

CHALLENGE TO INCOME TAX ENFORCEMENT AUTHORITY WITHIN CONSTITUTIONAL STATES OF THE UNION



Uncle Sam

The man above is soliciting DONATIONS fraudulently disguised to falsely APPEAR as LAWFUL OBLIGATIONS. See:

1. *Lawfully Avoiding Government Obligations*, Form #12.040;
<https://sedm.org/LibertyU/AvoidGovernmentObligations.pdf>
2. *Proof of Claim: Your Main Defense Against Government Greed and Corruption*, Form #09.073
<https://sedm.org/Forms/09-Procs/ProofOfClaim.pdf>
3. *How State Nationals Volunteer to Pay Income Tax*, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

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1 Introduction

The thesis this document shall attempt to prove consists of the following propositions:

1. The Internal Revenue Code Subtitle A functions essentially as an indirect excise tax upon a “trade or business”, which is defined in 26 U.S.C. §7701(a)(26) as “the functions of a public office”.
2. It is UNLAWFUL to exercise “the functions of a public office” without actually BEING a public officer. 18 U.S.C. §912.
3. There is no way to collect an income tax WITHOUT reporting the receipt of income.
4. All income reports under 26 U.S.C. §6041 with very few exceptions are connected to a “trade or business”, and thus nearly all “taxpayers” are engaged in a public office, whether they know it or not.
5. No objective criteria is provided in the Internal Revenue Code for determining what IS and what is NOT a “trade or business”. Judges are not legislators and thus cannot add to the definition by fiat either. So its up to the recipient to of money to determine whether they IN EFFECT want to donate the PRIVATE property they received to a public use, a public purpose, and a public office. No one else can do that without STEALING:

“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 [or income] which a man has honestly acquired he retains full control of, subject to these limitations:

[1] 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 [e.g. SOCIAL SECURITY, Medicare, and every other public “benefit”];

[2] second, that if he devotes it to a public use, he gives to the public a right to control that use; and

[3] 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)]

6. There are occasions where I.R.C. Subtitle A imposes a tax upon earnings NOT connected to a “trade or business”. That scenario occurs ONLY in the case of nonresident aliens under 26 U.S.C. §871. Everything else is PRESUMED to be connected to the “trade or business” excise taxable franchise:

[26 U.S. Code § 864 - Definitions and special rules](#)

(c)Effectively connected income, etc.

(4)Income from sources without United States

(A)Except as provided in subparagraphs (B) and (C), no income, gain, or loss from sources without the United States shall be treated as effectively connected with the conduct of a trade or business within the United States.

7. Even among nonresident aliens NOT engaged in the “trade or business” excise taxable franchise, information return reports such as the Forms 1042 and 1042-s purport to document receipt of “gross income” that is NOT connected to the “trade or business” franchise according to the form instructions. And yet the form instructions CONTRADICT the authority for the forms, which is 26 U.S.C. §6041(a). That statutory only authorizes them to be filed if they are “trade or business” and NOT “gross income”. This is FRAUD.
8. The national government has jurisdiction over its own property wherever it is situated in the world under Article 4, Section 3, Clause 2 of the constitution.
9. Direct legislative CIVIL jurisdiction over property and jurisdiction over people in POSSESSION of said property are not synonymous. The fact that someone is in possession of property belonging to the government who does not occupy an office in the government does not make them automatically subject to civil legislation of its owner. They are “bailees” involved in a bailment, but they have no legal obligation to do as the owner says. Only a MORAL obligation:

California Civil Code Section 2224

1 "One who gains a thing by fraud, accident, mistake, undue influence, the violation of a trust, or other wrongful
2 act, is, unless he or she has some other and better right thereto, an involuntary trustee of the thing gained, for the
3 benefit of the person who would otherwise have had it."

- 4 10. Public property consists of:
5 10.1. Public offices that are legislative creations of and therefore property of the national government.
6 10.2. Physical property.
7 10.3. Land and buildings.
8 10.4. Chattel personal property.
9 10.5. Rights of any kind.
- 10 11. 4 U.S.C. §72 limits the exercise of public offices to the District of Columbia "and not elsewhere except as expressly
11 authorized by law".
- 12 12. Congress has never "expressly authorized" the exercise of public offices in the constitutional states of the Union and
13 therefore they are NOT authorized.
- 14 13. Any civil statutory status to which obligations attach is an office within the government grantor, including "persons",
15 "citizens", "residents", "taxpayers", etc.
- 16 14. Those who pursue the "benefits" and privileges associated with any civil statutory office implicitly consent to the civil
17 statutory obligations also attached to the office. Otherwise they would be stealing.
- 18 15. The Internal Revenue Code does not purport to create NEW public offices, but merely to tax those exercising
19 EXISTING office. The people serving in civil statutory offices such as "taxpayer", "citizen", and "resident" must be
20 lawfully elected or appointed ELSEWHERE in Title 5 of the U.S. Code in order to add duties to any office in the
21 Internal Revenue Code.
- 22 16. A public office is legally defined as someone in charge of the PROPERTY of the public. Only public officers can
23 manage public property and not private people. Otherwise, they are embezzling public property.

24 "**Public office.** The right, authority, and duty created and conferred by law, by which for a given period, either
25 fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the
26 sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.
27 An agency for the state, the duties of which involve in their performance the exercise of some portion of the
28 sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,
29 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of
30 Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52
31 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for
32 such time as de- notes duration and continuance, with Independent power to control the property of the public,
33 or with public functions to be exercised in the supposed interest of the people, the service to be compensated by
34 a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.
35 State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.**
36 [Black's Law Dictionary, Fourth Edition, p. 1235]

- 37 17. There is no provision anywhere in the constitution or any statute we have found that expressly allows the government
38 to CREATE new public offices merely by handing people PUBLIC property.
- 39 17.1. Those serving in public offices must STILL be lawfully elected or appointed under the requirements of Title 5 of
40 the U.S. code.
- 41 17.2. The fact that the courts by naked fiat allow mere transfers of government property to create new offices without
42 the express consent and often without the knowledge of the target makes them de facto and operating
43 unconstitutionally. This consent is what we call "invisible consent", and it is always implied rather than express.
44 Another word for this implied consent is "assent".
- 45 17.3. Unconstitutional "judicial fiat" seems to be behind every effort to make pursuit of EXTRATERRITORIAL
46 privileges into the origin of civil jurisdiction over the recipients. See:

[How Judges Unconstitutionally "Make Law"](https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf), Litigation Tool #01.009, Section 7
<https://sedm.org/Litigation/01-General/HowJudgesMakeLaw.pdf>

- 47 18. A government that bases its revenue scheme upon unlawfully created public offices is a de facto government:

48 "An unconstitutional act is not a law; it confers no rights; it imposes no duties; it affords no protection; **it creates**
49 **no office**; it is in legal contemplation, as inoperative as though it had never been passed."
50 [Norton v. Shelby County, 118 U.S. 425 (1885)]

51
52 **de facto:** In fact, in deed, actually. **This phrase is used to characterize an officer, a government, a past action**
53 **or a state of affairs which must be accepted for all practical purposes, but is illegal or illegitimate. Thus,**

an office, a position or status existing under a claim or color of right such as a de facto corporation.

In this sense it is the contrary of de jure, which means rightful, legitimate, just, or constitutional. Thus, an officer, king, or government de facto is one who is in actual possession of the office or supreme power, but by usurpation, or without lawful title; while an officer, king, or governor de jure is one who has just claim and rightful title to the office or power, but has never had plenary possession of it, or is not in actual possession. MacLeod v. United States, 229 U.S. 416, 33 S.Ct. 955, 57 L.Ed. 1260. A wife de facto is one whose marriage is voidable by decree, as distinguished from a wife de jure, or lawful wife. But the term is also frequently used independently of any distinction from de jure; thus a blockade de facto is a blockade which is actually maintained, as distinguished from a mere paper blockade. Compare De jure.

[Black's Law Dictionary, Sixth Edition, p. 416]

More on the above at:

18.1. De Facto Government Scam, Form #05.043

<https://sedm.org/Forms/05-MemLaw/DeFactoGov.pdf>

18.2. Hot Issues: Fake/De Facto Government, SEDM

<https://sedm.org/fake-de-facto-government/>

19. Whatever method that any government uses to acquire or lose rights over others must also be permitted against them under the concept of equal protection and equal treatment. For instance:

19.1. If the government declares as they did in Clark v. United States that all contracts must be in writing and never verbal or parole contracts, then we also have the same right to prevent them from acquiring our implied consent or assent.

"Every man is supposed to know the law. A party who makes a contract [or enters into a franchise, which is also a contract] with an officer [of the 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)]

19.2. If the civil statutory code is being used as a contracting vehicle to entice people into government offices such as "person", "citizen", "taxpayer", etc., then private individuals may lawfully acquire jurisdiction over the government by the same mechanisms: Write a contract offer, define the terms of acceptance by implied consent, serve it to them to give them notice, and enforce the obligations of the contract against the government for their implied consent. The Federal Register does the same thing: giving the constitutionally required public notice.

20. Income taxes under Subtitle A of the Internal Revenue Code can be imposed by:

20.1. In rem: Attaching civil statutory obligations to PROPERTY consisting of payments.

20.2. In personam: Attaching civil statutory obligations to fictional offices you volunteer for.

21. Within the Internal revenue Code, the following civil statutory statuses are all public offices in receipt of privileges by virtue of the ability to take 26 U.S.C. §162 "trade or business" deductions against the tax owed:

21.1. "citizen of the United States" under 26 C.F.R. §1.1-1(a) and 26 U.S.C. §3121.

21.2. "resident of the United States" under 26 C.F.R. §1.1-1(a) and 26 U.S.C. §3121

21.3. "U.S. person" in 26 U.S.C. §7701(a)(30).

21.4. "person" under 26 U.S.C. §6671(b) and 26 U.S.C. §7343 (read the definition).

22. A "nonresident alien" as defined in 26 U.S.C. §7701(b)(1)(B) is:

22.1. NOT a public office by itself. It defines what it IS NOT, but not what it IS.

22.2. Is a method of imposing taxes upon certain types of property that started out as government property and never private property. Thus, to be taxable the U.S. source earnings must be paid by the government or one of its instrumentalities to one of its contractors or officers. Otherwise, the taxation process would interfere with the right to contract with otherwise private parties in violation of Article 1, Section 10.

22.3. BECOMES a public office the minute the "nonresident alien" files a "taxpayer" form and invokes the PRIVILEGES of a statutory "taxpayer" as defined in 26 U.S.C. §7701(a)(14).

23. God owns the ENTIRE earth and everyone on it. We are mere temporary TRUSTEES over God's property, including the government.

"The heavens are Yours [God's], the earth also is Yours[God's]; The world and all its fullness, You have founded them."
[Psalms 89:11, Bible, NKJV]

"All the inhabitants of the earth are reputed as nothing; He does according to His will in the army of heaven And among the inhabitants of the earth. No one can restrain His hand Or say to Him, 'What have You done?'"
[Daniel 4:35, Bible, NKJV]

1 "All nations [and governments] before Him [God] are as nothing, and they are counted by Him less than
2 nothing and worthless."
3 [Isaiah 40:17, Bible, NKJV]

4 "He [God] brings the princes [and Kings and Presidents] to nothing; He makes the judges of the earth useless."
5 [Isaiah 40:23, Bible, NKJV]

6 "Indeed they [the governments and the men who make them up in relation to God] are all worthless; their
7 works are nothing; their molded images [and their bureaus and agencies and usurious "codes" that are not law]
8 are wind [and vanity] and confusion."
9 [Isaiah 41:29, Bible, NKJV]

10 24. The Bible is the Trust Indenture under which Christians exercise dominion over God's Creation and Property. To the
11 extent they obey their delegation order the Bible, they remain under the protection of their Principal, who is God.

Delegation of Authority Order from God to Christians, Form #13.007
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/DelOfAuthority.pdf>

12 25. It is BEYOND the delegation of authority order and Trust Indenture, being the Holy Bible, for Christians to fornicate
13 or do business with the government. If they are acting as God's trustees 24 hours a day, 7 days a week, they have no
14 delegated authority to consent to anything the government does or wants to do.

15 Commerce. ...Intercourse by way of trade and traffic between different peoples or states and the citizens or
16 inhabitants thereof, including not only the purchase, sale, and exchange of commodities, but also the
17 instrumentalities [governments] and agencies by which it is promoted and the means and appliances by which it
18 is carried on..."
19 [Black's Law Dictionary, Sixth Edition, p. 269]

20
21 "Again, the devil took Him [Jesus] up on an exceedingly high [civil/legal status above all other humans]
22 mountain, and showed Him all the kingdoms of the world and their glory. And he said to Him, "All these things
23 ["BENEFITS"] I will give You if You will fall down [BELOW Satan but ABOVE other humans] and worship
24 [serve as a PUBLIC OFFICER] me."

25 Then Jesus said to him, "Away with you, Satan! For it is written, 'You shall worship the LORD your God, and
26 Him only you shall serve.'"

27 Then the devil left Him, and behold, angels came and ministered to Him."
28 [Matt. 4:8-11, Bible, NKJV]
29

30 "I [God] brought you up from Egypt [slavery] and brought you to the land of which I swore to your fathers; and
31 I said, 'I will never break My covenant with you. And you shall make no covenant [contract or franchise or
32 agreement of ANY kind] with the inhabitants of this [corrupt pagan] land; you shall tear down their
33 [man/government worshipping socialist] altars.' But you have not obeyed Me. Why have you done this?

34 "Therefore I also said, 'I will not drive them out before you; but they will become as thorns [terrorists and
35 persecutors] in your side and their gods will be a snare [slavery!] to you.'"

36 So it was, when the Angel of the LORD spoke these words to all the children of Israel, that the people lifted up
37 their voices and wept.
38 [Judges 2:1-4, Bible, NKJV]
39

40 "You shall make no covenant [contract or franchise] with them [foreigners, pagans], nor with their [pagan
41 government] gods [laws or judges]. They shall not dwell in your land [and you shall not dwell in theirs by
42 becoming a "resident" or domiciliary in the process of contracting with them], lest they make you sin against Me
43 [God]. For if you serve their [government] gods [under contract or agreement or franchise], it will surely be a
44 snare to you."
45 [Exodus 23:32-33, Bible, NKJV]
46

1 *'For among My [God's] people are found wicked [covetous public servant] men; They lie in wait as one who*
2 *sets snares; They set a trap; They catch men. As a cage is full of birds, So their houses are full of deceit.*
3 *Therefore they have become great and grown rich. They have grown fat, they are sleek; Yes, they surpass the*
4 *deeds of the wicked; They do not plead the cause, The cause of the fatherless [or the innocent, widows, or the*
5 *nontaxpayer]; Yet they prosper, And the right of the needy they do not defend. Shall I not punish them for these*
6 *things?' says the Lord. 'Shall I not avenge Myself on such a nation as this?'*

7 *"An astonishing and horrible thing Has been committed in the land: The prophets prophesy falsely, And the*
8 *priests [judges in franchise courts that worship government as a pagan deity] rule by their own power; And My*
9 *people love to have it so. But what will you do in the end?"*
10 *[Jer. 5:26-31, Bible, NKJV]*

11 _____
12 *"The taxpayer-- that's someone who works for the federal government but doesn't have to take the civil service*
13 *examination."*
14 *[President Ronald W. Reagan]*

15 _____
16 *"In the matter of taxation, every privilege is an injustice."*
17 *[Voltaire]*

18 _____
19 *"The more you want [privileges], the more the world can hurt you."*
20 *[Confucius]*

21 _____
22 *"The Lord is well pleased for His righteousness' sake; He will exalt the law and make it honorable. But this is*
23 *a people robbed and plundered! All of them are snared in [legal] holes [by the sophistry of greedy government*
24 *lawyers], and they are hidden in prison houses; they are for prey, and no one delivers; for plunder, and no one*
25 *says, "Restore!"*

26 *Who among you will give ear to this? Who will listen and hear for the time to come? Who gave Jacob for*
27 *plunder, and Israel to the robbers? Was it not the Lord, He against whom we have sinned? For they would*
28 *not walk in His ways, nor were they obedient to His law, therefore He has poured on him the fury of His anger*
29 *and the strength of battle; it has set him on fire all around, yet he did not know; and it burned him, yet he did not*
30 *take it to heart."*
31 *[Isaiah 42:21-25, Bible, NKJV]*

32 26. Civilizations or countries which implement their tax system essentially by BRIBING voters with government property
33 or benefits in order to entice them into servitude as public officer are also CURSED by God:

34 *"The rich rules over the poor,*
35 *And the borrower is servant to the lender."*
36 *[Prov. 22:7, Bible, NKJV]*

37 *"The State in such cases exercises no greater right than an individual may exercise over the use of his own*
38 *property when leased or loaned to others. The conditions upon which the privilege shall be enjoyed being*
39 *stated or implied in the legislation authorizing its grant, no right is, of course, impaired by their*
40 *enforcement. The recipient of the privilege, in effect, stipulates to comply with the conditions. It matters*
41 *not how limited the privilege conferred, its acceptance implies an assent to the regulation of its use and the*
42 *compensation for it."*
43 *[Munn v. Illinois, 94 U.S. 113 (1876)]*

44 _____
45 *Curses of Disobedience [to God's Laws]*

46 *"The alien [Washington, D.C. is legislatively "alien" in relation to states of the Union] who is among you shall*
47 *rise higher and higher above you, and you shall come down lower and lower [malicious destruction of EQUAL*
48 *PROTECTION and EQUAL TREATMENT by abusing FRANCHISES]. He shall lend to you [Federal Reserve*
49 *counterfeiting franchise], but you shall not lend to him; he shall be the head, and you shall be the tail.*

1 “Moreover **all these curses shall come upon you and pursue and overtake you, until you are destroyed, because**
2 **you did not obey the voice of the Lord your God, to [keep His commandments and His statutes which He](#)**
3 **commanded you. And they shall be upon you for a sign and a wonder, and on your descendants forever.**

4 “Because you did not serve [ONLY] the Lord your God with joy and gladness of heart, for the abundance of
5 everything, therefore you shall serve your [covetous thieving lawyer] enemies, whom the Lord will send against
6 you, in hunger, in thirst, in nakedness, and in need of everything; and He will put a yoke of iron [[franchise codes](#)]
7 on your neck until He has destroyed you. The Lord will bring a nation against you from afar [the District of
8 CRIMINALS], from the end of the earth, as swift as the eagle flies [the American Eagle], a nation [whose language](#)
9 [\[LEGALESE\] you will not understand](#), a nation of fierce [coercive and fascist] countenance, which does not
10 respect the elderly [assassinates them by denying them healthcare through bureaucratic delays on an Obamacare
11 waiting list] nor show favor to the young [destroying their ability to learn in the public FOOL system]. And they
12 shall eat the increase of your livestock and the produce of your land [with “[trade or business” franchise taxes](#)],
13 until you [and all your property] are destroyed [or **STOLEN/CONFISCATED**]; they shall not leave you grain
14 or new wine or oil, or the increase of your cattle or the offspring of your flocks, until they have destroyed you.
15 [[Deut. 28:43-51](#), Bible, NKJV]

16 More on the above forms of corruption at:

[How Scoundrels Corrupted Our Republican Form of Government](https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm), Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Evidence/HowScCorruptOurRepubGovt.htm>

- 17 27. A lawful de jure government shouldn’t need ANYONE’S consent anyway.
18 27.1. Everyone must be treated equally in a real de jure government.
19 27.2. Consent DESTROYS equal treatment and replaces REAL law with PRIVATE or special law.
20 27.3. Consent changes a de jure government into a de facto government.
21 27.4. When consent is procured through economic duress, it becomes duress and is voidable.
22 27.5. Consent destroys the separation of powers.
23 27.6. Consent creates criminal financial conflicts of interest in the government. It changes the goal of government from
24 that of protecting private property to converting as much private property to public property as possible so it can
25 be stolen, taxed, and regulated in conflict with the interest of the original owner.
26 27.7. Consent thus creates an ANTI-GOVERNMENT, not a GOVERNMENT. An anti government is a government
27 that makes a profitable business (called a “franchise”) out of doing the OPPOSITE of what governments are
28 created to do: Protect PRIVATE property and PRIVATE rights. The first step in protecting private property is to
29 keep it from being converted to public property or public offices without the EXPRESS rather than IMPLIED
30 consent of the owner.

31 For more on the subject of this section and how the income tax is implemented extraterritorially through the laws of property,
32 see:

- 33 1. [Laws of Property](#), Form #14.018
34 <https://sedm.org/Forms/14-PropProtection/LawsOfProperty.pdf>
35 2. [Why the Federal Income Tax is a Privilege Tax Upon Government Property](#), Form #04.404
36 <https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>
37 3. [Using the Laws of Property to Respond to a Federal or State Tax Collection Notice](#), Form #14.015
38 <https://sedm.org/using-the-laws-of-property-to-respond-to-a-federal-or-state-tax-collection-notice/>

39 **2 Heart of the Income Tax FRAUD¹**

40 We asked the Bing ChatGPT Artificial Intelligence Chatbot the following question:

41 **QUESTION:** What are the various tests for whether income is connected with a trade or business in 26 U.S.C.
42 §7702(a)(26)?

43 **BING CHAT GPT ANSWER:** The Internal Revenue Service (IRS) and the U.S. [tax code provide several tests to](#)
44 [determine whether income is effectively connected with a trade or business](#)¹². Here are some of the key tests:

45 1. **Asset-Use Test:** The income must be associated with U.S. assets used in, or held for use in, the conduct of a
46 U.S. [trade or business](#)¹.

¹ Source: *The “Trade or Business” Scam*, Form #05.001, Section 2; <https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

1 2. **Business Activities Test:** *The activities of that trade or business conducted in the United States are a material*
2 *factor in the realization of the income.*

3 *In general, you must be engaged in a trade or business during the tax year to be able to treat income received in*
4 *that year as Effectively Connected Income (ECI).* *You usually are considered to be engaged in a U.S. trade or*
5 *business when you perform personal services in the United States.*

6 *Please note that tax laws can be complex and change frequently, so it's always a good idea to consult with a tax*
7 *professional or legal advisor for your specific situation.*

8 *Learn more:*

9 [1. irs.gov](http://irs.gov)

10 [2. law.cornell.edu](http://law.cornell.edu)

11 [3. uscode.house.gov](http://uscode.house.gov)

12 [4. law.cornell.edu](http://law.cornell.edu)

13 For the purposes of the above "U.S. assets" means GOVERNMENT property and NOT the geographical "United States", So
14 it is a synonym for PUBLIC property. How do we know this? Because if "U.S. assets" meant PRIVATE property, the legal
15 definition of justice itself (the right to be left alone) would mean that they would have to leave it alone and not tax or regulate
16 it. Government has to own the property before they can tax or regulate it because if they didn't, it would be a common law
17 trespass:

18 *"It is only where some right or privilege [which are BOTH public/government property granted to the recipient]*
19 *is conferred by the government or municipality upon the owner, which he can use in connection with his property,*
20 *or by means of which the use of his property is rendered more valuable to him, or he thereby enjoys an advantage*
21 *over others, that the compensation to be received by him becomes a legitimate matter of regulation [or legislation*
22 *or taxation]. Submission to the regulation of compensation in such cases is an implied condition of the grant, and*
23 *the State, in exercising its power of prescribing the compensation, only determines **the conditions upon which***
24 *its concession [sale as a MERCHANT under the UCC with you as the Buyer!] shall be enjoyed. **When the***
25 *privilege ends, the power of regulation [or taxation] ceases."*
26 [\[Munn v. Illinois, 94 U.S. 113 \(1874\)\]](#)

27 A "concession" is an act of SELLING PROPERTY and YOU are the buyer if you ask for that property. That property can
28 consist of physical property, rights, services, "benefits", or civil statuses such as "person" that CONVEY these rights and
29 privileges. These considerations are why the statutory "U.S. person", "U.S. citizen", or "U.S. resident" identified as parties
30 "LIABLE TO" rather than "LIABLE FOR" the income tax in [26 C.F.R. §1.1-1\(a\)](#) are liable for tax on their worldwide
31 earnings:

- 32 1. Everything that goes on the IRS Form 1040 return is subject to "trade or business" deductions under [26 U.S.C. §162](#).
- 33 2. The civil status of STATUTORY "citizen" and "resident" is a legislative creation of and therefore property of the national
34 government on loan to those INVOKING its CIVIL STATUTORY PRIVILEGES granted by congress.
- 35 3. Former President and Chief Justice of the U.S. Supreme Court William Howard Taft, in [Cook v. Tait, 265 U.S. 47 \(1924\)](#)
36 acknowledged that the income tax upon Cook, who was domiciled abroad in Mexico, was upon the STATUS he invoked
37 on the IRS Form 1040 tax return that he filed in 1922 that was the subject of the case. More on the President Taft SCAM
38 at:
 - 39 3.1. [Citizenship Status v. Tax Status](#), Form #10.011, Section 15.2: Geographical Definitions
40 [https://sedm.org/Forms/10-](https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm#15.2_Geographical_definitions)
41 [Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm#15.2_Geographical_definitions](#)
 - 42 3.2. [Great IRS Hoax](#), Form #11.302, Sections 3.8.11.2, 5.2.14.2, and 6.7.1
43 <https://famguardian.org/Publications/GreatIRSHoax/GreatIRSHoax.htm>
- 44 4. The government's response to Cook's pleading challenging authority to collect a tax upon those domiciled abroad
45 indicated that he could have filed as a nonresident alien and thus NOT invoked the civil statutory status of "citizen" on
46 his IRS Form 1040, but that he didn't invoke that and was receiving the PRIVILEGE of a REDUCED rate that made him
47 SUBJECT to the tax as a STATUTORY citizen, even though he claimed that he was NOT that kind of citizen on his IRS
48 Form 1040 filed in 1922. The IRS and the court BOTH interpreted the type of citizen on his 1040 return as a
49 STATUTORY citizen and NOT a constitutional citizen, even though he intended otherwise.

50 More on the Cook v. Tait case at:

1 Property of the national government, public property, and "U.S. assets" are all synonymous in the I.R.C. Anyone who uses
2 PUBLIC property is availing themselves of a PUBLIC GRANT and a PRIVILEGE and will be treated AS IF they are a public
3 officer through IMPLIED consent in this case. The definition of "public office" confirms that a public officer is someone in
4 charge of "THE PROPERTY OF THE PUBLIC":

5 *"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*
6 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*
7 *sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.*
8 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*
9 *sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,*
10 *13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of*
11 *Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52*
12 *P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for***
13 ***such time as de- notes duration and continuance, with Independent power to control the property of the public,***
14 *or with public functions to be exercised in the supposed interest of the people, the service to be compensated by*
15 *a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.*
16 *State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.*
17 *[Black's Law Dictionary, Fourth Edition, p. 1235]*

18 More on the laws of property and their application to the taxation process at:

- 19 1. Hot Issues: Laws of Property, SEDM
20 <https://sedm.org/laws-of-property/>
- 21 2. Authorities on Rights as Property, SEDM
22 <https://sedm.org/authorities-on-rights-as-property/>
- 23 3. Laws of Property, Form #14.018
24 <https://sedm.org/Forms/14-PropProtection/LawsOfProperty.pdf>
- 25 4. Why the Federal Income Tax is a Privilege Tax Upon Government Property, Form #04.404
26 <https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

27 We just love how the IRS website is cited so heavily in the above ChatGPT dialog and others. Of course they say themselves
28 we can't trust anything on their website. The courts repeat the same thing! See:

29 We also love how the ChatGPT chatbot uses "trade or business" in the definitions they provide, as does the IRS when defining
30 or describing anything having to do with "trade or business" as statutorily defined and not commonly understood. It's a
31 tautology designed to deceive. All of the 'evidence' in support of these claims boils down to tautologies and circular
32 reasoning.

33 IRS publications and websites are the exoteric. The code and regs the esoteric. IRS is counting on the fact that the average
34 American doesn't read the statutes or the regulations and instead will rely on LIES on their website. The DECEPTION on
35 the IRS website is designed to equivocate using the word "United States" to make the average reader falsely believe that
36 "United States" includes the exclusive jurisdiction of states of the Union among those who don't CONSENT to anything the
37 government offers them. "United States" can include ANYTHING one wants it to mean if the reader has already determined
38 that they consent to pay the tax by volunteering for a public office in the "United States" federal corporation. Of course such
39 volunteers are "in the United States" and even a "source within the United States" as a legal fiction and corporation. Public
40 officers of the "United States" are, in fact SYNONYMOUS with that corporation while serving on official duty. But its
41 ultimately a fraud because:

- 42 1. If they knew or were even ALLOWED TO LEARN that they were volunteering by shysters in what Mark Twain called
43 "the District of Criminals", they would UNVOLUNTEER. It is literally and ABSURDITY to presume that someone
44 can serve in a public office WITHOUT:
 - 45 1.1. Being informed that they have a right to refuse and how to manifest that lack of consent to volunteer. By that I
46 mean recognizing on every tax form that you REMOVE consent to volunteer and offering a civil status block that

recognizes you as in effect a “nonresident alien not engaged in a trade or business with no District of Columbia or governmental source income”.

- 1.2. Being permitted to know exactly what language or behavior it is that indicated their implied consent. Every aspect of how you volunteer is ALWAYS implied consent so you don't need to expressly consent. See:

*Invisible Consent**, SEDM
<https://sedm.org/invisible-consent/>

- 1.3. At least a proper oath and appointment or even compensation for that matter as required by Title 5 of the U.S. Code.

2. It is unlawful to UNILATERALLY “elect” yourself into a public office without a proper oath or appointment as mandated by Title 5 of the U.S. Code. Any civil statutory status that has civil obligations attached to it is a public office:

*"The term 'office' has no legal or technical meaning attached to it, distinct from its ordinary acceptations. An office is a public charge or employment; but, as every employment is not an office, it is sometimes difficult to distinguish between employments which are and those which are not offices.... A public officer is one who has some duty to perform concerning the public; and he is not the less a public officer when his duty is confined to narrow limits, because it is the duty, and the nature of that duty, which makes him a public officer, and not the extent of his authority." 7 Bac.Abr. 280; Carth. 479.... Where an employment or duty is a continuing [***65] one, which is defined by rules prescribed by law and not by contract, such a charge or employment is an office, and the person who performs it is an officer...."*
[Ricker's Petition, 66 N.H. 207 (1890)]

3. It is also a criminal offense to in effect BRIBE the government to treat you AS IF you lawfully occupy an appointed or elected public office and bribe them with “tax withholdings” or “tax paid” that is actually a donation to treat you AS IF you are a public officer called a STATUTORY “citizen”, “resident”, “taxpayer”, “person”, etc.

[18 U.S. Code § 210 - Offer to procure appointive public office](#)

Whoever pays or offers or promises any money or thing of value, to any person, firm, or corporation in consideration of the use or promise to use any influence to procure any appointive office or place under the United States for any person, shall be fined under this title or imprisoned not more than one year, or both. (June 25, 1948, ch. 645, 62 Stat. 694, § 210, formerly § 214; renumbered § 210, Pub. L. 87-849, § 1(b), Oct. 23, 1962, 76 Stat. 1125; Pub. L. 103-322, title XXXIII, § 330016(1)(H), Sept. 13, 1994, 108 Stat. 2147.)

The tax code cannot and does not expressly authorize the creation of any new public offices that were not already lawfully elected or appointed somewhere ELSE in the U.S. Code BEFORE they became “taxpayers” under Title 26, in fact. The phrase “election” as frequently used in the Internal Revenue Code and Treasury Regulation is therefore LITERALLY indicating that you are “electing yourself into a public office”, and doing so ILLEGALLY.

4. No one other than the Legislative Branch can add to the statutory definitions by presumption or consent. This would be an unconstitutional violation of the separation of powers, as described in:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

That process of volunteering is extensively documented in:

How State Nationals Volunteer to Pay Income Tax, Form #08.024
<https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

Most courts, both state and federal, like to divert attention away from the subject of this section by saying that the income tax is NOT a tax on “property”.

"An inheritance tax is not a tax on property, but rather on the transmission of property upon the death of the decedent."
[Hildebrand v. New Orleans, 549 So.2d.1218 (1989)]

"However, it has been well said that a tax on incomes is not a tax on property, and a tax on property does not embrace incomes. Hence "property," as the term is used in Ark. Const. art. XVI, § 5, means the property itself as distinguished from the annual gain or revenue from it."
[Weiss v. McFadden, 353 Ark. 868 (2003)]

1 We now know from this section, however, that this statement is NOT entirely correct because it uses the word “property” in
2 only ONE context: That of the “taxpayer”, and not “government” or PUBLIC property. In fact, in all cases where an income
3 tax is levied, the ACTIVITY subject to excise tax always involves GOVERNMENT property in some form
4 CONSENSUALLY consumed or used by the “taxpayer”, such as:

- 5 1. Pursuing the privileges of a civil statutory office legislatively created by the government and therefore absolutely owned
6 property of the government. This includes STATUTORY “citizen”, “resident”, “person”, “driver”, etc. All such
7 offices have PUBLIC rights created and enforced by the government associated with them that cost money to deliver.
8 EVERY ONE of the PUBLIC RIGHTS attached to said civil statutory offices are PROPERTY in a legal sense. ALL
9 RIGHTS, in fact, are PROPERTY of one kind or another. See:

Hierarchy of Sovereignty: The Power to Tax is the Power to Create, Family Guardian Fellowship
<https://famguardian.org/Subjects/Taxes/Remedies/PowerToCreate.htm>

- 10 2. Services provided by the government to the CONSENTING “taxpayer” in connection with the activity subject to
11 income.
- 12 3. Monetary “benefits” or payments which are property, and often UNEARNED property, such as the tax upon Social
13 Security in 26 U.S.C. §861(a)(8).

14 As an example of the above, domicile is the SOLE BASIS for the collection of state income taxes:

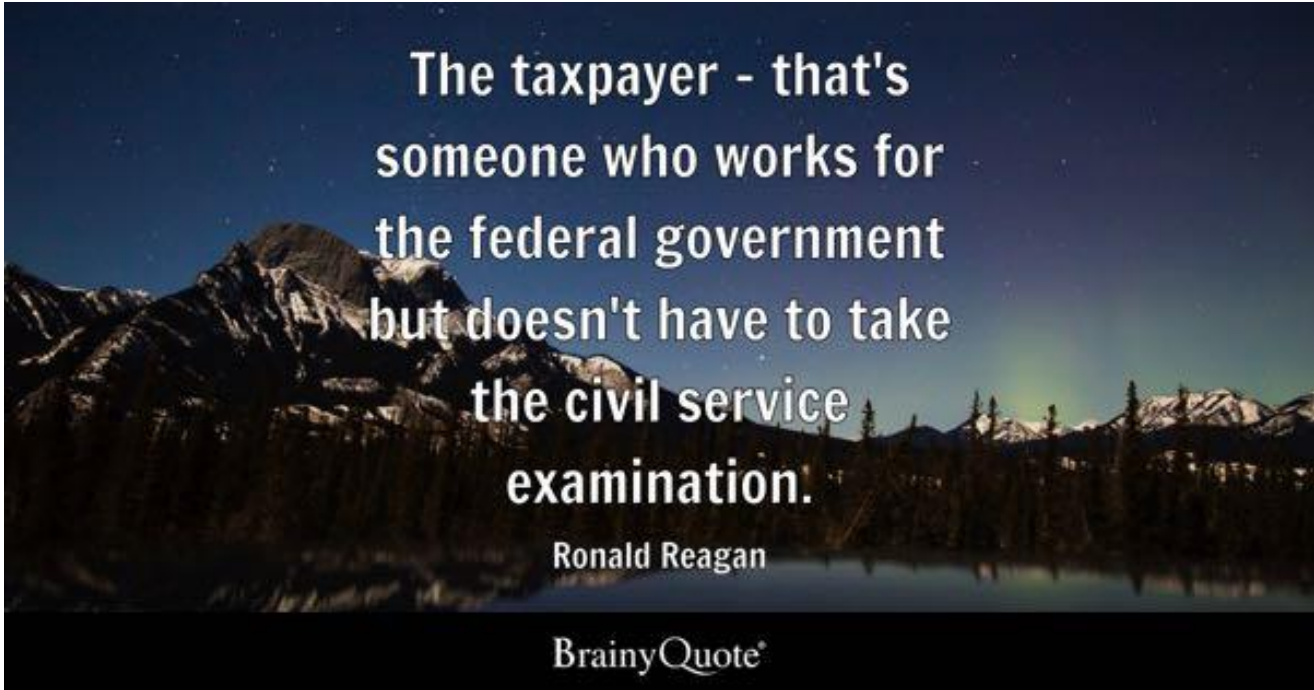
The obligation of one domiciled within a state to pay taxes there, arises from unilateral action of the state government in the exercise of the most plenary of sovereign powers, that to raise revenue to defray the expenses of government and to distribute its burdens equably among those who enjoy its benefits. Hence, domicile in itself establishes a basis for taxation. Enjoyment of the privileges of residence within the state, and the attendant right to invoke the protection of its laws, are inseparable from the responsibility for sharing the costs of government. See Fidelity & Columbia Trust Co. v. Louisville, 245 U.S. 54, 58; Maguire v. Trefry, 253 U.S. 12, 14, 17; Kirtland v. Hotchkiss, 100 U.S. 491, 498; Shaffer v. Carter, 252 U.S. 37, 50. The Federal Constitution imposes on the states no particular modes of taxation, and apart from the specific grant to the federal government of the exclusive 280*280 power to levy certain limited classes of taxes and to regulate interstate and foreign commerce, it leaves the states unrestricted in their power to tax those domiciled within them, so long as the tax imposed is upon property within the state or on privileges enjoyed there, and is not so palpably arbitrary or unreasonable as to infringe the Fourteenth Amendment. Kirtland v. Hotchkiss, supra.

Taxation at the place of domicile of tangibles located elsewhere has been thought to be beyond the jurisdiction of the state, Union Refrigerator Transit Co. v. Kentucky, 199 U.S. 194; Frick v. Pennsylvania, 268 U.S. 473, 488-489; but considerations applicable to ownership of physical objects located outside the taxing jurisdiction, which have led to that conclusion, are obviously inapplicable to the taxation of intangibles at the place of domicile or of privileges which may be enjoyed there. See Foreign Held Bond Case, 15 Wall. 300, 319; Frick v. Pennsylvania, supra, p. 494. And the taxation of both by the state of the domicile has been uniformly upheld. Kirtland v. Hotchkiss, supra; Fidelity & Columbia Trust Co. v. Louisville, supra; Blodgett v. Silberman, 277 U.S. 1; Maguire v. Trefry, supra; compare Farmers Loan & Trust Co. v. Minnesota, 280 U.S. 204; First National Bank v. Maine, 284 U.S. 312.

The present tax has been defined by the Supreme Court of Mississippi as an excise and not a property tax, Hattiesburg Grocery Co. v. Robertson, 126 Miss. 34; 88 So. 4; Knox v. Gulf. M. & N.R. Co., 138 Miss. 70; 104 So. 689, but in passing on its constitutionality we are concerned only with its practical operation, not its definition or the precise form of descriptive words which may be applied to it. See Educational Films Corp. v. Ward, 282 U.S. 379, 387; Pacific Co. v. Johnson, 285 U.S. 480; Shaffer v. Carter, supra, pp. 54-55. [Lawrence v. State Tax Commission, 286 U.S. 276 (1932); SOURCE: https://scholar.google.com/scholar_case?case=10241277000101996613]

47 And what is the criteria for establishing what amounts to a CIVIL STATUTORY domicile? Quite simply, either you
48 participated in the government as a public officer called a CIVIL STATUTORY “citizen”, “resident”, or “person” that is their
49 legislatively created property, or you VOLUNTARILY and CONSENSUALLY consumed government services of some kind
50 that cost money to deliver. Thus, you have an equitable obligation to reimburse the government and if you don’t, you are
51 engaging in “unjust enrichment”. Don’t believe us? See:

1 The issues discussed here are the HEART of the fraud that is protected with silence, equivocation, and deception to ensure it
2 is never discovered. They are all THIRD RAIL issues NO ONE in the government can ever talk about without committing
3 commercial suicide. Now do you know why our best President honestly said the following:



4

3 Summary of Legal Constraints Upon Income Tax Enforcement Jurisdiction

5
6

7 1. 4 U.S.C. §72 is positive law that provides the litmus test for the jurisdiction granted to the office of the Secretary of the
8 United States Treasury who is also sometimes referenced as the Secretary and/or his delegates. It decrees (emphasis
9 added) as follows:

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

12 2. 4 U.S.C. §72 specifies WHERE the authority for the United States offices can be exercised - not WHAT said offices can
13 do. The breakdown and analysis of this law is as follows:

- 14 a. **ALL** offices attached to the seat of government are covered in this law, including the Secretary, the IRS, the
15 Department of Justice ("DOJ"), etc.;
- 16 b. All **offices** are vested by Congress with specific authority to be exercised by officers holding a particular official
17 positions (i.e., the Secretary and his delegates).
- 18 c. All offices **attached** – does not mean physically connected "wall to wall". It means connected or related to the
19 seat of government by a delegated authority.
- 20 d. The provisions of 4 U.S.C. §72 are mandatory by the use of the word "**shall**". This is not an "optional"
21 consideration for any United States officer, Court, Agency, etc.;
- 22 e. The "exercise" of the functions delegated to ALL government offices is limited to "**the District of Columbia**"
23 by default as the **ONLY** place where said jurisdiction is granted by the added enforcer "**and not elsewhere**";

1 f. Any “**exception**” from the “and not elsewhere” territorial authority of an office of the United States must be
2 “**expressly**” granted by Congress through “**law**” before any such office may extend its authority outside “the
3 District of Columbia”;

4 g. Since only the Legislative Branch (Congress) has the exclusive authority to create law for the United States
5 (District of Columbia) and territories or insular possessions, any “**exceptions**” to the 4 U.S.C. §72 mandates
6 must be found **only** in United States “**law**”, **NOT** in Codes of Regulations or presidential executive orders
7 (Executive Branch) or in Supreme Court rulings (Judicial Branch).

