lien, but court-issued lien)	26 CFR § _____ State reg: _____	<input type="checkbox"/>	IRS 1099-DIV (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm">http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm</a>
		<input type="checkbox"/>	IRS 1099-MISC (please provide copy with response). See the following: <a href="http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm">http://sedm.org/Forms/Tax/Form1099/CorrectingIRSForm1099.htm</a>
		<input type="checkbox"/>	State form. Form number(s): _____ (please provide copy of all reports with response)
<b>41. FEDERAL ASSESSMENT AUTHORITY</b> (Check all that apply)		<b>42. EVIDENCE OF LAWFUL ASSESSMENT</b> (Check all that apply, and please include certified copy of all assessment documents signed under penalty of perjury as required by <a href="#">26 USC §6065</a> )	
<input type="checkbox"/>	<a href="#">26 USC §6020(a)</a>	<input type="checkbox"/>	Form 1040 Substitute For Return (SFR) signed under penalty of perjury in accordance with <a href="#">26 USC §6065</a>
<input type="checkbox"/>	<a href="#">26 USC §6020(b)</a>	<input type="checkbox"/>	<a href="#">IRS Form 23C Assessment Certificate</a>
<input type="checkbox"/>	<a href="#">IRM 5.1.11.6.8</a>	<input type="checkbox"/>	<a href="#">IRS RACS0006 Report</a>
<input type="checkbox"/>	IRS Delegation Order 182	<input type="checkbox"/>	IRS Form 4340 Assessment Certificate
<input type="checkbox"/>	Other (please specify): _____	<input type="checkbox"/>	<a href="#">IRS Form 13496 6020(b) Certification</a>
<b>ASSESSMENT OFFICER DETAILS</b>		<input type="checkbox"/>	<a href="#">IRS Form 4549: Income Tax Examination Changes</a>
<b>43. Name</b>		<input type="checkbox"/>	<a href="#">IRS Form 4700 Examination Work Papers</a>
<b>44. Badge number</b>		<input type="checkbox"/>	<a href="#">IRS Form 5344 Examination Closing Papers</a>
<b>45. Work address</b> (where legal service of process may be made if assessment was illegal)		<input type="checkbox"/>	<a href="#">IRS Form 5546 Examination Return Charge-Out</a>
<b>46. Phone number</b>		<input type="checkbox"/>	<a href="#">IRS Form 5564 Notice of Deficiency Waiver</a>
<b>47. Email address</b>		<input type="checkbox"/>	Other (please specify): _____



ASSESSABLE PENALTIES			
48. If Entity type in block 30 is natural person and penalties were assessed, please explain why you think the target of collection satisfies the definition of "person" in <a href="#">26 USC §6671(b)</a> , which is defined as an "officer of a corporation"			
49. If Entity type in block 30 is natural person and penalties were assessed, please explain what authorizes you to violate the constitutional prohibition against "Bills of Attainder" in Article 1, Section 10, which are penalties without a court trial			
VALIDITY OF ASSESSMENT DOCUMENTS			
50. If none of the assessment documents were signed under penalty of perjury as required under <a href="#">26 USC §6065</a> , please explain why you think this is a lawful assessment:			
SECTION 4: SIGNATURE AND IDENTIFY OF GOVERNMENT REPRESENTATIVE COMPLETING SECTION 3 OF THIS FORM			
<p>Government Representative responding to this request for information must fill in this section and sign under penalty of perjury. Failure to complete and sign this section shall constitute an admission that this is an illegal collection action for which you agree to be held personally and individually liable. If you respond with pseudonym information, be advised that the information about me in your records is also pseudonym information and will be verified with real information AFTER you verify your information. If you don't provide information in this section, then neither will I provide anything other than unreliable pseudonym information such as that appearing on your collection notice. In a government all of whose powers are delegated by the people, if you can lawfully use pseudonym information without adverse repercussions, then so can I. Any other approach constitutes a violation of equal protection of the law and confers a title of nobility upon the government.</p> <p><i>"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 lawbreaker, it breeds contempt for the 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...would bring terrible retribution. Against that pernicious doctrine this Court should resolutely set its face."</i> [Justice Brandeis, <i>Olmstead v. United States</i>, <a href="#">277 U.S. 438</a>, 485. (1928)]</p>			
51. Name of person completing form			
52. Signature of person Completing		<p>I certify under penalty of perjury under <a href="#">28 USC §1746(2)</a> as required under <a href="#">26 USC §6065</a> that:</p> <ol style="list-style-type: none"> <li>1. The facts provided by me in section 3 of this form are true, correct, and complete to the best of my personal knowledge, and completely consistent with the records maintained by the agency that I work for.</li> <li>2. I have included certified copies of all of the available documents relating to the assessment of the taxes referenced in the notice referred to in this document.</li> <li>3. My identity appearing here is my FULL LEGAL BIRTHNAME, the address provided is the physical address where I work and may be served with legal process.</li> <li>4. I am not using a pseudonym such as that authorized by IRM 1.2.4 or IRS Restructuring and Reform Act of 1998, Section 3706, 112 Stat 778.</li> <li>5. I have provided a photocopy of my state issued driver's license and passport as verification of my identity and NOT my agency issued ID, which usually uses pseudonyms. None of the information appearing in the photocopy is redacted or removed because I am following the law and do not need to shield my identity or evade liability for any unlawful action of mine.</li> </ol> <p>_____ Signature</p> <p>_____ Date</p>	
53. Badge number		54. Phone number:	
55. Mail address of person completing form		56. Email address:	
57. Supervisor Name (print legibly)			
58. Supervisor badge number		58. Supervisor phone number	
59. Supervisor mailing address		60. Supervisor email address	