8 3. As “**exceptions**” to the limitations mandated by 4 U.S.C. §72 are to be “**expressly**” authorized **only** by Congress in
9 United States “**law**”, the Courts are **not** empowered to extend the authority of any office beyond “the District of
10 Columbia” (see case cited in ¶ 26.c herein).

11 *The Supreme Court states:*

12 *“Official powers cannot be extended beyond the terms and necessary implications of the grant. If broader powers*
13 *be desirable, they must be conferred by Congress.” Federal Trade Commission v. Raladam Co., 283 U.S. 643,*
14 *51 S.Ct. 587 (1931)(Emphasis added)*

15 4. When Congress extends the authority of any office of the United States beyond the mandates for “the District of
16 Columbia, and not elsewhere,” Congress “expressly” extends authority for the office of the Secretary by leaving no doubt
17 that said authority has been extended to a particular geographical area outside “the District of Columbia.” The definition
18 of “expressly” from Black’s Law Dictionary, 6th Ed. is as follows:

19 *“In an express manner; in direct and unmistakable terms; explicitly; definitely; directly. St. Louis Union Trust*
20 *Co. v. Hill, 336 Mo. 17, 76 S.W.2d. 685, 689. The opposite of impliedly. Bolles v. Toledo Trust Co., 144 Ohio.St.*
21 *195, 58 N.E.2d. 381, 396.” (Emphasis added)*
22 *[Black’s Law Dictionary, 6th Ed.]*

23 5. The following examples of United States laws show that Congress **knows very well how** to “expressly” extend authority
24 outside of “the District of Columbia” for offices attached to the seat of government, and **has properly done so on every**
25 **necessary occasion**:

26 a. 48 U.S.C. §1612(a) is cited herein as follows:

27 *Jurisdiction. The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United*
28 *States, including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28, United States*
29 *Code, and that of a bankruptcy court of the United States. **The District Court of the Virgin Islands shall have***
30 *exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income*
31 *tax laws applicable to the Virgin Islands, regardless of the degree of the offense or of the amount involved,*
32 *except the ancillary laws relating to the income tax enacted by the legislature of the Virgin Islands. Any act or*
33 *failure to act with respect to the income tax laws applicable to the Virgin Islands which would constitute a*
34 *criminal offense described in chapter 75 of subtitle F of the Internal Revenue Code of 1954 [26 U.S.C.S. § §*
35 *7201 et seq.] shall constitute an offense against the government of the Virgin Islands and may be prosecuted*
36 *in the name of the government of the Virgin Islands by the appropriate officers thereof in the District Court of*
37 *the Virgin Islands without the request or consent of the United States attorney for the Virgin Islands,*
38 *notwithstanding the provisions of section 27 of this Act*
39 *[48 U.S.C.S. §1617]. (Emphasis added)*

40 b. 48 U.S.C. §1397. **Income tax laws of United States in force; payment of proceeds; levy of surtax on all**
41 **taxpayers**

42 *The income-tax laws in force in the United States of America and those which may hereafter be enacted shall*
43 *be held to be likewise in force in the Virgin Islands of the United States, except that the proceeds of such taxes*
44 *shall be paid into the treasuries of said islands: Provided further, That, notwithstanding any other provision of*
45 *law, the Legislature of the Virgin Islands is authorized to levy a surtax on all taxpayers in an amount not to exceed*
46 *10 per centum of their annual income tax obligation to the government of the Virgin Islands.*

47 c. 48 U.S.C. §1421i. Income tax

48 *Applicability of Federal laws; separate tax*

1 *The income-tax laws in force in the United States of America and those which may hereafter be enacted shall*
2 *be held to be likewise in force in Guam: Provided, That notwithstanding any other provision of law, the*
3 *Legislature of Guam may levy a separate tax on all taxpayers in an amount not to exceed 10 per centum of their*
4 *annual income tax obligation to the Government of Guam.*

- 5 **d.** 48 U.S.C. §1801. Approval of **Covenant to Establish Commonwealth of Northern Mariana Islands** That the
6 Covenant to Establish a Commonwealth of the Northern Mariana Islands in Political Union with the United States
7 of America, the text of which is as follows [note to this section], **is hereby approved.**

8 and the Covenant which was approved by Congress states in part:

9 *“Article VI”*

10 *“revenue and taxation”*

11 *“Section 601. (a) The income tax laws in force in the United States will come into force in the Northern*
12 *Mariana Islands as a local territorial income tax on the first day of January following the effective date of this*
13 *Section, in the same manner as those laws are in force in Guam.”*

14 In the NOTES under References in Text it states:

15 *“The income-tax laws in force in the United States of America, referred to in text, are classified to Title 26,*
16 *Internal Revenue Code.”*

- 17 **6.** Likewise, in 55 Stat. 685, the War Department, later renamed to Department Of Defense (“DOD”) was “expressly”
18 authorized by Congress to enter Arlington County, Virginia and occupy an office building on land which had already
19 been designated and approved for the Department of Agriculture. This shows conclusively that even when the federal
20 government has expressly authorized one office of the government to exercise its authority and to function outside the
21 District of Columbia and within one of the several 50 union states (i.e. Virginia) pursuant to 4 U.S.C. §72, another office
22 of the government seeking to exercise its authority in the same area is required to obtain the expressly granted authority
23 from Congress before that specific office may exercise its authority in said same specific geographical area.
- 24 **7.** Unless Congress, through United States law, expressly grants to the Office of the Secretary the authority to Act outside
25 “the District of Columbia”, any non-specific general authority dealing with “WHO” has authority or “WHAT” authority
26 is given to a particular office attached to the seat of government is to be construed as limited to and restricted to **ONLY**
27 “the District of Columbia, and **NOT ELSEWHERE,**” pursuant to 4 U.S.C. §72.
- 28 **8.** U.S. attorneys have been unable to find and submit into evidence any such United States law by which Congress
29 expressly extends the authority of the Office of the Secretary to the several states² in like manner as Congress has so
30 expressly extended said authority to Virgin Islands, Guam and the Northern Mariana Islands - soil over which Congress
31 has “exclusive” legislative jurisdiction.
- 32 **9.** In addition to the mandates of 4 U.S.C. §72, Congress has also enacted United States law that restricts the delegates of
33 the Secretary and the Commissioner from leaving “the District of Columbia” and entering the several states without
34 designated authority from the Secretary and the Commissioner. In 1994, 26 U.S.C. §7803(b)(1) stated in part the
35 following:

36 *“(b) Appointment and supervision*

37 *“(1) Designation of Post of Duty*

² In the case of *Walden v. U.S.*, #A-05-CA-444-LY, U.S. District Court, Austin, TX, the Court issued a protective order so the United States attorneys do not have to expose the Material Fact that Congress has not so “expressly” extended the authority of the Secretary to the several 50 union states. Declarations by Courts that the IRS or the Secretary can exercise their authority without substantiating said allegation with an “expressly” extended authority granted by Congress in United States law are nothing more than opinions, and bear no evidentiary weight when confronted with United States law 4 U.S.C. §72 to determine if the Secretary has jurisdiction in the several states pursuant thereto.

1 “The Secretary shall determine and designate the posts of duty of all such persons engaged in field work or
2 traveling on official business outside the District of Columbia.”³ (Emphasis added)

3 **10.** The same law is now found in 26 U.S.C. §7804(b)(1) and reads as follows:

4 “(b) Posts of duty of employees in field service or traveling

5 “Unless otherwise prescribed by the Secretary

6 “(1) Designation of post of duty

7 “The Commissioner shall determine and designate the posts of duty of all such persons engaged in field work or
8 traveling on official business outside of the District of Columbia.”³ (Emphasis added)

9 **11.** In order to confirm whether the Secretary, the Commissioner or their delegate IRS Agents have the authority to
10 administer and enforce internal revenue laws within the several states, the government has the burden of proof to produce
11 the delegation of authority from the Secretary to the Commissioner, or from other alleged delegates which “designate”
12 agents or other delegates acting on behalf of the Secretary to a “post of duty” in geographical areas “outside the District
13 of Columbia” and within the several states for the purpose of conducting “official business” pursuant to 26 U.S.C.
14 §7803(b)(1) (1994) (re-codified as 26 U.S.C. §7804(b)(1)) and 4 U.S.C. §72?

15 **12.** Without evidence of said law or said delegation of authority, it can only be concluded that no such delegation of authority
16 exists in United States law. This may be one reason why no delegation has been published in the Federal Register thereby
17 giving notice to the people in the several states of the purportedly extended powers of the Secretary and his delegates.
18 As no such United States law exists, then not even the Secretary has any authority “expressly” granted by Congress to
19 be exercised within the several states.

20 **13.** It should be conclusive that Congress knows how to, and did “expressly” extend the authority of the Secretary to other
21 locations outside “the District of Columbia” in United States law when it intended to do so. In fact, if Congress follows its
22 own mandates of 4 U.S.C. §72 with regard to the Virgin Islands, Guam and the Northern Mariana Islands - territories or
23 insular possessions of the United States over which it has exclusive legislative authority - why wouldn’t (or shouldn’t)
24 Congress follow the same mandate with respect to the several states - areas over which it does NOT have exclusive legislative
25 jurisdiction?

26 **14.** There is no legal argument or basis in law for the contention that the mandates of 4 U.S.C. §72 should only be followed in
27 regard to territories or insular possessions of the United States over which Congress has “exclusive” legislative authority, but
28 ignored in regards to the several states over which Congress has “limited” legislative or constitutional authority.

29 **15.** It has been long established by the Courts that *in personam* and *subject-matter* jurisdiction are paramount to an Agency’s
30 authority to act. The following ruling by the Supreme Court demonstrates that it is not frivolous for one to demand from
31 agents acting on behalf of the Secretary to identify the Act of Congress “expressly” extending the authority of the
32 Secretary outside “the District of Columbia” to the several states pursuant to 4 U.S.C. §72:

33 “The laws of Congress in respect to those matters do not extend into the territorial limits of the States, but have
34 force only in the District of Columbia, and other places that are within the **exclusive jurisdiction of the national**
35 government.”
36 [Caha v. United States, 152 U.S. 211 (Emphasis added)]

37 **16.** The location of “The United States”, as defined by law, further confirms that the authority for the Office of the Secretary
38 is restricted to “the District of Columbia, and not elsewhere.” The Uniform Commercial Code at § 9-307(h) states:

39 “(h) The United States is located in the District of Columbia.”
40 [Uniform Commercial Code at § 9-307(h)]

41
42 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)
43 [Sec. 7701. - Definitions](#)

³ Said field service personnel which have been so designated outside the District of Columbia by the Secretary or the Commissioner can
be designated to work inside the District of Columbia and then reassigned, by delegation of authority, to a designated post of duty back
outside the District of Columbia after their work is done (See 26 U.S.C. §7803(b)(1) (1994) (re-codified as 26 U.S.C. §7804(b)(1))).

1 (a) Definitions

2 (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 (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 17. This exact provision is reflected in various state codes, including, but not limited to California and Texas.⁴

9 18. Judges and even government prosecutors are not legislators and may not add to statutory definitions without becoming
10 legislators:

11 *"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that **the expression of one***
12 ***thing is the exclusion of another.** Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles,*
13 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***
14 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
15 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
16 *of a certain provision, other exceptions or effects are excluded."*
17 *[Black's Law Dictionary, Sixth Edition, p. 581]*

18 *"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's*
19 ***ordinary meaning.** Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition*
20 *of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a*
21 *rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); Western*
22 *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*
23 *(1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152,*
24 *and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.*
25 *943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney*
26 *General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*
27 *[Stenberg v. Carhart, 530 U.S. 914 (2000)]*

28 19. Judges and prosecutors adding to statutory geographical definitions by presumption without an express statutory
29 authority is a violation of the separation of powers doctrine, and a criminal conspiracy against the rights of those who
30 are the victims of all such unsubstantiated presumptions:

31 (1) [8:4993] **Conclusive presumptions affecting protected interests:** *A conclusive presumption may be defeated*
32 *where its application would impair a party's constitutionally-protected liberty or property interests. In such*
33 *cases, conclusive **presumptions have been held to violate a party's due process and equal protection rights.***
34 *[Vlandis v. Kline (1973) [412 U.S. 441](#), 449, 93 S.Ct. 2230, 2235; Cleveland Bed. of Ed. v. LaFleur (1974) [414](#)*
35 *[US 632](#), 639-640, 94 S.Ct. 1208, 1215-presumption under Illinois law that unmarried fathers are unfit violates*
36 *process]*
37 *[Federal Civil Trials and Evidence, Rutter Group, paragraph 8:4993, p. 8K-34]*

38 20. Because judges and prosecutors cannot expand statutory definitions, it is pointless and an act of deception and even
39 FRAUD to cite any court case, state or federal, as a conclusive authority for expanding a statutory definition to include
40 things not expressly stated in the statutes themselves.

41 21. Likewise, the U.S. Congress describes the essence of communism itself as the failure or refusal to recognize or enforce
42 the constitutional or statutory limits upon the authority of those in government, such as judges or prosecutors intent on
43 unconstitutionally expanding statutory definitions. The BEGINNING of that limitation is the definitions found in
44 statutes:

45 [TITLE 50 > CHAPTER 23 > SUBCHAPTER IV > Sec. 841.](#)
46 [Sec. 841. - Findings and declarations of fact](#)

⁴ See California Commercial Code § 9307(h) and Texas Business & Commerce Code § 9.307(h).

1 The Congress finds and declares that the Communist Party of the United States [consisting of the IRS, DOJ, and
2 a corrupted federal judiciary], although purportedly a political party, is in fact an instrumentality of a conspiracy
3 to overthrow the [de jure] Government of the United States [and replace it with a de facto government ruled by
4 the judiciary]. It constitutes an authoritarian dictatorship [IRS, DOJ, and corrupted federal judiciary in
5 collusion] within a [constitutional] republic, demanding for itself the rights and [FRANCHISE] privileges
6 [including immunity from prosecution for their wrongdoing in violation of Article 1, Section 9, Clause 8 of the
7 Constitution] accorded to political parties, but denying to all others the liberties [Bill of Rights] guaranteed by
8 the Constitution [Form #10.002]. Unlike political parties, which evolve their policies and programs through
9 public means, by the reconciliation of a wide variety of individual views, and submit those policies and programs
10 to the electorate at large for approval or disapproval, the policies and programs of the Communist Party are
11 secretly [by corrupt judges and the IRS in complete disregard of, Form #05.014, the tax franchise "codes",
12 Form #05.001] prescribed for it by the foreign leaders of the world Communist movement [the IRS and Federal
13 Reserve]. Its members [the Congress, which was terrorized to do IRS bidding by the framing of Congressman
14 Traficant] have no part in determining its goals, and are not permitted to voice dissent to party objectives. Unlike
15 members of political parties, members of the Communist Party are recruited for indoctrination [in the public
16 FOOL system by homosexuals, liberals, and socialists] with respect to its objectives and methods, and are
17 organized, instructed, and disciplined [by the IRS and a corrupted judiciary] to carry into action slavishly the
18 assignments given them by their hierarchical chieftains. Unlike political parties, the Communist Party [thanks
19 to a corrupted federal judiciary] acknowledges no constitutional or statutory limitations upon its conduct or
20 upon that of its members [ANARCHISTS!, Form #08.020]. The Communist Party is relatively small
21 numerically, and gives scant indication of capacity ever to attain its ends by lawful political means. The peril
22 inherent in its operation arises not from its numbers, but from its failure to acknowledge any limitation as to
23 the nature of its activities, and its dedication to the proposition that the present constitutional Government of
24 the United States ultimately must be brought to ruin by any available means, including resort to force and
25 violence [for using income taxes]. Holding that doctrine, its role as the agency of a hostile foreign power [the
26 Federal Reserve and the American Bar Association (ABA)] renders its existence a clear present and continuing
27 danger to the security of the United States. It is the means whereby individuals are seduced [illegally
28 KIDNAPPED via identity theft!, Form #05.046] into the service of the world Communist movement [using
29 FALSE information returns and other PERJURIOUS government forms, Form #04.001], trained to do its
30 bidding [by FALSE government publications and statements that the government is not accountable for the
31 accuracy of, Form #05.007], and directed and controlled [using FRANCHISES illegally enforced upon
32 NONRESIDENTS, Form #05.030] in the conspiratorial performance of their revolutionary services.
33 Therefore, the Communist Party should be outlawed

34 22. Without EXPRESS positive law statutory evidence to the contrary or by a designated post of duty, the Secretary or his
35 delegates lack authority to enter or do any of the following within the several states:

- 36 a. Investigate;
37 b. Confiscate (seize), lien or levy;
38 c. Make a referral to the Justice Department;
39 d. Ask for Search or Arrest Warrants;

40 23. All actions of the Secretary and his delegates which are done without the express leave by Congress under the positive
41 laws of the United States are null and void:

42 "Jurisdiction is essential to give validity to the determinations of administrative agencies [i.e., referrals to the
43 DOJ] and where jurisdictional requirements are not satisfied, the action of the agency is a nullity..."
44 [City Street Improv Co. v. Pearson, 181 C. 640, 185 P. (1962); O'Neil v. Dept. of Professional & Vocational
45 Standards, 7 C.A.2d. 393, 46 P2d 234 (Emphasis added)]

46 24. It is required that proof of jurisdiction appears on the record.

47 "The law requires proof of jurisdiction to appear on the record of the administrative agency and all
48 administrative proceedings"
49 [Hagans v. Lavine, 415 U.S. 533.]

50 25. There is no public or court record whereby the Secretary or his delegates have produced the United States law which
51 grants them leave from "the District of Columbia" and entry in the several states. Such silence of the Secretary and his
52 delegates operates as an estoppel.⁵

⁵ "Silence can only be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left unanswered would be intentionally misleading. . . This sort of deception will not be tolerated and if this is routine it should be corrected immediately." U.S. v. Tweel, 550 F.2d. 297, 299. See also U.S. v. Prudden, 424 F.2d. 1021, 1032; Carmine v. Bowen, 64 A. 932.; "Silence is a species of conduct, and constitutes an implied representation of the existence of facts in question. When silence is of such character and under such circumstances that it would become a fraud, it will operate as an Estoppel." Carmine v. Bowen, 64 U.S. 932.... "Fraud in its elementary common law sense of deceit... includes the deliberate concealment of material

1 **26.** Non-responsive answers to specific inquiries include the following:

2 **a.** “Treasury Order 150-10 (See ¶ 31) extends the Secretary’s authority to the Commissioner.”

- 3 i. This Treasury Order does not prove “expressly” delegated authority for Secretary;
- 4 ii. This is a general delegation of authority which merely addresses “WHAT” the Commissioner can do and
5 does not address “WHERE” the Commissioner can exercise the Secretary’s authority pursuant to 4 U.S.C.
6 §72;
- 7 iii. Nothing in TDO 150-10 “expressly” extends the authority of the Commissioner to the several states;
- 8 iv. This Treasury Order has not been published in the Federal Register pursuant to 44 U.S.C. §1505 and 5
9 U.S.C. §553. By his ruling in 1953,⁶ the Secretary required all IRS divisions or units to publish in the
10 Federal Register any item of concern to the American public. This was even more clearly stated in 1955⁷
11 as follows:

12 “It **shall** be the policy **to publish for public information** all statements of practices and procedure issued
13 primarily for internal use, and, hence, appearing in internal management documents, **which affect rights or**
14 **duties** of taxpayers or other members of the public under the Internal Revenue Code and related statutes.”
15 (*Emphasis added*)

- 16 v. Since TDO 150-10 has not been published in the Federal Register, it is not applicable to the people in the
17 several states; and
- 18 vi. Therefore, citing TDO 150-10 is non-responsive to the mandates of 4 U.S.C. §72.

19 **b.** U.S. Attorneys have cited *Hughes v. U.S.*, 953 F.2d. 531, 542-43 (9th Cir. 1991) in response to the jurisdictional
20 challenges regarding the Secretary. The *Hughes* ruling claims that 4 U.S.C. §72 does not foreclose the IRS
21 authority outside the District of Columbia. The only reason given by the *Hughes* Court is that the President in
22 26 U.S.C. §7621 is authorized to establish internal revenue districts outside Washington, D.C.⁸ This argument
23 fails every aspect of the 4 U.S.C. §72 litmus test as follows:

- 24 i. Establishing internal revenue districts outside Washington, D.C. does not have the same effect in law as
25 establishing internal revenue districts within the several states; especially in light of 4 U.S.C. §72. It has
26 already been cited *supra* that Congress has granted the Secretary leave, to leave Washington, D.C. and
27 enter The Virgin Islands, Guam and the Northern Marianas. The question still remains whether a leave to
28 enter the several states was “expressly” granted by Congress;
- 29 ii. 4 U.S.C. §72 mandates that ALL offices associated with the seat of government shall be “expressly”
30 authorized by Congress in United States law in order to have jurisdiction and act within the several states.
31 Authorizing the office of President in 26 U.S.C. §7621 does not “expressly” authorize the office of
32 Secretary when the Secretary is not even mentioned in §7621;
- 33 iii. The term ALL OFFICES, whether defined or not, includes all offices associated with the seat of
34 government. If this refers to buildings, then ALL BUILDINGS are to be in “the District of Columbia, and
35 not elsewhere” unless Congress “expressly” provides otherwise in United States law.
- 36 iv. It is unlikely that Congress intended that the term “offices” would refer to buildings since buildings cannot
37 exercise anything. Only people can exercise the authority vested with a particular office and it is the
38 authority of said offices which must be “exercised” only within the District of Columbia, and not
39 elsewhere, except as expressly granted;
- 40 v. With few exceptions, it is the Secretary who is authorized by Congress to write all needful rules and
41 regulations for the administration and enforcement of Title 26 (See 26 U.S.C. §§ 7801, 7805). Therefore

information in a setting of fiduciary obligation. A public official is a fiduciary toward the public, ... and if he deliberately conceals material information from them he is guilty of fraud.” *McNally v. U.S.*, 483 U.S. 350, 371-372, Quoting *U.S. v. Holzer*, 816 F.2d. 304, 307.

⁶ Revenue Ruling 2 (1953-1 CB 484).

⁷ Rev Procd. 55-1 (1955-2 CB 897)

⁸ Congress has “expressly” extended the authority of the Secretary to the Virgin Islands with respect to 26 U.S.C. Chapter 75 and this area is obviously outside “the District of Columbia” but not remotely associated with the several states.

1 it is not the office of the President, but the office of the Secretary which must by law be granted “express”
2 leave by Congress to act within the several states.

- 3 vi. The *Hughes* Court implies in error that 26 U.S.C. §7621 is the “expressly” stated grant of leave issued by
4 Congress as required under 4 U.S.C. §72, claiming that the office of the President is somehow the same
5 as the office of the Secretary.
- 6 vii. The term “State” as used in 26 U.S.C. §7621 includes “the District of Columbia” (see 26 U.S.C.
7 §7701(a)(10))⁹. How can “State” be construed to include one of the several states when clearly a definition
8 cannot “expressly” extend the office of Secretary to the several states. Furthermore, the several states are
9 not even mentioned in the meaning of “State” as used in §7621 (see § 7701(a)(10)).
- 10 viii. Any “definition” or “term” is a limitation upon the term defined and it excludes what is not specifically
11 included (See Black’s Law Dictionary, 6th Edition for “Definition” and “Term”). Without rebuttal to the
12 contrary, Congress has limited the Secretary’s authority to “the District of Columbia,” the Virgin Islands,
13 Guam and the Northern Marianas (see ¶ 5 *supra*), never having “expressly” granted the Secretary the
14 statutory leave to exercise authority in the several states.
- 15 ix. Moreover, there is no evidence in the *Hughes* case or in any other case to prove that any President has in
16 fact established said internal revenue districts within the several states¹⁰. There is evidence that “customs
17 districts” were established - but none that the President established internal revenue districts in the several
18 states.
- 19 x. If one argues that the President has authorized the Secretary to create internal revenue districts, then what
20 evidence exists that the Secretary has, by treasury order or regulation, created internal revenue districts
21 within the several states?
- 22 xi. If no internal revenue districts have been established in the several states by the President or even by the
23 Secretary, then out of which internal revenue districts does the Secretary administer and enforce internal
24 revenue laws within the several states?

25 c. Several Court rulings have stated that the IRS can exercise its authority outside the District of Columbia.

- 26 i. Every court case cited by any U.S. Attorney is off-point because 4 U.S.C. §72 states that any “expressly”
27 granted exceptions from “the District of Columbia, and not elsewhere” as mandated, are to be found in the
28 United States written law and NOT in the Courts.

29 *“Official powers cannot be extended beyond the terms and necessary implications of the grant. If broader powers*
30 *be desirable, they must be conferred by Congress.”*
31 *[Federal Trade Commission v. Raladam Co., 283 U.S. 643, 51 S.Ct. 587 (1931)(Emphasis added)]*

- 32 ii. Generally, the cases cited by U.S. Attorneys have dealt with WHAT the Secretary can do and not WHERE
33 he can do it. 4 U.S.C. §72 establishes the geographical location WHERE the Secretary can exercise
34 authority, and nothing else.
- 35 iii. Unless one can present the law which “expressly” extends the authority of the Secretary to the several
36 states, said authority may only be exercised within the geographical areas “expressly” authorized by
37 Congress in law (See ¶ 5 *supra*);
- 38 iv. Therefore citing court rulings is an irrelevant and non-responsive argument.

- 39 d. Judges have attempted to protect U.S. Attorneys and the government by stating on the record and in court orders
40 that “the defendant is arguing that the Secretary cannot leave the District of Columbia.” Such statement is a
41 misrepresentation of the argument which has always been that the Secretary has not been “expressly” granted
42 leave by Congress through United States law to enter the several states. It has been shown *supra* that the

⁹ Under this definition, Alaska and Hawaii were removed from applicability upon receiving freely associated compact state status (See P.L. 86-624, § 18(j); P.L. 86-70, § 22(a)). The several states are “countries” (See 28 U.S.C. §297(b)).

¹⁰ In 1998, via Executive Order (“E.O.”) #10289, as amended, President William J. Clinton authorized the Secretary to establish revenue districts under authority of 26 U.S.C. §7621. Although § 7621 is not listed in the Parallel Table of Authorities and Rules, E.O. #10289 is listed. The implementing regulations for said Executive Order are found in 19 C.F.R. Part 101. Said regulation establishes “*customs collection offices*” in each of the several states; it does not establish “internal revenue districts”. A note at 26 C.F.R. §301.7621-1 confirms that E.O. #10289 is the only authority for establishing revenue districts.

Secretary was “expressly” granted leave by Congress through United States law to exercise his authority within Virgin Islands, Guam and the Northern Marianas areas which are outside “the District of Columbia”.

27. The Courts, U.S. Attorneys, the Secretary, the Commissioner and the IRS are reasonably expected to address the issue of jurisdiction as cited herein. Neither the Courts nor the Secretary and his delegates can enforce internal revenue laws within the several states without the Secretary having an “expressly” granted authority. To do so would be a denial of the protections guaranteed by United States law - 4 U.S.C. §72 and 26 U.S.C. §7803(b)(1) (1994) (re-codified as 26 U.S.C. §7804(b)(1)) - to not be bothered by the government (See 18 U.S.C. §242) and, if said right is denied or ignored by more than two officers of the United States, such denial constitutes a denial of rights per 18 U.S.C. §241.

28. Moreover, the offices associated with the seat of government are foreign to the several states and this is precisely why the jurisdiction of the United States is restricted to “the District of Columbia, and not elsewhere, except as otherwise expressly provided by law.”

“The United States Government is a foreign corporation with respect to a state.”
[Volume 20: Corpus Juris Secundum, (P 1785: NY re: Merriam 36 N.E. 505 1441 S.Ct. 1973)]

29. The United States Supreme Court removes all doubt by stating this fact as follows:

“The laws of Congress...do not extend into the territorial limits of the states, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government.”
[Caha v. United States, 152 U.S., at 215]

30. It is not unreasonable to demand said “expressly” delegated authority in light of the following Treasury Delegation Orders (TDO) by which the Secretary “expressly” authorized the Commissioner to ACT in certain areas outside “the District of Columbia”:

a. The Commissioner's authority was published in the Federal Register via Treasury Department Order (TDO) 150-42 dated July 27, 1956, 21 Fed. Reg. 5852. It delegated to the Commissioner the following authority:

“The Commissioner shall, to the extent of authority vested in him, provide for the administration of the United States Internal Revenue laws in the Panama Canal Zone, Puerto Rico and the Virgin Islands.”(Emphasis added)
[Treasury Department Order (TDO) 150-42 dated July 27, 1956, 21 Fed. Reg. 5852]

b. TDO 150-105 of January 24, 1985, Designation of Internal Revenue Districts states at paragraph 4, U.S. Territories and insular possessions:

“The Commissioner Internal Revenue Service shall, to the extent of authority otherwise vested in him, provide for the administration of the United States Internal Revenue laws in the U.S. territories and insular possessions and other authorized areas of the world. [areas “expressly” authorized by Congress and by other delegations of authority]”¹¹ (Emphasis added)
[TDO 150-105]

c. TDO 150-104 of January 24, 1985, Designation of Internal Regions and Regional Service Centers, at paragraph 4. U.S. Territories and Insular Possessions:

“The Commissioner, Internal Revenue Service shall, to the extent of authority otherwise vested in him, provide for the administration of the United States Internal Revenue laws in the U.S. Territories and insular possessions and other authorized areas of the world.” (Emphasis added)
[TDO 150-104]

d. Then, in February 27, 1986, the Secretary delegated additional authority to the Commissioner in TDO 150-01 51 Fed. Reg. 9571 on Page 9573, it states:

“...the Commissioner shall, to the extent of authority otherwise vested in him, provide for the administration of the United States Internal Revenue laws in the “U.S. Territories and insular possessions and other **authorized** areas of the world.” (Emphasis added)

e. TDO 150-01 dated October 27, 1987 at Paragraph 5: U.S. Territories and Insular Possessions” is identical to TDO 150-01 of Feb. 27, 1986.

¹¹ TDO 150-105 of 1/24/85 was superseded by TDO 150-1 2/27/86.

1 f. TDO 150-01 dated September 28, 1995, at Paragraph 3. U.S. Territories and Insular Possessions" is identical to
2 TDO 150-01 of October 27, 1987.

3 *"The Commissioner of Internal Revenue shall, to the extent of authority vested in the Commissioner, provide for*
4 *the administration of the United States internal revenue laws in the U.S. territories and insular possessions and*
5 *other areas of the world [again, areas "expressly" authorized by Congress and by other delegations of*
6 *authority]." (Emphasis added)*
7 *[TDO 150-01]*

8 **31.** In TDO 150-10 the Secretary delegates his authority to the Commissioner as follows:

9 *"1. The Commissioner of Internal Revenue shall be responsible for the administration and enforcement of the*
10 *Internal Revenue laws."*

11 *While the loose and general language in TDO 150-10 may mislead one to think that the Commissioner now has*
12 *authority to administer and enforce internal revenue law without any geographical limitations, 4 U.S.C. §72, still*
13 *restricts said authority to those areas "expressly" authorized by Congress in United States law (i.e., The District*
14 *of Columbia, The Virgin Islands, Guam and the Northern Marianas, etc.).*
15 *[TDO 150-10]*

16 **32.** It must also be noted that the cancellation of TDO 150-01 by TDO 150-02 decommissioned the districts in the several
17 states and located the 13 offices created by TDO 150-02 within the District of Columbia.

18 **33.** In short, when districts existed within the several states, the Commissioner was authorized by the Secretary to act only
19 within the District of Columbia and within the Panama Canal Zone, Puerto Rico the Virgin Islands, U.S. territories and
20 insular possessions. When the districts are decommissioned in the several states, the commissioner is given a general
21 authority to act on behalf of the Secretary. By this action, one can only conclude that 4 U.S.C. §72 now becomes the
22 limiting factor since Congress has not "expressly" extended the authority of the Secretary to the several states, and the
23 Secretary therefore can only extend his authority granted by Congress to the Commissioner and other delegates in TDO
24 150-10 to the same geographical areas in which Congress has authorized the Secretary to enter (i.e., the District of
25 Columbia, the Virgin Islands, Guam and the Northern Marianas pursuant to 4 U.S.C. §72, 48 U.S.C. §§ 1612(a), 1397,
26 1421i, 1801 (citing Northern Marianas Covenant § 601), respectively).

27 **34.** Since the Secretary knows how to, and has on previous occasions "expressly" granted authority to the Commissioner in
28 accordance with the mandates of 4 U.S.C. §72, for specific areas outside "the District of Columbia" — namely "Panama
29 Canal Zone", "Puerto Rico", "the Virgin Islands" and "U.S. territories and insular possessions" — it is reasonable to
30 expect the Secretary to follow the same lawful protocol and mandates of 4 U.S.C. §72 and "expressly" grant the
31 Commissioner the authority to administer and enforce internal revenue law outside "the District of Columbia" to
32 geographical areas over which the Secretary was granted express authority, and to further delegate it to the Commissioner
33 and his Delegates

34 **35.** In order to properly address this jurisdictional challenge, it is necessary to provide the Act of Congress which "expressly"
35 extends the authority of the Secretary to the several states.

36 **36.** In light of the above there is no excuse for the Courts and Agencies NOT to presume that the authority of the Secretary,
37 the Commissioner and the IRS is limited and restricted to "the District of Columbia, and not elsewhere" when there is
38 no evidence that Congress has "expressly" extended the authority of the Secretary in United States law to the several
39 states.

40 **37.** In the confirmation hearings of Supreme Court Justices John G. Roberts, Jr. and Samuel Anthony Alito, Jr., it was
41 reiterated numerous times that this country operates under the rule of law and that it is the intent of Congress expressed
42 in said law, not the arbitrary decisions of a Court, that must dictate the outcome of cases. Thus the rule of law mandates
43 that pursuant to 4 U.S.C. §72, no office attached to the seat of government can exercise authority outside "the District of
44 Columbia", unless Congress "expressly" extends said authority as shown in ¶ 5 *supra*.

45 **38.** In footnote 16 of a 1980 case, *U.S. v. Will*, 449 U.S. 200, the court states:

46 *"... We have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not*
47 *given. The one or the other would be treason to the constitution. Questions may occur which we would gladly*
48 *avoid; but we cannot avoid them." Id., at 404 (Emphasis added)*

49 **39.** In the context of this jurisdictional challenge one must consider 4 U.S.C. §73 which states:

1 *“In case of the prevalence of a contagious or epidemic disease at the seat of government, the President may*
2 *permit and direct the removal of any or all the public offices to such other place or places as he shall deem most*
3 *safe and convenient for conducting the public business.”*

- 4 **40.** Is 4 U.S.C. §73 a Congressional grant of authority to the President to remove any or all public offices to places outside
5 the United States (i.e. other countries)? Or is this a grant to remove offices of the government from “the District of
6 Columbia” and to exercise said offices within the surrounding several states which have not been affected by said
7 epidemic disease?
- 8 **41.** If 4 U.S.C. §72 does not indeed require “expressly” granted authority for offices attached to the seat of government to
9 be exercised within the several states, then why did Congress make such specific grant to the President in 4 U.S.C. §73?
10 Clearly, nobody would argue that the President was authorized to take our government to another country and therefore
11 it had to be “expressly” granted in 4 U.S.C. §73. Such argument would be absurd.

12 **4 Questions Which Will Force the Government to Prove Alleged but** 13 **not Actual Authority**

14 These questions are provided for readers, Grand Jurors, and Petit Jurors to present to the government or anyone else who
15 would challenge the facts and law appearing in this pamphlet, most of whom work for the government or stand to gain
16 financially from perpetuating the fraud. If you find yourself in receipt of this pamphlet, you are demanded to answer the
17 questions within 10 days. Pursuant to [Federal Rule of Civil Procedure 8\(b\)\(6\)](#), failure to deny within 10 days constitutes an
18 admission to each question. Pursuant to [26 U.S.C. §6065](#), all of your answers must be signed under penalty of perjury. We
19 are not interested in agency policy, but only sources of reasonable belief identified in the pamphlet below:

<p>20 <i>Reasonable Belief About Income Tax Liability</i>, Form #05.007 21 http://sedm.org/Forms/FormIndex.htm</p>
--

22 Your answers will become evidence in future litigation, should that be necessary in order to protect the rights of the person
23 against whom you are attempting to unlawfully enforce federal law.

24 **4.1 Instructions to the Recipient**

- 25 1. For each question, check either the “Admit” or “Deny” blocks.
26 2. Add additional explanation in the “Clarification” block at the end of the question. You are also encouraged to add
27 additional amplifying exhibits and explanation to your answers, and reference the section number and question number
28 in your answers.
29 3. Any question left unanswered shall be deemed as “Admit” and constitute a default pursuant to Federal Rule of Civil
30 Procedure 8(b)(6). To wit:

31 *[III. PLEADINGS AND MOTIONS](#) > Rule 8.*
32 *[Rule 8. General Rules of Pleading](#)*

33 *(b) Defenses; Admissions and Denials.*

34 *(6) Effect of Failing to Deny.*

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

- 38 4. If the whole questionnaire is left unanswered, then the answer to all questions by the recipient shall be deemed to be
39 “Admit” and constitute a default under Federal Rule of Civil Procedure 8(b)(6).
40 5. Sign and date the end using blue original ink.
41 6. Photocopy.
42 7. Retain the copy for yourself and give the original to the requester.

1 **4.2 Interrogatories**

2 Q1. Does 4 U.S.C. §72 restrict the office of the Secretary to “the District of Columbia” if said office is not “expressly”
3 authorized by Congress to act in specific geographical areas outside “the District of Columbia” over which Congress
4 has jurisdiction?

5 DEFAULT ANSWER: Yes.

6 Q2. What United States law did Congress enact pursuant to 4 U.S.C. §72 to “expressly” extend the authority for the office of
7 the Secretary to administer and enforce internal revenue laws within the several states?

8 DEFAULT ANSWER: None.

9 Q3. Since the definition of “expressly” from Black’s Law Dictionary, 6th Ed. is as follows:

10 *“In an express manner; in direct and unmistakable terms; explicitly; definitely; directly. St. Louis Union Trust*
11 *Co. v. Hill, 336 Mo. 17, 76 S.W.2d. 685, 689. The opposite of impliedly. Bolles v. Toledo Trust Co., 144 Ohio.St.*
12 *195, 58 N.E.2d. 381, 396.” (Emphasis added).*
13 *[Black’s Law Dictionary, 6th Ed.]*

14 Does 26 U.S.C. §7621 qualify as an “expressly” granted authority to the Secretary to act in areas within the several
15 states or does §7621 at best present only an “impliedly” granted authority (“the opposite of expressly”)?

16 DEFAULT ANSWER: No. It presents no implied authority

17 Q4. Is IRS enforcement authority limited to enforcing ONLY in Internal Revenue Districts?

18 [26 U.S. Code § 7601 - Canvass of districts for taxable persons and objects](#)

19 (a)GENERAL RULE

20 *The Secretary shall, to the extent he deems it practicable, cause officers or employees of the Treasury Department*
21 *to proceed, from time to time, through each internal revenue district and inquire after and concerning all persons*
22 *therein who may be liable to pay any internal revenue tax, and all persons owning or having the care and*
23 *management of any objects with respect to which any tax is imposed.*

24 (b)PENALTIES

25 *For penalties applicable to forcible obstruction or hindrance of Treasury officers or employees in the*
26 *performance of their duties, see section 7212.*

27 DEFAULT ANSWER: Yes.

28 Q5. Do you have any evidence proving that the “States” mentioned within the definition of “internal revenue districts”
29 expressly includes states of the Union or anything other than that appearing in the definition below?

30 [26 U.S. Code § 7621 - Internal revenue districts](#)

31 (a)ESTABLISHMENT AND ALTERATION

32 *The President shall establish convenient internal revenue districts for the purpose of administering the internal*
33 *revenue laws. The President may from time to time alter such districts.*

34 (b)BOUNDARIES

35 *For the purpose mentioned in subsection (a), the President may subdivide any State, or the District of Columbia,*
36 *or may unite into one district two or more States.*

37 _____
38 [TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. \[Internal Revenue Code\]](#)
39 [Sec. 7701. - Definitions](#)

40 (a)(10) State

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

3 DEFAULT ANSWER: No.

4 Q6. If you don't have any evidence expressly identifying "State" as a constitutional state of the Union, then by what
5 constitutional authority can you add to the express definition of "State" above?

6 "Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one
7 thing is the exclusion of another. *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,
8 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or
9 things are specified in a law, contract, or will, an intention to exclude all others from its operation may be
10 inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects
11 of a certain provision, other exceptions or effects are excluded."
12 [*Black's Law Dictionary, Sixth Edition, p. 581*]

13 "When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's
14 ordinary meaning. *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
15 of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a
16 rule, `a definition which declares what a term "means" . . . excludes any meaning that is not stated"); *Western*
17 *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
18 (1935) (*Cardozo, J.*); see also 2A *N. Singer, Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,
19 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
20 943] (*THOMAS, J., dissenting*), leads the reader to a definition. That definition does not include the Attorney
21 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
22 [*Stenberg v. Carhart, 530 U.S. 914 (2000)*]

23 DEFAULT ANSWER: There is no constitutional authority to add to statutory definitions. All attempts to do so are
24 a violation of the separation of powers doctrine, cause the judge to act as a legislator, and produce the following
25 consequences, according to the man that designed our three-system branch of government:

26 "When the legislative and executive powers are united in the same person, or in the same body of magistrates,
27 there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical
28 laws, to execute them in a tyrannical manner.

29 Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. *Were it joined*
30 *with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would*
31 *be then the legislator*. Were it joined to the executive power, the judge might behave with violence and oppression
32 [sound familiar?].

33 There would be an end of everything, were the same man or the same body, whether of the nobles or of the people,
34 to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the
35 causes of individuals."

36 [. . .]

37 In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as
38 executors of the laws, of the whole power they have given themselves in quality of legislators. They may
39 plunder the state by their general determinations; and as they have likewise the judiciary power in their hands,
40 every private citizen may be ruined by their particular decisions."

41 [*The Spirit of Laws, Charles de Montesquieu, Book XI, Section 6, 1758;*

42 SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm/

43 Q7. Does 26 U.S.C. §7621 satisfy the following litmus tests of 4 U.S.C. §72:

- 44 a. "All offices" — the Secretary or just the President?
45 b. "shall" — is this mandatory?
46 c. "the District of Columbia, and not elsewhere" — is this a restriction to the geographical area of the
47 District of Columbia?
48 d. "expressly" — does an "implied" grant of authority to the President meet the "expressly" criteria of 4
49 U.S.C. §72?

50 DEFAULT ANSWER: Yes.

1 Q8. If one cites *Hughes v. United States*, 953 F.2d. 531, 542-43 (9th Cir. 1991) in response to inquiries regarding the
2 jurisdictional authority of the Secretary in the several states, does the wording of 4 U.S.C. §72 support the conclusion
3 of the *Hughes* Court which claims that “4 U.S.C. §72 does not foreclose [restrict] the authority of the IRS [Secretary]
4 outside the District of Columbia?”

5 DEFAULT ANSWER: No.

6 Q9. Is there anything in the English language that would support the conclusion of the *Hughes* Court - especially when the
7 IRS operates under the authority granted by Congress to the Secretary?

8 DEFAULT ANSWER: No.

9 Q10. The only reason given by the *Hughes* Court for their rendition of 4 U.S.C. §72 is that the President is authorized to
10 establish internal revenue districts outside Washington, D.C. Do you have a statutory definition of “State” that
11 expressly includes anything OTHER than the District of Columbia, as identified in 26 U.S.C. §7701(a)(10)?

12 DEFAULT ANSWER: No.

13 Q11. Since 4 U.S.C. §72 mandates that ALL offices be “expressly” authorized by law to act outside the District of Columbia,
14 is “expressly” authorizing the office of the President also “expressly” authorizing the office of Secretary when neither
15 Secretary nor the office is even mentioned in 26 U.S.C. §7621?

16 DEFAULT ANSWER: No.

17 Q12. Can one rightly infer from the *Hughes* Court that 26 U.S.C. §7621 “expressly” extends the authority of the Secretary
18 to the several states when §7621 does not even mention the several states and the term “State” is defined in 26 U.S.C.
19 §7701(a)(10) to EXCLUDE everything but the District of Columbia?

20 DEFAULT ANSWER: No.

21 Q13. Is the *Hughes* Court correct when it implies that 26 U.S.C. §7621 “expressly” extends the authority of the Secretary
22 when §7621 only authorizes the office of the President to act, without any mention to the office of the Secretary?

23 DEFAULT ANSWER: No.

24 Q14. With few exceptions, it is the office of Secretary which is authorized by Congress to write all needful rules and
25 regulations for the administration and enforcement of internal revenue laws (See 26 U.S.C. §§7801, 7805). Therefore,
26 is it specifically the office of Secretary which must acquire “express” permission from Congress to act within the
27 several states pursuant to 4 U.S.C. §72?

28 DEFAULT ANSWER: Yes.

29 Q15. The term “State” as used in 26 U.S.C. §7621 includes ONLY “the District of Columbia” (see 26 U.S.C. §7701(a)(10))
30 (See Footnote 9). Even if “State” could be construed to include the several states by implication only, does this
31 definition “expressly” extend the office of Secretary or does it allegedly extend the office of President?

32 DEFAULT ANSWER: No. It only extends to office of the President.

33 Q16. Does §7621 “expressly” extend said enforcement authority to constitutional and not statutory “states” when the several
34 states are not “expressly” mentioned in the definition of “State” as used in §7621 (see §7701(a)(10))?

35 DEFAULT ANSWER: No.

36 Q17. Has the President in fact established said internal revenue districts in the constitutional rather than statutory states of
37 the Union? If so, please produce evidence of same.

38 DEFAULT ANSWER: No. We have no evidence.

39 Q18. Is there any evidence that the President established any other tax collection districts besides “customs districts” within
40 the several states?

41 DEFAULT ANSWER: No.

42 Q19. Is there any Presidential Executive Order by which the President has established internal revenue districts within the
43 several states?

44 DEFAULT ANSWER: No.

1 Q20. If one argues that the Secretary has been given the authority to create internal revenue districts, is there any evidence
2 on the record to prove that the Secretary has created internal revenue districts within the exclusive jurisdiction of
3 constitutional states of the Union pursuant to 4 U.S.C. §72, 26 U.S.C. §7621, Executive Order #10289 and/or 26 U.S.C.
4 §7803(b)(1) (1994) (re-codified as 26 U.S.C. §7804(b)(1))?

5 DEFAULT ANSWER: No.

6 Q21. If one cannot prove that either the President or the Secretary has established internal revenue districts within the
7 Constitutional and not statutory “States”, out of which non-existent internal revenue districts does the Secretary have
8 the authority to administer and enforce internal revenue laws?

9 DEFAULT ANSWER: There is no such remaining internal revenue district.

10 Q22. Explain the Secretary’s authority within the several states in light of 4 U.S.C. §72 and the following:

11 *“It is no longer open to question that **the general [federal] government, unlike the states**, Hammer v. Dagenhart,
12 **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**
13 **the internal affairs of the states; and emphatically not with regard to legislation.**”
14 [Carter v. Carter Coal Co., **298 U.S. 238**, 56 S.Ct. 855 (1936)]*

15 *“It is well established principle of law that **all federal legislation applies only within the territorial jurisdiction**
16 **of the United States unless a contrary intent appears** [see 4 U.S.C. §72]”
17 [Foley Brothers, Inc. v. Filardo, 336 U.S. 281 (1948)]*

18 *“The laws of Congress in respect to those matters do not extend into the territorial limits of the States, but have
19 force **only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national**
20 **government.**”
21 [Caha v. United States, 152 U.S. 211] (Emphasis added).*

22 *“Official powers cannot be extended beyond the terms and necessary implications of the grant [by Congress]. If
23 broader powers be desirable, **they must be conferred by Congress.**”
24 [Federal Trade Commission v. Raladam Co., 283 U.S. 643, 51 S.Ct. 587 (1931)(Emphasis added)]*

25 **4.3 Admissions**

26 **4.3.1 Extraterritorial enforcement jurisdiction**

27 For more information about the subjects covered in this section, refer to the pamphlets below:

- 28 1. *Unalienable Rights Course*, Form #12.038
29 <https://sedm.org/Forms/FormIndex.htm>
30 2. *Federal Enforcement Authority Within States of the Union*, Form #05.032
31 <https://sedm.org/Forms/FormIndex.htm>

- 32
33 1. Admit that when any state seeks to enforce its laws outside its exclusive territory, also called “extraterritorially”, it may
34 do so only as a matter of comity.

35 *COMITY. Courtesy; a disposition to accommodate.*

36 2. *Courts of justice in one state will, out of comity, enforce the laws of another state, when by such enforcement
37 they will not violate their laws or inflict an injury on some one of their own citizens; as, for example, the
38 discharge of a debtor under the insolvent laws of one state, will be respected in another state, where there is a
39 reciprocity in this respect.*

40 3. ***It is a general rule that the municipal laws of a country do not extend beyond its limits, and cannot be**
41 **enforced in another**, except on the principle of comity. But when those laws clash and interfere with the rights of
42 citizens, or the laws of the countries where the parties to the contract seek to enforce it, as one or the other must
43 give way, those prevailing where the relief is sought must have the preference. 2 Mart. Lo. Rep. N. S. 93; S. C. 2*

Harr. Cond. Lo. Rep. 606, 609; 2 B. & C. 448, 471; 6 Binn. 353; 5 Cranch, 299; 2 Mass. 84; 6 Mass. 358; 7 Mart.Lo.R. 318. See Conflict of Laws; Lex loci contractus.
[Bouvier's Law Dictionary, 1856; SOURCE: <http://famguardian.org/Publications/Bouviers/bouviere.txt>]

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

2. Admit that comity can create NO OBLIGATION and confer no LEGAL RIGHT in a legislatively "foreign" jurisdiction.

comity. Courtesy; complaisance; respect; a willingness to grant a privilege, **not as a matter of right, but out of deference and good will.** Recognition that one sovereignty allows within its territory to the legislative, executive, or judicial act of another sovereignty, having due regard to rights of its own citizens. *Nowell v. Nowell*, Tex.Civ.App., 408 S.W.2d 550, 553. In general, principle of "comity" is that courts of one state or jurisdiction will give effect to laws and judicial decisions of another state or jurisdiction, **not as a matter of obligation, but out of deference and mutual respect.** *Brown v. Babbitt Ford, Inc.*, 117 Ariz. 192, 571 P.2d 689, 695. See also Full faith and credit clause.
[Black's Law Dictionary, Sixth Edition, p. 267]

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

3. Admit that constitutional states are not "territory" as defined in ordinary acts of Congress:

Corpus Juris Secundum Legal Encyclopedia
"§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."
[86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003)]

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

4. Admit that states cannot consent to the enlargement of federal powers within their borders.

"The people of the United States, by their Constitution, have affirmed a division of internal governmental powers between the federal government and the governments of the several states-committing to the first its powers by express grant and necessary implication; to the latter, or [301 U.S. 548, 611] to the people, by reservation, 'the powers not delegated to the United States by the Constitution, nor prohibited by it to the States.' The Constitution

1 thus affirms the complete supremacy and independence of the state within the field of its powers. *Carter v. Carter*
2 *Coal Co.*, 298 U.S. 238, 295, 56 S.Ct. 855, 865. The federal government has no more authority to invade that
3 field than the state has to invade the exclusive field of national governmental powers; for, in the oft-repeated
4 words of this court in *Texas v. White*, 7 Wall. 700, 725, 'the preservation of the States, and the maintenance of
5 their governments, are as much within the design and care of the Constitution as the preservation of the Union
6 and the maintenance of the National government.' The necessity of preserving each from every form of
7 illegitimate intrusion or interference on the part of the other is so imperative as to require this court, when its
8 judicial power is properly invoked, to view with a careful and discriminating eye any legislation challenged as
9 constituting such an intrusion or interference. See *South Carolina v. United States*, 199 U.S. 437, 448, 26
10 S.Ct. 110, 4 Ann.Cas. 737."

11 The precise question, therefore, which we are required to answer by an application of these principles is whether
12 the congressional act contemplates a surrender by the state to the federal government, in whole or in part, of any
13 state governmental power to administer its own unemployment law or the state pay roll-tax funds which it has
14 collected for the purposes of that law. An affirmative answer to this question, I think, must be made.

15 I do not, of course, doubt the power of the state to select and utilize a depository for the safe-keeping of its funds;
16 but it is quite another thing to agree with the selected depository that the funds shall be withdrawn for certain
17 stipulated purposes, and for no other. Nor do I doubt the authority of the federal government and a state
18 government to co-operate to a common end, pro- [301 U.S. 548, 612] vided each of them is authorized to reach
19 it. But such co-operation must be effectuated by an exercise of the powers which they severally possess, and
20 not by an exercise, through invasion or surrender, by one of them of the governmental power of the other.

21 [. . .]

22 The force of what has been said is not broken by an acceptance of the view that the state is not coerced by the
23 federal law. The effect of the dual distribution of powers is completely to deny to the states whatever is granted
24 exclusively to the nation, and, conversely, to deny to the nation whatever is reserved exclusively to the states. 'The
25 determination of the Framers Convention and the ratifying conventions to preserve complete and unimpaired
26 state self-government in all matters not committed to the general government is one of the plainest facts which
27 emerges from the history of their deliberations. And adherence to that determination is incumbent equally upon
28 the federal government and the states. State powers can neither be appropriated on the one hand nor abdicated
29 on the other.' *Carter v. Carter Coal Co.*, supra, 298 U.S. 238, at page 295, 56 S.Ct. 855, 866. The purpose of
30 the Constitution in that regard does not admit of doubt or qualification; and it can be thwarted no more by
31 voluntary surrender from within than by invasion from without.

32 Nor may the constitutional objection suggested be overcome by the expectation of public benefit resulting from
33 the federal participation authorized by the act. Such expectation, if voiced in support of a proposed constitutional
34 enactment, would be quite proper for the consideration of the legislative body. But, as we said in the *Carter Case*,
35 *supra*, 298 U.S. 238, at page 291, 56 S.Ct. 855, 864, 'nothing is more certain than that beneficent aims, however
36 great or well directed, can never serve in lieu of constitutional power.' Moreover, everything which the act seeks
37 to do for the relief of unemployment might have been accomplished, as is done by this same act for the relief of
38 the misfortunes of old age, with- [301 U.S. 548, 616] out obliging the state to surrender, or share with another
39 government, any of its powers.

40 If we are to survive as the United States, the balance between the powers of the nation and those of the states
41 must be maintained. There is grave danger in permitting it to dip in either direction, danger-if there were no
42 other-in the precedent thereby set for further departures from the equipoise. The threat implicit in the present
43 encroachment upon the administrative functions of the states is that greater encroachments, and encroachments
44 upon other functions, will follow.
45 [*Steward Machine Co. v. Davis*, 301 U.S. 548 (1937)]

46 YOUR ANSWER: ___ Admit ___ Deny

47 CLARIFICATION: _____

- 48
49
50 5. Admit that the implications of NO OBLIGATION and no LEGAL RIGHT in a legislatively "foreign" jurisdiction are
51 that all obligations attached to the legislatively foreign jurisdiction may not be enforced extra-territorially without the
52 INDIVIDUAL, EXPRESS rather than IMPLIED consent of the SPECIFIC party who is the target of said enforcement.

53 California Civil Code - CIV
54 DIVISION 3. OBLIGATIONS [1427 - 3272.9]
55 (Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
56 PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.) TITLE 1.
57 DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)

58 1427. An obligation is a legal duty, by which a person is bound to do or not to do a certain thing.

(Enacted 1872.)

California Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 1. OBLIGATIONS IN GENERAL [1427 - 1543] (Part 1 enacted 1872.)
TITLE 1. DEFINITION OF OBLIGATIONS [1427 - [1428.]] (Title 1 enacted 1872.)
[1428.] Section Fourteen Hundred and Twenty-eight. An obligation arises either from:

One — The contract of the parties; or,

Two — The operation of law. An obligation arising from operation of law may be enforced in the manner provided by law, or by civil action or proceeding.

(Amended by Code Amendments 1873-74, Ch. 612.)

California Civil Code – CIV
DIVISION 3. OBLIGATIONS [1427 - 3272.9]
(Heading of Division 3 amended by Stats. 1988, Ch. 160, Sec. 14.)
PART 3. OBLIGATIONS IMPOSED BY LAW [1708 - 1725]
(Part 3 enacted 1872.)

1708. Every person is bound, without contract, to abstain from injuring the person or property of another, or infringing upon any of his or her rights.

(Amended by Stats. 2002, Ch. 664, Sec. 38.5. Effective January 1, 2003.)

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

- 6. Admit that there are only TWO ways to incur a legal obligation based on the above.
 - 6.1. Bound by contract:
 - a) - private (which may be set under common law, or civil law); or
 - b) - public WITHIN the government and not outside (encompassing the whole body of civil law).
 - 6.2. Bound by operation of law (without contract) upon proof of injury of person or property of another, **or infringing upon any of his or her rights.**

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

- 7. Admit that those whose rights are unalienable per the Declaration of Independence are NOT ALLOWED by law to give up ANY right to ANY de jure government, thus making the consent that effectuates “comity” legally impossible.

“We hold these truths to be self-evident, 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.--That to secure these [PRIVATE] rights, governments are instituted among men, deriving their just powers from the consent of the governed.”
[Declaration of Independence;SOURCE: <https://www.archives.gov/founding-docs>]

“Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred.”
[Black’s Law Dictionary, Fourth Edition, p. 1693]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

1 8. Admit that the Declaration of Independence was enacted into law on the first page of the Statutes At Large, and
2 therefore stands as LAW that has never been repealed to this day and CAN'T be repealed.

3
4 YOUR ANSWER: ___Admit ___Deny

5
6 CLARIFICATION:_____

7 9. Admit that the only geographical place where rights guaranteed by the Constitution are NOT "Unalienable" is either on
8 federal territory or abroad where the Constitution does not apply.

9 *"Indeed, the practical interpretation put by Congress upon the Constitution has been long continued and uniform
10 to the effect [182 U.S. 244, 279] that **the Constitution is applicable to territories acquired by purchase or
11 conquest, only when and so far as Congress shall so direct. Notwithstanding its duty to 'guarantee to every
12 state in this Union a republican form of government' (art. 4, 4), by which we understand, according to the
13 definition of Webster, 'a government in which the supreme power resides in the whole body of the people, and
14 is exercised by representatives elected by them,' Congress did not hesitate, in the original organization of the
15 territories of Louisiana, Florida, the Northwest Territory, and its subdivisions of Ohio, Indiana, Michigan,
16 Illinois, and Wisconsin and still more recently in the case of Alaska, to establish a form of government bearing
17 a much greater analogy to a British Crown colony than a republican state of America, and to vest the legislative
18 power either in a governor and council, or a governor and judges, to be appointed by the President. It was not
19 until they had attained a certain population that power was given them to organize a legislature by vote of the
20 people. In all these cases, as well as in territories subsequently organized west of the Mississippi, Congress
21 thought it necessary either to extend to Constitution and laws of the United States over them, or to declare that
22 the inhabitants should be entitled to enjoy the right of trial by jury, of bail, and of the privilege of the writ of
23 habeas corpus, as well as other privileges of the bill of rights."***
24 [Downes v. Bidwell, 182 U.S. 244 (1901)]

25
26 YOUR ANSWER: ___Admit ___Deny

27
28 CLARIFICATION:_____

29 10. Admit that any government as the moving party asserting an extraterritorial legal "obligation" has the burden of
30 proving the existence of at least ONE of the above two methods of acquiring said obligation in the case of the party
31 alleged to have said obligation.

32
33 YOUR ANSWER: ___Admit ___Deny

34
35 CLARIFICATION:_____

36 11. Admit that in the absence of satisfaction of the government's burden of proof above, a government has the obligation
37 to deliver "justice" to the accused but not proven target of enforcement, which means they must LEAVE the party
38 alone and return any property or economic value of said property acquired from the target of the illegal enforcement.

39 PAULSEN, ETHICS (Thilly's translation), chap. 9.

40 *"Justice, as a moral habit, is that tendency of the will and mode of conduct which refrains from disturbing the
41 lives and interests of others, and, as far as possible, hinders such interference on the part of others. This virtue
42 springs from the individual's respect for his fellows as ends in themselves and as his co equals. The different
43 spheres of interests may be roughly classified as follows: body and life; the family, or the extended individual
44 life; property, or the totality of the instruments of action; honor, or the ideal existence; and finally freedom, or
45 the possibility of fashioning one's life as an end in itself. The law defends these different spheres, thus giving rise
46 to a corresponding number of spheres of rights, each being protected by a prohibition. . . . To violate the rights,
47 to interfere with the interests of others, is injustice. All injustice is ultimately directed against the life of the
48 neighbor; it is an open avowal that the latter is not an end in itself, having the same value as the individual's own
49 life. The general formula of the duty of justice may therefore be stated as follows: Do no wrong yourself, and
50 permit no wrong to be done, so far as lies in your power; or, expressed positively: Respect and protect the right."
51 [Readings on the History and System of the Common Law, Second Edition, Roscoe Pound, 1925, p. 2]*

52 *"The makers of our Constitution undertook to secure conditions favorable to the pursuit of happiness. They
53 recognized the significance of man's spiritual nature, of his feelings and of his intellect. They knew that only a
54 part of the pain, pleasure and satisfactions of life are to be found in material things. They sought to protect
55 Americans in their beliefs, their thoughts, their emotions and their sensations. They conferred, as against the
56 Government, the right to be let alone - the most comprehensive of rights and the right most valued by civilized
57 men."*

[*Olmstead v. United States*, 277 U.S. 438, 478 (1928) (Brandeis, J., dissenting); see also *Washington v. Harper*, 494 U.S. 210 (1990)]

"Justice is the end of government. It is the end of civil society. It ever has been, and ever will be pursued, until it be obtained, or until liberty be lost in the pursuit."
[James Madison, *The Federalist No. 51* (1788)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

4.3.2 **Taxable "activities" and "taxable income"**

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>

1. Admit that a civil obligation owed to any government is synonymous and equivalent to a PUBLIC OFFICE:

*"The term 'office' has no legal or technical meaning attached to it, distinct from its ordinary acceptations. An office is a public charge or employment; but, as every employment is not an office, it is sometimes difficult to distinguish between employments which are and those which are not offices.... **A public officer is one who has some duty to perform concerning the public; and he is not the less a public officer when his duty is confined to narrow limits, because it is the duty, and the nature of that duty, which makes him a public officer, and not the extent of his authority.**" 7 Bac. Abr. 280; Carth. 479.... **Where an employment or duty is a continuing [***65] one, which is defined by rules prescribed by law and not by contract, such a charge or employment is an office, and the person who performs it is an officer....**"*

[*Ricker's Petition*, 66 N.H. 207 (1890)]

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

2. Admit that if civil statutory obligations attach to the status of "taxpayer", "person", "citizen", "resident", etc. within the Internal Revenue Code, then, those statuses are offices within the government.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

3. Admit that if the Thirteenth Amendment forbids involuntary servitude, then the public offices of "taxpayer", "person", "citizen", "resident", etc. within the Internal Revenue Coder require those who fill said offices to VOLUNTEER, and that if they DON'T expressly volunteer, they are victims of criminal peonage, involuntary servitude, and human trafficking.

YOUR ANSWER: ____Admit ____Deny

CLARIFICATION: _____

4. Admit that the term "trade or business" is defined in [26 U.S.C. §7701\(a\)\(26\)](#).

[26 U.S.C. §7701\(a\)\(26\)](#)

"The term 'trade or business' includes the performance of the functions [activities] of a public office."

1 YOUR ANSWER: ___Admit ___Deny

2
3 CLARIFICATION:_____

4 5. Admit that there are no other definitions or references in I.R.C. Subtitle A relating to a “trade or business” which
5 would change or expand the definition of “trade or business” above to include things other than a “public office”.

6
7 YOUR ANSWER: ___Admit ___Deny

8
9 CLARIFICATION:_____

10 6. Admit that a “trade or business” is an “activity”.

11 **“Trade or Business in the United States**

12 *Generally, you must be engaged in a trade or business during the tax year to be able to treat income received in*
13 *that year as effectively connected with that trade or business. **Whether you are engaged in a trade or business***
14 ***in the United States depends on the nature of your activities.** The discussions that follow will help you determine*
15 *whether you are engaged in a trade or business in the United States.”*
16 *[IRS Publication 519 (2000), p. 15, emphasis added]*

17
18 YOUR ANSWER: ___Admit ___Deny

19
20 CLARIFICATION:_____

21 7. Admit that all excise taxes are taxes on privileged or licensed “activities”.

22 *“Excise tax. A tax imposed on the **performance of an act**, the engaging in an occupation, or the enjoyment of a*
23 *privilege. Rapa v. Haines, Ohio Comm.Pl., 101 N.E.2d. 733, 735. A tax on the manufacture, sale, or use of goods*
24 *or on the carrying on of an occupation or activity or tax on the transfer of property. ”*
25 *[Black’s Law Dictionary, Sixth Edition, p. 563]*

26
27 YOUR ANSWER: ___Admit ___Deny

28
29 CLARIFICATION:_____

30 8. Admit that holding “[public office](#)” in the United States government is an “activity”.

31 YOUR ANSWER: ___Admit ___Deny

32
33 CLARIFICATION:_____

34 9. Admit that those holding “[public office](#)” are described as “[employees](#)” within [26 C.F.R. §31.3401\(c\)-1](#).

35 [26 C.F.R. §31.3401\(c\)-1 Employee:](#)

36 *“...the term [employee] includes officers and employees, whether elected or appointed, of the United States, a*
37 *[federal] State, Territory, Puerto Rico or any political subdivision, thereof, or the District of Columbia, or any*
38 *agency or instrumentality of any one or more of the foregoing. The term ‘employee’ also includes an officer of a*
39 *corporation.”*

40
41 YOUR ANSWER: ___Admit ___Deny

42
43 CLARIFICATION:_____

44 10. Admit that one cannot be engaged in a “trade or business” WITHOUT ALSO being an “employee” as defined above.

45 YOUR ANSWER: ___Admit ___Deny

46
47 CLARIFICATION:_____

1 11. Admit that all revenues collected under the authority of I.R.C. Subtitle A in connection with a “trade or business” are
2 upon the entity engaged in the “activity”, who are identified in [26 U.S.C. §7701\(a\)\(26\)](#) as those holding “public
3 office”.

4 YOUR ANSWER: ___ Admit ___ Deny

5
6 CLARIFICATION: _____

7 12. Admit that the decision to hold public office is a voluntary personal decision that cannot be coerced.

8 YOUR ANSWER: ___ Admit ___ Deny

9
10 CLARIFICATION: _____

11 13. Admit that because holding public office is “[voluntary](#)”, then all taxes based upon this activity must also be voluntary
12 and avoidable.

13 YOUR ANSWER: ___ Admit ___ Deny

14
15 CLARIFICATION: _____

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

18 YOUR ANSWER: ___ Admit ___ Deny

19
20 CLARIFICATION: _____

21 15. Admit that there are no taxable “activities” mentioned anywhere within Subtitle A of the Internal Revenue Code except
22 that of a “trade or business” as defined within [26 U.S.C. §7701\(a\)\(26\)](#).

23 YOUR ANSWER: ___ Admit ___ Deny

24
25 CLARIFICATION: _____

26 16. Admit that all taxes falling upon “public officers” are upon the office, and not upon the private person performing the
27 functions of the public office during his off-duty time.

28 YOUR ANSWER: ___ Admit ___ Deny

29
30 CLARIFICATION: _____

31 17. Admit that a tax upon a “[public office](#)” rather than directly upon a natural person is an “indirect” rather than a “direct”
32 tax within the meaning of the Constitution Of the United States.

33 *“Direct taxes bear immediately upon persons, upon the possession and enjoyment of rights; indirect taxes are*
34 *levied upon the happening of an event as an exchange.”*
35 *[Knowlton v. Moore, 178 U.S. 41 (1900)]*

36
37 YOUR ANSWER: ___ Admit ___ Deny

38
39 CLARIFICATION: _____

40 18. Admit that *all* earnings originating within the “[United States](#)” defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) fall within
41 the classification of a “trade or business” under [26 U.S.C. §864\(c\)\(3\)](#).

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

1 (c) Effectively connected income, etc.

2 (3) Other income from sources within United States

3 All income, gain, or loss from sources within the United States (other than income, gain, or loss to which
4 paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within the
5 United States.
6

7 **Income Subject to Tax**

8 Income from sources outside the United States that is not effectively connected with a trade or business in the
9 United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even if
10 you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving it
11 and before the end of the year.

12 [[IRS Publication 519 \(2000\), p. 26](#)]

13
14 YOUR ANSWER: ___Admit ___Deny

15
16 CLARIFICATION:_____

17 19. Admit that the amount of “taxable income” defined in [26 U.S.C. §863](#) that a person must include in “gross income”
18 within the meaning of [26 U.S.C. §61](#) is determined by their earnings from a “trade or business” plus any earnings of
19 “nonresident aliens” coming under [26 U.S.C. §871\(a\)](#).

20 [TITLE 26 > Subtitle A > CHAPTER 1 > Subchapter N > PART I > Sec. 863.](#)
21 [Sec. 863. - Special rules for determining source](#)

22 (a) Allocation under regulations

23 Items of gross income, expenses, losses, and deductions, other than those specified in sections 861(a) and 862(a),
24 shall be allocated or apportioned to sources within or without the United States, under regulations prescribed by
25 the Secretary. Where items of gross income are separately allocated to sources within the United States, there
26 shall be deducted (for the purpose of computing the taxable income therefrom) the expenses, losses, and other
27 deductions properly apportioned or allocated thereto and a ratable part of other expenses, losses, or other
28 deductions which cannot definitely be allocated to some item or class of gross income. The remainder, if any,
29 shall be included in full as taxable income from sources within the United States.

30 YOUR ANSWER: ___Admit ___Deny

31
32 CLARIFICATION:_____

33 20. Admit that the phrase “from whatever source derived” found in the Sixteenth Amendment DOES NOT mean any
34 source, but a SPECIFIC taxable activity within the jurisdiction of the United States.

35 “The Court has hitherto consistently held that a literal reading of a provision of the Constitution which defeats a
36 purpose evident when the instrument is read as a whole, is not to be favored... [and one of the examples they give
37 is...]'From whatever source derived,' as it is written in the Sixteenth Amendment, does not mean from whatever
38 source derived. Evans v. Gore, [253 U.S. 245](#), 40 S.Ct. 550, 11 A.L.R. 519. See, also, Robertson v. Baldwin, [165](#)
39 [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,
40 1044; Bain Peanut Co. v. Pinson, [282 U.S. 499, 501](#), 51 S.Ct. 228, 229; United States v. Lefkowitz, [285 U.S. 452,](#)
41 [467](#), 52 S.Ct. 420, 424, 82 A.L.R. 775.”
42 [Wright v. U.S., 302 U.S. 583 (1938)]

43
44 YOUR ANSWER: ___Admit ___Deny

45
46 CLARIFICATION:_____

47 21. Admit that only earnings derived from a “trade or business” are includible in “gross income” for the purposes of “self
48 employment”:

49 [TITLE 26 > Subtitle A > CHAPTER 2 > §1402](#)
50 [§1402: Definitions](#)

1 (a) Net earnings from self-employment

2 The term "net earnings from self-employment" means the gross income derived by an individual from any trade
3 or business carried on by such individual, less the deductions allowed by this subtitle which are attributable to
4 such trade or business, plus his distributive share (whether or not distributed) of income or loss described in
5 section 702(a)(8) from any trade or business carried on by a partnership of which he is a member;

6
7 YOUR ANSWER: ___Admit ___Deny

8
9 CLARIFICATION: _____

10 22. Admit that earnings from a "foreign employer" by a "nonresident alien" are not considered to be includible in "trade or
11 business" income and therefore not "gross income:

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

14 (b) Trade or business within the United States

15 For purposes of this part, part II, and chapter 3, the term "trade or business within the United States" includes
16 the performance of personal services within the United States at any time within the taxable year, but **does not**
17 **include**—

18 (1) Performance of personal services for foreign employer

19 The performance of personal services—

20 (A) for a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or
21 business within the United States, or

22 (B) for an office or place of business maintained in a foreign country or in a possession of the United States by
23 an individual who is a citizen or resident of the United States or by a domestic partnership or a domestic
24 corporation,

25
26 YOUR ANSWER: ___Admit ___Deny

27
28 CLARIFICATION: _____

29 23. Admit that private businesses in states of the Union that do not have Employer Identification Numbers and who do not
30 do voluntary withholding on their workers qualify as "foreign employers" as described above.

31 [Internal Revenue Manual \(I.R.M.\), Section 5.14.10.2 \(09-30-2004\)](#)
32 [Payroll Deduction Agreements](#)

33 2. **Private employers, states, and political subdivisions are not required to enter into payroll deduction**
34 **agreements.** Taxpayers should determine whether their employers will accept and process executed agreements
35 before agreements are submitted for approval or finalized.
36 [SOURCE: <http://www.irs.gov/irm/part5/ch13s10.html>]

37
38 YOUR ANSWER: ___Admit ___Deny

39
40 CLARIFICATION: _____

41 24. Admit that the term "personal services" is limited exclusively to services performed in connection with a "trade or
42 business".

43 [26 C.F.R. Sec. 1.469-9](#) Rules for certain rental real estate activities.

44 (b)(4) PERSONAL SERVICES. **Personal services** means any work performed by an individual in connection with
45 a trade or business. However, personal services do not include any work performed by an individual in the
46 individual's capacity as an investor as described in section 1.469-5T(f)(2)(ii).
47 _____

1 [26 U.S.C. §861 Income from Sources Within the United States](#)

2 (a)(3) "...Compensation for labor or **personal services** performed in the United States shall not be deemed to be
3 income from sources within the United States if-

4 (C) the compensation for labor or services performed as an **employee** of or under contract with--

5 (i) a **nonresident alien**.. not engaged in a **trade or business in the United States...**"

6
7 YOUR ANSWER: ___Admit ___Deny

8
9 CLARIFICATION:_____

- 10 25. Admit that there is no definition of "personal services" anywhere in the I.R.C. or the Treasury Regulations that would
11 expand the definition of "personal services" beyond that appearing above.

12 YOUR ANSWER: ___Admit ___Deny

13
14 CLARIFICATION:_____

- 15 26. Admit that a nonresident alien with no earnings from a "trade or business" earns no "gross income" as defined in [26](#)
16 [U.S.C. §61](#).

17 [26 C.F.R. § 1.872-2 Exclusions from gross income of nonresident alien individuals.](#)

18 (f) *Other exclusions.*

19 **Income which is from sources without[outside] the United States [District of Columbia and territories and**
20 **possessions per 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d)], as determined under the provisions**
21 **of sections 861 through 863, and the regulations thereunder, is not included in the gross income of a**
22 **nonresident alien individual unless such income is effectively connected for the taxable year with the conduct**
23 **of a trade or business in the United States by that individual.** To determine specific exclusions in the case of
24 other items which are from sources within the United States, see the applicable sections of the Code. For special
25 rules under a tax convention for determining the sources of income and for excluding, from gross income, income
26 from sources without the United States which is effectively connected with the conduct of a trade or business in
27 the United States, see the applicable tax convention. For determining which income from sources without the
28 United States is effectively connected with the conduct of a trade or business in the United States, see section
29 864(c)(4) and §1.864-5.

30 YOUR ANSWER: ___Admit ___Deny

31
32 CLARIFICATION:_____

33 **4.3.3 Which "United States"?**

- 34 1. Admit that the term "[United States](#)" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) is the geographic region over which
35 Subtitle A of the Internal Revenue Code is defined to apply.

36 *"The term 'United States' may be used in any one of several senses. [1] It may be merely the name of a sovereign*
37 *occupying the position analogous to that of other sovereigns in the family of nations. [2] It may designate the*
38 *territory over which the sovereignty of the United States extends, [3] or it may be the collective name of the states*
39 *which are united by and under the Constitution."*
40 [\[Hooven & Allison Co. v. Evatt, 324 U.S. 652 \(1945\)\]](#)
41

#	U.S. Supreme Court Definition of "United States" in <i>Hooven</i>	Context in which usually used	Referred to in this article as	Interpretation
1	"It may be merely the name of a sovereign occupying the position analogous to that of other sovereigns in the family of nations."	International law	"United States**"	"These united States," when traveling abroad, you come under the jurisdiction of the President through his agents in the U.S. State Department, where "U.S." refers to the sovereign society. You are a "Citizen of the United States" like someone is a Citizen of France, or England. We identify this version of "United States" with a single asterisk after its name: "United States*" throughout this article.
2	"It may designate the territory over which the sovereignty of the United States extends, or"	Federal law Federal forms	"United States**"	"The United States (the District of Columbia, possessions and territories)". Here Congress has exclusive legislative jurisdiction. In this sense, the term "United States" is a singular noun. You are a person residing in the District of Columbia, one of its Territories or Federal areas (enclaves). Hence, even a person living in the one of the sovereign States could still be a member of the Federal area and therefore a "citizen of the United States." This is the definition used in most "Acts of Congress" and federal statutes. We identify this version of "United States" with two asterisks after its name: "United States**" throughout this article. This definition is also synonymous with the "United States" corporation found in 28 U.S.C. §3002(15)(A).
3	"...as the collective name for the states which are united by and under the Constitution."	Constitution of the United States	"United States***"	"The <u>several States</u> which is the <u>united States of America</u> ." Referring to the <u>50 sovereign States</u> , which are united under the <u>Constitution of the United States of America</u> . The federal areas within these states are not included in this definition because the <u>Congress does not</u> have exclusive legislative authority over any of the <u>50 sovereign States within the Union of States</u> . Rights are retained by the <u>States</u> in the 9th and 10th Amendments, and you are a " <u>Citizen of these united States</u> ." This is the definition used in the Constitution for the United States of America. We identify this version of "United States" with three asterisks after its name: "United States***" throughout this article.

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION: _____

2. Admit that the term "United States" defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) is the geographic region over which Subtitle A of the Internal Revenue Code is defined to apply.

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.

1
2 [4 U.S. Code § 110.Same: definitions](#)

3 (d) The term "[State](#)" includes any Territory or possession of the United [States](#).

4
5 YOUR ANSWER: ___ Admit ___ Deny

6
7 CLARIFICATION: _____

- 8 3. Admit that the term "[United States](#)" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) and 4 U.S.C. §110(d) has the same
9 meaning as United States** identified by the U.S. Supreme Court in *Hooven and Allison v. Evatt* above.

10
11 YOUR ANSWER: ___ Admit ___ Deny

12
13 CLARIFICATION: _____

- 14 4. Admit that there is no other definition of "[United States](#)" applying to subtitle A of the Internal Revenue Code which
15 might modify or enlarge the definition of "[United States](#)" found above.

16
17 YOUR ANSWER: ___ Admit ___ Deny

18
19 CLARIFICATION: _____

- 20 5. Admit the term "[United States](#)" as defined geographically in the Internal Revenue Code Subtitle A describes areas
21 under exclusive federal jurisdiction and excludes areas under exclusive state legislative jurisdiction.

22 See: <http://famguardian.org/TaxFreedom/CitesByTopic/UnitedStates.htm>

23
24 YOUR ANSWER: ___ Admit ___ Deny

25
26 CLARIFICATION: _____

- 27 6. Admit that the rules of statutory construction state the following:

28 ***“Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one***
29 ***thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,*
30 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***
31 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
32 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
33 *of a certain provision, other exceptions or effects are excluded.”*
34 *[Black’s Law Dictionary, Sixth Edition, p. 581]*

35
36 YOUR ANSWER: ___ Admit ___ Deny

37
38 CLARIFICATION: _____

- 39 7. Admit that the rules of statutory construction above apply to the interpretation of all statutes, including the Internal
40 Revenue Code and all 50 titles of the [U.S. Code](#).

41
42 YOUR ANSWER: ___ Admit ___ Deny

43
44 CLARIFICATION: _____

- 45 8. Admit that observing the rules of statutory construction above and the following Supreme Court rulings in the case of
the definition of "[United States](#)" defined in [26 U.S.C. §7701\(a\)\(9\)](#) and (a)(10) results in excluding states of the Union
from the definition of "[United States](#)".

1 "It should never be held that Congress intends to supersede or by its legislation suspend the exercise of the police
2 powers of the States, even when it may do so, unless its purpose to effect that result is clearly manifested."
3 [Reid v. Colorado, [187 U.S. 137](#), 148 (1902)]
4

5 "The principle thus applicable has been frequently stated. It is that the Congress may circumscribe its regulation
6 and occupy a limited field, and that the intention to supersede the exercise by the State of its authority as to
7 matters not covered by the federal legislation is not to be implied unless the Act of Congress fairly interpreted is
8 in conflict with the law of the State. See Savage v. Jones, [225 U.S. 501, 533](#)."
9 [Atchison, T. & S. F. R. Co. v. Railroad Commission, [283 U.S. 380, 392-393](#) (1931)]
10

11 "If Congress is authorized to act in a field, it should manifest its intention clearly. It will not be presumed that a
12 federal statute was intended to supersede the exercise of the power of the state unless there is a clear manifestation
13 of intention to do so. The exercise of federal supremacy is not lightly to be presumed."
14 [Schwartz v. Texas, [344 U.S. 199](#), 202-203 (1952)]

15 YOUR ANSWER: ____Admit ____Deny

16 CLARIFICATION: _____
17

- 18 9. Admit that the term "[United States](#)" as used in the Constitution and "[United States](#)" and as used in [26 U.S.C.](#)
19 [§7701](#)(a)(9) and (a)(10) refer to two mutually exclusive geographical areas.

20 "**Foreign Laws:** "The laws of a foreign country or sister state. In conflicts of law, the legal principles of
21 jurisprudence which are part of the law of a sister state or nation. Foreign laws are additions to our own laws,
22 and in that respect are called 'jus receptum'."
23 [Black's Law Dictionary, Sixth Edition, p. 647]

24 "**Foreign States:** "Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
25 The term 'foreign nations', ...should be construed to mean all nations and states other than that in which the
26 action is brought; and hence, one state of the Union is foreign to another, in that sense."
27 [Black's Law Dictionary, Sixth Edition, p. 648]

28 YOUR ANSWER: ____Admit ____Deny

29 CLARIFICATION: _____
30

- 31 10. Admit that all earnings originating within the "[United States](#)" defined in [26 U.S.C. §7701](#)(a)(9) and (a)(10) fall within
32 the classification of a "trade or business" under [26 U.S.C. §864](#)(c)(3).

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

35 (c) Effectively connected income, etc.