**61. ENCLOSURES**

(Included with agency response)

**NOTE:** All seven pages of this form must be included in the agency response and the response MUST be signed under penalty of perjury, just as the forms we sent you are (equal protection). DO NOT use the word "frivolous" in any part of your response without providing statute and implementing regulation and Supreme Court cite (and not lower) to back up each claim. We ARE NOT interested in your opinion, but only relevant law and facts. Any other approach is frivolous. Also, in accordance with [IRM 4.10.7.2.9.8](#), you MAY NOT cite any court ruling below the Supreme Court in your response. That means you may not cite the Tax Court (an Article 1 Legislative appeal board, not a constitutional court), or the circuit or district courts. We are not interested in irrelevant case law from courts that have no jurisdiction over any states of the Union under Subtitle A of the Internal Revenue Code. Here is what the Supreme Court said on this subject, keeping in mind that the Internal Revenue Code qualifies as "legislation".

*"It is no longer open to question that **the general [federal] government [including its agents, the IRS]**, unlike the states, Hammer v. Dagenhart, [247 U.S. 251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect to the internal affairs of the states, and emphatically not with regard to legislation.**"*  
 [Carter v. Carter Coal Co., [298 U.S. 238](#) (1936)]

Any attempt to violate the above requirements in your response shall constitute an admission that your assessment was NOT lawful and that you are trying to cover it up with irrelevant propoganda instead of sticking to the facts and the law.

Check	Encl. #	Enclosure description	Mandatory/optional
<input type="checkbox"/>	1	All evidence of receipt of "gross income" from item 35 above	Mandatory
<input type="checkbox"/>	2	All assessment documents from item 42 above	Mandatory
<input type="checkbox"/>	3	1. Individual Master File MCC Specific, Treasury/IRS System of Records 24.030; 2. "TXMOD" report, using command code "CC". See IRS Manual 6209 (1998), p. 13-59 and IRM 3.13.222.13.8 for command code "CC" information.	Mandatory
<input type="checkbox"/>	4	Enclosure letter	Optional
<input type="checkbox"/>	5	Rebuttal to Tax Deposition Questions at: <a href="http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm">http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm</a>	Optional
<input type="checkbox"/>	6	IRS "The Truth About Frivolous Tax Arguments". DO NOT send, unless you have a rebuttal to the rebutted version below: <a href="http://sedm.org/Forms/PolicyDocs/friv_tax_rebuts.pdf">http://sedm.org/Forms/PolicyDocs/friv_tax_rebuts.pdf</a>	Optional

**63. REFERENCES:**

<b>Assessments:</b> <a href="http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm">http://famguardian.org/TaxFreedom/CitesByTopic/assessment.htm</a>	<b>Family Guardian-Taxation page:</b> <a href="http://famguardian.org/Subjects/Taxes/taxes.htm">http://famguardian.org/Subjects/Taxes/taxes.htm</a>
<b>Master File Decoding:</b> <a href="http://famguardian.org/Tools/MFDecoder/MFDecoder.htm">http://famguardian.org/Tools/MFDecoder/MFDecoder.htm</a>	<b>Liberty University:</b> <a href="http://sedm.org/LibertyU/LibertyU.htm">http://sedm.org/LibertyU/LibertyU.htm</a>
<b>Substitute for Returns (SFRs):</b> <a href="http://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm">http://famguardian.org/TaxFreedom/CitesByTopic/SubsForReturn.htm</a>	<b>Great IRS Hoax book:</b> <a href="http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm">http://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm</a>