36 (3) Other income from sources within United States

37 **All income, gain, or loss from sources within the United States (other than income, gain, or loss to which**
38 **paragraph (2) applies) shall be treated as effectively connected with the conduct of a trade or business within**
39 **the United States.**
40

41 **Income Subject to Tax**

42 ***Income from sources outside the United States that is not effectively connected with a trade or business in the***
43 ***United States is not taxable if you receive it while you are a nonresident alien. The income is not taxable even***
44 ***if you earned it while you were a resident alien or if you became a resident alien or a U.S. citizen after receiving***
45 ***it and before the end of the year.***
46 [IRS Publication 519 (2000), p. 26]

47 YOUR ANSWER: ____Admit ____Deny

48 CLARIFICATION: _____
49
50

11. Admit that the ONLY place where EVERYTHING is connected with a public office/”trade or business” in the U.S. government is the government itself, and hence, the term “United States” as used in the phrase “sources within the United States” within the I.R.C. Subtitle A can ONLY mean the GOVERNMENT of the United States and NOT any geographic place.

“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States.** The fact that art. 1, 2, declares that 'representatives and direct taxes shall be apportioned among the several states . . . according to their respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the country from their operation. 'The words used do not mean that direct taxes shall be imposed on states only which are represented, or shall be apportioned to representatives; **but that direct taxation, in its application to states, shall be apportioned to numbers.**' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to all the states. They therefore may, without violence, be understood to give a rule when the territories shall be taxed, without imposing the necessity of taxing them.'”
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

YOUR ANSWER: ___Admit ___Deny

CLARIFICATION:_____

4.3.4 Federal jurisdiction

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

1. *Federal Jurisdiction*, Form #05.018
<http://sedm.org/Forms/FormIndex.htm>
2. *Tax Deposition Questions*, Form #03.016
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Deposition.htm>

1. Admit that the word “Internal” in the phrase “INTERNAL Revenue Service” means internal to the United States federal corporation and not internal to the geographical “United States”.

“Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress could act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the United States [described in the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and consequently extended to all places over which the government extends; and that it extended to the District of Columbia as a constituent part of the United States.**”
[Downes v. Bidwell, [182 U.S. 244](#) (1901)]

YOUR ANSWER: ___Admit ___Deny

1 CLARIFICATION: _____

- 2 2. Admit that the phrase “wherever the government extends” in Downes v. Bidwell, [182 U.S. 244](#) (1901) above includes
3 ONLY the offices, chattel, and land owned by the government and excludes absolutely owned PRIVATE property,
4 meaning property whose ownership and control is not shared with any government.

5 *“Ownership of property is either absolute or qualified. The ownership of property is absolute when a single*
6 *person has the absolute dominion over it, and may use it or dispose of it according to his pleasure, subject only*
7 *to general laws. The ownership is qualified when it is shared with one or more persons, when the time of*
8 *enjoyment is deferred or limited, or when the use is restricted. Calif. Civil Code, §§678-680.”*
9 *[Black’s Law Dictionary, Sixth Edition, p. 1106]*

10 YOUR ANSWER: ____ Admit ____ Deny

11 CLARIFICATION: _____

- 12
13
14 3. Admit that public offices of the “United States” federal corporation are agents and officers of THE federal corporation
15 defined in 28 U.S.C. §3002(15)(A).

16 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)
17 [PART VI - PARTICULAR PROCEEDINGS](#)
18 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)
19 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)
20 [Sec. 3002. Definitions](#)

21 (15) ***“United States” means -***
22 ***(A) a Federal corporation;***
23 ***(B) an agency, department, commission, board, or other entity of the United States; or***
24 ***(C) an instrumentality of the United States.***

25
26 YOUR ANSWER: ____ Admit ____ Deny

27
28 CLARIFICATION: _____

- 29 4. Admit that those who are public officers of the “United States” federal corporation are unavoidably engaged in a “trade
30 or business” as defined in 26 U.S.C. §7701(a)(26).

31 [26 U.S.C. §7701\(a\)\(26\)](#)

32 *“The term ‘trade or business’ includes the performance of **the functions** [activities] of a **public office.**”*

33 YOUR ANSWER: ____ Admit ____ Deny

34
35 CLARIFICATION: _____

- 36 5. Admit that the federal government has no legislative jurisdiction within states of the Union according to the U.S.
37 Supreme Court.

38 *“It is no longer open to question that **the general [federal] government, unlike the states,** Hammer v. Dagenhart,*
39 *[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***
40 ***the internal affairs of the states; and emphatically not with regard to legislation.**”*
41 *[Carter v. Carter Coal Co., [298 U.S. 238](#), 56 S.Ct. 855 (1936)]*

42
43 *“But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this*
44 *commerce and trade Congress has **no power of regulation** [or taxation] **nor any direct control.** This power*
45 *belongs **exclusively** to the States. **No interference by Congress with the business of citizens transacted within a***
46 ***State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly***
47 ***granted to the legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive*
48 *power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It*
49 *is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports,*
50 *and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus*

1 limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing
2 subjects. **Congress cannot authorize a trade or business within a State in order to tax it.**
3 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]
4

5 YOUR ANSWER: ____ Admit ____ Deny
6

7 CLARIFICATION: _____

- 8 6. Admit that Subtitle A of the Internal Revenue Code qualifies as “legislation” with respect to the above court ruling(s).

9 YOUR ANSWER: ____ Admit ____ Deny
10

11 CLARIFICATION: _____

- 12 7. Admit that the “trade or business” mentioned in the following is the SAME “trade or business” upon which Internal
13 Revenue Code Subtitle A taxes are imposed:

14 **“Congress cannot authorize a trade or business within a State in order to tax it.”**
15 [License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]
16

17 [26 U.S.C. §7701\(a\)\(26\)](#)

18 “The term ‘trade or business’ includes the performance of the functions [activities] of a public office.”

19 YOUR ANSWER: ____ Admit ____ Deny
20

21 CLARIFICATION: _____

- 22 8. Admit that because the Subtitle A of the Internal Revenue Code qualifies as “legislation”, then its jurisdiction does not
23 include areas internal to states of the Union, excepting possibly federal areas under the exclusive jurisdiction of the
24 United States and coming under [Article 1](#), Section 8, Clause 17 of the Constitution.

25 YOUR ANSWER: ____ Admit ____ Deny
26

27 CLARIFICATION: _____

- 28 9. Admit that the District of Columbia and the territories and possessions of the United States are outside of areas within
29 the exclusive jurisdiction of states of the Union and outside the “[United States](#)” as used in the Constitution.

30 “As the only judicial power vested in Congress is to create courts whose judges shall hold their offices during
31 good behavior, it necessarily follows that, **if Congress authorizes the creation of courts and the appointment of**
32 **judges for limited time, it must act independently of the Constitution upon territory which is not part of the**
33 **United States within the meaning of the Constitution.**”
34 [O’Donohue v. United States, [289 U.S. 516](#), 53 S.Ct. 740 (1933)]
35

36 “The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under
37 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between
38 citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court
39 of the United States. It was argued that the word ‘state.’ in that connection, was used simply to denote a distinct
40 political society. ‘But,’ said the Chief Justice, **as the act of Congress obviously used the word ‘state’ in reference**
41 **to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the**
42 **sense of that instrument. The result of that examination is a conviction that the members of the American**
43 **confederacy only are the states contemplated in the Constitution, . . . and excludes from the term the**
44 **signification attached to it by writers on the law of nations.**’ This case was followed in *Barney v. Baltimore*, 6
45 Wall. 280, 18 L.Ed. 825, and quite recently in *Hooe v. Jamieson*, [166 U.S. 395](#), 41 L.Ed. 1049, 17 Sup.Ct.Rep.
46 596. **The same rule was applied to citizens of territories in *New Orleans v. Winter, J. Wheat. 91, 4 L.Ed. 44, in***
47 **which an attempt was made to distinguish a territory from the District of Columbia. But it was said that ‘neither**
48 **of them is a state in the sense in which that term is used in the Constitution.**’ In *Scott v. Jones*, 5 How. 343, 12
49 L.Ed. 181, and in *Miners’ Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was
50 held that under the judiciary act, permitting writs of error to the supreme court of a state in cases where the

1 validity of a state statute is drawn in question, an act of a territorial legislature was not within the contemplation
2 of Congress.”
3 [Downes v. Bidwell, 182 U.S. 244 (1901), emphasis added]

4 YOUR ANSWER: ____Admit ____Deny

5
6 CLARIFICATION:_____

- 7 10. Admit that the District of Columbia and territories and possessions of the United States are subject to the exclusive
8 legislative jurisdiction of the federal government under Article 1, Section 8, Clause 17 of the Constitution.

9 [United States Constitution, Article 1, Section 8, Clause 17](#)

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

15 YOUR ANSWER: ____Admit ____Deny

16
17 CLARIFICATION:_____

- 18 11. Admit that IRS Form 1040 (not 1040NR, but 1040) is intended to be submitted only by those who are “citizens or
19 residents” of the [“United States”](#).

20 *1040A 11327A Each*
21 *U.S. Individual Income Tax Return*

22 *Annual income tax return filed by citizens and residents of the United States. There are separate instructions*
23 *available for this item. The catalog number for the instructions is 12088U.*

24 *W:CAR:MP:FP:F:I Tax Form or Instructions*
25 *[IRS Published Products Catalog, Document 7130, Year, 2003, p. F-15]*

26
27 YOUR ANSWER: ____Admit ____Deny

28
29 CLARIFICATION:_____

- 30 12. Admit that those who do not maintain a “[domicile](#)” within the District of Columbia or the territories or possessions of
31 the [United States](#) do not qualify as either “citizens” or “residents” of the [“United States”](#) as used above.

32 ***domicile.** A person's legal home. That place where a man has his true, fixed, and permanent home and principal*
33 *establishment, and to which whenever he is absent he has the intention of returning. Smith v. Smith, 206 Pa.Super.*
34 *310, 213 A.2d. 94. Generally, physical presence within a state and the intention to make it one's home are the*
35 *requisites of establishing a "domicile" therein. The permanent residence of a person or the place to which he*
36 *intends to return even though he may actually reside elsewhere. A person may have more than one residence but*
37 *only one domicile. The legal domicile of a person is important since it, rather than the actual residence, often*
38 *controls the jurisdiction of the taxing authorities and determines where a person may exercise the privilege of*
39 *voting and other legal rights and privileges. The established, fixed, permanent, or ordinary dwellingplace or*
40 *place of residence of a person, as distinguished from his temporary and transient, though actual, place of*
41 *residence. It is his legal residence, as distinguished from his temporary place of abode; or his home, as*
42 *distinguished from a place to which business or pleasure may temporarily call him. See also Abode; Residence.*

43 *"Citizenship," "habitation," and "residence" are severally words which in particular cases may mean precisely*
44 *the same as "domicile," while in other uses may have different meanings.*

45 *"Residence" signifies living in particular locality while "domicile" means living in that locality with intent to*
46 *make it a fixed and permanent home. Schreiner v. Schreiner, Tex.Civ.App., 502 S.W.2d. 840, 843.*

47 *For purpose of federal diversity jurisdiction, "citizenship" and "domicile" are synonymous. Hendry v. Masonite*
48 *Corp., C.A.Miss., 455 F.2d. 955.*
49 *[Black's Law Dictionary, Sixth Edition, p. 485]*

1
2 YOUR ANSWER: ____ Admit ____ Deny

3
4 CLARIFICATION: _____

- 5 13. Admit that under [4 U.S.C. §72](#), all those exercising a “public office” within the federal government *must* do so in the
6 District of Columbia and NOT elsewhere.

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

9 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
10 *except as otherwise expressly provided by law.*
11 [<https://www.law.cornell.edu/uscode/text/4/72>]

12 YOUR ANSWER (circle one): Admit/Deny

13 CLARIFICATION: _____

- 14 14. Admit that there is no provision of law extending “public offices” to any state of the Union as required by the above
15 positive law statute.

16 YOUR ANSWER (circle one): Admit/Deny

17 CLARIFICATION: _____

- 18 15. Admit that [48 U.S.C. §1612](#)(a) extends the authority of the Secretary of the Treasury to enforce Title 26, Subchapter F
19 to the Virgin Islands.

20 YOUR ANSWER (circle one): Admit/Deny

21 CLARIFICATION: _____

- 22 16. Admit that Congress has not “expressly” extended the authority of the Secretary of the Treasury to any one of the
23 several states of the Union.

24 YOUR ANSWER (circle one): Admit/Deny

25 CLARIFICATION: _____

- 26 17. Admit that there is no statutory authority or [Treasury Order](#) which would “expressly” extend the authority of the
27 Secretary outside the District of Columbia to the several Union states.

28 YOUR ANSWER (circle one): Admit/Deny

29 CLARIFICATION: _____

- 30 18. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to establish internal revenue districts.

31 [TITLE 26 > Subtitle F > CHAPTER 78 > Subchapter B > § 7621](#)
32 [§ 7621. Internal revenue districts](#)

33 (a) *Establishment and alteration*

34 *The President shall establish convenient internal revenue districts for the purpose of administering the internal*
35 *revenue laws. The President may from time to time alter such districts.*

36 (b) *Boundaries*

1 For the purpose mentioned in subsection (a), the President may subdivide any State, or the District of Columbia, or
2 may unite into one district two or more States.

3 YOUR ANSWER (circle one): Admit/Deny

4 CLARIFICATION: _____

5 19. Admit that the United States Constitution forbids the President of the United States to “join or divide” any state of the
6 Union.

7 *United States Constitution*
8 *Article 4, Section 3, Clause 1*

9 *New States may be admitted by the Congress into this Union; but no new State shall be formed or erected within*
10 *the Jurisdiction of any other State; nor any State be formed by the Junction of two or more States, or Parts of*
11 *States, without the Consent of the Legislatures of the States concerned as well as of the Congress.*

12 YOUR ANSWER (circle one): Admit/Deny

13 CLARIFICATION: _____

14 20. Admit that [26 U.S.C. §7621](#) authorizes the President of the United States to join or divide “States”:

15 YOUR ANSWER (circle one): Admit/Deny

16 CLARIFICATION: _____

17 21. Admit that pursuant [26 U.S.C. §7621](#), the President has not authorized any part of any state of the Union to be part of
18 any internal revenue district.

19 YOUR ANSWER (circle one): Admit/Deny

20 CLARIFICATION: _____

21 22. Admit that the “State” referred to in [26 U.S.C. §7621](#) above is a federal “State” defined in 4 U.S.C. §110(d), which is a
22 territory or possession of the United States and includes no part of any state of the Union:

23 [TITLE 4 > CHAPTER 4 > § 110](#)
24 [§ 110. Same; definitions](#)

25 *As used in sections 105–109 of this title—*

26 *(d) The term “State” includes any Territory or possession of the United States.*

27 YOUR ANSWER (circle one): Admit/Deny

28 CLARIFICATION: _____

29 23. Admit that the states of the Union are not “territories” of the United States:

30 *Corpus Juris Secundum Legal Encyclopedia*
31 *Territories*
32 *"§1. Definitions, Nature, and Distinctions*

33 *"The word 'territory,' when used to designate a political organization has a distinctive, fixed, and legal*
34 *meaning under the political institutions of the United States, and does not necessarily include all the territorial*
35 *possessions of the United States, but may include only the portions thereof which are organized and exercise*
36 *governmental functions under act of congress."*

1 "While the term 'territory' is often loosely used, and has even been construed to include municipal subdivisions
2 of a territory, and 'territories of the' United States is sometimes used to refer to the entire domain over which the
3 United States exercises dominion, the word 'territory,' when used to designate a political organization, has a
4 distinctive, fixed, and legal meaning under the political institutions of the United States, and the term 'territory'
5 or 'territories' does not necessarily include only a portion or the portions thereof which are organized and
6 exercise government functions under acts of congress. The term 'territories' has been defined to be political
7 subdivisions of the outlying dominion of the United States, and in this sense the term 'territory' is not a description
8 of a definite area of land but of a political unit governing and being governed as such. The question whether a
9 particular subdivision or entity is a territory is not determined by the particular form of government with which
10 it is, more or less temporarily, invested.

11 **"Territories' or 'territory' as including 'state' or 'states.'" While the term 'territories of**
12 **the' United States may, under certain circumstances, include the states of the Union, as**
13 **used in the federal Constitution and in ordinary acts of congress "territory" does not**
14 **include a foreign state.**

15 "As used in this title, the term 'territories' generally refers to the political subdivisions created by congress,
16 and not within the boundaries of any of the several states."
17 [86 Corpus Juris Secundum (C.J.S.), Territories, §1 (2003), Emphasis added]

18 YOUR ANSWER (circle one): Admit/Deny

19 CLARIFICATION: _____

- 20 24. Admit that pursuant to [Executive Order #10289](#), the President has delegated to the Secretary of the Treasury the
21 authority to establish internal revenue districts.

22 YOUR ANSWER (circle one): Admit/Deny

23 CLARIFICATION: _____

- 24 25. Admit that the Secretary of the Treasury has not established internal revenue districts which include any part of any
25 state of the Union that is not federal territory or property.

26 YOUR ANSWER (circle one): Admit/Deny

27 CLARIFICATION: _____

- 28 26. Admit that the only existing internal revenue district is the District of Columbia.

29 YOUR ANSWER (circle one): Admit/Deny

30 CLARIFICATION: _____

- 31 27. Admit that pursuant to [26 U.S.C. §7601](#), the only place the IRS is authorized to search for taxable persons and property
32 is within internal revenue districts created by the President.

33 YOUR ANSWER (circle one): Admit/Deny

34 CLARIFICATION: _____

- 35 28. Admit that the term "State" as used in the Constitution includes states of the Union and excludes territories and
36 possessions of the United States or the "State" mentioned in 4 U.S.C. §110(d).

37 "The earliest case is that of *Hepburn v. Ellzey*, 2 Cranch, 445, 2 L.Ed. 332, in which this court held that, under
38 that clause of the Constitution limiting the jurisdiction of the courts of the United States to controversies between
39 citizens of different states, a citizen of the District of Columbia could not maintain an action in the circuit court
40 of the United States. It was argued that the word 'state,' in that connection, was used simply to denote a distinct
41 political society. 'But,' said the Chief Justice, 'as the act of Congress obviously used the word 'state' in reference
42 to that term as used in the Constitution, it becomes necessary to inquire whether Columbia is a state in the sense
43 of that instrument. **The result of that examination is a conviction that the members of the American confederacy**

1 only are the states contemplated in the Constitution . . . and excludes from the term the signification attached
2 to it by writers on the law of nations.' This case was followed in *Barney v. Baltimore*, 6 Wall. 280, 18 L.Ed.
3 825, and quite recently in *Hooe v. Jamieson*, 166 U.S. 395 , 41 L.Ed. 1049, 17 Sup.Ct.Rep. 596. The same rule
4 was applied to citizens of territories in *New Orleans v. Winter*, 1 Wheat. 91, 4 L.Ed. 44, in which an attempt
5 was made to distinguish a territory from the District of Columbia. But it was said that 'neither of them is a
6 state in the sense in which that term is used in the Constitution.' In *Scott v. Jones*, 5 How. 343, 12 L.Ed. 181,
7 and in *Miners' Bank v. Iowa ex rel. District Prosecuting Attorney*, 12 How. 1, 13 L.Ed. 867, it was held that under
8 the judiciary act, permitting writs of error to the supreme court of a state in cases where the validity of a state
9 statute is drawn in question, an act of a territorial legislature was not within the contemplation of Congress."
10 [*Downes v. Bidwell*, 182 U.S. 244 (1901)]

11 YOUR ANSWER (circle one): Admit/Deny

12 CLARIFICATION: _____

- 13 29. Admit that the term “State” as defined in 4 U.S.C. §110(d) refers to a territory or possession of the United States
14 pursuant to the Buck Act.

15 TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
16 CHAPTER 4 - THE STATES

17 Sec. 110. Same; definitions

18 (d) The term "State" includes any Territory or possession of the United States.

19 YOUR ANSWER (circle one): Admit/Deny

20 CLARIFICATION: _____

- 21 30. Admit that the term “State” as used 4 U.S.C. §110(d) is the “State” upon which state income taxes are levied pursuant
22 to the Buck Act, 4 U.S.C. §§105-113.

23 YOUR ANSWER (circle one): Admit/Deny

24 CLARIFICATION: _____

- 25 31. Admit that states of the Union are foreign, for the purposes of federal legislative jurisdiction, for most federal subject
26 matters.

27 Foreign States: “Nations outside of the United States...Term may also refer to another state; i.e. a sister state.
28 The term ‘foreign nations’, ...should be construed to mean all nations and states other than that in which the
29 action is brought; and hence, one state of the Union is foreign to another, in that sense.”
30 [*Black’s Law Dictionary*, 6th Edition, p. 648]

31 Foreign Laws: “The laws of a foreign country or sister state.”
32 [*Black’s Law Dictionary*, 6th Edition, p. 647]

33 Dual citizenship. Citizenship in two different **countries**. Status of citizens of United States who reside
34 within a state; i.e., person who are born or naturalized in the U.S. are citizens of the U.S. and the state wherein
35 they reside.
36 [*Black’s Law Dictionary*, Sixth Edition, page 498]

37 YOUR ANSWER (circle one): Admit/Deny

38 CLARIFICATION: _____

- 39 32. Admit that following are the only subject matters for which the states of the Union are “domestic” for the purposes of
40 federal legislative jurisdiction, pursuant to the authority of the Constitution of the United States of America.
41 a. Counterfeiting pursuant to Article 1, Section 8, Clause 5 of the United States Constitution.
42 b. Postal matters pursuant to Article 1, Section 8, Clause 7 of the United States Constitution.
43 c. Foreign commerce pursuant to Article 1, Section 8, Clause 3 of the United States Constitution.

- d. Treason pursuant to Article 4, Section 2, Clause 2 of the United States Constitution.
- e. Property, contracts, and franchises of the U.S. Government coming under [Article 4](#), Section 3, Clause 2 of the United States Constitution.
- f. Jurisdiction over aliens (foreign nationals who are NOT state nationals), which is a foreign relations issue reserved exclusively to the federal and not state government. See *Chae Chan Ping v. U.S.*, 130 U.S. 581 (1889).

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

33. Admit that what makes a human being a statutory “U.S. citizen” under [8 U.S.C. §1401](#) is a legal domicile on federal territory.

*“The writers upon the law of nations distinguish between a temporary residence in a foreign country for a special purpose and a residence accompanied with an intention to make it a permanent place of abode. The latter is styled by Vattel [in his book *The Law of Nations* as] “domicile,” which he defines to be “a habitation fixed in any place, with an intention of always staying there.” **Such a person, says this author, becomes a member of the new society at least as a permanent inhabitant, and is a kind of citizen of the inferior order from the native citizens, but is, nevertheless, united and subject to the society, without participating in all its advantages. This right of domicile, he continues, is not established unless the person makes sufficiently known his intention of fixing there, either tacitly or by an express declaration.** Vatt. *Law Nat.* pp. 92, 93. *Grotius nowhere uses the word “domicile,” but he also distinguishes between those who stay in a foreign country by the necessity of their affairs, or from any other temporary cause, and those who reside there from a permanent cause. The former he denominates “strangers,” and the latter, “subjects.”* The rule is thus laid down by Sir Robert Phillimore:*

*There is a class of persons which cannot be, strictly speaking, included in either of these denominations of naturalized or native citizens, namely, the class of those who have ceased to reside [maintain a domicile] in their native country, and have taken up a permanent abode in another. **These are domiciled inhabitants. They have not put on a new citizenship through some formal mode enjoined by the law or the new country. They are de facto, though not de jure, citizens of the country of their [new chosen] domicile.*** [*Fong Yue Ting v. United States, 149 U.S. 698 (1893)*]

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

34. Admit that there is no provision of currently enacted law, including “judge-made law” that “expressly extends” beyond the District of Columbia and the Virgin Islands: 1. Enforcement of the Internal Revenue Code by the IRS; 2. “Public offices” needed to conduct said enforcement.

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

35. Admit that because there is neither legislative authority to enforce the Internal Revenue Code in states of the Union, nor any Treasury order that establishes internal revenue districts within any state of the Union, that the states of the Union are “foreign” with respect to the jurisdiction of [Internal Revenue Code, Subtitle A](#).

YOUR ANSWER (circle one): Admit/Deny

CLARIFICATION: _____

36. Admit that according to the U.S. Supreme Court, the taxing powers of Congress do not extend into any state of the Union.

“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.” [*Carter v. Carter Coal Co., 298 U.S. 238, 56 S.Ct. 855 (1936)*]

1 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*
2 *concerning the relative rights of state and national governments are many; **but for a very long time this court***
3 *has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their*
4 *political subdivisions. The same basic reasoning which leads to that conclusion, we think, requires like limitation*
5 *upon the power which springs from the bankruptcy clause. United States v. Butler, supra."*
6 *[Ashton v. Cameron County Water Improvement District No. 1, 298 U.S. 513, 56 S.Ct. 892 (1936)]*

7 YOUR ANSWER (circle one): Admit/Deny

8 CLARIFICATION: _____

9 **4.3.5 Authority for establishing "areas" in lieu of statutory "internal revenue districts"**

10 1. Admit that there are NO District Directors within the Internal Revenue Service.

11 YOUR ANSWER: ___ Admit ___ Deny

12 CLARIFICATION: _____

13
14
15 2. Admit that the reason there are no remaining District Directors is because all statutory "internal revenue districts" were
16 abolished as a result of the IRS Restructuring and Reform Act of 1998, 112 Stat. 685.

17 YOUR ANSWER: ___ Admit ___ Deny

18 CLARIFICATION: _____

19
20
21 3. Admit that there is NO statutory authority for the Internal Revenue Service to establish "areas" to replace "internal
22 revenue districts".

23 YOUR ANSWER: ___ Admit ___ Deny

24 CLARIFICATION: _____

25
26
27 4. Admit that there is no statutory authority for creating "areas" within the exclusive jurisdiction of a constitutional state
28 of the Union..

29 YOUR ANSWER: ___ Admit ___ Deny

30 CLARIFICATION: _____

31
32
33 5. Admit that the IRS has no delegated authority to create "areas" by regulation if there is no statutory authority expressly
34 granted by Congress to do so. See [U.S. v. Calamaro, 354 U.S. 351 \(1957\)](#)

35 *"Finally, the Government points to the fact that the Treasury Regulations relating to the statute purport to include*
36 *the pick-up man among those subject to the § 3290 tax,¹¹¹ and argues (a) that this constitutes an administrative*
37 *interpretation to which we should give weight in construing the statute, particularly because (b) section 3290 was*
38 *carried over in haec verba into § 4411 of the Internal Revenue Code of 1954. **We find neither argument***
39 *persuasive. In light of the above discussion, ³⁵⁹359 we cannot but regard this Treasury Regulation as no*
40 *more than an attempted addition to the statute of something which is not there.¹² As such the regulation can*
41 *furnish no sustenance to the statute. Koshland v. Helvering, 298 U. S. 441, 446-447."*
42 *[U.S. v. Calamaro, 354 U.S. 351 (1957)]*

43 YOUR ANSWER: ___ Admit ___ Deny

44 CLARIFICATION: _____

45
46
47 **4.3.6 Civil Status**

48 1. Admit that the ONLY statutory "individual" defined in the I.R.C. is a statutory "alien":

1 [26 C.F.R. §1.1441-1](#) Requirement for the deduction and withholding of tax on payments to foreign persons.

2 (c) Definitions

3 (3) Individual.

4 (i) Alien individual.

5 The term alien individual means an individual who is not a citizen or a national of the United States. See Sec.
6 1.1-1(c).

7
8 YOUR ANSWER: ____ Admit ____ Deny

9
10 CLARIFICATION: _____

- 11 2. Admit that the statutory “qualified individual” who is abroad and in a foreign country is ALSO an alien as defined
12 above in relation to the foreign country they are physically in under 26 U.S.C. §911:

13 [26 U.S. Code § 911 - Citizens or residents of the United States living abroad](#)

14 (d) DEFINITIONS AND SPECIAL RULES

15 For purposes of this section—

16 (1) QUALIFIED INDIVIDUAL

17 The term “[qualified individual](#)” means an individual whose [tax home](#) is in a [foreign](#) country and who is—

18 (A) a citizen of the [United States](#) and establishes to the satisfaction of the [Secretary](#) that he has been a [bona fide](#)
19 [resident](#) of a [foreign](#) country or countries for an uninterrupted period which includes an entire [taxable year](#), or

20 (B) a citizen or resident of the [United States](#) and who, during any period of 12 consecutive months, is present in
21 a [foreign](#) country or countries during at least 330 full days in such period.

22
23 YOUR ANSWER: ____ Admit ____ Deny

24
25 CLARIFICATION: _____

- 26 3. Admit that those who are human beings, but not statutory “individuals” cannot be “persons” as defined in 26 U.S.C.
27 §7701(a)(1):

28 [26 U.S. Code § 7701 - Definitions](#)

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

31 (1) PERSON

32 The term “[person](#)” shall be construed to mean and include an individual, a [trust](#), estate, [partnership](#), association,
33 company or [corporation](#).

34
35 YOUR ANSWER: ____ Admit ____ Deny

36
37 CLARIFICATION: _____

- 38 4. Admit that those who are NOT abroad under 26 U.S.C. §911 are expressly exempted from withholding and reporting
39 and therefore not liable for any income tax pursuant to 26 C.F.R. §1.1441-1(d)(1).

40
41 YOUR ANSWER: ____ Admit ____ Deny

42
43 CLARIFICATION: _____

1 5. Admit that the above “individual” is the SAME “individual” mentioned in the upper left corner of the IRS Form 1040
2 as “U.S. Individual”.

3
4 YOUR ANSWER: ___ Admit ___ Deny

5
6 CLARIFICATION: _____

7 6. Admit that human beings born within and domiciled within the exclusive jurisdiction of a state of the Union are
8 legislatively “foreign” but not statutory “aliens” in relation to federal territory and the exclusive jurisdiction of
9 Congress.

10 *“Constitutionally, only those born or naturalized in the United States and subject to the jurisdiction thereof, are*
11 *citizens. Const.Amdt. XIV. The power to fix and determine the rules of naturalization is vested in the Congress.*
12 *Const.Art. I, sec. 8, cl. 4. **Since all persons born outside of the [CONSTITUTIONAL] United***
13 ***States, are “foreigners,”[1] and not subject to the jurisdiction of the United States, the***
14 ***statutes, such as § 1993 and 8 U.S.C.A. §601 [currently 8 U.S.C. §1401], derive their***
15 ***validity from the naturalization power of the Congress.** Elk v. Wilkins, 1884, 112 U.S. 94, 101, 5*
16 *S.Ct. 41, 28 L.Ed. 643; Wong Kim Ark v. U. S., 1898, 169 U.S. 649, 702, 18 S.Ct. 456, 42 L.Ed. 890. **Persons***
17 ***in whom citizenship is vested by such statutes are naturalized citizens and not native-***
18 ***born citizens.** Zimmer v. Acheson, 10 Cir. 1951, 191 F.2d. 209, 211; Wong Kim Ark v. U. S., supra.”*
19 *[Ly Shew v. Acheson, 110 F.Supp. 50 (N.D. Cal., 1953)]*

20 _____

21 FOOTNOTES:
22 [1] See *Boyd v. State of Nebraska ex rel. Thayer, 1892, 143 U.S. 135, 12 S.Ct. 375, 36 L.Ed. 103; U.S. v.*
23 *Harbanuk, 2 Cir. 1933, 62 F.2d. 759, 761.*

24
25 YOUR ANSWER: ___ Admit ___ Deny

26
27 CLARIFICATION: _____

28 7. Admit that no one can force you to become a “resident” against your will without violating the Thirteenth Amendment
29 prohibition against involuntary servitude.

30 *“That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,*
31 *except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of*
32 *bondage; the ownership of mankind as a chattel, or at least the control of the labor and services of one man for*
33 *the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services*
34 *[in their entirety]. This amendment was said in the Slaughter House Cases, 16 Wall. 36, to have been intended*
35 *primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican*
36 *peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of*
37 *the word ‘servitude’ was intended to prohibit the use of all forms of involuntary slavery, of whatever class or*
38 *name.”*
39 *[Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]*

40
41 YOUR ANSWER: ___ Admit ___ Deny

42
43 CLARIFICATION: _____

44 8. Admit that you cannot be a “resident” of a place you have never been to and that it is FRAUD to declare oneself a
45 “resident” of the “United States” if one has never physically lived there.

46
47 YOUR ANSWER: ___ Admit ___ Deny

48
49 CLARIFICATION: _____

50 **4.3.7 Origin or enforcement authority**

51 For more information about the subjects covered in this section, refer to the pamphlets below:

1. Separation Between Public and Private Course, Form #12.025
<https://sedm.org/Forms/FormIndex.htm>
2. Policy Document: IRS Fraud and Deception About the Statutory Word "Person", Form #08.023
<https://sedm.org/Forms/FormIndex.htm>

1. Admit that Congress has jurisdiction over its own property regardless of where it is physically located, and including in a Constitutional state:

United States Constitution

Article 4, Section 3

The Congress shall have Power to dispose of and make all needful Rules and Regulations respecting the Territory or other Property belonging to the United States; and nothing in this Constitution shall be so construed as to Prejudice any Claims of the United States, or of any particular State.

*"The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that 510*510 the power to make "ALL needful rules and regulations" "is a power of legislation," "a full legislative power;" "that it includes all subjects of legislation in the territory," and is without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the power to "make rules and regulations respecting the territory" is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of "the territory.""*
[Dred Scott v. Sandford, 60 U.S. 393 (1857); https://scholar.google.com/scholar_case?case=3231372247892780026]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

2. Admit that the Secretary of the Treasury is empowered to make "all needful rules" under Article 4, Section 3, Clause 2 for the management of property, rights, and franchises enforced under the Internal Revenue Code:

[26 U.S. Code § 7805 - Rules and regulations](#)

(a) Authorization

Except where such authority is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

3. Admit that a "public officer" is someone in temporary control of the property of the government:

"Public office. The right, authority, and duty created and conferred by law, by which for a given period, either fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58. An agency for the state, the duties of which involve in their performance the exercise of some portion of the sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State, 13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of

1 Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52
2 P.2d. 483, 486. **Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for**
3 **such time as de- notes duration and continuance, with Independent power to control the property of the public,**
4 **or with public functions to be exercised in the supposed interest of the people, the service to be compensated by**
5 **a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.**
6 State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.
7 [Black's Law Dictionary, Fourth Edition, p. 1235]

8
9 YOUR ANSWER: ____Admit ____Deny

10
11 CLARIFICATION:_____

- 12 4. Admit that Congress has direct legislative control over the government's property WITHOUT the need for
13 implementing regulations:

14 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 552](#)
15 [§ 552. Public information: agency rules, opinions, orders, records, and proceedings](#)

16 (a)(1) Except to the extent that a person has actual and timely notice of the terms thereof, **a person may not in**
17 **any manner be required to resort to, or be adversely affected by, a matter required to be published in the**
18 **Federal Register and not so published.** For the purpose of this paragraph, matter reasonably available to the
19 class of persons affected thereby is deemed published in the Federal Register when incorporated by reference
20 therein with the approval of the Director of the Federal Register.

21
22 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 553](#)
23 [§ 553. Rule making](#)

24 (a) This section applies, according to the provisions thereof, except to the extent that there is involved—

25 (1) a military or foreign affairs function of the United States; or

26 (2) **a matter relating to agency management or personnel or to public property, loans, grants, benefits, or**
27 **contracts.**

28
29 YOUR ANSWER: ____Admit ____Deny

30
31 CLARIFICATION:_____

- 32 5. Admit that “taxes” under the Internal Revenue Code do not relate to “loans, grants, benefits, or contracts” as indicated
33 below in my specific case:

34 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 553](#)
35 [§ 553. Rule making](#)

36 (a) This section applies, according to the provisions thereof, except to the extent that there is involved—

37 (1) a military or foreign affairs function of the United States; or

38 (2) **a matter relating to agency management or personnel or to public property, loans, grants, benefits, or**
39 **contracts.**

40
41 YOUR ANSWER: ____Admit ____Deny

42
43 CLARIFICATION:_____

- 44 6. Admit that involuntary servitude was rendered illegal and unconstitutional by the Thirteenth Amendment:

1 Thirteenth Amendment of the US Constitution -- Slavery and Involuntary Servitude

2 SECTIONS 1 AND 2. Neither slavery nor involuntary servitude, except as a punishment for crime whereof the
3 party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.
4 Congress shall have power to enforce this article by appropriate legislation.

5 YOUR ANSWER (circle one): Admit/Deny

6 CLARIFICATION: _____

- 7 7. Admit that the Secretary, when he is dealing with “agency management or personnel” in 5 U.S.C. §553(a)(2) above,
8 may only use regulations to impose duties or obligations upon people in his own department and that if he imposes
9 duties or civil obligations on people OUTSIDE of his department, he is violating the Thirteenth Amendment
10 prohibition against involuntary servitude.

11 [TITLE 5 > PART 1 > CHAPTER 3 > § 301](#)
12 [§ 301. Departmental regulations](#)

13 *The head of an Executive department or military department **may prescribe regulations for the government of**
14 **his department, the conduct of its employees, the distribution and performance of its business, and the custody,**
15 **use, and preservation of its records, papers, and property.** This section does not authorize withholding
16 information from the public or limiting the availability of records to the public.*

17 YOUR ANSWER: ___ Admit ___ Deny

18 CLARIFICATION: _____

- 19
20
21 8. Admit the only parties subject to civil penalties and criminal enforcement within the Internal Revenue Code are:

22 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART 1 > § 6671](#)
23 [§ 6671. Rules for application of assessable penalties](#)

24 (b) Person defined

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

29 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
30 [§ 7343. Definition of term “person”](#)

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

34 YOUR ANSWER: ___ Admit ___ Deny

35 CLARIFICATION: _____

- 36
37
38 9. Admit that the rules of statutory construction and interpretation do NOT permit adding to the definition of “person” for
39 the purposes of civil penalties or criminal enforcement:

40 *“**Expressio unius est exclusio alterius.** A maxim of statutory interpretation meaning that **the expression of one***
41 ***thing is the exclusion of another.** *Burgin v. Forbes*, 293 Ky. 456, 169 S.W.2d. 321, 325; *Newblock v. Bowles*,*
42 *170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. **When certain persons or***
43 ***things are specified in a law, contract, or will, an intention to exclude all others from its operation may be***
44 ***inferred.** Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects*
45 *of a certain provision, other exceptions or effects are excluded.”*

1 [Black's Law Dictionary, Sixth Edition, p. 581]

2 "**When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's**
3 **ordinary meaning.** *Meese v. Keene*, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition
4 of the term excludes unstated meanings of that term"); *Colautti v. Franklin*, 439 U.S. at 392-393, n. 10 ("As a
5 rule, `a definition which declares what a term "means". . . excludes any meaning that is not stated"); *Western*
6 *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
7 (1935) (Cardozo, J.); see also 2A N. Singer, *Sutherland on Statutes and Statutory Construction* § 47.07, p. 152,
8 and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S.
9 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney
10 General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."
11 [*Stenberg v. Carhart*, 530 U.S. 914 (2000)]

12 YOUR ANSWER: ___ Admit ___ Deny

13 CLARIFICATION: _____
14

15 10. Admit the only authorized targets of enforcement in the previous question are all public officers in charge of public
16 property.

17 YOUR ANSWER: ___ Admit ___ Deny

18 CLARIFICATION: _____
19

20
21 11. Admit that all of the regulations enacted by the Secretary of the Treasury relate ONLY to people within the Treasury
22 Department and that I don't work for the Treasury Department.

23 YOUR ANSWER: ___ Admit ___ Deny

24 CLARIFICATION: _____
25

26
27 12. Admit that I personally do not fit in any of the categories listed in 5 U.S.C. §553(a):

28 [TITLE 5 > PART 1 > CHAPTER 5 > SUBCHAPTER II > § 553](#)
29 § 553. Rule making

30 (a) This section applies, according to the provisions thereof, except to the extent that there is involved—

31 (1) a military or foreign affairs function of the United States; or

32 (2) **a matter relating to agency management or personnel or to public property, loans, grants, benefits, or**
33 **contracts.**

34 YOUR ANSWER: ___ Admit ___ Deny

35 CLARIFICATION: _____
36

37
38 13. Admit that there are not enforcement regulations within the Internal Revenue Code for lien, levy, penalties, or criminal
39 enforcement and that therefore, the only proper targets of enforcement are those listed in 5 U.S.C. §553(a).

40 *IRS Due Process Meeting Handout, Form #03.008*
41 <https://sedm.org/Forms/03-Discovery/IRSDueProcMtgHandout.pdf>

42 YOUR ANSWER: ___ Admit ___ Deny

43 CLARIFICATION: _____
44
45

1 14. Admit that statutory “citizens” under 26 C.F.R. §1.1-1(c) and 8 U.S.C. §1401, “resident (aliens) under 26 U.S.C.
2 §7701(b)(1)(A) are statutory fictions and creations of Congress and therefore creations, property, and franchises of
3 Congress.

4 *But when Congress creates a statutory right [a “privilege” in this case, such as a “trade or business”], it clearly*
5 *has the discretion, in defining that right, to create presumptions, or assign burdens of proof, or prescribe*
6 *remedies; it may also provide that persons seeking to vindicate that right must do so before particularized*
7 *tribunals created to perform the specialized adjudicative tasks related to that right [such as “Tax Court”,*
8 *“Family Court”, “Traffic Court”] etc.]. FN35 Such provisions do, in a sense, affect the exercise of judicial power,*
9 *but they are also incidental to Congress' power to define the right that it has created. No comparable justification*
10 *exists, however, when the right being adjudicated is not of congressional creation. In such a situation, substantial*
11 *inroads into functions that have traditionally been performed by the Judiciary cannot be characterized merely as*
12 *incidental extensions of Congress' power to define rights that it has created. Rather, such inroads suggest*
13 *unwarranted encroachments upon the judicial power of the United States, which our Constitution reserves for*
14 *Art. III courts.*
15 *[Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. at 83-84, 102 S.Ct. 2858 (1983)]*

16
17 YOUR ANSWER: ___ Admit ___ Deny

18
19 CLARIFICATION: _____

20 15. Admit that you have NO EVIDENCE in your possession that I am possession, use, custody, or control of government
21 property which might make me subject to 5 U.S.C. §553(a)(2):

22 [TITLE 5 > PART I > CHAPTER 5 > SUBCHAPTER II > § 553](#)
23 [§ 553. Rule making](#)

24 (a) This section applies, according to the provisions thereof, except to the extent that there is involved—

25 (1) a military or foreign affairs function of the United States; or

26 (2) a matter relating to agency management or personnel or to public property, loans, grants, benefits, or
27 contracts.