## SECTION 5: POINTS AND AUTHORITIES UPON THE POWER OF FEDERAL TAX ASSESSMENT

*"Revenue Laws relate to taxpayers [officers, employees, and elected officials of the Federal Government] and not to non-taxpayers [American Citizens/American Nationals not subject to the exclusive jurisdiction of the Federal Government]. The latter are without their scope. No procedures are prescribed for non-taxpayers and no attempt is made to annul any of their Rights or Remedies in due course of law. With them [non-taxpayers] Congress does not assume to deal and they are neither of the subject nor of the object of federal revenue laws."*  
*[Economy Plumbing & Heating v. U.S., 470 F2d, (1972)]*

Requirement description	Code Section(s)	Regulation(s)	Other
<b>JURISDICTION</b>			
A person must be "subject to" the code and a "taxpayer" before an assessment can be made against them. Otherwise, they are "foreign" with respect to the code and a "nontaxpayer". See <a href="#">Long v. Rasmussen</a> , 281 F. 236 (1922); <a href="#">Economy Plumbing &amp; Heating v. U.S., 470 F2d, (1972)</a>	<a href="#">26 USC §1313(b)</a> <a href="#">26 USC §7701(14)</a>		
The Internal Revenue Code Subtitle A does not have jurisdiction within states of the Union upon anyone but federal "employees" situated on federal property.	<a href="#">26 USC §7701(a)(9)</a> <a href="#">26 USC §7701(a)(10)</a> <a href="#">26 USC 3121(e)</a>	<a href="#">26 CFR §31.3121(e)-1</a>	<a href="#">Carter v. Carter Coal Co., 298 U.S. 238 (1936);</a>
<b>DUE PROCESS</b>			
Under our system of jurisprudence, a person is presumed to be innocent until proven guilty. This means they are presumed to be a "nontaxpayer" not subject to the Internal Revenue Code until the government proves them to be a "taxpayer" subject to the I.R.C.			<a href="#">Constitution</a> Amendments 4 through 6
The burden of proof for all disputed matters rests with the Secretary, as the moving party for all those who are "nontaxpayers". The burden rests with the "taxpayer" for all those who are "taxpayers"	<a href="#">5 USC 556(d)</a> <a href="#">26 USC 7491</a>		
Presumptions not supported by admissible evidence violate due process and in fact, are the OPPOSITE of it. All evidence based on presumption is inadmissible under the Hearsay Rule			<a href="#">Black's Law Dictionary, Sixth, "due process" Fed.Rule.Ev. 802 Fifth Amendment</a>
All evidence upon which an assessment is based must be signed under penalty of perjury and be based on personal knowledge, or else violation of due process occurs. No "presumptions" can be made.	<a href="#">26 USC §6065</a>		
All assessments executed by the Secretary shall be signed under penalties of perjury, the same way as returns filed by the "taxpayer"	<a href="#">26 USC §6065</a>		
Any evidence upon which to base an assessment that was knowingly provided under duress is inadmissible and all assessment based on such evidence are invalid			<a href="#">Am.Jur.2d 663: Duress</a>
The rule of statutory interpretation called " <a href="#">Expressio unius est exclusio alterius</a> " states that everything not explicitly spelled out in a law, may be excluded by implication. This implies that the definitions of words used in a statute MAY NOT "presume" the common definition or an "assumed" definition <i>in addition to</i> what is spelled out in the statute.	<a href="#">26 USC §6065</a>		Black's Law Dictionary, Sixth Edition, p. 581
<b>ASSESSMENT PROCEDURE</b>			
All assessments must be signed under penalty of perjury as required by <a href="#">26 USC §6065</a> . That section says "returns", but it is part of the title. <a href="#">26 USC 7806(b)</a> says that titles are IRRELEVANT and the body doesn't mention returns.	<a href="#">26 USC §6065</a> <a href="#">26 USC 7806(b)</a>		
A "liability" must exist in an enacted positive law before an assessment may be lawfully made against a "taxpayer":  <i>"A tax is a legal imposition, exclusively of statutory origin (37 Cyc. 724, 725), and, naturally, liability to taxation must be read in statute, or it does not exist."</i> [ <a href="#">Bente v. Bugbee</a> , 137 A. 552; 103 N.J. Law. 608 (1927)]  <i>"...the taxpayer must be liable for the tax. Tax liability is a condition precedent to the demand. Merely demanding payment, even repeatedly, does not cause liability."</i> [ <a href="#">Terry v. Bothke</a> , 713 F.2d 1405, at 1414 (1983)]	<a href="#">26 USC §6151</a>	<a href="#">26 CFR §1.6151-1(a)</a>	<a href="#">Click here Great IRS Hoax, section 5.6.1</a>
The only place in the Internal Revenue Code that talks about payment of tax under Subtitle A is in the context of what is shown on a return signed by the "taxpayer". There is no place that mentions paying any assessment under Subtitle A for which no return was filed by the "taxpayer" signed under penalty of perjury. Furthermore, that which is not mentioned in the law can be presumed to be deliberately excluded from being a requirement under the rule of statutory construction entitled "Expressio unius est exclusio alterius". This is an extension of what the Supreme Court's statement:	<a href="#">26 USC §6151</a> <a href="#">26 USC §6065</a>	<a href="#">26 CFR §1.6151-1(a)</a>	

<p><b><u>"Keeping in mind the well-settled rule that <i>the citizen is exempt from taxation unless the same is imposed by clear and unequivocal language, and that where the construction of a tax law is doubtful, the doubt is to be resolved in favor of those upon whom the tax is sought to be laid.</i>" [Spreckels Sugar Refining Co. v. McClain, 192 U.S. 397 (1904)]</u></b></p>			
<p>Assessments may not be accomplished against anyone but federal "employees" as defined under <a href="#">26 CFR §31.3401(c)-1</a>, because there are no implementing regulations published in the Federal Register authorizing them against people in states of the Union. See: <a href="http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf">http://sedm.org/Forms/Discovery/IRSDueProcMtgHandout.pdf</a></p>	<p><a href="#">5 USC §552(a)(1)</a>, <a href="#">5 USC §553(a)(2)</a>, <a href="#">44 USC §1505(a)</a></p>	<p><a href="#">26 CFR §601.702(a)(1)</a>); <a href="#">31 CFR §1.3(a)(4)</a></p>	<p><a href="#">Great IRS Hoax</a>, section 5.4.9</p>
<p>Incomplete returns may be prepared by the Secretary only upon "taxpayers" subject to the code based on information submitted by the "taxpayer". They may not be prepared against "nontaxpayers"</p>	<p><a href="#">26 USC §6020(a)</a></p>		
<p>IRS has not statutory or regulatory authority to disregard corrected W-2 and 1099 forms provided by alleged "taxpayers" in determining the amount of an assessment or corrections to the amount thereof.</p>			
<p>If a person does not make a return, the Secretary may do so based on <u>admissible</u> evidence available to him that is signed under penalty of perjury as required by <a href="#">26 USC §6065</a>. Where there is no admissible evidence signed under penalty of perjury, there can be NO assessment. A person must be presumed innocent until proven guilty with a preponderance of admissible evidence.</p>	<p><a href="#">26 USC §6020(b)</a></p>		
<p>Substitute for Returns (SFRs) may NOT be done using any variation of the IRS 1040 form, including 1040, 1040A, 104NR, 1040EZ, etc for people in states of the Union. The reason for this is the constraints imposed by the Constitution.</p>	<p><a href="#">26 USC §6020(b)</a></p>		<p><a href="#">IRM 5.1.11.6.8</a>; <a href="#">Const. Art 1, Section 9, Clause 4</a> <a href="#">Art. 1, Section 2, Clause 3</a></p>
<b>AMOUNT OF ASSESSMENT</b>			
<p>All "<u>gross income</u>" in connection with an assessment under Subtitle A of the I.R.C. must be "effectively connected with a <u>trade or business</u>" (public office), excepting that documented under <a href="#">26 USC 871(a)</a> accrued to "nonresident aliens".</p>	<p><a href="#">26 USC §871(b)</a>; <a href="#">26 USC §7701(a)(31)</a>; <a href="#">26 USC §864(b)(1)(A)</a>; <a href="#">26 USC §864(c)(3)</a>; <a href="#">26 USC §1402(a)</a> <a href="#">26 USC §861(a)(3)(C)(i)</a></p>	<p><a href="#">26 CFR 1.1-1(a)(2)(ii)</a> <a href="#">26 CFR §1.861-8(f)(1)</a></p>	
<p>Foreign earned income is not includible in "gross income"</p>	<p><a href="#">26 USC 911(a)</a></p>		
<p>A person who does not have a "voluntary withholding agreement" in place and who is not a federal "employee" as defined under <a href="#">26 CFR §31.3401(c)-1</a> is incapable of earning "<u>wages</u>". A W-4 form executed under involuntary duress does not count as a "voluntary withholding agreement". Therefore, the amount reported on a W-2 form in block 1 for such a person must be zero. Any W-2 forms which violate this requirement are invalid and must be corrected using an <a href="#">IRS form 4852</a></p>	<p><a href="#">26 USC 3402(p)</a></p>	<p><a href="#">26 CFR 31.3402(p)-1(b)</a></p>	
<p>Assessment must be IN ADDITION to an existing tax liability for a particular year. No tax liability or evidence of liability means penalties cannot be administered. This is because a person must be subject to the code and a "taxpayer" before the penalty provisions of the code can be applied</p>	<p><a href="#">26 USC §6671(a)</a></p>	<p><a href="#">26 CFR 301.6671-1(a)</a></p>	
<p>Penalties can only be made against "officer or employee of a corporation, or a member or employee of a partnership"</p>	<p><a href="#">26 USC §6671(b)</a></p>	<p><a href="#">26 CFR 301.6671-1(b)</a></p>	
<p>IRS employees DO NOT have statutory or regulatory authority to manufacture evidence. All evidence used upon which "gross income" is based must come from a third party and must be provided under penalty of perjury.</p>	<p><a href="#">26 USC §6065</a></p>		