28
29 YOUR ANSWER: ___ Admit ___ Deny

30
31 CLARIFICATION: _____

32 16. Admit that those INVOKING the civil status “citizens” under 26 C.F.R. §1.1-1(c) and 8 U.S.C. §1401 or “resident
33 (aliens) under 26 U.S.C. §7701(b)(1)(A) are receiving the “benefit” of the statutory PRIVILEGES and special law
34 attaching to those fictional offices.

35
36 YOUR ANSWER: ___ Admit ___ Deny

37
38 CLARIFICATION: _____

39 17. Admit that it is the crime if false personation under 18 U.S.C. §911 and/or 18 U.S.C. §912 for a nonresident state party
40 to claim or invoke the “benefits”, privileges, and/or immunities of a STATUTORY “citizens” under 26 C.F.R. §1.1-
41 1(c) and 8 U.S.C. §1401 by invoking the status of said “citizen” on a government tax form.

42 [18 U.S. Code § 911 - Citizen of the United States](#)

43 *Whoever falsely and willfully represents himself to be a citizen of the United States shall be fined under this title*
44 *or imprisoned not more than three years, or both.*
45 *(June 25, 1948, ch. 645, 62 Stat. 742; Pub. L. 103-322, title XXXIII, § 330016(1)(H), Sept. 13, 1994, 108 Stat.*
46 *2147.)*

47
48 YOUR ANSWER: ___ Admit ___ Deny

49
50 CLARIFICATION: _____

1 18. Admit that the national government has NOT authority to abuse grants or loans of federal property to CREATE new
2 public offices or appoint public officers such as “person”, “citizen”, or “residents” within a constitutional state that are
3 neither “elected or appointed”.

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

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

8
9 *Declaration of Independence*

10 *He has erected a multitude of New Offices, and sent hither swarms of Officers [INTO THE constitutional states]*
11 *to harrass our people, and eat out their substance [with “trade or business” franchise taxes].*
12 *[Declaration of Independence, 1776; SOURCE:*
13 <https://www.ourdocuments.gov/doc.php?flash=false&doc=2&page=transcript>
14

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

26
27 YOUR ANSWER: ___Admit ___Deny

28
29 CLARIFICATION: _____

30 19. Admit that Internal Revenue Code Subtitles A and C are in effect the “employment agreement” for those who choose
31 to volunteer to be treated AS IF they are public officers in charge of PRIVATE property they DONATED to a public
32 use, public purpose, and public office until the money has been paid over or “returned” to the national government.

33
34 YOUR ANSWER: ___Admit ___Deny

35
36 CLARIFICATION: _____

37 20. Admit that the method of volunteering under Internal Revenue Code Subtitles A and C to pay a VOLUNTARY
38 donation is to, in effect, CLAIM or ADOPT the privileged fictional civil statutory status of “citizen”, “resident”,
39 “person”, or “taxpayer” on an IRS tax form. See

40
41 [How State Nationals Volunteer to Pay Income Tax](#), Form #08.024
42 <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>
43

44 YOUR ANSWER: ___Admit ___Deny

45
46 CLARIFICATION: _____

47 21. Admit that according to Samuel Adams, calling a human being with inalienable rights a PRIVILEGED statutory
48 “citizen” under 26 C.F.R. §1.1-1(c) who is an indentured peon slave to pay off an endless and growing mountain of the
49 national debt is the greatest injustice of all:

50 *“It is the greatest absurdity to suppose it [would be] in the power of one, or any number of men, at the entering*
51 *into society, to renounce their essential natural rights, or the means of preserving those rights; when the grand*

1 end of civil government, from the very nature of its institution, is for the support, protection, and defense of those
2 very rights; the principal of which ... are life, liberty, and property. If men, through fear, fraud, or mistake, should
3 in terms renounce or give up any essential natural right, the eternal law of reason and the grand end of society
4 would absolutely vacate such renunciation. The right to freedom being the gift of God Almighty, it is not in the
5 power of man to alienate this gift and voluntarily become a slave"
6 [Samuel Adams, The Rights of the Colonists, November 20, 1772;
7 <http://www.foundingfatherquotes.com/father/quotes/2>]

8 Legal implications of the above:

9 1. The civil status indicative of "entering into society" is that of a "citizen". See *Minor v. Happersett*, 88 U.S.
10 (21 wall.) 164 (1874).
11 https://scholar.google.com/scholar_case?case=5117525999793250938

12 2. "Civil status" is described in:

[Civil Status \(important\), SEDM
<https://sedm.org/civil-status/>](https://sedm.org/civil-status/)

13 3. The implication of the above is that NO privileges can attach to the status of "citizen". For a description of
14 what "privilege" means, see:

[Government Instituted Slavery Using Franchises, Form #05.030
<https://sedm.org/Forms/05-MemLaw/Franchises.pdf>](https://sedm.org/Forms/05-MemLaw/Franchises.pdf)

15 4. The reason that no privileges can attach to the status of "citizen" is that privileges are the main method of
16 surrendering natural or constitutional rights.

17 "The State in such cases exercises no greater right than an individual may exercise over the
18 use of his own property when leased or loaned to others. The conditions upon which the
19 privilege shall be enjoyed being stated or implied in the legislation authorizing its grant, no
20 right is, of course, impaired by their enforcement. The recipient of the privilege, in effect,
21 stipulates to comply with the conditions. It matters not how limited the privilege conferred, its
22 acceptance implies an assent to the regulation of its use and the compensation for it."
23 [Munn v. Illinois, 94 U.S. 113 (1876)]

24 "But when Congress creates a statutory right [a "privilege" or "public right" in this case,
25 such as a "trade or business"], it clearly has the discretion, in defining that right, to create
26 presumptions, or assign burdens of proof, or prescribe remedies; it may also provide that
27 persons seeking to vindicate that right must do so before particularized tribunals created to
28 perform the specialized adjudicative tasks related to that right. FN35 Such provisions do, in a
29 sense, affect the exercise of judicial power, but they are also incidental to Congress' power to
30 define the right that it has created. No comparable justification exists, however, when the right
31 being adjudicated is not of congressional creation. In such a situation, substantial inroads into
32 functions that have traditionally been performed by the Judiciary cannot be characterized
33 merely as incidental extensions of Congress' power to define rights that it has created. Rather,
34 such inroads suggest unwarranted encroachments upon the judicial power of the United States,
35 which our Constitution reserves for Art. III courts."
36 [Northern Pipeline Const. Co. v. Marathon Pipe Line Co., 458 U.S. 50, 102 S.Ct. 2858 (1983)]

37 5. Because no privileges can attach to "citizen", the status ALSO cannot be a privilege, and therefore cannot be
38 a STATUTORY status.

39 6. Since the income tax is imposed upon "citizens" and "residents" in 26 C.F.R. §1.1-1, then these parties, BY
40 DEFINITION cannot be people with natural or constitutional rights because the status therein is treated as a
41 taxable privilege in that context. See:

[Why You are a "national", "state national", and Constitutional but not Statutory Citizen, Form #05.006
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>](https://sedm.org/Forms/05-MemLaw/WhyANational.pdf)

42 7. The only way you can be a "citizen" WITHOUT privileges is therefore to be so in a POLITICAL rather than
43 CIVIL or STATUTORY context.

[Political Jurisdiction, Form #05.004
<https://sedm.org/Forms/05-MemLaw/PoliticalJurisdiction.pdf>](https://sedm.org/Forms/05-MemLaw/PoliticalJurisdiction.pdf)

44 8. The above is why a "privilege" is defined as a private or special right imputed or assigned to those who are
45 OTHER than "citizens":

"Privilege. A particular benefit or advantage enjoyed by a person, company, or class **beyond the common advantages of other citizens.**"
[Black's Law Dictionary, Sixth Edition, p. 1197; SOURCE:
<https://famguardian.org/TaxFreedom/CitesByTopic/privilege.htm>]

9. For the purposes of the above, "privileges", "civil status", and "benefits" are synonymous with a CIVIL status under any act of the government. All civil statutory law is law for government and not PRIVATE people:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037
<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

10. The above concepts are ALSO why it is a maxim of the common law that you have a right to NOT receive, and by implication NOT PAY FOR, a "benefit"/privilege that you DO NOT WANT:

"Invito beneficium non datur. No one is obliged to accept a benefit against his consent. Dig. 50, 17, 69. But if he does not dissent he will be considered as assenting. Vide Assent."

"Potest quis renunciare pro se, et suis, juri quod pro se introductum est. A man may relinquish, for himself and his heirs, a right which was introduced for his own benefit. See 1 Bouv. Inst. n. 83."

"Quae inter alios acta sunt nemini nocere debent, sed prodesse possunt. Transactions between strangers may benefit, but cannot injure, persons who are parties to them. 6 Co. 1."
[Bouvier's Maxims of Law, 1856; SOURCE:
<https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>]

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

22. Admit that those who want to AVOID receiving the "benefits", privileges, and immunities or the corresponding civil statutory obligations of statutory "citizen" or "resident (alien)" in the internal revenue code merely need to claim "nonresident alien" to do so:

"The citizen cannot complain, because he has voluntarily submitted himself to such a form of government. He owes allegiance to the two departments, so to speak, and within their respective spheres must pay the penalties which each exacts for disobedience to its laws. In return, he can demand protection from each within its own jurisdiction."
[United States v. Cruikshank, 92 U.S. 542 (1875) (emphasis added)]

[EDITORIAL NOTE: The phrase "voluntarily submitted" implies the right to NOT volunteer. These people are called "nationals" under 8 U.S.C. §1101(a)(21) but not statutory "citizens" under 8 U.S.C. §1401 or 26 C.F.R. §1.1-1(c)]

See also:
Non-Resident Non-Person Position, Form #05.020
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

23. Admit that it is a violation of the First Amendment right to association or disassociate and the right to contract or not contract to interfere with the right to choose the civil status or lack thereof and that it is compelled association to interfere with or failure to recognize or even enforce the choice of one's civil status or lack thereof.

See:

Your Exclusive Right to Declare or Establish Your Civil Status, Form #13.008
<https://sedm.org/Forms/13-SelfFamilyChurchGovnce/RightToDeclStatus.pdf>

YOUR ANSWER: ___ Admit ___ Deny

CLARIFICATION: _____

1 24. Admit that it is a CRIME for those domiciled and born within a constitutional state to claim any privileged civil
2 statutory status or office domiciled on federal territory if they were not lawfully elected or appointed to public office
3 and serving in the only geographical place “expressly authorized”:

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

6 *All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,*
7 *except as otherwise expressly provided by law.*
8 [\[https://www.law.cornell.edu/uscode/text/4/72\]](https://www.law.cornell.edu/uscode/text/4/72)

9
10 [18 U.S. Code § 911 - Citizen of the United States](#)

11 *Whoever falsely and willfully represents himself to be a citizen of the United States shall be fined under this title*
12 *or imprisoned not more than three years, or both.*
13 *(June 25, 1948, ch. 645, 62 Stat. 742; Pub. L. 103-322, title XXXIII, § 330016(1)(H), Sept. 13, 1994, 108 Stat.*
14 *2147.)*

15 YOUR ANSWER: ____ Admit ____ Deny

16 CLARIFICATION: _____
17
18

19 25. Admit that a failure to answer any of the questions in these admissions and thereby surrender plausible deniability
20 about massive ongoing crime within the Internal Revenue Service is criminal obstruction of justice under 18 U.S.C.
21 §1501, misprision of felony under 18 U.S.C. §4, and a violation of the duties of REAL public officers lawfully serving
22 within the national government to protect PRIVATE, constitutionally protected property:

23 *“As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be*
24 *exercised in behalf of the government or of all citizens who may need the intervention of the officer. [1]*
25 *Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level*
26 *of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under*
27 *every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain*
28 *from a discharge of their trusts. [2] That is, a public officer occupies a fiduciary relationship to the political*
29 *entity on whose behalf he or she serves. [3] and owes a fiduciary duty to the public. [4] It has been said that*
30 *the fiduciary responsibilities of a public officer cannot be less than those of a private individual.[5]*
31 *Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public*
32 *confidence and undermine the sense of security for individual rights is against public policy.[6]”*
33 *[63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]*

34 FOOTNOTES:
35

36 [1] *State ex rel. Nagle v. Sullivan*, 98 Mont. 425, 40 P.2d. 995, 99 A.L.R. 321; *Jersey City v. Hague*, 18 N.J. 584,
37 115 A.2d. 8.

38 [2] *Georgia Dep’t of Human Resources v. Sistrunk*, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in
39 public trust. *Madlener v. Finley (1st Dist)* 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117
40 Ill.Dec. 226, 520 N.E.2d. 387 and *revd on other grounds* 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

41 [3] *Chicago Park Dist. v. Kenroy, Inc.*, 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st
42 Dist) 107 Ill.App.3d. 222, 63 Ill.Dec.134, 437 N.E.2d. 783.

43 [4] *United States v. Holzer (CA7 Ill)*, 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98
44 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108
45 S.Ct. 2022 and (criticized on other grounds by *United States v. Osser (CA3 Pa)* 864 F.2d. 1056) and (superseded
46 by statute on other grounds as stated in *United States v Little (CA5 Miss)* 889 F.2d. 1367) and (among conflicting
47 authorities on other grounds noted in *United States v. Boylan (CA1 Mass)*, 898 F.2d. 230, 29 Fed.Rules.Evid.Serv.
48 1223).

49 [5] *Chicago ex rel. Cohen v. Keane*, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist)
50 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

51 [6] *Indiana State Ethics Comm’n v. Nelson (Ind App)*, 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh
52 den (Jan 24, 1996) and transfer den (May 28, 1996).

1
2 YOUR ANSWER: ___ Admit ___ Deny

3
4 CLARIFICATION: _____

5 **4.4 Affirmation**

6 I declare under penalty of perjury as required under [26 U.S.C. §6065](#) that the answers provided by me to the foregoing
7 questions are true, correct, and complete to the best of my knowledge and ability, so help me God. I also declare that these
8 answers are completely consistent with each other and with my understanding of both the Constitution of the United States,
9 Internal Revenue Code, Treasury Regulations, the Internal Revenue Manual, and the rulings of the Supreme Court but not
10 necessarily lower federal courts.

11 Name (print): _____

12 Signature: _____

13 Date: _____

14 Witness name (print): _____

15 Witness Signature: _____

16 Witness Date: _____

17 **5 Criminal consequences suffered by all judges and public officers who**
18 **REFUSE to address the issues in this document**

19 Any and all public servants who omit, avoid, or fail to answer or deal with the jurisdictional issues raised in this document
20 are highly susceptible to DEFINITE, SEVERE criminal consequences. Those consequences and the CRIMINAL DURESS
21 they institute against the submitter of this document are described in the following document incorporated herein by
22 reference:

Affidavit of Duress: Illegal Tax Enforcement by De Facto Officers, Form #02.005
<https://sedm.org/Forms/02-Affidavits/AffOfDuress-Tax.pdf>

23 **6 Admissibility of this document into evidence in any and all litigation**
24 **relating to the submitter**

25 Because this document establishes the FACT that the submitter is illegally being compelled to assume the duties and
26 obligations of a public office that he or she does not consent to fill and cannot fill, then:

- 27 1. Under the Public Records Exception of the Hearsay Rule, Federal Rule of Evidence 803(8), this document is
28 admissible.
- 29 2. Any attempt to interfere with the admission of this evidence into the proceeding or to deprive the jury of access to it by
30 the judge shall constitute the following CRIMES
- 31 2.1. Obstruction of justice.
- 32 2.2. A violation of 28 U.S.C. §144 and 455 and 18 U.S.C. §208, where the judge interfering with said admission of
33 evidence has a criminal financial conflict of interest.

34 The court WILL NOT be allowed to impute a DE FACTO office to the Submitter and at the same time INTERFERE with
35 exercising ALL the “benefits” of said office at least long enough to prove that it is NOT lawfully exercised. A public office

1 that is not lawfully exercised is called a de facto office and the person filling it is a de facto officer under the De Facto Officer
2 Doctrine. The illegal and unconstitutional CREATION or perpetuation of said office is exhaustively described in the
3 following documents incorporated herein by reference:

- 4 1. *Proof That There is a "Straw Man"*, Form #05.042
5 <https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>
- 6 2. *Why Your Government is Either a Thief or You are a "Public Officer" for Income Tax Purposes*, Form #05.008
7 <https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

8 **7 What this document is NOT**

9 This document is NOT a request for legal advice of any kind. It merely demands that you obey the law. You can't OBEY
10 that law without READING and interpreting it. In fact, public officers working inside the government are the only ones who
11 can and even MUST interpret, obey, and enforce the law and when they cease to do this, they commit TREASON:

12 *"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he*
13 *administer or execute them."*
14 *[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

15 You can't do your job and stay within the limits of your statutory authority WITHOUT reading and interpreting ALL of the
16 written law. This is an unavoidable consequence of the fact that we are a "society of laws and NOT men".¹² That means
17 you SHOULD:

- 18 1. Know what REAL law is in a classical sense:

What is "law"?, Form #05.030

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

- 19 2. Be regularly reading and learning the law.

Liberty University, SEDM

<https://sedm.org/LibertyU/LibertyU.htm>

- 20 3. Not be asking another employee or ANY man about what you should do or even CAN do in this circumstance.
- 21 4. Not follow agency policy or procedures.

22 I remind you that the courts have repeatedly and consistently held that you cannot trust what ANYONE in the government
23 says or anything the government writes or publishes:

Reasonable Belief About Income Tax Liability, Form #05.007
<https://sedm.org/Forms/FormIndex.htm>

24 The ONLY basis for reasonable belief about what the law requires in this case is YOUR OWN reading of the law.

25 *"No man in this country is so high that he is above the law. No officer of the law may set that law at defiance*
26 *with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are*
27 *bound to obey it. It is the only supreme power in our system of government, and every man who by accepting*
28 *office participates in its functions is only the more strongly bound to submit to that supremacy, and to observe*
29 *the limitations which it imposes upon the exercise of the authority which it gives," 106 U.S., at 220. "Shall it be*
30 *said... that the courts cannot give remedy when the Citizen has been deprived of his property by force, his estate*
31 *seized and converted to the use of the government **without any lawful authority, without any process of law, and***
32 ***without any compensation**, because the president has ordered it and his officers are in possession? **If such be***
33 ***the law of this country, it sanctions a tyranny which has no existence in the monarchies of Europe, nor in any***
34 ***other government which has a just claim to well-regulated liberty and the protection of personal rights."** 106*
35 *U.S., at 220, 221.*

36 *[United States vs. Lee, 106 U.S. 196, 1 S. Ct. 240 (1882); SOURCE:*
37 <http://famguardian.org/TaxFreedom/CitesByTopic/law.htm>*]*

38 Rather, this document:

¹² See Marbury v. Madison, 5 U.S. 137, 1 Cranch 137, 2 L.Ed. 60 (1803).

1. Acknowledges that YOU, the Recipient are the moving party in this enforcement action or solicitation.
2. DEMANDS that you satisfy your burden of proof with court admissible evidence or to discontinue permanently our interactions.
3. Acknowledges that it is NOT my responsibility to respond to a mere BELIEF on your part, whether that BELIEF derives from untrustworthy government publications or another equally untrustworthy man. The courts have repeatedly held that all government publications, all statements by government actors are UNTRUSTWORTHY and therefore devolve to a mere “belief” akin to a religion. See:

Reasonable Belief About Income Tax Liability, Form #05.007
<https://sedm.org/Forms/05-MemLaw/ReasonableBelief.pdf>

Since the government cannot use such “beliefs” to create a religion without violating the First Amendment, then it can’t in effect FORCE me to obey whatever that belief is. If I can’t force the GOVERNMENT to act on MY religious belief, then THEY can’t establish or especially ENFORCE their own flavor of religion with THEIR beliefs or presumptions against me EITHER.¹³

Never to our knowledge has the Court interpreted the First Amendment to require the Government itself to behave in ways that the individual believes will further his or her spiritual development or that of his or her family. The Free Exercise Clause simply cannot be understood to require the Government to conduct its own internal affairs in ways that comport with the religious beliefs of particular citizens. Just as the Government may not insist that appellees engage in [476 U.S. 693, 700] any set form of religious observance, so appellees may not demand that the Government join in their chosen religious practices by refraining from using a number to identify their daughter. "[T]he Free Exercise Clause is written in terms of what the government cannot do to the individual, not in terms of what the individual can extract from the government." Sherbert v. Verner, 374 U.S. 398, 412 (1963) (Douglas, J., concurring).

As a result, Roy may no more prevail on his religious objection to the Government's use of a Social Security number for his daughter than he could on a sincere religious objection to the size or color of the Government's filing cabinets. The Free Exercise Clause affords an individual protection from certain forms of governmental compulsion; it does not afford an individual a right to dictate the conduct of the Government's internal procedures."
[\[Bowen v. Roy, 476 U.S. 693 \(1986\)\]](#)

This document therefore establishes that attempts to ENFORCE your belief without supporting evidence provided directly to me and signed under penalty of perjury with the real legal name of a government witness is nothing more than a violation of the above and hence, a PRIVATE commercial transaction that I am billing you for. Anything NOT so signed under penalty of perjury will be treated as a NON-RESPONSE and a mere “belief” rather than a court admissible FACT that is actionable to me. Every time I want you to do something, I have to sign under penalty of perjury. I expect the same measure of accountability from you as you impose on me. If you refuse that accountability, you are a hypocrite, and elitist, and an economic terrorist in violation of Constitution Article 4, Section 4.

4. Provides overwhelming evidence which destroys your ability to meet your burden of proof that you have lawful enforcement authority against me, the Submitter, absent my demonstrated express consent.
5. Acknowledges that if you continue to proceed WITHOUT evidence signed under penalty of perjury or based on a BELIEF rather than facts, that you are soliciting to receive my property in the form of my services and time to respond in educating you about the fact that you are NOT proceeding lawfully. By making such a commercial solicitation extraterritorially and outside your legislative jurisdiction, you are:
 - 5.1. Making yourself subject to the Uniform Commercial Code.
 - 5.2. Approaching me as a Buyer (U.C.C. §2-103(1)(a)) of my absolutely owned private property.
 - 5.3. The party to an acceptance of my terms as the Merchant (U.C.C. §2-104(1)) offering use or control but not ownership of my absolutely owned private property. Those terms are documented in:

Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

- 5.4. A THIEF of my time and services beyond this point if you are NOT treated as a consenting Buyer under the above implied agreement.
- 5.5. Waiving official, judicial, and sovereign immunity and coming down to the level of any ordinary business and private status under:
 - 5.5.1. The Clearfield Doctrine, Clearfield Trust Co. v. United States, 318 U.S. 363, 369 (1943).
 - 5.5.2. The Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97.
 - 5.5.3. The Minimum Contacts Doctrine under International Shoe Co. v. Washington, 326 U.S. 310 (1945) .

¹³ For exhaustive court admissible evidence describing the government’s brand of religion being enforced in our interaction, see: *Socialism: The New American Civil Religion*, Form #05.016; <https://sedm.org/Forms/05-MemLaw/SocialismCivilReligion.pdf>.

6. Destroys any possibility of creating or enforcing IMPLIED CONSENT to anything you are offering in the context of our interactions. Since all JUST authority of government derives from the CONSENT of those “governed” according to the Declaration of Independence, then that makes this interaction UNJUST and tort.
7. Identifies your enforcement presentment or correspondence as:
 - 7.1. Based upon inadmissible presumption and belief rather than facts. Federal Rule of Evidence 610 and/or
 - 7.2. Without evidentiary foundation and/or . . .
 - 7.3. Based on knowingly false information that you already agree is false or inapplicable by your failure to deny, in satisfaction of Federal Rule of Civil Procedure 8(b)(6).. . and/or
 - 7.4. Malicious, because you have been presented with legally admissible evidence that your actions are illegal or unconstitutional and yet continue to tortiously proceed anyway.
8. Creates an equitable estoppel against further administrative or judicial enforcement action.
9. Destroys any possibility of “mens rea” on me, the Submitter, should criminal proceedings be undertaken related to our future interactions.

This document also does NOT advocate any of the following flawed arguments, so don’t proceed further with these false arguments to answer or presume issues that are NOT advocated or presented herein as a red herring:

1. That anyone other than statutory “withholding agents” are liable for I.R.C. Subtitles A and C income taxes. In fact, the only parties EXPRESSLY made liable for income tax are withholding agents under 26 U.S.C. §1461. Everyone ELSE is, by implication, a volunteer and not a statutory “taxpayer”. They can only be made liable AFTER they voluntarily consent to assume the duties of a withholding agent, just as any indirect excise requires, and to consent to do so in a physical place where they are legally allowed to alienate otherwise inalienable rights, such as abroad or on federal territory but not in a constitutional state:

[26 U.S. Code § 1461 - Liability for withheld tax](#)

Every [person](#) required to deduct and withhold any [tax](#) under this chapter is hereby made liable for such [tax](#) and is hereby indemnified against the claims and demands of any [person](#) for the amount of any [payments](#) made in accordance with the provisions of this chapter.

*“‘Tax’ is legal imposition, exclusively of statutory origin, and liability to taxation must be read in statute, or it does not exist.”
[Bente v. Bugbee, 137 A. 552; 103 N.J. Law. 608 (1927)]*

*“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.”
[Bothke v. Terry, 713 F.2d. 1405, at 1414 (1983)]*

2. That the United States government has no legislative jurisdiction outside of federal territory or outside the District of Columbia. Instead:
 - 2.1. The government has legislative jurisdiction over its own property WHEREVER it is found under Article 4, Section 4 of the Constitution.

***“The Constitution permits Congress to dispose of and to make all needful rules and regulations respecting the territory or other property belonging to the United States. This power applies as well to territory belonging to the United States within the States, as beyond them. It comprehends all the public domain, wherever it may be. The argument is, that the power to make ‘ALL needful rules and regulations’ ‘is a power of legislation,’ ‘a full legislative power;’ ‘that it includes all subjects of legislation in the territory,’ and is without any limitations, except the positive prohibitions which affect all the powers of Congress. Congress may then regulate or prohibit slavery upon the public domain within the new States, and such a prohibition would permanently affect the capacity of a slave, whose master might carry him to it. And why not? Because no power has been conferred on Congress. This is a conclusion universally admitted. But the power to ‘make rules and regulations respecting the territory’ is not restrained by State lines, nor are there any constitutional prohibitions upon its exercise in the domain of the United States within the States; and whatever rules and regulations respecting territory Congress may constitutionally make are supreme, and are not dependent on the situs of ‘the territory.’”**
[Dred Scott v. Sandford, 60 U.S. 393, 509-510 (1856)]*

- 2.2. The government has jurisdiction over its own OFFICERS wherever they are found, PROVIDED that such jurisdiction is EXPRESSLY authorized as required by 4 U.S.C. §72.

1 "It is true, that the person who accepts an office may be supposed to enter into a compact to be answerable to
2 the government, which he serves, for any violation of his duty; and, having taken the oath of office, he would
3 unquestionably be liable, in such case, to a prosecution for perjury in the Federal Courts. But because one
4 man, by his own act [CONSENT], renders himself amenable to a particular jurisdiction, shall another man,
5 who has not incurred a similar obligation, be implicated? If, in other words, it is sufficient to vest a jurisdiction
6 in this court, that a Federal Officer is concerned; if it is a sufficient proof of a case arising under a law of the
7 United States to affect other persons, that such officer is bound, by law, to discharge his duty with fidelity; a
8 source of jurisdiction is opened, which must inevitably overflow and destroy all the barriers between the judicial
9 authorities of the State and the general government. Anything which can prevent a Federal Officer from the
10 punctual, as well as from an impartial, performance of his duty; an assault and battery; or the recovery of a debt,
11 as well as the offer of a bribe, may be made a foundation of the jurisdiction of this court; and, **considering the**
12 **constant disposition of power to extend the sphere of its influence, fictions will be resorted to, when real cases**
13 **cease to occur. A mere fiction, that the defendant is in the custody of the marshall, has rendered the jurisdiction**
14 **of the King's Bench universal in all personal actions.**"

15 [United States v. Worrall, 2 U.S. 384 (1798)]

16 SOURCE: http://scholar.google.com/scholar_case?case=3339893669697439168]

- 17 2.3. The government has jurisdiction over all of the powers expressly granted to it under Article 1, Section 8 of the
18 United States Constitution.
19 2.4. The Sixteenth Amendment created NO new powers of taxation within states of the union and therefore did not
20 add to the powers expressly listed in Article 1, Section 8 of the Constitution.

21 "The contention is that as the tax here imposed is not on the net product but in a sense somewhat equivalent to a
22 tax on the gross product of the working of the mine by the corporation, therefore the tax is not within the purview
23 of the Sixteenth Amendment and consequently it must be treated as a direct tax on property because of its
24 ownership and as such void for want of apportionment. **But aside from the obvious error of the proposition**
25 **intrinsically considered, it manifestly disregards the fact that by the previous ruling it was settled that the**
26 **provisions of the Sixteenth Amendment conferred no new power of taxation** but simply prohibited the previous
27 complete and plenary power of income taxation possessed by Congress from the beginning from being taken out
28 of the category of indirect taxation to which it inherently belonged"
29 [Stanton v. Baltic Mining Co., 240 U.S. 103 (1916)]

30 A franchise tax upon public offices is the only type of tax that can or does satisfy the reason the amendment was
31 passed. A tax that only applies to those exercising the public office franchise, defined in 26 U.S.C. §7701(a)(26)
32 as "the functions of a public office" is in fact an indirect excise tax and a franchise tax limited to those in
33 government. Those serving in said offices are not tied to a specific geographical place, as the U.S. Supreme
34 Court said that it MUST limit itself to in the following. Note the language "wherever the GOVERNMENT
35 extends", not wherever the GEOGRAPHY extends". The only way the tax could be "without limitation as to
36 place" is to place the tax on an activity and to regard "United States" as a corporation as the LEGAL and not
37 PHYSICAL place within which the activity is conducted.

38 "Loughborough v. Blake, 5 Wheat. 317, 5 L.Ed. 98, was an action of trespass or, as appears by the original
39 record, replevin, brought in the circuit court for the District of Columbia to try the right of Congress to impose a
40 direct tax for general purposes on that District. 3 Stat. at L. 216, chap. 60. **It was insisted that Congress could**
41 **act in a double capacity: in one as legislating [182 U.S. 244, 260] for the states; in the other as a local legislature**
42 **for the District of Columbia. In the latter character, it was admitted that the power of levying direct taxes might**
43 **be exercised, but for District purposes only, as a state legislature might tax for state purposes; but that it could**
44 **not legislate for the District under art. 1, 8, giving to Congress the power 'to lay and collect taxes, imposts, and**
45 **excises,' which 'shall be uniform throughout the United States,' inasmuch as the District was no part of the**
46 **United States [described in the Constitution]. It was held that the grant of this power was a general one without**
47 **limitation as to place, and consequently extended to all places over which the government extends; and that it**
48 **extended to the District of Columbia as a constituent part of the United States.** The fact that art. 1, 2, declares
49 that 'representatives and direct taxes shall be apportioned among the several states . . . according to their
50 respective numbers' furnished a standard by which taxes were apportioned, but not to exempt any part of the
51 country from their operation. The words used do not mean that direct taxes shall be imposed on states only which
52 are represented, or shall be apportioned to representatives; **but that direct taxation, in its application to states,**
53 **shall be apportioned to numbers.**' That art. 1, 9, 4, declaring that direct taxes shall be laid in proportion to the
54 census, was applicable to the District of Columbia, 'and will enable Congress to apportion on it its just and equal
55 share of the burden, with the same accuracy as on the respective states. If the tax be laid in this proportion, it is
56 within the very words of the restriction. It is a tax in proportion to the census or enumeration referred to.' It was
57 further held that the words of the 9th section did not 'in terms require that the system of direct taxation, when
58 resorted to, shall be extended to the territories, as the words of the 2d section require that it shall be extended to
59 all the states. They therefore may, without violence, be understood to give a rule when the territories shall be
60 taxed, without imposing the necessity of taxing them.'"
61 [Downes v. Bidwell, 182 U.S. 244 (1901)]

2.5. Whatever legislative jurisdiction it wishes to exercise beyond the above MUST be demonstrated with evidence BEFORE enforcement is attempted and if it isn't it becomes a constitutional TORT.

"Every State or nation possesses an exclusive sovereignty and jurisdiction within her own territory, and her laws affect and bind all property and persons residing within it. It may regulate the manner and circumstances under which property is held, and the condition, capacity, and state of all persons therein, and also the remedy and modes of administering justice. And it is equally true that no State or nation can affect or bind property out of its territory, or persons not residing [domiciled] within it. No State therefore can enact laws to operate beyond its own dominions, and if it attempts to do so, it may be lawfully refused obedience. Such laws can have no inherent authority extraterritorially. This is the necessary result of the independence of distinct and separate sovereignties."

"Now it follows from these principles that whatever force or effect the laws of one State or nation may have in the territories of another must depend solely upon the laws and municipal regulations of the latter, upon its own jurisprudence and polity, and upon its own express or tacit consent."
[Dred Scott v. John F.A. Sanford, 60 U.S. 393 (1856)]

3. That the ability to enforce the I.R.C. Subtitles A and C is limited to the District of Columbia in the case of human beings. Instead, it is limited to aliens (born in a foreign country OTHER than a constitutional state of the Union) at home and STATUTORY citizens/residents abroad, meaning:
- 3.1. Those domiciled on federal territory and born or naturalized there and temporarily abroad under 26 U.S.C. §911. The "citizens" or "residents" under the Internal Revenue Code are in fact domiciled on federal territory and described in 8 U.S.C. §1401, 26 C.F.R. §1.1-1(c), and 26 U.S.C. §7701(b)(1)(A). 26 C.F.R. §1.1441-1(d)(1) even expressly exempts these parties from withholding and reporting when they are not abroad in a foreign country. Such parties are referred to as statutory "U.S. persons" in 26 U.S.C. §7701(a)(30).
- 3.2. Statutory "nonresident aliens" not physically present in the statutory "United States" but doing business there and surrendering sovereign immunity by doing so under the Foreign Sovereign Immunities Act, 28 U.S.C. Chapter 97. You will note that the ONLY withholding provisions relevant to a human being are found in 26 U.S.C. Subchapter A, and pertain ONLY to "nonresident aliens" in 26 U.S.C. §1441.
- Those domiciled in states of the Union and born there are non-residents and non-persons and would fall in NEITHER of the above statuses. They are also NOT statutory "U.S. persons" under 26 U.S.C. §7701(a)(30) unless they are acting as officers of the national government on official business representing the MAIN "U.S. citizen", which is "U.S. Inc".

[Non-Resident Non-Person Position](https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf), Form #05.020
<https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

Instead, this document insists that the moving party, which is the government in this case, has the burden of PROVING jurisdiction on the record with court admissible evidence signed under penalty of perjury using the real legal birthname of the respondent. The burden of proof must disprove the evidence herein in its entirety by answering the questions indicated in the previous section. In the absence of satisfying the moving party's burden of proof, your enforcement and/or collection activities are proven with evidence to be illegal, injurious, tortious, and unconstitutional not in ALL cases, but in this specific case.

For a complete treatment of all the flawed arguments that both the government and this document DO NOT advocate, see and rebut the following:

1. [Flawed Tax Arguments to Avoid](https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf), Form #08.004
<https://sedm.org/Forms/08-PolicyDocs/FlawedArgsToAvoid.pdf>
2. [Rebutted Version of the IRS "The Truth About Frivolous Tax Arguments"](https://sedm.org/Forms/08-PolicyDocs/friv_tax_rebuts.pdf), Form #08.005
https://sedm.org/Forms/08-PolicyDocs/friv_tax_rebuts.pdf
3. [Rebutted Version of Congressional Research Service Report 97-59A: Frequently Asked Questions Concerning the Federal Income Tax](https://sedm.org/Forms/08-PolicyDocs/CRS-97-59A-rebuts.pdf), Form #08.006
<https://sedm.org/Forms/08-PolicyDocs/CRS-97-59A-rebuts.pdf>
4. [Rebutted Version of "Tax Resister Frequently Asked Questions"](http://famguardian.org/Subjects/Taxes/FalseRhetoric/TRFAQ/TRFAQ.htm), Form #08.007
<http://famguardian.org/Subjects/Taxes/FalseRhetoric/TRFAQ/TRFAQ.htm>
5. [Policy Document: IRS Fraud and Deception About the Statutory Word "Person"](https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf), Form #08.023
<https://sedm.org/Forms/08-PolicyDocs/IRSPerson.pdf>

A failure by the recipient to rebut the above constitutes an admission of the truthfulness of all of the above documents, pursuant to Federal Rule of Civil Procedure 8(b)(6).

1 In the event that the responding party fails to disprove the facts stated in this document with legally admissible evidence
2 signed under penalty of perjury, the government is in error and is illegally procuring and demanding property it is not entitled
3 to. The terms of the loan of my services and time in educating them about the limits upon their constitutional and statutory
4 authority is found in the following binding agreement which they consent to by failing to prove that they are lawfully
5 enforcing:

Injury Defense Franchise and Agreement, Form #06.027
<https://sedm.org/Forms/06-AvoidingFranch/InjuryDefenseFranchise.pdf>

8 Definitions of key terms in this document

7 This section defines key terms used throughout this document, in court pleadings, and in all interactions between the
8 recipient, the submitter, and the employer of the recipient.

9 Form number references appearing in this document derive from the following internet link:

SEDM Forms and Publications Page
<https://sedm.org/Forms/FormIndex.htm>

8.1 Private

12 The word "private" when it appears in front of other entity names such as "person", "individual", "business", "employee",
13 "employer", etc. shall imply that the entity is:

- 14 1. In possession of absolute, exclusive ownership and control over their own labor, body, and all their property. In Roman
15 Law this was called "dominium".
- 16 2. On an EQUAL rather than inferior relationship to government in court. This means that they have no obligations to any
17 government OTHER than possibly the duty to serve on jury and vote upon voluntary acceptance of the obligations of
18 the civil status of "citizen" (and the DOMICILE that creates it). Otherwise, they are entirely free and unregulated
19 unless and until they INJURE the equal rights of another under the common law.
- 20 3. A "nonresident" in relation to the state and federal government.
- 21 4. Not a PUBLIC entity defined within any state or federal statutory law. This includes but is not limited to statutory
22 "person", "individual", "taxpayer", "driver", "spouse" under any under any civil statute or franchise.
- 23 5. Not engaged in a public office, "trade or business" (per 26 U.S.C. §7701(a)(26)). Such offices include but are not
24 limited to statutory "person", "individual", "taxpayer", "driver", "spouse" under any civil statute or franchise.

25 *"PRIVATE PERSON. An individual who is not the incumbent of an office."
26 [Black's Law Dictionary, Fourth Edition, p. 1359]*

- 27 6. Not consenting to contract with or acquire any public status, public privilege, or public right under any state or federal
28 franchise. For instance, the phrase "private employee" means a common law worker that is NOT the statutory
29 "employee" defined within 26 U.S.C. §3401(c) or 26 C.F.R. §301.3401(c)-1 or any other federal or state law or statute.
- 30 7. Not sharing ownership or control of their body or property with anyone, and especially a government. In other words:
31 7.1. Ownership is not "qualified" but "absolute".
32 7.2. There are not moities between them and the government.
33 7.3. The government has no usufructs over any of their property.
- 34 8. Not subject to civil enforcement or regulation of any kind, except AFTER an injury to the equal rights of others has
35 occurred. Preventive rather than corrective regulation is an unlawful taking of property according to the Fifth
36 Amendment takings clause.
- 37 9. Not "privileged" or party to a franchise of any kind:

38 *"PRIVILEGE. "A right, power, franchise, or immunity held by a person or class, against or beyond the course
39 of the law. [. . .] That which releases one from the performance of a duty or obligation, or exempts one from a
40 liability which he would otherwise be required to perform, or sustain in common [common law] with all other*

1 persons. *State v. Grosnickle*, 189 Wis. 17, 206 N.W. 895, 896. A peculiar advantage, exemption, or immunity.
2 *Sacramento Orphanage & Children's Home v. Chambers*, 25 Cal.App. 536, 144 P. 317, 319.
3 [*Black's Law Dictionary, Fourth Edition, pp. 1359-1360*]

4
5 "Is it a franchise? A franchise is said to be a right reserved to the people by the constitution, as the elective
6 franchise. Again, it is said to be a privilege conferred by grant from government, and vested in one or more
7 individuals, as a public office. Corporations, or bodies politic are the most usual franchises known to our laws.
8 In England they are very numerous, and are defined to be royal privileges in the hands of a subject. An
9 information will lie in many cases growing out of these grants, especially where corporations are concerned, as
10 by the statute of 9 Anne, ch. 20, and in which the public have an interest. In *1 Strange R.* (*The King v. Sir William*
11 *Louther*,) it was held that an information of this kind did not lie in the case of private rights, where no franchise
12 of the crown has been invaded.

13 If this is so--if in England a privilege existing in a subject, which the king alone could grant, constitutes it a
14 franchise--in this country, under our institutions, a privilege or immunity of a public nature, which could not be
15 exercised without a legislative grant, would also be a franchise."
16 [*People v. Ridgley*, 21 Ill. 65, 1859 WL 6687, 11 Peck 65 (Ill., 1859)]

17 10. The equivalent to a common law or Constitutional "person" who retains all of their common law and
18 Constitutional protections and waives none.

19 "The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have
20 been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions
21 from the time of Magna Charta. For all practical purposes they are synonymous in meaning, and originally
22 signified a peculiar right or private law conceded to particular persons or places whereby a certain individual
23 or class of individuals was exempted from the rigor of the common law. Privilege or immunity is conferred
24 upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing
25 him to enjoy some particular advantage or exemption. "

26 [*The Privileges and Immunities of State Citizenship*, Roger Howell, PhD, 1918, pp. 9-10; SOURCE:
27 http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
28]

29
30 FOOTNOTES:

31 See *Magill v. Browne*, *Fed.Cas. No. 8952*, 16 *Fed.Cas.* 408; 6 *Words and Phrases*, 5583, 5584; A J. Lien,
32 "Privileges and Immunities of Citizens of the United States," in *Columbia University Studies in History,*
33 *Economics, and Public Law*, vol. 54, p. 31.

34 Every attempt by anyone in government to alienate rights that the Declaration of Independence says are UNALIENABLE
35 shall also be treated as "PRIVATE BUSINESS ACTIVITY" that cannot be protected by sovereign, official, or judicial
36 immunity. So called "government" cannot make a [profitable business or franchise](#) out of alienating inalienable rights without
37 ceasing to be a classical/de jure government and instead becoming in effect an [economic terrorist and de facto government](#)
38 [in violation of Article 4, Section 4.](#)

39 "No servant [or government or biological person] can serve **two masters**; for either he will hate the one and love
40 the other, or else he will be loyal to the one and despise the other. **You cannot serve God and mammon**
41 **[government]."**
42 [[Luke 16:13](#), Bible, NKJV]

44 **8.2 Tax**

45 The term "[tax](#)" includes any method to collect revenues to support ONLY the operation of the government. It does NOT
46 include the abuse of taxing power to transfer wealth between ordinary citizens or residents and when it is used for this purpose
47 it is THEFT, not "taxation".

48 "The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly
49 or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of *McCulloch v.*
50 *Md.*, 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the
51 proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation
52 of all other banks than the National Banks, drove out of existence every *state bank of circulation within a year
53 or two after its passage. This power can be readily employed against one class of individuals and in favor of

1 another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied
2 limitation of the uses for which the power may be exercised.

3 To lay, with one hand, the power of the government on the property of the citizen, and with the other to
4 bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less
5 a robbery because it is done under the forms of law and is called taxation. This is not legislation. It is a
6 decree under legislative forms.

7 Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or
8 property of a citizen by government for the use of the nation or State.' 'Taxes are burdens or charges
9 imposed by the Legislature upon persons or property to raise money for public purposes.' Cooley, Const.
10 Lim., 479.

11 Coulter, J., in *Northern Liberties v. St. John's Church*, 13 Pa.St. 104 says, very forcibly, 'I think the common
12 mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the
13 government for the purposes of carrying on the government in all its machinery and operations—that they
14 are imposed for a public purpose.' See, also *Pray v. Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*,
15 11 Johns., 77; *Camden v. Allen*, 2 Dutch., 398; *Sharpless v. Mayor*, *supra*; *Hanson v. Vernon*, 27 Ia., 47; *Whiting*
16 *v. Fond du Lac*, *supra*.
17 [[Loan Association v. Topeka](#), 20 Wall. 655 (1874)]

18
19 "A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the
20 support of the government. The word has never thought to connote the expropriation of money from one group
21 for the benefit of another."
22 [[U.S. v. Butler](#), 297 U.S. 1 (1936)]

23 "Tax" includes ONLY impositions upon PUBLIC property or franchises ([Form #05.030](#)) and not upon absolutely owned
24 PRIVATE property.

- 25 1. PRIVATE property must be consensually converted to PUBLIC property before it can be taxed, and the burden of
26 proof rests on the government to prove that it was lawfully converted before it can be subject to tax. See:

[Separation Between Public and Private Course](#), Form #12.025

<https://sedm.org/LibertyU/SeparatingPublicPrivate.pdf>

- 27 2. The "persons" spoken above are civil statutory PUBLIC "persons" and not PRIVATE humans. See:

[Why Statutory Civil Law is Law for Government and Not Private Persons](#), Form #05.037

<https://sedm.org/Forms/05-MemLaw/StatLawGovt.pdf>

28 29 **8.3 Statutory**

30 The term "statutory" when used as a prefix to any other term, means that the term it precedes pertains only to federal territory,
31 property, PUBLIC rights, or privileges under the exclusive jurisdiction of the national government. Includes NO private
32 property or people.

33 34 **8.4 Constitutional**

35 The term "constitutional" when used as a prefix to any other term, means that the term it precedes pertains only to land,
36 property, rights, or privileges under the exclusive jurisdiction of a state of the Union and not within the civil or criminal
37 jurisdiction of the national government.

38 39 **8.5 Frivolous**

1 The word "frivolous" as used by the government or on other websites in referring to this website shall mean "correct" and
2 "truthful". Any attempts to call anything on this website incorrect or untruthful must be accompanied by authoritative, court-
3 admissible evidence to support such a conclusion or shall be presumed by the reader to be untrustworthy and untruthful. All
4 such evidence MUST derive EXCLUSIVELY from the consensual civil domicile of the defendant pursuant to [Federal Rule
5 of Civil Procedure 17\(b\)](#). Parties subject to this agreement stipulate that any violation of this rule is a malicious prosecution
6 and obstruction of justice in violation of [18 U.S.C. §1589\(a\)\(3\)](#). See the following link for details on domicile:

[Why Domicile and Becoming a "Taxpayer" Require Your Consent, Form #05.002](https://sedm.org/Forms/05-MemLaw/Domicile.pdf)
<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

8.6 Federal income tax

9 The term "federal income tax", in the context of this website, means the revenue scheme described in Subtitle A of the Internal
10 Revenue Code as applied specifically and only to human beings who are not statutory "persons" or "individuals" under federal
11 law and shall NOT refer to businesses or artificial entities. This website does NOT concern itself with businesses or
12 corporations or artificial entities of any description.

8.7 Protection

15 The word "protection" includes only CRIMINAL, constitutional, and common law protection. It excludes every type of
16 government activity, franchise, or program that requires a [predicate civil status \(Form #13.008\) to enforce](#), such as "citizen",
17 "resident", "taxpayer", "spouse", Social Security beneficiary, etc. Every attempt to impose, acquire, or enforce a civil status
18 or to enforce duties upon a civil status NOT related to voting or jury service constitutes the following:

- 19 1. An INJURY and an [INJUSTICE \(Form #05.050\)](#).
- 20 2. [Identity Theft \(Form #05.046\)](#).

9 Legal limitations upon the creation, exercise, and termination of public offices¹⁴

9.1 General constraints

- 24 1. The only group of people the government can write CIVIL statutory codes or franchises for are its own agents, officers,
25 and employees for the most part and NOT private people. The designer of our three-branch system of government,
26 Charles de Montesquieu, calls this "political law" in his famous work *The Spirit of Laws*.¹⁵ The courts call the
27 audience for these statutes "state actors".

28 *"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he*
29 *administer or execute them."*
30 *[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883)]*

31 *"All the powers of the government [including ALL of its civil enforcement powers against the public] must be*
32 *carried into operation by individual agency, either through the medium of public officers, or contracts made*
33 *with [private] individuals."*
34 *[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

¹⁴ Adapted from: *Path to Freedom*, Form #09.015, Section 4.1; SOURCE: <https://sedm.org/Forms/09-Procs/PathToFreedom.pdf>.

¹⁵ See: *The Spirit of Laws*, Charles de Montesquieu; <https://famguardian.org/Publications/SpiritOfLaws/sol.htm>.

1 "The power to "legislate generally upon" life, liberty, and property, as opposed to the "power to provide modes
2 of redress" against offensive state action, was "repugnant" to the Constitution. *Id.*, at 15. See also *United States*
3 *v. Reese*, 92 U.S. 214, 218 (1876) ; *United States v. Harris*, 106 U.S. 629, 639 (1883) ; *James v. Bowman*, 190
4 U.S. 127, 139 (1903). Although the specific holdings of these early cases might have been superseded or modified,
5 see, e.g., *Heart of Atlanta Motel, Inc. v. United States*, 379 U.S. 241 (1964) ; *United States v. Guest*, 383 U.S.
6 745 (1966) , their treatment of Congress' §5 power as corrective or preventive, not definitional, has not been
7 questioned."
8 [*City of Boerne v. Flores, Archbishop of San Antonio*, 521 U.S. 507 (1997)]

- 9 1.1. President Obama admitted in his Farewell Address that a "citizen" is a public office!

President Obama Admits in His Farewell Address that "citizen" is a public office, Exhibit #01.018
<https://youtu.be/XjVyEzU0mlc>

- 10 1.2. The U.S. Supreme Court even identified a statutory "citizen" as an AGENT of government! If you don't want to
11 be an agent of government and therefore an agent of what the Bible calls "The Beast" in Revelation 19:19, you
12 can't have a domicile within the civil statutory jurisdiction of the government. By the way, if the government has
13 any more power than a single human being, it has supernatural or superior powers and is like a God, in which
14 case you as a statutory "citizen" become an idolater who is violating the First Commandment not to serve other
15 Gods.

16 *"Under our own systems of polity, the term 'citizen', implying the same or similar relations to the government and*
17 *to society which appertain to the term, 'subject' in England, is familiar to all. Under either system, the term used*
18 *is designed to apply to man in his individual character and to his natural capacities -- to a being or agent [of*
19 *government, also called a PUBLIC OFFICER!] possessing social and political rights and sustaining social,*
20 *political, and moral obligations. It is in this acceptance only, therefore, that the term 'citizen', in the article of*
21 *the Constitution, can be received and understood. When distributing the judicial power, that article extends it*
22 *to controversies between 'citizens' of different states. This must mean the natural physical beings composing*
23 *those separate communities, and can by no violence of interpretation be made to signify artificial, incorporeal,*
24 *theoretical, and invisible creations. A corporation, therefore, being not a natural person, but a mere creature*
25 *of the mind, invisible and intangible, cannot be a citizen of a state, or of the United States, and cannot fall*
26 *within the terms or the power of the above mentioned article, and can therefore neither plead nor be impleaded*
27 *in the courts of the United States."*
28 [*Rundle v. Delaware & Raritan Canal Company*, 55 U.S. 80, 99 (1852) from dissenting opinion by Justice Daniel]

- 29 1.3. The reason why governments cannot regulate or tax PRIVATE rights or anyone other than their own PUBLIC
30 officers or agents is that they are equal to everyone else. If you can't regulate your neighbor without his or her
31 consent, then they can't regulate you without YOUR express consent. Therefore you are legislatively foreign
32 and a nonresident to the government public office and civil statutory law franchise unless and until you
33 EXPRESSLY consent to it. Without such consent, the Declaration of Independence says any attempt to enforce
34 civil laws against non-consenting parties is UNJUST. That consent must at least come by selecting a domicile
35 within that government AND accepting the OFFICE implemented within the civil statute called "person".
36 1.4. Charles de Montesquieu, the designer of our three-branch system of government stated that the POLITICAL law
37 should not EVER be mingled with the CIVIL law or else tyranny will result. By "civil law" the only thing he can
38 mean is what we call today the "common law". We have violated that requirement and corrupted our three-
39 branch system of government by turning the CIVIL law into the POLITICAL law and using it to regulate EVERY
40 aspect of our behavior unjustly and in violation of the Thirteenth Amendment.

41 **The Spirit of Laws, Book XXVI, Section 15**

42 15. That we should not regulate by the Principles of political Law those Things which depend on the Principles
43 of civil Law.

44 As men have given up their natural independence to live under political laws, they have given up the natural
45 community of goods to live under civil laws.

46 **By the first, they acquired [PUBLIC] liberty; by the second, [PRIVATE] property. We should not decide by the**
47 **laws of [PUBLIC] liberty, which, as we have already said, is only the government of the community, what**
48 **ought to be decided by the laws concerning [PRIVATE] property. It is a paralogism to say that the good of the**
49 **individual should give way to that of the public; this can never take place, except when the government of the**
50 **community, or, in other words, the liberty of the subject is concerned; this does not affect such cases as relate**
51 **to private property, because the public good consists in every one's having his property, which was given him**
52 **by the civil laws, invariably preserved.**

53 Cicero maintains that the Agrarian laws were unjust; because the community was established with no other view
54 than that every one might be able to preserve his property.

1 Let us, therefore, lay down a certain maxim, that whenever the public good happens to be the matter in question,
2 it is not for the advantage of the public to deprive an individual of his property, or even to retrench the least
3 part of it by a law, or a political regulation. In this case we should follow the rigour of the civil law, which is
4 the Palladium of [PRIVATE] property.

5 Thus when the public has occasion for the estate of an individual, it ought never to act by the rigour of political
6 law; it is here that the civil law ought to triumph, which, with the eyes of a mother, regards every individual as
7 the whole community.

8 *If the political magistrate would erect a public edifice, or make a new road, he must indemnify those who are*
9 *injured by it; the public is in this respect like an individual who treats with an individual. It is fully enough that*
10 *it can oblige a citizen to sell his inheritance, and that it can strip him of this great privilege which he holds from*
11 *the civil law, the not being forced to alienate his possessions.*

12 *After the nations which subverted the Roman empire had abused their very conquests, the spirit of liberty called*
13 *them back to that of equity. They exercised the most barbarous laws with moderation: and if any one should doubt*
14 *the truth of this, he need only read Beaumanoir's admirable work on jurisprudence, written in the twelfth century.*

15 *They mended the highways in his time as we do at present. He says, that when a highway could not be repaired,*
16 *they made a new one as near the old as possible; but indemnified the proprietors at the expense of those who*
17 *reaped any advantage from the road.⁴³ They determined at that time by the civil law; in our days, we determine*
18 *by the law of politics.*

19 *[The Spirit of Laws, Charles de Montesquieu, Book XXVI, Section 15, 1758;*
20 *SOURCE: http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm#001]*

- 21 1.5. As long as you are acting under the authority or compulsion of any civil statute, you are regarded as a “state
22 actor” and officer of the government under the State Action Doctrine of the U.S. Supreme Court. Therefore
23 EVERYONE who either claims the “benefit” of a CIVIL statute or acts under the alleged authority of any civil
24 statute is a “state actor” and therefore “state officer”, even if they have no legitimate authority to do so. The
25 courts would say they are acting “under the color of law” and therefore are a “state actor”. The “private person”
26 mentioned below who is under state compulsion of a statute in fact is NOT a “private person” and is therefore a
27 public officer EXACTLY because of the legal compulsion they speak of.

28 *For petitioner to recover under the substantive count of her complaint, she must show a deprivation of a right*
29 *guaranteed to her by the Equal Protection Clause of the Fourteenth Amendment. Since the 'action inhibited by*
30 *the first section of the Fourteenth Amendment is only such action as may fairly be said to be that of the States,*
31 *Shelley v. Kraemer, 334 U.S. 1, 13, 68 S.Ct. 836, 842, 92 L.Ed. 1161 (1948), we must decide, for purposes of this*
32 *case, the following 'state action' issue: Is there sufficient state action to prove a violation of petitioner's*
33 *Fourteenth Amendment rights if she shows that Kress refused her service because of a state-enforced custom*
34 *compelling segregation of the races in Hattiesburg restaurants?*

35 *In analyzing this problem, it is useful to state two polar propositions, each of which is easily identified and*
36 *resolved. On the one hand, the Fourteenth Amendment plainly prohibits a State itself from discriminating*
37 *because of race. On the other hand, § 1 of the Fourteenth Amendment does not forbid a private party, not*
38 *acting against a backdrop of state compulsion or involvement, to discriminate on the basis of race in his*
39 *personal affairs as an expression of his own personal predilections. As was said in Shelley v. Kraemer, supra,*
40 *§ 1 of '(t)hat Amendment erects no shield against merely private conduct, however discriminatory or wrongful.'*
41 *334 U.S., at 13, 68 S.Ct., at 842.*

42 *At what point between these two extremes a State's involvement in the refusal becomes sufficient to make the*
43 *private refusal to serve a violation of the Fourteenth Amendment, is far from clear under our case law. If a*
44 *State had a law requiring a private person to refuse service because of race, it is clear beyond dispute that the*
45 *law would violate the Fourteenth Amendment and could be declared invalid and enjoined from enforcement.*
46 *Nor can a State enforce such a law requiring discrimination through either convictions of proprietors who*
47 *refuse to discriminate, or trespass prosecutions of patrons who, after being denied service pursuant to such a*
48 *law, refuse to honor a request to leave the premises.⁴⁰*

49 *The question most relevant for this case, however, is a slightly different one. It is whether the decision of an*
50 *owner of a restaurant to discriminate on the basis of race under the compulsion of state law offends the*
51 *Fourteenth Amendment. Although this Court has not explicitly decided the Fourteenth Amendment state action*
52 *issue implicit in this question, underlying the Court's decisions in the sit-in cases is the notion that a State is*
53 *responsible for the discriminatory act of a private party when the State, by its law, has compelled the act. As*
54 *the Court said in Peterson v. City of Greenville, 373 U.S. 244, 248, 83 S.Ct. 1119, 1121 (1963): 'When the State*
55 *has commanded a particular result, it has saved to itself the power to determine that result and thereby 'to a*
56 *significant extent' has 'become involved' in it.' Moreover, there is much support in lower court opinions for*
57 *the conclusion that discriminatory acts by private parties done under the compulsion of state law offend the*
58 *Fourteenth Amendment. In Baldwin v. Morgan, supra, the Fifth Circuit held that '(t)he very act of posting*

1 and maintaining separate (waiting room) facilities when done by the (railroad) Terminal as commanded by
2 these state orders is action by the state.' The Court then went on to say: 'As we have pointed out above the State
3 may not use race or color as the basis for distinction. It may not do so by direct action or through the medium
4 of others who are under State compulsion to do so.' Id., 287 F.2d. at 755—756 (emphasis added). We think the
5 same principle governs here.

6 For state action purposes it makes no difference of course whether the racially discriminatory act by the private
7 party is compelled by a statutory provision or by a custom having the force of law—in either case it is the State
8 that has commanded the result by its law. Without deciding whether less substantial involvement of a State
9 might satisfy the state action requirement of the Fourteenth Amendment, we conclude that petitioner would
10 show an abridgment of her equal protection right, if she proves that Kress refused her service because of a
11 state-enforced custom of segregating the races in public restaurants.

12 [Adickes v. Kress Company, 398 U.S. 144, 90 S.Ct. 1598, 26 L.Ed.2d. 142 (1970)]

- 13 1.6. You can be an “agent” of the government through contract, but that doesn’t automatically MAKE you a “public
14 officer”. Public officers cannot be supervised but agents can. The definition of “employee” found in 5 U.S.C.
15 §2105(a) confirms that all STATUTORY “employees” are both “individuals” AND “officers” and therefore
16 “public officers”. Those who are NOT “officers” cannot be statutory “employees” or even STATUTORY
17 “individuals”.
- 18 1.7. Without public office LAWFULLY and CONSENSUALLY filled and exercised ONLY where expressly
19 authorized by 4 U.S.C. §72, the federal civil statutes cannot lawfully reach you because of the separation of
20 powers doctrine. Federal Rule of Civil Procedure 17(b) requires that the legal “person” against whom civil
21 enforcement can lawfully be instituted MUST have a domicile on federal territory. Therefore one of the
22 following two conditions must exist before the federal civil law can lawfully reach YOU as a human being:
23 1.7.1. YOU have a physical domicile on federal territory OR
24 1.7.2. You represent a public office that is domiciled on federal territory.
- 25 1.8. Writing or enforcing the civil statutory codes against any other non-consenting party violates government’s
26 fiduciary duty to protect PRIVATE rights and constitutes unconstitutional eminent domain without compensation.
27 See:

Why Statutory Civil Law is Law for Government and Not Private Persons, Form #05.037

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

- 28 2. The Thirteenth Amendment outlawed slavery EVERYWHERE, including on federal territory. Therefore slavery is a
29 crime both in states of the Union and on federal territory.

30 “. . . the Supreme Court in the Insular Cases ¹⁶ provides authoritative guidance on the territorial scope of the
31 term "the United States" in the Fourteenth Amendment. The Insular Cases were a series of Supreme Court
32 decisions that addressed challenges to duties on goods transported from Puerto Rico to the continental United
33 States. Puerto Rico, like the Philippines, had been recently ceded to the United States. The Court considered the
34 territorial scope of the term "the United States" in the Constitution and held that this term as used in the
35 uniformity clause of the Constitution was territorially limited to the states of the Union. U.S. Const. art. I, § 8
36 (“[A]ll Duties, Imposts and Excises shall be uniform throughout the United States.” (emphasis added)); see
37 Downes v. Bidwell, 182 U.S. 244, 251, 21 S.Ct. 770, 773, 45 L.Ed. 1088 (1901) (“[I]t can nowhere be inferred
38 that the territories were considered a part of the United States. The Constitution was created by the people of
39 the United States, as a union of States, to be governed solely by representatives of the States; ... In short, the
40 Constitution deals with States, their people, and their representatives.”); Rabang, 35 F.3d at 1452. Puerto Rico
41 was merely a territory "appurtenant and belonging to the United States, but not a part of the United States
42 within the revenue clauses of the Constitution." Downes, 182 U.S. at 287, 21 S.Ct. at 787.

43 The Court's conclusion in Downes was derived in part by analyzing the territorial scope of the Thirteenth and
44 Fourteenth Amendments. The Thirteenth Amendment prohibits slavery and involuntary servitude "within the
45 United States, or any place subject to their jurisdiction." U.S. Const. amend. XIII, § 1 (emphasis added). The
46 Fourteenth Amendment states that persons "born or naturalized in the United States, and subject to the
47 jurisdiction thereof, are citizens of the United States and of the State wherein they reside." U.S. Const. amend
48 XIV, § 1 (emphasis added). The disjunctive "or" in the Thirteenth Amendment demonstrates that "there may
49 be places within the jurisdiction of the United States that are no[t] part of the Union" to which the Thirteenth
50 Amendment would apply. Downes, 182 U.S. at 251, 21 S.Ct. at 773. Citizenship under the Fourteenth
51 Amendment, however, "is not extended to persons born in any place 'subject to [the United States']
52 jurisdiction," "but is limited to persons born or naturalized in the states of the Union. Downes, 182 U.S. at 251,
53 21 S.Ct. at 773 (emphasis added); see also id. at 263, 21 S.Ct. at 777 ("[I]n dealing with foreign sovereignties,

¹⁶ De Lima v. Bidwell, 182 U.S. 1, 21 S.Ct. 743, 45 L.Ed. 1041 (1901); Dooley v. United States, 182 U.S. 222, 21 S.Ct. 762, 45 L.Ed. 1074 (1901);
Armstrong v. United States, 182 U.S. 243, 21 S.Ct. 827, 45 L.Ed. 1086 (1901); and Downes v. Bidwell, 182 U.S. 244, 21 S.Ct. 770, 45 L.Ed. 1088 (1901).

1 the term 'United States' has a broader meaning than when used in the Constitution, and includes all territories
2 subject to the jurisdiction of the Federal government, wherever located.'¹⁷
3 [Valmonte v. I.N.S., 136 F.3d. 914 (C.A.2, 1998)]

4
5 "That it does not conflict with the Thirteenth Amendment, which abolished slavery and involuntary servitude,
6 except as a punishment for crime, is too clear for argument. Slavery implies involuntary servitude—a state of
7 bondage; the ownership of mankind as a chattel, **or at least the control of the labor and services of one man for**
8 **the benefit of another, and the absence of a legal right to the disposal of his own person, property, and services**
9 **[in their entirety].** This amendment was said in the Slaughter House Cases, 16 Wall. 36, to have been intended
10 primarily to abolish slavery, as it had been previously known in this country, and that it equally forbade Mexican
11 peonage or the Chinese coolie trade, when they amounted to slavery or involuntary servitude and that the use of
12 the word 'servitude' was intended to prohibit the use of all forms of involuntary slavery, of whatever class or
13 name."
14 [Plessy v. Ferguson, 163 U.S. 537, 542 (1896)]

15 "Other authorities to the same effect might be cited. It is not open to doubt that Congress may enforce the
16 Thirteenth Amendment by direct legislation, punishing the holding of a person in slavery or in involuntary
17 servitude except as a punishment for a crime. In the exercise of that power Congress has enacted these sections
18 denouncing peonage, and punishing one who holds another in that condition of involuntary servitude. This
19 legislation is not limited to the territories or other parts of the strictly national domain, but is operative in the
20 states and wherever the sovereignty of the United States extends. We entertain no doubt of the validity of this
21 legislation, or of its applicability to the case of any person holding another in a state of peonage, and this whether
22 there be municipal ordinance or state law sanctioning such holding. It operates directly on every citizen of the
23 Republic, wherever his residence may be."
24 [Clyatt v. U.S., 197 U.S. 207 (1905)]

25 2.1. Consequently, the government is without authority to write any civil statute that imposes ANY kind of duty or
26 obligation against you other than simply to provide remedy AFTER injuring the equal rights of others. That
27 would be a violation of the Thirteenth Amendment prohibition against involuntary servitude.

28 "The doctrine that each one must so use his own as not to injure his neighbor — sic utere tuo ut alienum non
29 lædas — is the rule by which every member of society must possess and enjoy his property; and all legislation
30 essential to secure this common and equal enjoyment is a legitimate exercise of State authority. Except in cases
31 where property may be destroyed to arrest a conflagration or the ravages of pestilence, or be taken under the
32 pressure of an immediate and overwhelming necessity to prevent a public calamity, the power of the State over
33 the property of the citizen does not extend beyond such limits."
34 [Munn v. Illinois, 94 U.S. 113 (1876)]

35
36 "Love does no harm to a neighbor; therefore love is the fulfillment of [the ONLY requirement of] the law
37 [which is to avoid hurting your neighbor and thereby love him]."
38 [Romans 13:9-10, Bible, NKJV]

39
40 "Do not strive with a man without cause, if he has done you no harm."
41 [Prov. 3:30, Bible, NKJV]

42
43 "With all [our] blessings, what more is necessary to make us a happy and a prosperous people? Still one thing
44 more, fellow citizens--a wise and frugal Government, which shall restrain men from injuring one another, shall
45 leave them otherwise free to regulate their own pursuits of industry and improvement, and shall not take from
46 the mouth of labor the bread it has earned. This is the sum of good government, and this is necessary to close the
47 circle of our felicities."
48 [Thomas Jefferson: 1st Inaugural, 1801. ME 3:320]

49 2.2. If someone is trying to abuse the authority of civil statutes to impose a mandatory duty upon you, then the only
50 kind of law they can be enforcing is private or contract law to which you had to expressly consent at some point.
51 The consent you had to give was your permission to assume the duties of a public office, because everyone who
52 exercises the authority of the civil law is regarded as a "state actor" under the State Action Doctrine of the U.S.

¹⁷ Congress, under the Act of February 21, 1871, ch. 62, § 34, 16 Stat. 419, 426, expressly extended the Constitution and federal laws to the District of Columbia. See Downes, 182 U.S. at 261, 21 S.Ct. at 777 (stating that the "mere cession of the District of Columbia" from portions of Virginia and Maryland did not "take [the District of Columbia] out of the United States or from under the aegis of the Constitution.").

Supreme Court. Your reaction should always be to insist that they produce evidence of your consent IN WRITING AND prove that you were physically in a place outside of constitutional states where you could lawfully alienate an otherwise INALIENABLE right. This is similar to what the courts do in the case of the government, where they can't be sued or compelled to do anything without you producing an express waiver of sovereign immunity by THEM. They got that authority and that sovereignty *from you*(!), because it was delegated to them by We The People, so *you* must ALSO have sovereign immunity. Your job as a vigilant American who cares about his freedom and rights is then to discover by what *lawful* mechanism you waived that sovereign immunity, and the following document is very helpful in determining that mechanism:

[Requirement for Consent](http://sedm.org/Forms/FormIndex.htm), Form #05.003

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

3. A slave is someone who satisfies any one or more of the following:

- 3.1. With NO PRIVATE rights or PRIVATE property.
- 3.2. Who cannot exercise the most basic element of their ownership of their property, which is the right to EXCLUDE anyone and everyone, including the GOVERNMENT, from using or benefitting from the use of their PRIVATE property.
- 3.3. Who cannot ABSOLUTELY own PRIVATE PROPERTY. Instead, ownership is:
 - 3.3.1. Held exclusively by the government or
 - 3.3.2. Is QUALIFIED ownership in which the REAL owner is the government and the party holding title has merely equitable interest in the fruits.
- 3.4. Who is compelled to satisfy the obligations of a public office against his/her will. Such offices include the following statutory civil statuses and others:
 - 3.4.1. "citizen" (under civil statutory law).
 - 3.4.2. "resident" (under the domicile civil protection franchise).
 - 3.4.3. "taxpayer" (under the income tax franchise).
 - 3.4.4. "driver" (under the vehicle code franchise).
 - 3.4.5. "spouse" (under the family code franchise), etc.
- 3.5. Who is compelled to obey the civil statutory laws without evidence on the record that they EXPRESSLY consented to:
 - 3.5.1. A civil domicile within the EXCLUSIVE jurisdiction of said government.
 - 3.5.2. The office of "citizen" and were lawfully elected or appointed to that office with the proper oath.
- 3.6. Who can be unilaterally "elected" into public office as a PRIVATE human through a false third-party information return, such as IRS Forms W-2, 1042-S, or 1099.
- 3.7. Who is not allowed to challenge third party information returns that elect them into the "public office" called "taxpayer".
- 3.8. Who can be connected with any statutory status in civil franchises or civil law to which public rights attach without their EXPRESS WRITTEN consent. This is a Fifth Amendment taking without compensation, a violation of the right to contract and associate, and a conversion of PRIVATE property to PUBLIC property.
- 3.9. Who is SOMEONE ELSE'S PROPERTY. That property is called a "person", "taxpayer" (under the tax code), "driver", "spouse" (under the family code). You volunteered to become someone else's property by invoking these statuses, which are government property.
- 3.10. Who is compelled to economic or contractual servitude to anyone else, including a government. All franchises are contracts. Therefore, compelled participation is compelled contracting.
- 3.11. Whose ownership of property was converted from ABSOLUTE to QUALIFIED without their EXPRESS written and informed consent.
- 3.12. Who is not allowed to EXCLUDE government from benefitting from or taxing property held as ABSOLUTE title.

9.2 Limitations upon the CREATION of public offices

1. The creation of public offices is described in 5 U.S.C. §2105.
2. 5 U.S.C. §2105 indicates that the WAY one becomes a statutory "individual" is by exercising a public office.

[5 U.S. Code § 2105.Employee](#)

(a) For the purpose of this title, "[employee](#)", except as otherwise provided by this section or when specifically modified, ***means an officer and an individual who*** is—

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

- (A) the President;
 - (B) a Member or Members of Congress, or the Congress;
 - (C) a member of a uniformed service;
 - (D) an individual who is an employee under this section;
 - (E) the head of a Government controlled corporation; or
 - (F) an adjutant general designated by the Secretary concerned under section 709(c) of title 32;
- (2) engaged in the performance of a Federal function under authority of law or an Executive act; and
- (3) subject to the supervision of an individual named by paragraph (1) of this subsection while engaged in the performance of the duties of his position.

WITHOUT being an officer of the government, one cannot BE a statutory “individual”, because the ability to control or regulate exclusively private conduct is repugnant to the constitution, as held earlier.

3. It is a violation of due process of law to PRESUME that statutory “individuals” include ALL private humans, because:
 - 3.1. All presumptions are a violation of due process of law for those protected by the constitution.
 - 3.2. Doing so would outlaw private property and private rights and subject them to government control and/or shared ownership.
 - 3.3. Doing so removes the protections of the common law:

*“The words “privileges” and “immunities,” like the greater part of the legal phraseology of this country, have been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions from the time of Magna Charta. **For all practical purposes they are synonymous in meaning, and originally signified a peculiar right or private law conceded to particular persons or places whereby a certain individual or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to enjoy some particular advantage or exemption.”*
 [The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;
 SOURCE:
http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf
]

- 3.4. Doing so would remove the protections of the constitution.

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[. . .]

6. The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.[FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

[FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.](#)
 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. *Kelley v.*

1 *Johnson*, 425 U.S. 238, 247 (1976). Private citizens cannot have their property searched without probable cause,
2 but in many circumstances government employees can. *O'Connor v. Ortega*, 480 U.S. 709, 723 (1987) (plurality
3 opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to
4 provide the government information that may incriminate them, but government employees can be dismissed when
5 the incriminating information that they refuse to provide relates to the performance of their job. *Gardner v.*
6 *Broderick*, [497 U.S. 62, 95] 392 U.S. 273, 277 -278 (1968). With regard to freedom of speech in particular:
7 Private citizens cannot be punished for speech of merely private concern, but government employees can be fired
8 for that reason. *Connick v. Myers*, 461 U.S. 138, 147 (1983). Private citizens cannot be punished for partisan
9 political activity, but federal and state employees can be dismissed and otherwise punished for that reason. *Public*
10 *Workers v. Mitchell*, 330 U.S. 75, 101 (1947); *Civil Service Comm'n v. Letter Carriers*, 413 U.S. 548, 556 (1973);
11 *Broadrick v. Oklahoma*, 413 U.S. 601, 616 -617 (1973)."
12 [*Rutan v. Republican Party of Illinois*, 497 U.S. 62 (1990)]

- 13 4. You are not a public officer if you were not lawfully "elected or appointed". 5 U.S.C. §2105 says so.
- 14 5. You cannot unilaterally "elect" yourself into public office.
 - 15 5.1. The state must ALSO give EXPRESS evidence of its consent to accept you as said public officer.
 - 16 5.2. You cannot "elect" yourself into office by filling out any government form or tax form, for instance.
 - 17 5.3. An IRS Form W-4 cannot lawfully be used to CREATE any new public offices.
- 18 6. You cannot lawfully "bribe" anyone through tax withholdings to treat you AS IF you are a public officer. 18 U.S.C.
19 §210.
- 20 7. You are not a public officer if you never took an oath. 5 U.S.C. §3331
- 21 8. You are not a public officer if you gave your consent to become one but the government didn't administer an oath and
22 issue you an appointment document. See 5 U.S.C. §3331.
- 23 9. Government CANNOT use government-issued ID such as driver licenses or passports as a method to:
 - 24 9.1. CREATE any new public offices. . .OR
 - 25 9.2. Destroy private rights.

26 Either one of the above outcomes violates the Unconstitutional Conditions Doctrine of the U.S. Supreme Court. See:

Government Instituted Slavery Using Franchises, Form #05.030, Section 28.2

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

27 9.3 Limitations upon the EXERCISE of public offices

- 28 1. All public offices MUST be exercised ONLY where Congress EXPRESSLY authorizes, per 4 U.S.C. §72. If they did
29 not EXPRESSLY authorize the exercise of the office outside of the District of Columbia by statute, then the office is a
30 de facto office that is UNLAWFULLY exercised.
- 31 2. The ONLY sufficient legal evidence of the existence of a public office is an Oath AND an Appointment document.
32 Without such legal proof, the actor is presumed to be EXCLUSIVELY private. See [5 U.S.C. Subchapter 1](#) and [5](#)
33 [U.S.C. §3331](#).
- 34 3. You can be a contractor or agent of the government WITHOUT being a public officer. The only duties that may be
35 enforced against you in that condition are those EXPRESSLY identified in the contract itself. Any attempt to ADD to
36 those duties using franchise marks¹⁸ such as Social Security Numbers or Taxpayer Identification Numbers within a
37 Constitutional state of the Union or outside of federal territory is a usurpation that unlawfully creates or enforces a
38 NEW public office or at least the DUTIES of such office. It is criminal identity theft as documented in:

Government Identity Theft, Form #05.046

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

- 39 4. You cannot serve in a public office WITHOUT knowing you are doing so. Any attempt to enforce the duties of a
40 public office against someone who was never properly notified of the lawful creation of the office is FRAUD.
- 41 5. Those exercising public offices:
 - 42 5.1. Are removed from the protections of the common law:

43 *"The words "privileges" and "immunities," like the greater part of the legal phraseology of this country, have*
44 *been carried over from the law of Great Britain, and recur constantly either as such or in equivalent expressions*
45 *from the time of Magna Charta. **For all practical purposes they are synonymous in meaning, and originally***
46 ***signified a peculiar right or private law conceded to particular persons or places whereby a certain individual***
47 ***or class of individuals was exempted from the rigor of the common law.** Privilege or immunity is conferred upon*
48 *any person when he is invested with a legal claim to the exercise of special or peculiar rights, authorizing him to*
49 *enjoy some particular advantage or exemption."*

¹⁸ See the following for details on "franchise marks": *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012, Section 2;
<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>.

[The Privileges and Immunities of State Citizenship, Roger Howell, PhD, 1918, pp. 9-10;

SOURCE:

http://famguardian.org/Publications/ThePrivAndImmOfStateCit/The_privileges_and_immunities_of_state_c.pdf

5.2. Are removed from the protections of the constitution.

The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all the constitutional questions pressed upon it for decision. They are:

[. . .]

6. **The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.** [FN7 Great Falls Mfg. Co. v. Attorney General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527](#); [Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229](#); [St. Louis Malleable Casting Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351](#).

FN7 Compare [Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088](#); [Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316](#); [Leonard v. Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108](#).

[[Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 \(1936\)](#)]

“The restrictions that the Constitution places upon the government in its capacity as lawmaker, i.e., as the regulator of private conduct, are not the same as the restrictions that it places upon the government in its capacity as employer. We have recognized this in many contexts, with respect to many different constitutional guarantees. Private citizens perhaps cannot be prevented from wearing long hair, but policemen can. [Kelley v. Johnson, 425 U.S. 238, 247 \(1976\)](#). Private citizens cannot have their property searched without probable cause, but in many circumstances government employees can. [O’Connor v. Ortega, 480 U.S. 709, 723 \(1987\)](#) (plurality opinion); *id.*, at 732 (SCALIA, J., concurring in judgment). Private citizens cannot be punished for refusing to provide the government information that may incriminate them, but government employees can be dismissed when the incriminating information that they refuse to provide relates to the performance of their job. [Gardner v. Broderick, \[497 U.S. 62, 95\] 392 U.S. 273, 277-278 \(1968\)](#). With regard to freedom of speech in particular: Private citizens cannot be punished for speech of merely private concern, but government employees can be fired for that reason. [Connick v. Myers, 461 U.S. 138, 147 \(1983\)](#). Private citizens cannot be punished for partisan political activity, but federal and state employees can be dismissed and otherwise punished for that reason. [Public Workers v. Mitchell, 330 U.S. 75, 101 \(1947\)](#); [Civil Service Comm’n v. Letter Carriers, 413 U.S. 548, 556 \(1973\)](#); [Broadrick v. Oklahoma, 413 U.S. 601, 616-617 \(1973\)](#).”

[[Rutan v. Republican Party of Illinois, 497 U.S. 62 \(1990\)](#)]

6. Parties indicated as occupying a public office include jurors.

TITLE 18 > PART I > CHAPTER 11 > § 201

[§ 201. Bribery of public officials and witnesses](#)

(a) For the purpose of this section—

(1) the term “public official” means Member of Congress, Delegate, or Resident Commissioner, either before or after such official has qualified, or an officer or employee or person acting for or on behalf of the United States, or any department, agency or branch of Government thereof, including the District of Columbia, in any official function, under or by authority of any such department, agency, or branch of Government, **or a juror**

7. If you serve in a public office without satisfying the requirements of the previous section then:

7.1. You become a de facto officer under the De Facto Officer Doctrine of the U.S. Supreme Court. See:

7.2. You are committing the crime of impersonating a public office. 18 U.S.C. §912.

8. If you were the target of duress in occupying or accepting the public office, then the party instituting the duress is engaging in human trafficking so long as they continue to enforce the duties of the office upon you without your consent. 18 U.S.C. Chapter 77. Such duress includes but is not limited to financial or commercial incentives or enticements of any kind.

9. You must be INFORMED of your working hours as a public officer:

- 1 9.1. You cannot be a public officer 24 hours a day, 7 days a week.
- 2 9.2. When you are NOT officially on duty, the duties of the office cannot be enforced.
- 3 9.3. If you must represent a public office 24 hours a day, 7 days a week and the government REFUSES to recognize
- 4 your right to be either off duty or to act in an EXCLUSIVELY private capacity, then you are a SLAVE and
- 5 chattel of the national government.

6 **9.4 Limitations upon the TERMINATION of public offices**

- 7 1. You must be able to resign from the office for it to be lawful.
- 8 2. A human being who CANNOT resign is a SLAVE in violation of the Thirteenth Amendment.
- 9 3. A human being who is NEVER treated as OFF DUTY, and therefore EXCLUSIVELY private is a SLAVE in violation
- 10 of the Thirteenth Amendment.