**REMEMBER:** America counts on our “public servants” to obey the law by respecting the careful limits it places on their authority!

“Every citizen of the United States is supposed to know the law..”  
[U.S. Supreme Court in *Pierce v. United States*, 7 Wall (74 U.S. 169) 666 (1869)]

The Supreme Court implies above that **any citizen who does not know or respect the law is a BAD citizen.** The last word in “Internal Revenue Service” is “SERVICE”, and we emphasize that the person you serve is the “public”, and not your own pocketbook. If you obey and respect the law by providing a detailed response to this inquiry, then we will emulate your behavior by paying the monies you say we owe, provided that the assessment was lawful and done completely consistent with enacted positive law, implementing regulations, and internal bureau policies and procedures. If you broke the law, then we would be committing treason to help you or do what you say.

### **EQUAL PROTECTION OF THE LAW:**

The following excerpts are statements about the requirement for “equal protection of the law” guaranteed to every American, and especially in this circumstance. READ AND HEED

“The equal protection demanded by the fourteenth amendment forbids this. No language is more worthy of frequent and thoughtful consideration than these words of Mr. Justice Matthews, speaking for this court, in *Yick Wo v. Hopkins*, [118 U.S. 356, 369](#), 6 S. Sup. Ct. 1064, 1071: **‘When we consider the nature and the theory of our institutions of government, the principles upon which they are supposed to rest, and review the history of their development, we are constrained to conclude that they do not mean to leave room for the play and action of purely personal and arbitrary power.’** The first official action of this nation declared the foundation of government in these words: ‘We hold these truths to be self-evident, [\[165 U.S. 150, 160\]](#) that all men are created equal, that they are endowed by their Creator with certain unalienable rights, that among these are life, liberty, and the pursuit of happiness.’ While such declaration of principles may not have the force of organic law, or be made the basis of judicial decision as to the limits of right and duty, and while in all cases reference must be had to the organic law of the nation for such limits, yet the latter is but the body and the letter of which the former is the thought and the spirit, and it is always safe to read the letter of the constitution in the spirit of the Declaration of Independence. **No duty rests more imperatively upon the courts [and government agencies] than the enforcement of those constitutional provisions intended to secure that equality of rights which is the foundation of free government.’**  
[*Gulf, C. & S. F. R. Co. v. Ellis*, [165 U.S. 150](#) (1897)]

“In *Calder v. Bull*, which was here in 1798, **Mr. Justice Chase said, that there were acts which the Federal and State legislatures could not do without exceeding their authority, and among them he mentioned** a law which punished a citizen for an innocent act; a law that destroyed or impaired the lawful private [labor] contracts [and labor compensation, e.g. earnings from employment through compelled W-4 withholding] of citizens; a law that made a man judge in his own case; and **a law that took the property from A [the worker], and gave it to B [the government or another citizen, such as through social welfare programs]. ‘It is against all reason and justice,’ he added, ‘for a people to intrust a legislature with such powers, and therefore it cannot be presumed that they have done it. They may command what is right and prohibit what is wrong; but they cannot change innocence [nontaxpayer] into guilt [taxpayer], or punish innocence as a crime, or violate the right of an antecedent lawful private [employment] contract [by compelling W-4 withholding, for instance], or the right of private property. To maintain that a Federal or State legislature possesses such powers [of THEFT!] if they had not been expressly restrained, would, in my opinion, be a political heresy altogether inadmissible in all free republican governments.’** 3 Dall. 388.”  
[*Sinking Fund Cases*, [99 U.S. 700](#) (1878)]