11 **9.5 “Trade or business” and Public office within the Internal Revenue Code¹⁹**

12 The subject of exactly what constitutes a “public office” within the meaning described in 26 U.S.C. §7701(a)(26) is not
 13 defined in any IRS publication we could find. The reason is quite clear: the “trade or business” scam is the Achilles heel of
 14 the IRS fraud and both the IRS and the Courts are loath to even talk about it because there is nothing they can defend
 15 themselves with other than unsubstantiated presumption created by the abuse of the word “includes” and certain key “words
 16 of art”. In the face of such overwhelming evidence of their own illegal and criminal mis-enforcement of the tax codes, silence
 17 or omission in either admitting it or prosecuting it can only be characterized as FRAUD on a massive scale, in fact:

18 *“Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left*
 19 *unanswered would be intentionally misleading.”*
 20 *[U.S. v. Prudden, 424 F.2d. 1021 (5th Cir. 1970)]*

22 *“Silence can be equated with fraud where there is a legal or moral duty to speak, or where an inquiry left*
 23 *unanswered would be intentionally misleading. . . We cannot condone this shocking behavior by the IRS. Our*
 24 *revenue system is based on the good faith of the taxpayer and the taxpayers should be able to expect the same*
 25 *from the government in its enforcement and collection activities.”*
 26 *[U.S. v. Tweel, 550 F.2d. 297, 299 (5th Cir. 1977)]*

28 *“Silence is a species of conduct, and constitutes an implied representation of the existence of the state of facts in*
 29 *question , and the estoppel is accordingly a species of estoppel by misrepresentation. When silence is of such a*
 30 *character and under such circumstances that it would become a fraud upon the other party to permit the party*
 31 *who has kept silent to deny what his silence has induced the other to believe and act upon, it will operate as an*
 32 *estoppel.”*
 33 *[Carmine v. Bowen, 64 A. 932 (1906)]*

34 The “duty” the courts are talking about above is the fiduciary duty of all those serving in public offices in the government,
 35 and that fiduciary duty was created by the oath of office they took before they entered the office. Therefore, those who want
 36 to know how they could lawfully be classified as a “public officer” will have to answer that question completely on their
 37 own, which is what we will attempt to do in this section.

38 We begin our search with a definition of “public office” from Black’s Dictionary:

39 *Public office. The right, authority, and duty created and conferred by law, by which for a given period, either*
 40 *fixed by law or enduring at the pleasure of the creating power, an individual is invested with some portion of the*
 41 *sovereign functions of government for the benefit of the public. Walker v. Rich, 79 Cal.App. 139, 249 P. 56, 58.*
 42 *An agency for the state, the duties of which involve in their performance the exercise of some portion of the*
 43 *sovereign power, either great or small. Yaselli v. Goff, C.C.A., 12 F.2d. 396, 403, 56 A.L.R. 1239; Lacey v. State,*
 44 *13 Ala.App. 212, 68 So. 706, 710; Curtin v. State, 61 Cal.App. 377, 214 P. 1030, 1035; Shelmadine v. City of*
 45 *Elkhart, 75 Ind.App. 493, 129 N.E. 878. State ex rel. Colorado River Commission v. Frohmiller, 46 Ariz. 413, 52*
 46 *P.2d. 483, 486. Where, by virtue of law, a person is clothed, not as an incidental or transient authority, but for*
 47 *such time as de- notes duration and continuance, with independent power to control the property of the public,*
 48 *or with public functions to be exercised in the supposed interest of the people, the service to be compensated by*

¹⁹ Source: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 23.4.3; <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

1 a stated yearly salary, and the occupant having a designation or title, the position so created is a public office.
2 State v. Brennan, 49 Ohio.St. 33, 29 N.E. 593.
3 [Black's Law Dictionary, Fourth Edition, p. 1235]

4 Black's Law Dictionary Sixth Edition further clarifies the meaning of a "public office" below:

5 "Essential characteristics of a 'public office' are:
6 (1) Authority conferred by law,
7 (2) Fixed tenure of office, and
8 (3) Power to exercise some of the sovereign functions of government.

9
10 Key element of such test is that "officer is carrying out a sovereign function. Spring v. Constantino, 168 Conn.
11 563, 362 A.2d. 871, 875. Essential elements to establish public position as 'public office' are:
12 Position must be created by Constitution, legislature, or through authority conferred by legislature.
13 Portion of sovereign power of government must be delegated to position,
14 Duties and powers must be defined, directly or implied, by legislature or through legislative authority.
15 Duties must be performed independently without control of superior power other than law, and
16 Position must have some permanency."
17 [Black's Law Dictionary, Sixth Edition, p. 1230]

18 American Jurisprudence Legal Encyclopedia further clarifies what a "public office" is as follows:

19 "As expressed otherwise, the powers delegated to a public officer are held in trust for the people and are to be
20 exercised in behalf of the government or of all citizens who may need the intervention of the officer.²⁰
21 Furthermore, the view has been expressed that all public officers, within whatever branch and whatever level
22 of government, and whatever be their private vocations, are trustees of the people, and accordingly labor under
23 every disability and prohibition imposed by law upon trustees relative to the making of personal financial gain
24 from a discharge of their trusts.²¹ That is, a public officer occupies a fiduciary relationship to the political
25 entity on whose behalf he or she serves.²² and owes a fiduciary duty to the public.²³ It has been said that
26 the fiduciary responsibilities of a public officer cannot be less than those of a private individual.²⁴
27 Furthermore, it has been stated that any enterprise undertaken by the public official which tends to weaken public
28 confidence and undermine the sense of security for individual rights is against public policy.²⁵"
29 [63C American Jurisprudence 2d, Public Officers and Employees, §247 (1999)]

30 Based on the foregoing, one cannot be a "public officer" if:

- 31 1. There is not a statute or constitutional authority that specifically creates the office. All "public offices" can only be
32 created through legislative authority.
- 33 2. Their duties are not specifically and exactly enumerated in some Act of Congress.
- 34 3. They have a boss or immediate supervisor. All duties must be performed INDEPENDENTLY.
- 35 4. They have anyone but the law and the courts to immediately supervise their activities.
- 36 5. They are serving as a "public officer" in a location NOT specifically authorized by the law. The law must create the
37 office and specify exactly where it is to be exercised. 4 U.S.C. §72 says ALL public offices of the federal and national
38 government MUST be exercised ONLY in the District of Columbia and not elsewhere, except as expressly provided by
39 law.
- 40 6. Their position does not carry with it some kind of fiduciary duty to the "public" which in turn is documented in and
41 enforced by enacted law itself.

²⁰ State ex rel. Nagle v. Sullivan, 98 Mont. 425, 40P.2d. 995, 99 A.L.R. 321; Jersey City v. Hague, 18 N.J. 584, 115 A.2d. 8.

²¹ Georgia Dep't of Human Resources v. Sistrunk, 249 Ga. 543, 291 S.E.2d. 524. A public official is held in public trust. Madlener v. Finley (1st Dist) 161 Ill.App.3d. 796, 113 Ill.Dec. 712, 515 N.E.2d. 697, app gr 117 Ill.Dec. 226, 520 N.E.2d. 387 and revd on other grounds 128 Ill.2d. 147, 131 Ill.Dec. 145, 538 N.E.2d. 520.

²² Chicago Park Dist. v. Kenroy, Inc., 78 Ill.2d. 555, 37 Ill.Dec. 291, 402 N.E.2d. 181, appeal after remand (1st Dist) 107 Ill.App.3d. 222, 63 Ill.Dec. 134, 437 N.E.2d. 783.

²³ United States v. Holzer (CA7 Ill), 816 F.2d. 304 and vacated, remanded on other grounds 484 U.S. 807, 98 L.Ed.2d. 18, 108 S.Ct. 53, on remand (CA7 Ill) 840 F.2d. 1343, cert den 486 U.S. 1035, 100 L.Ed.2d. 608, 108 S.Ct. 2022 and (criticized on other grounds by United States v. Osser (CA3 Pa) 864 F.2d. 1056) and (superseded by statute on other grounds as stated in United States v. Little (CA5 Miss) 889 F.2d. 1367) and (among conflicting authorities on other grounds noted in United States v. Boylan (CA1 Mass), 898 F.2d. 230, 29 Fed.Rules.Evid.Serv. 1223).

²⁴ Chicago ex rel. Cohen v. Keane, 64 Ill.2d. 559, 2 Ill.Dec. 285, 357 N.E.2d. 452, later proceeding (1st Dist) 105 Ill.App.3d. 298, 61 Ill.Dec. 172, 434 N.E.2d. 325.

²⁵ Indiana State Ethics Comm'n v. Nelson (Ind App), 656 N.E.2d. 1172, reh gr (Ind App) 659 N.E.2d. 260, reh den (Jan 24, 1996) and transfer den (May 28, 1996).

1 7. The beneficiary of their fiduciary duty is other than the “public”. Public service is a public trust, and the beneficiary of
2 the trust is the public at large and not any one specific individual or group of individuals. See 5 C.F.R. §2635.101(b)
3 and Executive Order #12731.

4 All public officers must take an oath. The oath, in fact, is what creates the fiduciary duty that attaches to the office. This is
5 confirmed by the definition of "public official" in Black’s Law Dictionary:

6 *A person who, **upon being issued a commission, taking required oath**, enters upon, for a fixed tenure, a position called an*
7 *office where he or she exercises in his or her own right some of the attributes of sovereign he or she serves for benefit of*
8 *public. Macy v. Heverin, 44 Md.App. 358, 408 A.2d. 1067, 1069. The holder of a public office though not all persons in*
9 *public employment are public officials, because public official's position requires the exercise of some portion of the*
10 *sovereign power, whether great or small. Town of Arlington v. Bds. of Conciliation and Arbitration, Mass., 352 N.E.2d.*
11 *914.*
12 *[Black’s Law Dictionary, Sixth Edition, p. 1230]*

13 The oath for United States federal and state officials was prescribed in the very first enactment of Congress on March 4, 1789
14 as follows:

15 *Statutes At Large, March 4, 1789*
16 *1 Stat. 23-24*

17 *SEC. 1. Be it enacted by the Senate and [Home of] Representatives of the United States of America in Congress assembled,*
18 *That the oath or affirmation required by the sixth article of the Constitution of the United States, shall be administered in the*
19 *form following, to wit : " I, A. B. do solemnly swear or affirm (as the case may be) that I will support the Constitution of the*
20 *United States." The said oath or affirmation shall be administered within three days after the passing of this act, by any one*
21 *member of the Senate, to the President of the Senate, and by him to all the members and to the secretary; and by the Speaker*
22 *of the House of Representatives, to all the members who have not taken a similar oath, by virtue of a particular resolution*
23 *of the said House, and to the clerk: and in case of the absence of any member from the service of either House, at the time*
24 *prescribed for taking the said oath or affirmation, the same shall be administered to such member, when he shall appear to*
25 *take his seat.*

26 *SEC. 2. And he it further enacted, That at the first session of Congress after every general election of Representatives, the*
27 *oath or affirmation aforesaid, shall be administered by any one member of the House of Representatives to **the Speaker**; and*
28 *by him **to all the members present**, and to **the clerk**, previous to entering on any other business; and to the members who*
29 *shall afterwards appear, previous to taking their seats. The President of the Senate for the time being, shall also administer*
30 *the said oath or affirmation to **each Senator who shall hereafter be elected**, previous to his taking his seat: and in any future*
31 *case of a **President of the Senate**, who shall not have taken the said oath or affirmation, the same shall be administered to*
32 *him by any one of the members of the Senate.*

33 *SEC. 3. And be it further enacted. That **the members of the several State legislatures**, at the next sessions of the said*
34 *legislatures, respectively, and **all executive and judicial officers of the several States, who have been heretofore chosen or***
35 ***appointed**, or who shall be chosen or appointed before the first day of August next, and who shall then be in office, shall,*
36 *within one month thereafter, take the same oath or affirmation, except where they shall have taken it before; which may be*
37 *administered by any person authorized by the law of the State, in which such office shall be holden, to administer oaths. And*
38 ***the members of the several State legislatures, and all executive and judicial officers of the several States**, who shall be*
39 *chosen or appointed after the said first day of August, shall, before they proceed to execute the duties of their respective*
40 *offices, take the foregoing oath or affirmation, which shall be administered by the person or persons, who by the law of the*
41 *State shall be authorized to administer the oath of office; and the person or persons so administering the oath hereby required*
42 *to be taken, shall cause a re- cord or certificate thereof to be made, in the same manner, as, by the law of the State, he or*
43 *they shall be directed to record or certify the oath of office.*

44 *SEC. 4. And he it further enacted, That all officers appointed, or hereafter to be appointed under the authority of the United*
45 *States, shall, before they act in their respective offices, take the same oath or affirmation, which shall be administered by the*
46 *person or persons who shall be authorized by law to administer to such officers their respective oaths of office; and such*
47 *officers shall incur the same penalties in case of failure, as shall be imposed by law in case of failure in taking their respective*
48 *oaths of office.*

49 *SEC. 5. And be it further enacted, That the **secretary of the Senate**, and **the clerk of the House of Representatives** for the*
50 *time being, shall, at the time of taking the oath or affirmation aforesaid, each take an oath or affirmation in the words*
51 *following, to wit : "I, A. B. secretary of the Senate, or clerk of the House of Representatives (as the case may be) of the*
52 *United States of America, do solemnly swear or affirm, that I will truly and faithfully discharge the duties of my said office,*
53 *to the best of my knowledge and abilities."*

54 Based on the above, the following persons within the government are “public officers”:

55 1. Federal Officers:

- 1 1.1. The President of the United States.
- 2 1.2. Members of the House of Representatives.
- 3 1.3. Members of the Senate.
- 4 1.4. All appointed by the President of the United States.
- 5 1.5. The secretary of the Senate.
- 6 1.6. The clerk of the House of Representatives.
- 7 1.7. All district, circuit, and supreme court justices.
- 8 2. State Officers:
- 9 2.1. The governor of the state.
- 10 2.2. Members of the House of Representatives.
- 11 2.3. Members of the Senate.
- 12 2.4. All district, circuit, and supreme court justices of the state.

13 At the federal level, all those engaged in the above “public offices” are statutorily identified in 26 U.S.C. §2105. Consistent
 14 with this section, what most people would regard as ordinary common law employees are not included in the definition. Note
 15 the phrase “an officer AND an individual”:

16 [TITLE 5 > PART III > Subpart A > CHAPTER 21 > § 2105](#)
 17 [§ 2105. Employee](#)

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

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

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

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

30 Within the military, only commissioned officers are “public officers”. Enlisted or NCOs (Non-Commissioned Officers) are
 31 not.

32 Those holding Federal or State public office, county or municipal office, under the Legislative, Executive or Judicial branch,
 33 including Court Officials, Judges, Prosecutors, Law Enforcement Department employees, Officers of the Court, and etc.,
 34 before entering into these public offices, are required by the U.S. Constitution and statutory law to comply with 5 U.S.C.
 35 §3331, “Oath of office.” State Officials are also required to meet this same obligation, according to State Constitutions and
 36 State statutory law.

37 All oaths of office come under 22 C.F.R., Foreign Relations, Sections §§92.12 - 92.30, and all who hold public office come
 38 under 8 U.S.C. §1481 “Loss of nationality by native-born or naturalized citizen; voluntary action; burden of proof;
 39 presumptions.”

40 Under Title 22 U.S.C., Foreign Relations and Intercourse, Section §611, a Public Official is considered a foreign agent. In
 41 order to hold public office, the candidate must file a true and complete registration statement with the State Attorney General
 42 as a foreign principle.

43 The Oath of Office requires the public officials in his/her foreign state capacity to uphold the constitutional form of
 44 government or face consequences, according to 10 U.S.C. §333, “Interference with State and Federal law”

45 *The President, by using the militia or the armed forces, or both, or by any other means, shall take such measures*
 46 *as he considers necessary to suppress, in a State, any insurrection, domestic violence, unlawful combination, or*
 47 *conspiracy, if it—*

1 (1) so hinders the execution of the laws of that State, and of the United States within the State, that any part or
2 class of its people is deprived of a right, privilege, immunity, or protection named in the Constitution and secured
3 by law, and the constituted authorities of that State are unable, fail, or refuse to protect that right, privilege, or
4 immunity, or to give that protection; or

5 (2) opposes or obstructs the execution of the laws of the United States or impedes the course of justice under
6 those laws.

7 In any situation covered by clause (1), the State shall be considered to have denied the equal protection of the
8 laws secured by the Constitution.

9 Willful refusal action while serving in official capacity violates 18 U.S.C. §1918, “Disloyalty and asserting the right to strike
10 against the Government”

11 Whoever violates the provision of 7311 of title 5 that an individual may not accept or hold a position in the
12 Government of the United States or the government of the District of Columbia if he—

13 (1) advocates the overthrow of our constitutional form of government;

14 (2) is a member of an organization that he knows advocates the overthrow of our constitutional form of
15 government;

16 shall be fined under this title or imprisoned not more than one year and a day, or both.

17 AND violates 18 U.S.C. §1346:

18 TITLE 18 > PART 1 > CHAPTER 63 § 1346. Definition of “scheme or artifice to defraud

19 ” For the purposes of this chapter, the term “scheme or artifice to defraud” includes a scheme or artifice to
20 deprive another of the intangible right of honest services.

21 The “public offices” described in 26 U.S.C. §7701(a)(26) within the definition of “trade or business” are ONLY public offices
22 located in the District of Columbia and not elsewhere. To wit:

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

25 All offices attached to the seat of government shall be exercised in the District of Columbia, and not elsewhere,
26 except as otherwise expressly provided by law.
27 [SOURCE: <https://www.law.cornell.edu/uscode/text/4/72>]

28 The only provision of any act of Congress that we have been able to find which authorizes “public offices” outside the District
29 of Columbia as expressly required by law above, is 48 U.S.C. §1612, which authorizes enforcement of the Internal Revenue
30 Code within the U.S. Virgin Islands. To wit:

31 [TITLE 48 > CHAPTER 12 > SUBCHAPTER V > § 1612](#)
32 [§ 1612. Jurisdiction of District Court](#)

33 (a) Jurisdiction

34 The District Court of the Virgin Islands shall have the jurisdiction of a District Court of the United States,
35 including, but not limited to, the diversity jurisdiction provided for in section 1332 of title 28 and that of a
36 bankruptcy court of the United States. **The District Court of the Virgin Islands shall have exclusive jurisdiction**
37 **over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to**
38 **the Virgin Islands, regardless of the degree of the offense or of the amount involved, except the ancillary laws**
39 **relating to the income tax enacted by the legislature of the Virgin Islands.** Any act or failure to act with respect
40 to the income tax laws applicable to the Virgin Islands which would constitute a criminal offense described in
41 chapter 75 of subtitle F of title 26 shall constitute an offense against the government of the Virgin Islands and
42 may be prosecuted in the name of the government of the Virgin Islands by the appropriate officers thereof in the
43 District Court of the Virgin Islands without the request or the consent of the United States attorney for the Virgin
44 Islands, notwithstanding the provisions of section 1617 of this title.

1 There is NO PROVISION OF LAW which would similarly extend public offices or jurisdiction to enforce any provision of
2 the Internal Revenue Code to any place within the exclusive jurisdiction of any state of the Union, because Congress enjoys
3 NO LEGISLATIVE JURISDICTION THERE.

4 *"It is no longer open to question that **the general government, unlike the states**, Hammer v. Dagenhart, [247 U.S.](#)
5 [251, 275](#), 38 S.Ct. 529, 3 A.L.R. 649, Ann.Cas.1918E 724, **possesses no inherent power in respect of the internal**
6 **affairs of the states; and emphatically not with regard to legislation.**"*
7 [*Carter v. Carter Coal Co.*, [298 U.S. 238](#), 56 S.Ct. 855 (1936)]

8 *"The difficulties arising out of our dual form of government and the opportunities for differing opinions*
9 *concerning the relative rights of state and national governments are many; **but for a very long time this court***
10 ***has steadfastly adhered to the doctrine that the taxing power of Congress does not extend to the states or their***
11 ***political subdivisions.** The same basic reasoning which leads to that conclusion, we think, requires like limitation*
12 *upon the power which springs from the bankruptcy clause. *United States v. Butler*, supra."
13 [*Ashton v. Cameron County Water Improvement District No. 1*, 298 U.S. 513, 56 S.Ct. 892 (1936)]*

14 By law then, no "public office" may therefore be exercised OUTSIDE the District of Columbia except as "expressly provided
15 by law", including privileged or licensed activities such as a "trade or business". This was also confirmed by the U.S.
16 Supreme Court in the License Tax Cases, when they said:

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

22 *But very different considerations apply to the **internal commerce or domestic trade** of the States. Over this*
23 *commerce and trade Congress has **no power of regulation nor any direct control.** This power belongs **exclusively***
24 *to the States. **No interference by Congress with the business of citizens transacted within a State is warranted***
25 ***by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the***
26 ***legislature.** The power to authorize a business within a State is plainly repugnant to the exclusive power of the*
27 *State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in*
28 *the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must*
29 *impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and*
30 *thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects.*

31 ***Congress cannot authorize a trade or business within a***
32 ***State in order to tax it.**"*

33 [*License Tax Cases*, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

34 Since Internal Revenue Code, Subtitle A is a tax on "public offices", which is called a "trade or business", then the tax can
35 only apply to those domiciled within the statutory but not constitutional "United States**" (federal territory), *wherever they*
36 *are physically located* to include states of the Union, but only if they are serving under oath in their official capacity as "public
37 officers".

38 *"Thus, the Court has frequently held that **domicile or residence, more substantial than mere presence in transit***
39 ***or sojourn, is an adequate basis for taxation, including income, property, and death taxes.** Since the Fourteenth*
40 *Amendment makes one a citizen of the state wherein he resides, **the fact of residence creates universally***
41 ***reciprocal duties of protection by the state and of allegiance and support by the citizen. The latter obviously***
42 ***includes a duty to pay taxes, and their nature and measure is largely a political matter.** Of course, the situs of*
43 *property may tax it regardless of the citizenship, domicile, or residence of the owner, the most obvious illustration*
44 *being a tax on realty laid by the state in which the realty is located."*
45 [*Miller Brothers Co. v. Maryland*, [347 U.S. 340](#) (1954)]

46 Another important point needs to be emphasized, which is that those working for the federal government, while on official
47 duty, are representing a federal corporation called the "United States", which is domiciled in the District of Columbia.

48 [TITLE 28 > PART VI > CHAPTER 176 > SUBCHAPTER A > Sec. 3002.](#)

49 [TITLE 28 - JUDICIARY AND JUDICIAL PROCEDURE](#)

50 [PART VI - PARTICULAR PROCEEDINGS](#)

51 [CHAPTER 176 - FEDERAL DEBT COLLECTION PROCEDURE](#)

52 [SUBCHAPTER A - DEFINITIONS AND GENERAL PROVISIONS](#)

53 [Sec. 3002. Definitions](#)

54 (15) *"United States" means -*

- 1 (A) **a Federal corporation;**
2 (B) an agency, department, commission, board, or other entity of the United States; or
3 (C) an instrumentality of the United States.

4 Federal Rule of Civil Procedure 17(b) says that the capacity to sue and be sued civilly is based on one's domicile:

5 [IV. PARTIES > Rule 17.](#)
6 [Rule 17. Parties Plaintiff and Defendant; Capacity](#)

7 (b) *Capacity to Sue or be Sued.*

8 **Capacity to sue or be sued is determined as follows:**

9 **(1) for an individual who is not acting in a representative capacity, by the law of the individual's domicile;**
10 **(2) for a corporation [the "United States", in this case, or its officers on official duty representing the**
11 **corporation], by the law under which it was organized [laws of the District of Columbia]; and**

12 (3) for all other parties, by the law of the state where the court is located, except that:

13 (A) a partnership or other unincorporated association with no such capacity under that state's law may sue
14 or be sued in its common name to enforce a substantive right existing under the United States Constitution
15 or laws; and

16 (B) 28 U.S.C. §§754 and 959(a) govern the capacity of a receiver appointed by a United States court to sue
17 or be sued in a United States court.

18 [SOURCE: <http://www.law.cornell.edu/rules/frcp/Rule17.htm>]

19 Government employees, including "public officers", while on official duty representing the federal corporation called the
20 "United States", maintain the character of the entity they represent and therefore have a legal domicile in the statutory but
21 not constitutional "United States*" (federal territory) within the context of their official duties. The Internal Revenue Code
22 also reflects this fact in 26 U.S.C. §7701(a)(39) and 26 U.S.C. §7408(d):

23 [TITLE 26 > Subtitle F > CHAPTER 79 > § 7701](#)
24 [§ 7701. Definitions](#)

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

27 (39) *Persons residing outside United States*

28 *If any citizen or resident of the United States does not reside in (and is not found in) any United States judicial*
29 *district, such citizen or resident **shall be treated as residing in the District of Columbia for purposes of any***
30 ***provision of this title** relating to—*

31 (A) *jurisdiction of courts, or*

32 (B) *enforcement of summons*

33
34 [TITLE 26 > Subtitle F > CHAPTER 76 > Subchapter A > § 7408](#)
35 [§ 7408. Actions to enjoin specified conduct related to tax shelters and reportable transactions](#)

36 (d) *Citizens and residents outside the United States*

37 *If any citizen or resident of the United States does not reside in, and does not have his principal place of business*
38 *in, any United States judicial district, such citizen or resident **shall be treated for purposes of this section as***
39 ***residing in the District of Columbia.***

40 Kidnapping and transporting the legal identity of a person domiciled outside the District of Columbia in a foreign state, which
41 includes states of the Union, is illegal pursuant to [18 U.S.C. §1201](#). Therefore, the only people who can be legally and
42 involuntarily "kidnapped" by the courts based on the above two provisions of statutory law are those who individually consent
43 through private contract to act as "public officials" in the execution of their official duties. The fiduciary duty of these "public
44 officials" is further defined in the I.R.C. as follows, and it is only by an oath of "public office" that this fiduciary duty can
45 lawfully be created:

46 [TITLE 26 > Subtitle F > CHAPTER 68 > Subchapter B > PART I > § 6671](#)
47 [§ 6671. Rules for application of assessable penalties](#)

1 (b) Person defined

2 The term "person", as used in this subchapter, includes an officer or employee of a corporation, or a member or
3 employee of a partnership, **who as such officer, employee, or member is under a duty to perform the act in**
4 **respect of which the violation occurs.**
5

6 [TITLE 26 > Subtitle F > CHAPTER 75 > Subchapter D > § 7343](#)
7 [§ 7343. Definition of term "person"](#)

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

11 We remind our readers that there is *no liability statute within Subtitle A of the I.R.C.* that would create the duty documented
12 above, and therefore the ONLY way it can be created is by the oath of office of the "public officers" who are the subject of
13 the tax in question. This was thoroughly described in the following article:

14 [There's No Statute Making Anyone Liable to Pay IRC Subtitle A Income Taxes](http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm), Family Guardian Fellowship
15 <http://famguardian.org/Subjects/Taxes/Articles/NoStatuteLiable.htm>

16 The existence of fiduciary duty of "public officers" is therefore the ONLY lawful method by which anyone can be prosecuted
17 for an "omission", which is a thing they didn't do that the law required them to do. It is otherwise illegal and unlawful to
18 prosecute anyone under either common law or statutory law for a FAILURE to do something, such as a FAILURE TO FILE
19 a tax return pursuant to [26 U.S.C. §7203](#). Below is an example of where the government gets its authority to prosecute
20 "taxpayers" for failure to file a tax return, in fact:

21 *"I. DUTY TO ACCOUNT FOR PUBLIC FUNDS*
22 *§ 909. In general.-*

23 **It is the duty of the public officer, like any other agent or trustee, although not declared by express statute, to**
24 **faithfully account for and pay over to the proper authorities all moneys which may come into his hands upon**
25 **the public account, and the performance of this duty may be enforced by proper actions against the officer**
26 **himself, or against those who have become sureties for the faithful discharge of his duties."**

27 [A Treatise on the Law of Public Offices and Officers, Floyd Russell Mechem, 1890, p. 609, §909;
28 SOURCE: <http://books.google.com/books?id=g-I9AAAAIAAJ&printsec=titlepage>]

29 In addition to the above, every attorney admitted to practice law in any state or federal court is described as an "officer of the
30 court", and therefore ALSO is a "public officer":

31 **Attorney at law.** *An advocate, counsel, or official agent employed in preparing, managing, and trying cases in*
32 *the courts. An officer in a court of justice, who is employed by a party in a cause to manage it for him. In re*
33 *Bergeron, 220 Mass. 472, 107 N.E. 1007, 1008, Ann.Cas.1917A, 549.*

34 *In English law. A public officer belonging to the superior courts of common law at Westminster. who conducted*
35 *legal proceedings on behalf of others. called his clients, by whom he was retained; he answered to the solicitor*
36 *in the courts of chancery, and the proctor of the admiralty, ecclesiastical, probate, and divorce courts. An attorney*
37 *was almost invariably also a solicitor. It is now provided by the judicature act. 1873, 8 87. that solicitors.*
38 *Attorneys, or proctors of, or by law empowered to practice in, any court the jurisdiction of which is by that act*
39 *transferred to the high court of justice or the court of appeal, shall be called "solicitors of the supreme court."*
40 *Wharton.*
41 [Black's Law Dictionary, Fourth Edition, p. 164]

42 ATTORNEY AND CLIENT, *Corpus Juris Secundum Legal Encyclopedia Volume 7, Section 4*

43 *His [the attorney's] first duty is to the courts and the public, not to the client, and wherever the duties to his client*
44 *conflict with those he owes as an officer of the court in the administration of justice, the former must yield to the*
45 *latter.*
46 [7 *Corpus Juris Secundum (C.J.S.), Attorney and Client, §4 (2003)*]

47 Executive Order #12731 and 5 C.F.R. §2635.101(a) furthermore both indicate that "public service is a public trust":

48 *Executive Order #12731*

1 "Part I -- PRINCIPLES OF ETHICAL CONDUCT

2 "Section 101. Principles of Ethical Conduct. To ensure that every citizen can have complete confidence in the
3 integrity of the Federal Government, each Federal employee shall respect and adhere to the fundamental
4 principles of ethical service as implemented in regulations promulgated under sections 201 and 301 of this order:

5 **"(a) Public service is a public trust, requiring employees to place loyalty to the Constitution, the laws, and
6 ethical principles above private gain.**

7
8 **TITLE 5--ADMINISTRATIVE PERSONNEL**
9 **CHAPTER XVI--OFFICE OF GOVERNMENT ETHICS**
10 **PART 2635--STANDARDS OF ETHICAL CONDUCT FOR EMPLOYEES OF THE EXECUTIVE**
11 **BRANCH--Table of Contents**
12 **Subpart A--General Provisions**
13 **Sec. 2635.101 Basic obligation of public service.**

14 (a) Public service is a public trust. Each employee has a responsibility to the United States Government and
15 its citizens to place loyalty to the Constitution, laws and ethical principles above private gain. To ensure that
16 every citizen can have complete confidence in the integrity of the Federal Government, each employee shall
17 respect and adhere to the principles of ethical conduct set forth in this section, as well as the implementing
18 standards contained in this part and in supplemental agency regulations.

19 The above provisions of law imply that everyone who works for the government is a "trustee" of "We the People", who are
20 the sovereigns they serve in the public. In law, EVERY "trustee" is a "fiduciary" of the Beneficiary of the trust within which
21 he serves:

22 **"TRUSTEE.** The person appointed, or required by law, to execute a trust; one in whom an estate, interest, or
23 power is vested, under an express or implied agreement [e.g. PRIVATE LAW or CONTRACT] to administer
24 or exercise it for the benefit or to the use of another called the cestui que trust. Pioneer Mining Co. v. Ty berg,
25 C.C.A.Alaska, 215 F. 501, 506, L.R.A.1915B, 442; Kaehn v. St. Paul Co-op. Ass'n, 156 Minn. 113, 194 N.W. 112;
26 Catlett v. Hawthorne, 157 Va. 372, 161 S.E. 47, 48. Person who holds title to res and administers it for others'
27 benefit. Reinecke v. Smith, Ill., 53 S.Ct. 570, 289 U.S. 172, 77 L.Ed. 1109. In a strict sense, a "trustee" is one
28 who holds the legal title to property for the benefit of another, while, in a broad sense, the term is sometimes
29 applied to anyone standing in a fiduciary or confidential relation to another, such as agent, attorney, bailee,
30 etc. State ex rel. Lee v. Sartorius, 344 Mo. 912, 130 S.W.2d. 547, 549, 550. "Trustee" is also used in a wide and
31 perhaps inaccurate sense, to denote that a person has the duty of carrying out a transaction, in which he and
32 another person are interested, in such manner as will be most for the benefit of the latter, and not in such a way
33 that he himself might be tempted, for the sake of his personal advantage, to neglect the interests of the other. In
34 this sense, directors of companies are said to be "trustees for the shareholders." Sweet.
35 [Black's Law Dictionary, Fourth Edition, p. 1684]

36 An example of someone who is NOT a "public officer" is a federal worker on duty and who is not required to take an oath.
37 These people may think of themselves as employees in an ordinary and not statutory sense and even be called employees by
38 their supervisor or employer, but in fact NOT be the statutory "employee" defined in 5 U.S.C. §2105(a). Remember that 5
39 U.S.C. §2105(a) defines a STATUTORY "employee" as "**an officer and an individual**" and you don't become an "officer"
40 in a statutory sense unless and until you take a Constitutional oath. Almost invariably, such workers also have some kind of
41 immediate supervisor who manages and oversees and evaluates his activities pursuant to the position description drafted for
42 the position he fills. He may be a "trustee" and he may have a "fiduciary duty" to the public as a "public servant", but he
43 isn't an "officer" or "public officer" unless and until he takes an oath of office prescribed by law. A federal worker, however,
44 can become a "public office" by virtue of any one or more of the following purposes that we are aware of so far:

- 45 1. Being elected to political office.
46 2. Being appointed to political office by the President or the governor of a state of the Union.

47 A "public office" is not limited to a human being. It can also extend to an entire entity such as a corporation. An example
48 of an entity that is a "public office" in its entirety is a federally chartered bank, such as the original Bank of the United States
49 described in *Osborn v. United States*, in which the U.S. Supreme Court identified the original and first Bank of the United
50 States, a federally chartered bank corporation created by Congress, as a "public office":

51 All the powers of the government must be carried into operation by individual agency, either through the
52 medium of public officers, or contracts made with individuals. Can any public office be created, or does one
53 exist, the performance of which may, with propriety, be assigned to this association [or trust], when
54 incorporated? If such office exist, or can be created, then the company may be incorporated, that they may be

1 **appointed to execute such office. Is there any portion of the public business performed by individuals upon**
2 **contracts, that this association could be employed to perform, with greater advantage and more safety to the**
3 **public, than an individual contractor? If there be an employment of this nature, then may this company be**
4 **incorporated to undertake it.**

5 **There is an employment of this nature.** Nothing can be more essential to the fiscal concerns of the nation, than
6 an agent of undoubted integrity and established credit, with whom the public moneys can, at all times, be safely
7 deposited. Nothing can be of more importance to a government, than that there should be some capitalist in the
8 country, who possesses the means of making advances of money to the government upon any exigency, and who
9 is under a legal obligation to make such advances. For these purposes the association would be an agent
10 peculiarly suitable and appropriate. [. . .]

11 *The mere creation of a corporation, does not confer political power or political character. So this Court decided*
12 *in Dartmouth College v. Woodward, already referred to. If I may be allowed to paraphrase the language of the*
13 *Chief Justice, I would say, a bank incorporated, is no more a State instrument, than a natural person performing*
14 *the same business would be. If, then, a natural person, engaged in the trade of banking, should contract with the*
15 *government to receive the public money upon deposit, to transmit it from place to place, without charging for*
16 *commission or difference of exchange, and to perform, when called upon, the duties of commissioner of loans,*
17 *would not thereby become a public officer, how is it that this artificial being, created by law for the purpose of*
18 *being employed by the government for the same purposes, should become a part of the civil government of the*
19 *country? Is it because its existence, its capacities, its powers, are given by law? because the government has*
20 *given it power to take and hold property in a particular form, and to employ that property for particular purposes,*
21 *and in the disposition of it to use a particular name? because the government has sold it a privilege [22 U.S. 738,*
22 *774] for a large sum of money, and has bargained with it to do certain things; is it, therefore, a part of the very*
23 *government with which the contract is made?*

24 **If the Bank be constituted a public office, by the connexion between it and the government, it cannot be the**
25 **mere legal franchise in which the office is vested; the individual stockholders must be the officers.** Their
26 character is not merged in the charter. This is the strong point of the Mayor and Commonalty v. Wood, upon
27 which this Court ground their decision in the Bank v. Deveaux, and from which they say, that cause could not be
28 distinguished. Thus, aliens may become public officers, and public duties are confided to those who owe no
29 allegiance to the government, and who are even beyond its territorial limits.

30 **With the privileges and perquisites of office, all individuals holding offices, ought to be subject to the**
31 **disabilities of office. But if the Bank be a public office, and the individual stockholders public officers, this**
32 **principle does not have a fair and just operation.** The disabilities of office do not attach to the stockholders; for
33 we find them every where holding public offices, even in the national Legislature, from which, if they be public
34 officers, they are excluded by the constitution in express terms.

35 *If the Bank be a public institution of such character as to be justly assimilated to the mint and the post office,*
36 *then its charter may be amended, altered, or even abolished, at the discretion of the National Legislature. All*
37 *public offices are created [22 U.S. 738, 775] purely for public purposes, and may, at any time, be modified in*
38 *such manner as the public interest may require. Public corporations partake of the same character. So it is*
39 *distinctly adjudged in Dartmouth College v. Woodward. In this point, each Judge who delivered an opinion*
40 *concurred. By one of the Judges it is said, that 'public corporations are generally esteemed such as exist for*
41 *public political purposes only, such as towns, cities, parishes and counties; and in many respects they are so,*
42 *although they involve some private interests; but, strictly speaking, public corporations are such only as are*
43 *founded by the government for public purposes, where the whole interest belongs also to the government. If,*
44 *therefore, the foundation be private, though under the charter of the government, the corporation is private,*
45 *however extensive the uses may be to which it is devoted, either by the bounty of the founder, or the nature and*
46 *objects of the institution. For instance, a bank, created by the government for its own uses, whose stock is*
47 *exclusively owned by the government, is, in the strictest sense, a public corporation. So, a hospital created and*
48 *endowed by the government for general charity. But a bank, whose stock is owned by private persons, is a*
49 *private corporation, although it is erected by the government, and its objects and operations partake of a public*
50 *nature. The same doctrine may be affirmed of insurance, canal, bridge, and turnpike companies. In all these*
51 *cases, the uses may, in a certain sense, be called public, but the corporations are private; as much [22 U.S. 738,*
52 *776] so, indeed, as if the franchises were vested in a single person.[. . .]*

53 *In what sense is it an instrument of the government? and in what character is it employed as such? Do the*
54 *government employ the faculty, the legal franchise, or do they employ the individuals upon whom it is conferred?*
55 *and what is the nature of that employment? does it resemble the post office, or the mint, or the custom house, or*
56 *the process of the federal Courts?*

57 *The post office is established by the general government. It is a public institution. The persons who perform its*
58 *duties are public officers. No individual has, or can acquire, any property in it. For all the services performed, a*
59 *compensation is paid out of the national treasury; and all the money received upon account of its operations, is*
60 *public property. Surely there is no similitude between this institution, and an association who trade upon their*
61 *own capital, for their own profit, and who have paid the government a million and a half of dollars for a legal*
62 *character and name, in which to conduct their trade.*

1 Again: the business conducted through the agency of the post office, is not in its nature a private business. It is
2 of a public character, and the [22 U.S. 738, 786] charge of it is expressly conferred upon Congress by the
3 constitution. The business is created by law, and is annihilated when the law is repealed. But the trade of banking
4 is strictly a private concern. It exists and can be carried on without the aid of the national Legislature. Nay, it is
5 only under very special circumstances, that the national Legislature can so far interfere with it, as to facilitate its
6 operations.

7 The post office executes the various duties assigned to it, by means of subordinate agents. The mails are opened
8 and closed by persons invested with the character of public officers. But they are transported by individuals
9 employed for that purpose, in their individual character, which employment is created by and founded in contract.
10 To such contractors no official character is attached. These contractors supply horses, carriages, and whatever
11 else is necessary for the transportation of the mails, upon their own account. The whole is engaged in the public
12 service. The contractor, his horses, his carriage, his driver, are all in public employ. But this does not change
13 their character. All that was private property before the contract was made, and before they were engaged in
14 public employ, remain private property still. The horses and the carriages are liable to be taxed as other property,
15 for every purpose for which property of the same character is taxed in the place where they are employed. The
16 reason is plain: the contractor is employing his own means to promote his own private profit, and the tax collected
17 is from the individual, though assessed upon the [22 U.S. 738, 787] means he uses to perform the public service.
18 To tax the transportation of the mails, as such, would be taxing the operations of the government, which could
19 not be allowed. But to tax the means by which this transportation is effected, so far as those means are private
20 property, is allowable; because it abstracts nothing from the government; and because, the fact that an individual
21 employs his private means in the service of the government, attaches to them no **immunity whatever.**”
22 [Osborn v. Bank of U.S., 22 U.S. 738 (1824)]

23 The record of the House of Representatives after the enactment of the first income tax during the Civil War in 1862, confirmed
24 that the income tax was upon a “public office” and that even IRS agents, who are not “public officers” and who are not
25 required to take an oath, are therefore exempt from the requirements of the revenue acts in place at the time. Read the amazing
26 truth for yourself:

House of Representatives, Ex. Doc. 99, 1867
<http://famguardian.org/Subjects/Taxes/Evidence/PublicOrPrivate-Tax-Return.pdf>

27 Below is an excerpt from that report proving our point. The Secretary of the Treasury at the time is comparing the federal
28 tax liabilities of postal clerks to those of internal revenue clerks. At that time, the IRS was called the Bureau of Internal
29 Revenue (B.I.R.). The office of Commissioner of Internal Revenue was established in 1862 as an emergency measure to
30 fund the Civil War, which ended shortly thereafter, but the illegal enforcement of the revenue laws continued and expanded
31 into the states over succeeding years:

32 House of Representatives, Ex. Doc. 99, 1867, pp. 1-2
33 39th Congress, 2d Session

34 Salary Tax Upon Clerks to Postmasters

35 Letter from the Secretary of the Treasury in answer to A resolution of the House of the 12th of February,
36 relative to salary tax upon clerks to postmasters, with the regulations of the department

37 Postmasters' clerks are appointed by postmasters, and take the oaths of office prescribed in the 2d section of
38 the act of July 2, 1862, and in the 2d section of the act of March 3, 1863.

39 Their salaries are not fixed in amount bylaw, but from time to time the Post master General fixes the amount',
40 allotted to each postmaster for clerk hire, under the authority conferred upon him by tile ninth section of the act
41 of June 5, 1836, and then the postmaster, as an agent for and in behalf of the United States, determines the salary
42 to be paid to each of his clerks. These salaries are paid by the postmasters, acting as disbursing agents, from
43 United States moneys advanced to them for this purpose, either directly from the Post Office Department in
44 pursuance of appropriations made by law, or from the accruing revenues of their offices, under the instructions
45 of the Postmaster General. The receipt of such clerks constitute vouchers in the accounts of the postmasters
46 acting as disbursing agents in the settlements made with them by the Sixth Auditor. In the foregoing transactions
47 the postmaster acts not as a principal, but as an agent of the United States, and the clerks are not in his private
48 employment, but in the public employment of the United States. Such being the facts, **these clerks are subjected**
49 **to and required to account for and pay the salary tax,** imposed by the one hundred and twenty-third section of
50 the internal revenue act of June 30, 1864, as amended by the ninth section of the internal revenue act of July 13,
51 1866, upon payments for services to persons in the civil employment or service of the United States.

52 Copies of the regulations under which such salary taxes are withheld and paid into the treasury to the credit of
53 internal revenue collection account are herewith transmitted, marked A, b, and C. **Clerks to assessors of internal**
54 **revenue [IRS agents] are appointed by the assessors. Neither law nor regulations require them to take an oath**

1 *of office, because, as the law at present stands, they are not in the public service of the United States, through*
2 *the agency of the assessor, but are in the private service of the assessor, as a principal, who employs them.*

3 *The salaries of such clerks are neither fixed in amount by law, nor are they regulated by any officer of the Treasury*
4 *Department over the clerk hire of assessors is to prescribe a necessary and reasonable amount which shall not*
5 *be exceeded in reimbursing the assessors for this item of their expenses.*

6 *No money is advanced by the United States for the payment of such salaries, nor do the assessors perform the*
7 *duties of disbursing agents of the United States in paying their clerks. The entire amount allowed is paid directly*
8 *to the assessor, and he is not accountable to the United States for its payment to his clerks, for the reason that he*
9 *has paid them in advance, out of his own funds, and this is a reimbursement to him of such amount as the*
10 *department decides to be reasonable. No salary tax is therefore collected, or required by the Treasury*
11 *Department to be accounted for, or paid, on account of payments to the assessors' clerks, as the United States*
12 *pays no such clerks nor has them in its employ or service, and they do not come within the provisions of existing*
13 *laws imposing such a tax.*

14 *Perhaps no better illustration of the difference between the status of postmasters' clerks and that of assessors'*
15 *clerks can be given than the following: A postmaster became a defaulter, without paying his clerks,; his successor*
16 *received from the Postmaster General a new remittance for paying them; and if at any time, the clerks in a post*
17 *office do not receive their salaries, by reason of the death, resignation or removal of a postmaster, the new*
18 *appointee is authorized by the regulations of the Post Office Department to pay them out of the proceeds of the*
19 *office; and should there be no funds in his hands belonging to the department, a draft is issued to place money in*
20 *his hands for that purpose.*

21 *If an assessor had not paid his clerks, they would have no legal claim upon the treasury for their salaries. A*
22 *discrimination is made between postmasters' clerks and assessor's clerks to the extent and for the reasons*
23 *hereinbefore set forth.*

24 *I have the honor to be, very respectfully, your obedient servant.*

25 *H. McCulloch, Secretary of the Treasury*
26 *[House of Representatives, Ex. Doc. 99, 1867, pp. 1-2]*

27 Notice based on the above that revenue officers don't take an oath, so they don't have to pay the tax, while postal clerks take
28 an oath, so they do. Therefore, the oath that creates the "public office" is the method by which the government manufactures
29 "public officers", "taxpayers", and "sponsors" for its wasteful use or abuse of public monies. If you would like a whole
30 BOOK full of reasons why the only "taxpayers" under the Internal Revenue Code, Subtitle A are "public offices", please see
31 the following exhaustive analysis:

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

32 **9.6 De Facto Public Officers**²⁶

33 Based on the previous sections, we are now thoroughly familiar with all the legal requirements for:

- 34 1. How public offices are lawfully created.
- 35 2. The only places where they can lawfully be exercised.
- 36 3. The duties that attach to the public office.
- 37 4. The type of agency exercised by the public officer.
- 38 5. The relationship between the public office and the public officer.

39 What we didn't cover in the previous section is what are all the legal consequences when someone performs the duties of a
40 public office without satisfying all the legal requirements for lawfully occupying the office? In law, such a person is called a
41 "de facto officer" and books have been written about the subject of the "de facto officer doctrine". Below is what the U.S.
42 Supreme Court held on the subject of "de facto officers":

43 *None of the cases cited militates against the doctrine that, for the existence of a de facto officer, there must be*
44 *an office de jure, although there may be loose expressions in some of the opinions, not called for by the facts,*

²⁶ Source: *Government Instituted Slavery Using Franchises*, Form #05.030, Section 23.4.4; <https://sedm.org/Forms/05-MemLaw/Franchises.pdf>

1 *seemingly against this view. **Where no office legally exists, the pretended officer is merely a usurper, to whose***
2 ***acts no validity can be attached; and such, in our judgment,** was the position of the commissioners of Shelby*
3 *county, who undertook to act as the county court, which could be constitutionally held only by justices of the*
4 *peace. Their right to discharge the duties of justices of the peace was never recognized by the justices, but from*
5 *the outset was resisted by legal proceedings, which terminated in an adjudication that they were usurpers, clothed*
6 *with no authority or official function.*
7 *[Norton v. Shelby Co State of Tennessee, 118 U.S. 425, 6 S.Ct. 1121, 30 L.Ed. 178 (1886)]*

8 As we have already established, all statutory “taxpayers” are public offices in the U.S. and not state government. This is
9 exhaustively proven with evidence in:

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

10 A person who fulfills the DUTIES of a statutory “taxpayer” under 26 U.S.C. §7701(a)(14) without lawfully occupying a
11 public office in the U.S. government BEFORE becoming surety for the “taxpayer” public office would be a good example of
12 a de facto public officer. Those who exercise the duties of a public officer without meeting all the requirements, from a legal
13 perspective, are in fact committing the crime of impersonating a public officer.

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

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

20 What are some examples where a person would be impersonating a public officer unlawfully? Here are a few:

- 21 1. You elect or appoint yourself into public office by filling out a tax form without being occupying said office BEFORE
22 becoming surety for the statutory “taxpayer” office.
- 23 2. You serve in the office in a geographic place NOT expressly authorized by law. For instance, 4 U.S.C. §72 requires
24 that ALL federal public offices MUST be exercised ONLY in the District of Columbia and NOT ELSEWHERE,
25 unless expressly authorized by law.
- 26 3. A third party unilaterally ELECTS you into a public office by submitting an information return linking you to such a
27 BOGUS office under the alleged but not actual authority of 26 U.S.C. §6041(a).
- 28 4. You occupy the public office without either expressly consenting to it IN WRITING or without even knowing you
29 occupy such an office.

30 If a so-called “GOVERNMENT” is established in which:

- 31 1. The only kind of “citizens” or “residents” allowed are STATUTORY citizens and residents. CONSTITUTIONAL
32 citizens are residents are either not recognized or allowed. . . .OR
- 33 2. All “citizens” and “residents” are compelled under duress to accept the duties of a public office, or ANY kind of duties
34 imposed by the government upon them. Remember, the Thirteenth Amendment forbids “involuntary servitude”, so if
35 the government imposes any kind of duty or requires you to surrender private property of any kind by law, then they
36 can only do so through the medium of a public office. . . .OR
- 37 3. Everyone is compelled to obey government statutory law. Remember, nearly all laws passed by government can and
38 do regulate ONLY the government and not private people. See:

[Why Statutory Civil Law is Law for Government and Not Private Persons](http://sedm.org/Forms/FormIndex.htm), Form #05.037
<http://sedm.org/Forms/FormIndex.htm>

39 . . . then you end up not only with a LOT of public officers, but a **de facto GOVERNMENT** as well. That government is
40 thoroughly described in:

[De Facto Government Scam](http://sedm.org/Forms/FormIndex.htm), Form #05.043
<http://sedm.org/Forms/FormIndex.htm>

1 Even at the state level, it is a crime in every state of the Union to pretend to be a public officer of the state government who
2 does not satisfy ALL of the legal requirements for occupying the public office. Below is an itemized list by jurisdiction of
3 constitutional and statutory requirements that are violated by those who either impersonate a state public officer OR who
4 serve simultaneously as BOTH a FEDERAL public office and a STATE public office AT THE SAME TIME. That's right:
5 When you either impersonate a state public officer OR serve in BOTH a FEDERAL public office and STATE public office
6 AT THE SAME TIME, then you are committing a crime and have a financial conflict of interest and conflict of allegiance
7 that can and should disqualify you from exercising or accepting the duties of the office:
8

1 **Table 1: Statutory remedies for those compelled to act as public officers and straw man**

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Alabama	Constitution	Dual Office Prohibition	Article III, Section 25; Article IV, Sect. 22; Art. V, Sect. 10; Article VI, Section 12
Alabama	Statute	Crime: Impersonating Public Officer	C.O.A. §13A-10-10
Alabama	Statute	Crime: Identity Theft	C.O.A. Title 13A, Article 10
Alaska	Constitution	Dual Office Prohibition	Const. Sections 2.5, 3.6, 4.8
Alaska	Statute	Crime: Identity Theft	A.S. §11.46.160
Alaska	Statute	Crime: Impersonating Public Officer	A.S. §11.56.830
Arizona	Constitution	Dual Office Prohibition	Const. Article 4, Part 2, Section 4; Const. Article 6, Section 28
Arizona	Statute	Crime: Identity Theft	A.R.S. §13-2006
Arizona	Statute	Crime: Impersonating Public Officer	A.R.S. §13-2406
Arkansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 10; Const. Article 5, Section 7; Article 5, Section 10; Art. 80, Sect. 14
Arkansas	Statute	Crime: Impersonating Public Officer	A.S.C. §5-37-208
California	Constitution	Dual Office Prohibition	Const. Article 5, Section 2 (governor); Const. Article 5, Section 14; Article 7, Section 7
California	Statute	Crime: Identity Theft	Penal Code §484.1
Colorado	Constitution	Dual Office Prohibition	Const. Article V, Section 8 (internal)
Connecticut	Constitution	Dual Office Prohibition	Const. Article 1, Section 11 (internal)
Connecticut	Statute	Crime: Identity Theft	C.G.S.A. § 53a-129a to 53a-129c
Delaware	Constitution	Dual Office Prohibition	Const. Article 1, Section 19
Delaware	Statute	Crime: Identity Theft	D.C. Title 11, Section 854
Delaware	Statute	Crime: Impersonating Public Officer	D.C. Title 11, Section 907(3)
District of Columbia	Constitution	Dual Office Prohibition	Const. of D.C., Article IV, Sect. 4(B) (judges); Art. III, Sect, 4(D) (governor)
District of Columbia	Statute	Crime: Impersonating Public Officer	D.C. Code §22-1404
Florida	Constitution	Dual Office Prohibition	Const. Article II, Section 5
Florida	Statute	Crime: Impersonating Public Officer	F.S. Title XLVI, Section 817.02
Georgia	Constitution	Dual Office Prohibition	Const. Article I, Section II, Para. III; Const. Article III, Section II, Para. IV(b)
Georgia	Statute	Crime: Impersonating Public Officer	O.C.G.A. §16-10-23
Hawaii	Constitution	Dual Office Prohibition	Const. Article III, Section 8 (internal)
Hawaii	Statute	Crime: Impersonating Public Officer	H.R.S. §710-1016
Idaho	Constitution	Dual Office Prohibition	Const. Article V, Section 7 (judges)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Idaho	Statute	Crime: Impersonating Public Officer	I.S. §18-3001
Illinois	Constitution	Dual Office Prohibition	Const. Article IV, Section 2(e) (legislative)
Illinois	Statute	Crime: Impersonating Public Officer	720 I.L.C.S. 5/17-2
Indiana	Constitution	Dual Office Prohibition	Const. Article 2, Section 9; Const. Article 4, Section 30 (legislative)
Indiana	Statute	Crime: Impersonating Public Officer	I.C. §25-30-1-18
Iowa	Constitution	Dual Office Prohibition	Const. Article III, Section 22 (legislature); Const. Article IV, Section 14 (governor)
Iowa	Statute	Crime: Impersonating Public Officer	I.C. Title XVI, Section 718.2
Kansas	Constitution	Dual Office Prohibition	Const. Article 3, Section 13 (judges)
Kansas	Statute	Crime: Impersonating Public Officer	K.R.S. §21-3825
Kentucky	Statute	Crime: Impersonating Public Officer	K.R.S. §434.570
Kentucky	Statute	Crime: Identity Theft	K.R.S. §514.60; K.R.S. §532.034
Kentucky	Statute	Dual Office Prohibition	K.R.S. §61.080
Louisiana	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal); Const. Article IV, Section 2 (executive)
Louisiana	Statute	Crime: Impersonating Public Officer	R.S. §14:112
Maine	Constitution	Dual Office Prohibition	Const. Article III, Section 2 (internal)
Maine	Statute	Crime: Impersonating Public Officer	17-A M.R.S. Section 457
Maryland	Constitution	Dual Office Prohibition	Const. Declaration of Rights, Article 33 (judges); Const. Const. Declaration of Rights, Article 35 (officers)
Maryland	Statute	Crime: Impersonating Public Officer	Statutes §8-301
Massachusetts	Constitution	Dual Office Prohibition	Const. Chapter VI, Article 2
Massachusetts	Statute	Crime: Impersonating Public Officer	G.L.M. Chapter 268, Section 33
Michigan	Constitution	Dual Office Prohibition	Const. Article IV, Section 8
Michigan	Statute	Crime: Impersonating Public Officer	Mich. Penal Code, Chapter XXXV, Section 750.217c
Minnesota	Constitution	Dual Office Prohibition	Const. Article IV, Section 5
Minnesota	Statute	Crime: Impersonating Public Officer	M.S. §609.475
Mississippi	Statute	Crime: Impersonating Public Officer	M.C. §97-7-43
Missouri	Constitution	Dual Office Prohibition	Const. Article VII, Section 9
Missouri	Statute	Crime: Impersonating Public Officer	M.R.S. §570.223
Missouri	Statute	Crime: Identity Theft	M.R.S. §570.223

Jurisdiction	Legal Cite Type	Title	Legal Cite
Montana	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article V, Section 9 (office); Article VII, Section 9 (judges)
Montana	Statute	Crime: Impersonating Public Officer	M.C.A. §45-7-209
Nebraska	Constitution	Dual Office Prohibition	Const. Article III-9
Nebraska	Statute	Crime: Impersonating Public Officer	N.R.S. §28-636
Nebraska	Statute	Crime: Identity Theft	N.R.S. §28-639
Nevada	Constitution	Dual Office Prohibition	Const. Article 4, Section 9 (officers)
Nevada	Statute	Crime: Impersonating Public Officer	N.R.S. §197.120
New Hampshire	Constitution	Dual Office Prohibition	Const. Art. 94-95
New Hampshire	Statute	Crime: Identity Theft	N.H.R.S. §359-I:2
New Jersey	Constitution	Dual Office Prohibition	Const. Article III, Section 1; Const. Article IV, Section V, Sections 3-4; Const. Article V, Section I, Section 3
New Jersey	Statute	Crime: Impersonating Public Officer	N.J.S.A. §2C:28-8
New Mexico	Constitution	Dual Office Prohibition	Const. Article IV, Section 3 (senators); Const. Article VI, Section 19 (judge)
New Mexico	Statute	Crime: Identity Theft	N.M.S.A. §30-16-21.1
New York	Constitution	Dual Office Prohibition	Const. Article III, Section 7 (legislature); Const. Article VI, Section 20(b)(1)
New York	Statute	Crime: Identity Theft	General Business Law 380-S; Penal Law §190.78
New York	Statute	Crime: Impersonating Public Officer	Penal Law §190.23
North Carolina	Constitution	Dual Office Prohibition	Const. Article VI, Section 9
North Carolina	Statute	Crime: Impersonating Public Officer	N.C.G.S. §14-277
North Dakota	Statute	Crime: Impersonating Public Officer	N.D.C.C. §12.1-13-04
Ohio	Constitution	Dual Office Prohibition	Const. Article 2, Section 04 (legislature); Const. Article 4, Section 06, Para. (B)
Ohio	Statute	Crime: Impersonating Public Officer	
Oklahoma	Constitution	Dual Office Prohibition	Const. Article II, Section 12; Const. Article V, Section 18 (legislature)
Oklahoma	Statute	Crime: Impersonating Public Officer	O.S. Title 21, Section 1533
Oklahoma	Statute	Crime: Identity Theft	O.S. Title 21, Section 1533.1
Oregon	Constitution	Dual Office Prohibition	Const. Article II, Section 10
Oregon	Statute	Crime: Impersonating Public Officer	O.R.S. §162.365
Oregon	Statute	Crime: Identity Theft	O.R.S. §165.803
Pennsylvania	Constitution	Dual Office Prohibition	Const. Article V, Section 17 (judges)

Jurisdiction	Legal Cite Type	Title	Legal Cite
Pennsylvania	Statute	Crime: Identity Theft	18 Pa.C.A. §4120
Rhode Island	Constitution	Dual Office Prohibition	Const. Article III, Section 6
Rhode Island	Statute	Crime: Impersonating Public Officer	G.L.R.I. §11-14-1
South Carolina	Constitution	Dual Office Prohibition	Const. Article 1, Section 8(internal);Const. Article VI, Section 3 (officers)
South Carolina	Statute	Crime: Impersonating Public Officer	S.C.C.O.L. § 16-13-290
South Dakota	Constitution	Dual Office Prohibition	Const. Article 3, Section 3
South Dakota	Statute	Crime: Impersonating Public Officer	S.D.C.L. §22-40-16
South Dakota	Statute	Crime: Identity Theft	S.D.C.L. §22-40-8
Tennessee	Constitution	Dual Office Prohibition	Const. Article II, Section 2 (internal);Const. Article II, Section 26 (officers)
Tennessee	Statute	Crime: Impersonating Public Officer	T.C. §39-16-301
Texas	Constitution	Dual Office Prohibition	Const. Article 2, Section 1 (internal);Const. Article 3, Section 18 (legislature); Const. Article 4, Section 6 (executive)
Texas	Statute	Crime: Impersonating Public Officer	Penal Code, Section 37.11
Texas	Statute	Crime: Identity Theft	T.S. §32.51
United States	Statute	Crime: Impersonating Public Officer	18 U.S.C. §912
Utah	Constitution	Dual Office Prohibition	Const. Article V, Section 1 (internal);Const. Article VIII, Section 10 (judges)
Utah	Statute	Crime: Impersonating Public Officer	U.C. §76-8-512
Vermont	Constitution	Dual Office Prohibition	Const. Chapter II, Section 54
Vermont	Statute	Crime: Impersonating Public Officer	13 V.S.A. §3002
Virginia	Constitution	Dual Office Prohibition	Const. Article IV, Section 4 (legislature); Const. Article V, Section 4 (governor)
Virginia	Statute	Crime: Identity Theft	C.O.V. §18.2-186.3
Washington	Constitution	Dual Office Prohibition	Const. Article II, Section 14 (legislature); Const. Article IV, Section 15 (judges)
Washington	Statute	Crime: Impersonating Public Officer	R.C.W. §18.71.190
West Virginia	Constitution	Dual Office Prohibition	Const. Article 6, Section 16 (senators); Const. Article 7, Section 4 (executive); Const. Article 8, Section 7 (judges)
West Virginia	Statute	Crime: Impersonating Public Officer	W.V.C. §61-5-27a(e)
Wisconsin	Constitution	Dual Office Prohibition	Const. Article IV, Section 13
Wisconsin	Statute	Crime: Identity Theft	W.S. §943.201
Wyoming	Constitution	Dual Office Prohibition	Const. Section 97-3-008 (legislature);Const. Section 97-5-027 (judges)

<i>Jurisdiction</i>	<i>Legal Cite Type</i>	<i>Title</i>	<i>Legal Cite</i>
Wyoming	Statute	Crime: Identity Theft	W.S. §6-3-901
Wyoming	Statute	Crime: Impersonating Public Officer	W.S. §6-5-307

1 If you would like to research further the laws and remedies available in the specific jurisdiction you are in, we highly
2 recommend the following free tools on our website:

- 3 1. *SEDM Jurisdictions Database*, Litigation Tool #09.003
4 <http://sedm.org/Litigation/LitIndex.htm>
- 5 2. *SEDM Jurisdictions Database Online*, Litigation Tool #09.004
6 <http://sedm.org/Litigation/LitIndex.htm>

7 The above tool is also available at the top row under the menu on our Litigation Tools Page at the link below:

8 <http://sedm.org/Litigation/LitIndex.htm>

9 **10 Rebutted arguments against this document**

10 **10.1 Hughes v. United States, 953 F.2d 531 (1991)-4 U.S.C. §72 constraints**

11 The following article rebuts the territorial limits imposed upon tax collection by 4 U.S.C. §72:

12 **Arguments about authority of Internal Revenue Service outside the District of Columbia**

13 *Another argument raised by tax protesters is that under section 72 of title 4 of the United States Code, the IRS*
14 *has no authority outside of Washington, D.C. That argument was rejected by the United States Court of Appeals*
15 *for the Ninth Circuit in Hughes v. United States^[69] by the United States Bankruptcy Court for the Western District*
16 *of Washington in In re Myrland,^[70] by the United States Court of Appeals for the Tenth Circuit in United States*
17 *v. Springer,^[71] by the U.S. District Court for the District of South Dakota in United States v. Kuyper,^[72] and by*
18 *the U.S. District Court for the Central District of Illinois in United States v. Barringer.^[73]*
19 *[Wikipedia: Tax protester administrative arguments, Downloaded 6/5/23; SOURCE:*
20 *https://en.wikipedia.org/wiki/Tax_protester_administrative_arguments]*

21
22 **FOOTNOTES:**

- 23 69. 953 F.2d 531 (9th Cir. 1992), at [11].
24 70. ^ 209 B.R. 524 (Bankr. W.D. Wash. 1997), at [12].
25 71. ^ 444 F. App'x 256 (10th Cir. 2011) (per curiam), at [13].
26 72. ^ Case No. 4:11CV4170, U.S. District Court for the District of South Dakota (May 29, 2012), at [14].
27 73. ^ Case No. 14-03132, U.S. District Court for the Central District of Illinois (Aug. 27, 2014), at [15].

28 We downloaded and read all the above cases from Lexis+ and summarize our findings relating to footnote 69 above. We
29 chose this case because it is the most detailed, is cited by the other cases, and directly mentions the limitations imposed by 4
30 U.S.C. §72 as an important focus of this document:

- 31 1. Unlike the Hughes case, this document does not challenge the authority of OFFICES of the IRS under 4 U.S.C. §72 to
32 operate outside the District of Columbia, but rather the ability to establish STATUTORY franchise “taxpayer” offices
33 in the states against those who:
34 1.1. Don’t consent to the office (slavery) or
35 1.2. Exercise it without delegated authority (de facto offices).
- 36 2. NOTHING within the Internal Revenue Code delegates authority to establish excise taxable STATUTORY “taxpayer”
37 offices (as government property) within a Constitutional state and the License Tax Cases expressly forbids it:

1 *"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and*
2 *with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to*
3 *trade with the Indians, and any other licenses necessary or proper for the exercise of that great and*
4 *extensive power; and the same observation is applicable to every other power of Congress, to the exercise of*
5 *which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*
6 *But very different considerations apply to the internal commerce or domestic trade of the States. Over this*
7 *commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively*
8 *to the States. No interference by Congress with the business of citizens transacted within a State is warranted by*
9 *the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature.*
10 *The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the*
11 *same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution,*
12 *with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes*
13 *by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches*
14 *every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot*
15 *authorize a trade or business within a State in order to tax it.*
16 *[License Tax Cases, 72 U.S. 462, 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]*

17 The above case challenged the FIRST income tax instituted during the Civil War in 1862 after its enforcement was
18 illegally attempted within constitutional states of the Union. Notice the use of the phrase "trade or business", which is
19 EXACTLY what the current income tax is imposed upon. See for yourself:

The "Trade or Business" Scam, Form #05.001
<https://sedm.org/Forms/05-MemLaw/TradeOrBusScam.pdf>

- 20 3. The case calls appellant Hughes a statutory "taxpayer", but the burden of proving how he could lawfully occupy such
21 an office without his consent, which was clearly absent in the case. He never raised this issue and we think this was a
22 HUGE mistake. The burden of proof upon the government was that he was INNOCENT until proven GUILTY.
23 INNOCENSE in this case implies NONTAXPAYER status until the GOVERNMENT produces consent to BECOME
24 one. See:
25 3.1. *Who are "Taxpayers" and Who Needs a "Taxpayer Identification Number"*, Form #05.013
26 <https://sedm.org/Forms/05-MemLaw/WhoAreTaxpayers.pdf>
27 3.2. *Your Rights as a "Nontaxpayer"*, Form #08.008
28 <https://sedm.org/LibertyU/NontaxpayerBOR.pdf>
29 4. The case was a civil statutory proceeding, which proceeded upon the premise that Hughes was domiciled in the
30 statutory geographical "United States" as defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d) and as
31 required by Federal Rule of Civil Procedure 17(b).
32 4.1.
33 4.2. Hughes was not domiciled in THIS "United States" and thus all the statutes were inapplicable and the only
34 limiting factor was the constitution at that point. The IRS cannot enforce where the courts cannot supervise, and
35 only the state court would have jurisdiction over this matter unless federal property within the exterior limits of
36 the exclusive jurisdiction of the national government was NOT involved.
37 4.3. Like an IDIOT, Hughes invoked federal statutes instead of the constitution for the protection of his property.
38 These are rules to regulate government property, because the ability to regulate or tax absolutely owned
39 PRIVATE property protected by the Constitution has been held to be repugnant to the Constitution and interferes
40 with that ownership and control. So he contradicted himself by claiming it was private property and yet invoking
41 in effect the civil statutory "loan agreement" for its protection. Crazy!
42 5. The case mentions that the President has authority to establish Internal Revenue Districts within under 26 U.S.C. §7621
43 but the court never addresses whether the President DID, in FACT do so. We allege that he DID NOT, which means
44 the only remaining Internal Revenue District REMAINED the District of Columbia at the time of this case. It was
45 malfeasance by the court to even mention this authority without addressing whether it in fact WAS authorized, and
46 then to just PRESUME that it WAS authorized in the case of the residence of Hughes. We doubt that it ever was in his
47 case:

48 *"The President is authorized to establish internal revenue districts for the purpose of administering the internal*
49 *revenue laws, and these districts can be created outside of Washington, D.C. See 26 U.S.C. § 7621. Furthermore,*
50 *as we have held, the Secretary of the Treasury and the Commissioner of Internal [*543] Revenue have the*
51 *authority to delegate tax collecting power to local IRS officers and employees throughout the country. See supra*
52 *Part II(A)(1)."*
53 *[Hughes v. United States, 953 F.2d 531, 542 (1991)]*

- 54 6. The case was about a lien placed on appellant Hughes property OUTSIDE the statutory geographical "United States"
55 defined in 26 U.S.C. §7701(a)(9) and (a)(10) and 4 U.S.C. §110(d).
56 6.1. Per the Federal Tax Lien Act, 80 Stat. 1125, Public Law 89-719, the Uniform Federal Lien Registration Act of
57 1982, and 26 U.S.C. §6323(f)(1), the lien must be placed in the "residence" of the statutory "taxpayer".

1 6.2. The statutory “taxpayer” is an agent and office within the national government and has a domicile distinct from
2 the OFFICER VOLUNTARILY filling said office. That office is an office within the “United States” as a federal
3 corporation, which is domiciled in the District of Columbia. Thus, ITS domicile and residence of the statutory
4 “taxpayer” is the District of Columbia, regardless of that of the statutory “taxpayer” officer filling said office.
5 The lien was NOT filed in this locality and can’t be filed anywhere ELSE per any of the above acts. See:

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

<https://sedm.org/Forms/05-MemLaw/WhyThiefOrPubOfficer.pdf>

6 6.3. Only property consensually attached to the statutory office of “taxpayer” in fact can be liened. The Social
7 Security Numbers or Taxpayer Identification Numbers function in this context as a “franchise mark” symbolizing
8 property connected to this office. However, the use of such numbers is almost always NONCONSENSUAL and
9 a product of duress. See:

About SSNs and TINs on Government Forms and Correspondence, Form #05.012

<https://sedm.org/Forms/05-MemLaw/AboutSSNsAndTINs.pdf>

10 6.4. The ONLY definition of “residence” anywhere in the Internal Revenue Code deals with statutory “aliens” of
11 which Hughes was clearly not one. See 26 C.F.R. §1.871-2. There is NO definition of the term “residence”
12 anywhere in the I.R.C. or the implementing regulations that adds anyone OTHER than “aliens” to that definition.
13 Thus, per the rules of statutory construction and interpretation, STATUTORY citizens, STATUTORY nationals,
14 and Constitutional citizens are “purposefully excluded” from becoming the lawful target of administrative liens
15 Hughes had a “residence” under the common law, but not under statutory law, and since this was a statutory
16 proceeding, statutory definitions prevail and supersede the common law. Therefore, the lien was ILLEGALLY
17 filed OUTSIDE the STATUTORY “residence” of Hughes, because he did not HAVE a STATUTORY
18 “residence”.

19 6.5. The term “State” within the I.R.C. Subtitle A and 4 U.S.C. §110(d) does not expressly include states of the Union,
20 so they are purposefully excluded per the rules of statutory construction and interpretation. Therefore, the lien
21 was also illegally filed in a STATUTORY “State” not expressly allowed and was therefore filed ILLEGALLY.

22 7. IRS authority to tax and regulate within a constitutional state is only upon federal government property in the states
23 under Article 4, Section 3, Clause 2 of the Constitution.

24 7.1. The income tax itself in effect behaves as a property rental fee or user fee upon government property and
25 privileges. This property includes legislatively created OFFICES of the national government lawfully established
26 per Article 4, Section 3, Clause 2 of the Constitution but excludes absolutely owned PRIVATE property protected
27 by the Constitution and the Bill of Rights.

28 7.2. Federal enclaves or STATUTORY “States” under the I.R.C. Subtitle A are EXCLUDED from protection of the
29 constitution and thus this restriction would not apply there. Hughes wasn’t physically situated in a federal
30 enclave but he may have MISREPRESENTED his status as a STATUTORY “U.S. person” under 26 U.S.C.
31 §7701(a)(30) by filing the WRONG tax return form or failing to correct his civil status within the Internal
32 Revenue Service system of records.²⁷

33 8. The separation of powers doctrine FORBIDS the overlap of state and federal civil jurisdiction, and thus being subject
34 to a state and federal income tax at the same time:

35 8.1. At NOT TIME has the passage of the Sixteenth Amendment ever been indicated by any court to be an extension
36 of subject matter jurisdiction to institute an income tax within the exclusive jurisdiction of the Constitution under
37 Article 1, Section 8, Clause 1. It is ALWAYS been a tax upon the GOVERNMENT, wherever the
38 GOVERNMENT extends, as admitted in Downes v. Bidwell. “United States” is defined in 26 U.S.C.
39 §7701(a)(9) and (a)(10) to mean the SAME “District of Columbia mentioned in the following case:

40 ***“In the latter character, it was admitted that the power of levying direct taxes might be exercised, but for District***
41 ***purposes only, as a state legislature might tax for state purposes; but that it could not legislate for the District***
42 ***under art. 1, 8, giving to Congress the power ‘to lay and collect taxes, imposts, and excises,’ which ‘shall be***
43 ***uniform throughout the United States,’ inasmuch as the District was no part of the United States [described in***
44 ***the Constitution]. It was held that the grant of this power was a general one without limitation as to place, and***
45 ***consequently extended to all places over which the government extends; and that it extended to the District of***
46 ***Columbia as a constituent part of the United States.”***

47 *[Downes v. Bidwell, 182 U.S. 244 (1901)]*

48 The present income tax is built upon sand. It depends on fooling people into declaring that they are domiciled
49 within the above “United States” by filing the WRONG “RESIDENT” tax form, the IRS Form 1040. Thus it is

²⁷ See: Cummings v. Missouri, 71 U.S. 277 (1867), Presser v. Illinois, 116 U.S. 252 (1886), Saenz v. Roe, 526 U.S. 489 (1999), U.S. v. Verdugo-
Urquidez, 494 U.S. 259 (1990).

1 based upon FRAUD. And, it fools everyone into volunteering without their knowledge for an office in the
2 government, and taxes that illegally established office wherever it is exercised WORLDWIDE! That civil
3 statutory office is called “taxpayer”, “U.S. person”, “citizen”, “resident”, and “person”. See:

Proof That There is a “Straw Man”, Form #05.042
<https://sedm.org/Forms/05-MemLaw/StrawMan.pdf>

4 8.2. Those filing as “nonresident aliens” federally because not domiciled or physically situated on federal territory
5 must also file as “nonresidents” at the state level.

6 8.3. This is an indication that only where the jurisdictions OVERLAP can one owe any income tax at all.

7 8.4. The only place we know of where state and federal jurisdictions might overlap is federal enclaves, but even then
8 the fact that they overlap is by U.S. Supreme Court de facto DECREE rather than written law. See:

9 8.4.1. *Howard v. Commissioners*, 344 U.S. 624, 626, 73 S.Ct. 465, 97 L.Ed. 617 (1953)

10 8.4.2. *Citizenship Status v. Tax Status*, Form #10.011, Section 15.3

11 <https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>

12 The case of *Howard v. Commissioners*, 344 U.S. 624 above represents TREASON by the U.S. Supreme Court
13 that breaks down the separation of powers at the heart of the constitution. See:

Government Conspiracy to Destroy the Separation of Powers, Form #05.023
<https://sedm.org/Forms/05-MemLaw/SeparationOfPowers.pdf>

14 Those wishing to learn exactly HOW they volunteered and how to UNVOLUNTEER for the income tax may wish to read
15 the following, which is consistent with the discussion in this section:

16 1. *How State Nationals Volunteer to Pay Income Tax*, Form #08.024

17 <https://sedm.org/Forms/08-PolicyDocs/HowYouVolForIncomeTax.pdf>

18 2. *Why It is a Crime for a State National to File a 1040 Income Tax Return*, Form #08.021

19 <https://sedm.org/Forms/08-PolicyDocs/WhyCrimefileReturn.pdf>

20 More details on the issues discussed in this section at:

21 1. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404

22 <https://sedm.org/product/why-the-federal-income-tax-is-a-privilege-tax-on-government-property-form-04-404/>

23 2. *Non-Resident Non-Person Position*, Form #05.020-the ONLY filing status compliant with our Member Agreement,
24 Form #01.001.

25 <https://sedm.org/Forms/05-MemLaw/NonresidentNonPersonPosition.pdf>

26 3. 26 U.S.C. §6323

27 <https://www.law.cornell.edu/uscode/text/26/6323>

28 4. *Uniform Federal Lien Registration Act*, Family Guardian

29 <https://famguardian.org/TaxFreedom/CitesByTopic/Lien-FedLienRegAct.pdf>

30 **11 Warning to Litigants About Not Abandoning the Approach in this** 31 **Document**

32 The corrupt de facto government knows the approach in this document is literally the heart of their fraud. They will make
33 and have made every possible attempt to steer litigation off the key issues in this document. Early pioneers of this approach,
34 such as for instance Joseph Saladino of the now defunct Freedom and Privacy Committee (FPC) developed much of the
35 information in this document with our help and participation and basing their research on the *Great IRS Hoax*, Form #11.302
36 and our *Test for Federal Tax Professionals*, Form #03.009. See, for instance:

Secretary's Authority in the Several States Pursuant to 4 U.S.C. 72, Joe Saladino
<https://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf>

37 When the government tried to prosecute Joseph Saladino criminally for offenses completely unrelated to this approach, they
38 made him agree as a precondition to accepting a free public pretender (public defender) that he would not take any aspect of
39 the approach in this document during litigation. You can read about this dastardly conspiracy against his constitutional rights
40 by the judge in the following document:

We therefore STRONGLY recommend that you NOT deviate from or especially ABANDON any part of the arguments in this document during litigation against the government to stop illegal income tax enforcement. Stick to your guns!

12 Resources for further study and rebuttal

If you would like to further investigate the matters discussed in this pamphlet beyond what appears here, we refer you to the following FREE resources elsewhere on the Internet:

1. *Challenging Federal Jurisdiction Course*, Form #12.010-How to challenge jurisdiction of the government in cases against the government.
<https://sedm.org/LibertyU/ChallFedJurisdiction.pdf>
2. *Federal Enforcement Authority Within States of the Union*, Form #05.032-Proves that most federal law may only be enforced against government employees, instrumentalities, agents, officers, and benefit recipients.
<https://sedm.org/product/federal-enforcement-authority-within-states-of-the-union-form-05-032/>
3. *Challenging Jurisdiction Worksheet*, Form #09.082-Use this form as evidence useful in challenging CIVIL enforcement jurisdiction in court.
<https://sedm.org/Forms/09-Procs/ChalJurWorksheet.pdf>
4. *Legal Deception, Propaganda, and Fraud*, Form #05.014 -proof that judges and government attorneys are LYING to you most of the time and how to respond to it.
<https://sedm.org/Forms/05-MemLaw/LegalDecPropFraud.pdf>
5. *Truth in Taxation Hearings Website* (OFFSITE LINK) -exhaustive evidence of government corruption relating to taxation. Includes government witnesses.
<https://truthintaxationhearings.famguardian.org/>
6. *Tax Deposition Questions*, Form #03.016, Section 9, Ambiguity of Law, Family Guardian Fellowship
<http://famguardian.org/TaxFreedom/Forms/Discovery/Deposition/Section%2009.htm>
7. *Test for Federal Tax Professionals*, Form #03.009
<https://sedm.org/Forms/03-Discovery/TestForFedTaxProfessionals.pdf>
8. *Citizenship Status v. Tax Status*, Form #10.011 -review of citizenship v. taxation terms and limits upon federal jurisdiction within a constitutional state
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
9. *Why You are a "national", "state national", and Constitutional but not Statutory Citizen*, Form #05.006-why the "citizen" and "U.S. person" the tax is imposed upon is NOT YOU in most cases
<https://sedm.org/Forms/05-MemLaw/WhyANational.pdf>
10. *Why the Federal Income Tax is a Privilege Tax Upon Government Property*, Form #04.404-income tax also applies to VOLUNTEERS anywhere, including abroad under 26 U.S.C. §911. The presumption of NO CONSENT to anything government does is presumed in everything we publish or say.
<https://sedm.org/Forms/FormIndex.htm>
11. *Statutory Interpretation*-Supreme Court Justice Antonin Scalia and Bryan Garner. This excellent video summarizes and explains some of the more popular canons of statutory interpretation and how they are abused to allow judges to unconstitutionally "make law". The speakers are U.S. Supreme Court Justice Antonin Scalia (now deceased) and Bryan Garner, who is the author of Black's Law Dictionary.
<https://sedm.org/statutory-interpretation-justice-scalia/>
12. *How Judges Unconstitutionally "Make Law"*, Litigation Tool #01.009-This form documents common tactics by which judges unconstitutionally, injuriously, and even criminally "make law". It is useful as a preemptive tool to prevent judicial abuse and also as a way to prosecute and punish it.
<https://sedm.org/Litigation/LitIndex.htm>
13. *Reading Law: The Interpretation of Legal Texts*, Antonin Scalia and Bryan Garner, Thomson/West, ISBN 978-0-314-27555-4, 2012.
<https://www.amazon.com/Reading-Law-Interpretation-Legal-Texts/dp/031427555X/>
14. *Statutes and Statutory Construction, Second Edition*, Jabez Sutherland, 1904. The book that most judges use to determine the rules of statutory construction.

- 1 14.1. Volume 1: <http://books.google.com/books?id=Jw49AAAAIAAJ&printsec=titlepage>
- 2 14.2. Volume 2: <http://books.google.com/books?id=4xA9AAAAIAAJ&printsec=titlepage>
- 3 15. *Presumption: Chief Weapon for Unlawfully Enlarging Federal Jurisdiction*, Form #05.017
- 4 <http://sedm.org/Forms/FormIndex.htm>
- 5 16. *Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “includes”
- 6 <http://famguardian.org/TaxFreedom/CitesByTopic/includes.htm>
- 7 17. *Family Guardian Forum 6.5: Word Games that STEAL from and Deceive People*
- 8 [http://famguardian.org/forums/forums/forum/6-issue-and-research-debates-anyone-can-read-only-members-can-](http://famguardian.org/forums/forums/forum/6-issue-and-research-debates-anyone-can-read-only-members-can-post/65-word-games-that-steal-from-and-deceive-people/)
- 9 [post/65-word-games-that-steal-from-and-deceive-people/](http://famguardian.org/forums/forums/forum/6-issue-and-research-debates-anyone-can-read-only-members-can-post/65-word-games-that-steal-from-and-deceive-people/)
- 10 18. *Lost Horizons Website: “includes”, Pete Hendrickson*
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